



**Board of Education - Regular Meeting
Northwood Middle School
945 North Ave.
Highland Park, IL 60035**

Tuesday, November 18, 2025 6:30 PM

Mission

North Shore School District 112 is a transformative learning organization where curiosity inspires minds, innovation shapes the future, and students, staff, and families engage to create a kind and connected community that is committed to excellence.

Agenda

LIVE STREAMING - To watch the live stream or the recorded Board Meeting, please visit our Vimeo page at <https://vimeo.com/user133899354>

1. Call to Order/Roll Call (6:30 pm)
2. Adjourn Closed Session
 - a. Discuss the appointment, employment, compensation, discipline, performance, or dismissal of specific employees, specific individuals who serve as independent contractors in a park, recreational, or educational setting, or specific volunteers of the public body or legal counsel for the public body, including hearing testimony on a complaint lodged against an employee, a specific individual who serves as an independent contractor in a park, recreational, or educational setting, or a volunteer of the public body or against legal counsel for the public body to determine its validity. 5 ILCS 120/2(c)(1)
3. Reconvene to Open Session/Roll Call (7:00 p.m.)
4. Pledge of Allegiance
5. Approval of Agenda
6. Recognition: School Board Member Day, November 15, 2025 (Policy 5:110)
7. Deputy Superintendent Report
8. Information & Presentations
 - a. Presentation and Public Hearing on 2025 Tax Levy (Policy 4:10)
 - b. 2025 Annual Comprehensive Financial Report/Audit Report (Policy 4:80)
 - c. Teaching & Learning Presentation: 2025 IAR Results & State Report Card (Policy 2:220, 6:15 & 6:340)
 - d. Recommendation for FY26 Round 1 School Maintenance Project Grant (SMPG) (Policy 4:140)

- e. Freedom of Information Requests (Policy 2:250)
- 9. Public Comments Related to Matters on the Agenda (Policy 2:230) *The Board welcomes comments and gives them serious consideration. The first community participation is solely for comments about matters on this agenda. Comments are limited to three minutes per speaker and will become part of the public record. Individual topics will have a limit of 30 minutes.*
- 10. Action Items
 - a. Consent Agenda (Policy 2:220)
 - i. Approval of Meeting Minutes (Policy 2:220)
 - 1. Committee of the Whole Minutes - October 14, 2025
 - 2. Regular Meeting Minutes October 21, 2025
 - 3. Closed Session Minutes - October 21, 2025
 - ii. Personnel Recommendations: Employment, Resignation, Retirement & Leave of Absence (Policy 5:30)
 - iii. Bill List (Policy 4:50)
 - iv. Treasurer's Report - October 2025 (Policy 4:80)
 - v. Destruction of Closed Session Recordings from May 14, 2024 (Policy 2:220)
 - b. Approval of FY25 Audit (Policy 4:80)
 - c. Approval of NSEA Memorandum of Understanding - Homebound Tutoring (Policy 5:35)
 - d. Approval of Resolution 251118 Rescind Notice of Intent to Withdraw from TrueNorth Educational Cooperative 804 (Policy 1:20)
 - e. Approval Resolution 251118a Authorizing Final Tax Levy 2025 (Policy 4:10)
 - f. Approval of Resolution 251118b Abating Property Tax Levied for 2025 to Pay Debt Service on General Obligation Bonds (Policy 4:10)
 - g. Approval of FY26 Round 1 School Maintenance Project Grant (SMPG) (Policy 4:140)
 - h. Approval of Baker Tilly Agreements - IRA Tax Consulting Geothermal - Ravinia School
 - i. Approval Resolution 251118c Authorizing Notice to Remedy (N.S.)
- 11. Public Comments - *The Board welcomes comments and gives them serious consideration. Comments are limited to three minutes per speaker and will become part of the public record. Individual topics will have a limit of 30 minutes.*
- 12. Committee Reports (Policy 2:150)
- 13. Board/Superintendent Other
- 14. Adjournment



INSPIRE · INNOVATE · ENGAGE

NORTH SHORE

SCHOOL DISTRICT 112

Date: November 18, 2025
To: Members of the Board of Education
From: Dr. Michael Lubelfeld, Superintendent
Subject: Recognition of School Board Member Day - November 15, 2025
Disposition: Information

Executive Summary:

Each year, the Illinois Association of School Boards designates November 15th as School Board Member Day. On behalf of the community, we would like to take a moment to express our sincere gratitude to each member of the Board of Education. Your unwavering commitment to the success of our students, staff, and community is truly remarkable. The work Board members do often goes unseen, but the impact of your decisions and leadership is felt across every classroom, every day.

In our great American democracy, publicly elected school boards stand as a cornerstone of community involvement in education. Board members embody the voice of the people, ensuring that the needs and aspirations of students, families, and neighbors are at the heart of every decision we make. This is a role of immense responsibility, and our Board's leadership directly contributes to the strength and vitality of our district.

Through the challenges and opportunities we face, your vision and guidance continue to shape the future of our district. You invest your time, energy, and heart into ensuring we provide the best possible learning environment for all our students, and that dedication is something I deeply appreciate.

Together, we are driving positive change, not just for today, but for the future of our entire community. So, thank you for your service, your collaboration, and your passion for making a difference. Happy Board Member Appreciation Day!

Recommendation:

Information



Deputy Superintendent's Report

Dr. Monica Schroeder

Board of Education

November 18, 2025

HIGH RELIABILITY SCHOOLS



Safe, Supportive, and Collaborative Culture



Effective Teaching in Every Classroom



Guaranteed and Viable Curriculum



NOVEMBER/DECEMBER CALENDAR

- November 21: Early Release (No Early Childhood)
- November 24-25: Parent-Teacher Conferences
 - (No Student Attendance)
- November 26-28: Thanksgiving Break (No School)
- December 16: Regular Board of Education Meeting
- December 18: Early Release (No Early Childhood)
- December 19: Winter Break Begins

PARENT-TEACHER CONFERENCES

Monday, November 24

11:30 a.m. - 7:30 p.m.

In-Person Conferences

No Student Attendance

Tuesday, November 25

8:00 a.m. - 4:00 p.m.

Virtual Conferences

No Student Attendance

SHERWOOD

- More than 50% complete
- Sidewalks, curbs, gutters
- Electrical work
- Roofing at main entrance
- Geothermal wells



BRAESIDE



- Fencing and gates are fully installed
- Work on elevator, sewers, and chimney is underway
- Site is being prepared for cold weather

DUAL LANGUAGE TASK FORCE



Dual Language Transition WIG :

Add New Indicator

⋮ Dual Language Transition WIG ⋮

100%

Task Force plans for DL move to Oak Terrace at start of the 27-28 SY

⋮ Where We Are Now ⋮

24.8%

% of completed consolidation plan

⋮ ¿Dónde estamos ahora? ⋮

24.8%

% del plan de consolidación completado

⋮ Transición de Lenguaje Dual ⋮

100%

Planes del grupo de trabajo para mudanza de DL a Oak Terrace 27-28

DL TASK FORCE

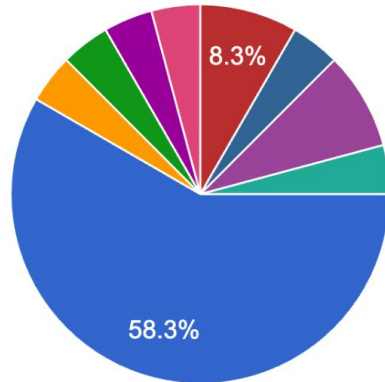
Meeting 1: 10/23/25

- Facilitators introduced subcommittee activities and desired outcomes for Student Success, Family Engagement, and Facility and Operations.
- Engaged in a "Visioning Activity" aiming to define success by the end of the 2027-28 school year.
- Reviewed draft future agendas using a "3-2-1" feedback protocol to share affirmations, identify connections to our work, and offer questions or new ideas for consideration.

DUAL LANGUAGE TASK FORCE

Which name do you prefer for the Dual Language Consolidation Task Force? ¿Qué nombre prefieren para el Comité de Consolidación del Programa de Lenguaje Dual?

24 responses



- Dual Language Task Force
- Reinvisioning Dual Language Task Fo...
- Dual Language Optimization Task Force
- Bilingualism, Equity, and Community...
- K-5 Dual Language Academy Task Fo...
- Our Legacy Task Force
- Dual Legacy Task Force
- Reimagining Task Force

▲ 1/2 ▼

STUDENT SUCCESS SUBCOMMITTEE

Leanne Berzanski

Caitlin Castro

Enrique Castro

Sarah Gord

Sarah Jablonski

Rudy Lagunas

Chelsey Maxwell

Emma Milner-Gorvine

Kristin O'Rourke Salamanca

Kaye Piña

Lauren Polakoff

Sarah Ramp

Michael Rodrigo

Jenny Schwind

Doug Smithenry

STUDENT SUCCESS SUBCOMMITTEE

Meeting 1: 10/23/25

- The Student Success Committee created visuals of their hopes and dreams for the Dual Language Program.
- They analyzed the current strengths and areas of growth of the Dual Language Program.
- The committee began designing the Request For Proposal by examining the Dual Language program through the Three Pillars of Dual Language Education.

STUDENT SUCCESS SUBCOMMITTEE

Meeting 2: 11/4/25

- The committee reviewed a sample Request for Proposal (RFP) from another district's Dual Language (DL) program to use as an example.
- The Student Success Committee agreed that the timeline for the RFP process may need to be extended to allow sufficient time for observations, focus groups, and assessments.
- Our teachers shared examples of successful professional development they have received in the past and suggested topics of interest for future training.

STUDENT SUCCESS SUBCOMMITTEE

Upcoming Meetings:

- TBD Meeting: Facilitators will coordinate an additional meeting date to review the RFP with subcommittee members.
- Meeting 3: 1/29/26 - Create professional development survey
- Meeting 4: 3/3/26 - Examine whether the current 50/50 Dual Language model has the necessary resources and determine how well those resources align with the goals of an 80/20 model.

FAMILY ENGAGEMENT SUBCOMMITTEE

Veronica Avila
Maria Barraza
Holly Colin
Anna Etlinger
Ben Finfer
Lori Fink
Suzana Flores
Iara Fuenmayor
Dulce Gonzalez
Diana Gran

Mary Jordan
Erica Kenner
Lacey Kornick
Diana Meraz
Tori Montalbano
Anna Sandoval
Hal Schmeisser
Ashley Servin
Megan Sink

FAMILY ENGAGEMENT SUBCOMMITTEE

Meeting 1: 11/6/25

- The group focused on mapping current family engagement events, PTO activities, traditions, and extracurriculars across both schools.
- Members compared overlaps and differences and noted opportunities to strengthen or align practices.
- Initial survey themes and possible audiences were identified for future development.

FAMILY ENGAGEMENT SUBCOMMITTEE

Upcoming Meetings:

- Meeting 2: 12/11/25 - Review survey questions, plan family engagement sessions/tours
 - Prior to winter break, dates will be sent to families for engagement opportunities at Oak Terrace
- Meeting 3: 1/15/26 - Finalize family engagement sessions/tours, plan for onboarding new kindergarten families, finalize surveys

FACILITIES & OPERATIONS SUBCOMMITTEE

James Bock
Jake Butman
Cathy Curran
Jeremy Davis
Jaret Fishman
Miriam Garcia
Luis Gonzalez
Adam Hoopai
Marybeth Ingle
Melissa Itkin
Don LaBonte

Ines Llopart
Melissa Madara
Jakub Maximilian
Piper Mead
Tania Morgan
Jessica Rivero
AJ Rodino
Nikki Rodrigo
Amalia Schwartz
Jeremy Wickham

FACILITIES & OPERATIONS SUBCOMMITTEE

Meeting 1: 11/6/25

- The committee toured Oak Terrace
- Architects from Wight & Co. and Play Illinois were in attendance & led the tour so committee members could familiarize themselves with the existing facility at Oak Terrace.
- Principal Architect Leanne Meyer Smith had large images of design spaces to collect feedback on priorities that the committee would like addressed (ie. playspaces).
- Task force members were directly engaged in an activity using design boards to provide their input on possible design elements and priorities.

FACILITIES & OPERATIONS SUBCOMMITTEE

Upcoming Meetings:

- New Meeting: 11/18/25 5:00-6:30 p.m. - Red Oak Tour
- Meeting 2: 12/11/25 - Ravinia Tour
- Meeting 3: 1/15/26 - Indian Trail Tour
- Meeting 4: 02/12/26 - Playground and exterior Synthesis
- Meeting 5: 03/12/26 - Wight Synthesis

DUAL LANGUAGE TASK FORCE RESOURCES

- [Dual Language Transition Webpage](#)
- [Wildly Important Goals Webpage](#)
- [D112 WIG Dashboard](#)

Task Force FAQ

- ▶ How will the district gather input from students, teachers, and community members who are not on the task force about the needs and priorities for the new combined school?
- ▶ Is there an opportunity for the full task force to meet and share ideas between now and our next scheduled session in April? While we have access to the documents, it would be valuable to hear directly from the group.
- ▶ Can you please conduct Task Force sessions in English and in Spanish?
- ▶ To help us make informed recommendations, can you provide a clear picture of Oak Terrace's current state, including the total number of classrooms, grade levels, and both current and projected sections?
- ▶ There's no mention of transportation issues in the agendas. When Oak Terrace's enrollment potentially doubles with consolidation, traffic patterns, drop-off/pick-up logistics, and safety concerns become critical. How are these being addressed?
- ▶ Could the Facilities and Operations Subcommittee get copies of the architectural floor plans to better understand the planned space changes?
- ▶ Will the district conduct a furniture and facilities audit at Oak Terrace before task force members provide input? It would be more equitable to share options for alignment with other schools instead of asking participants to identify gaps on their own.
- ▶ Can you share the budget allocations for the recent renovations at Ravinia and Indian Trail, including both classroom spaces and outdoor areas?
- ▶ Teacher input is essential. Since no classroom teachers are on the task force, will the district survey Oak Terrace and Red Oak staff about furniture, storage, seating, and technology needs that support collaborative and dual-language learning?

TRUENORTH 804 COOPERATIVE

November 19, 2025: Next Leadership Council Meeting

- Second reading and adoption of the revised Articles of Agreement.
- Formal announcement of each district's intent to withdraw or remain in TrueNorth.
- Consideration of a resolution to either reorganize or dissolve the cooperative.

MENTAL HEALTH & ACADEMIC RESOURCES



ReferralGPS



Visit nssd112.org/resources to learn more.

EXHIBIT A – OPTIONAL TRUTH IN TAXATION NOTICE

Notice of Proposed Property Tax Increase for
North Shore School District No. 112

I. A public hearing to approve a proposed property tax levy increase for North Shore School District No. 112, County of Lake, State of Illinois, for 2025 will be held on November 18, 2025, at 7:00 P.M., at Northwood Middle School Auditorium, 945 North Ave, Highland Park, Illinois.

Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Jeremy Davis, Assistant Superintendent for Business Services/CSBO, 945 North Ave, Highland Park, Illinois, Phone: (224) 765-3005.

II. The corporate and special purpose property taxes extended or abated for 2024 were \$89,841,387.

The proposed corporate and special purpose property taxes to be levied for 2025 are \$93,881,137. This represents a 4.50% increase over the previous year.

III. The property taxes extended for debt service and public building commission leases for 2024 were \$7,985,900.

The estimated property taxes to be levied for debt service and public building commission leases for 2025 are \$7,983,747. This represents a 0.03% decrease over the previous year.

IV. The total property taxes extended or abated for 2024 were \$97,827,287.

The estimated total property taxes to be levied for 2025 are \$101,864,884. This represents a 4.13 % increase over the previous year.

PLEASE PUBLISH: November 6, 2025

Note also that the actual black border must be at least ¼ inch wide

2025 Property Tax Levy Presentation



November 18, 2025
Public Hearing



Tax Levy Information

What is the difference between a tax levy and a tax extension?

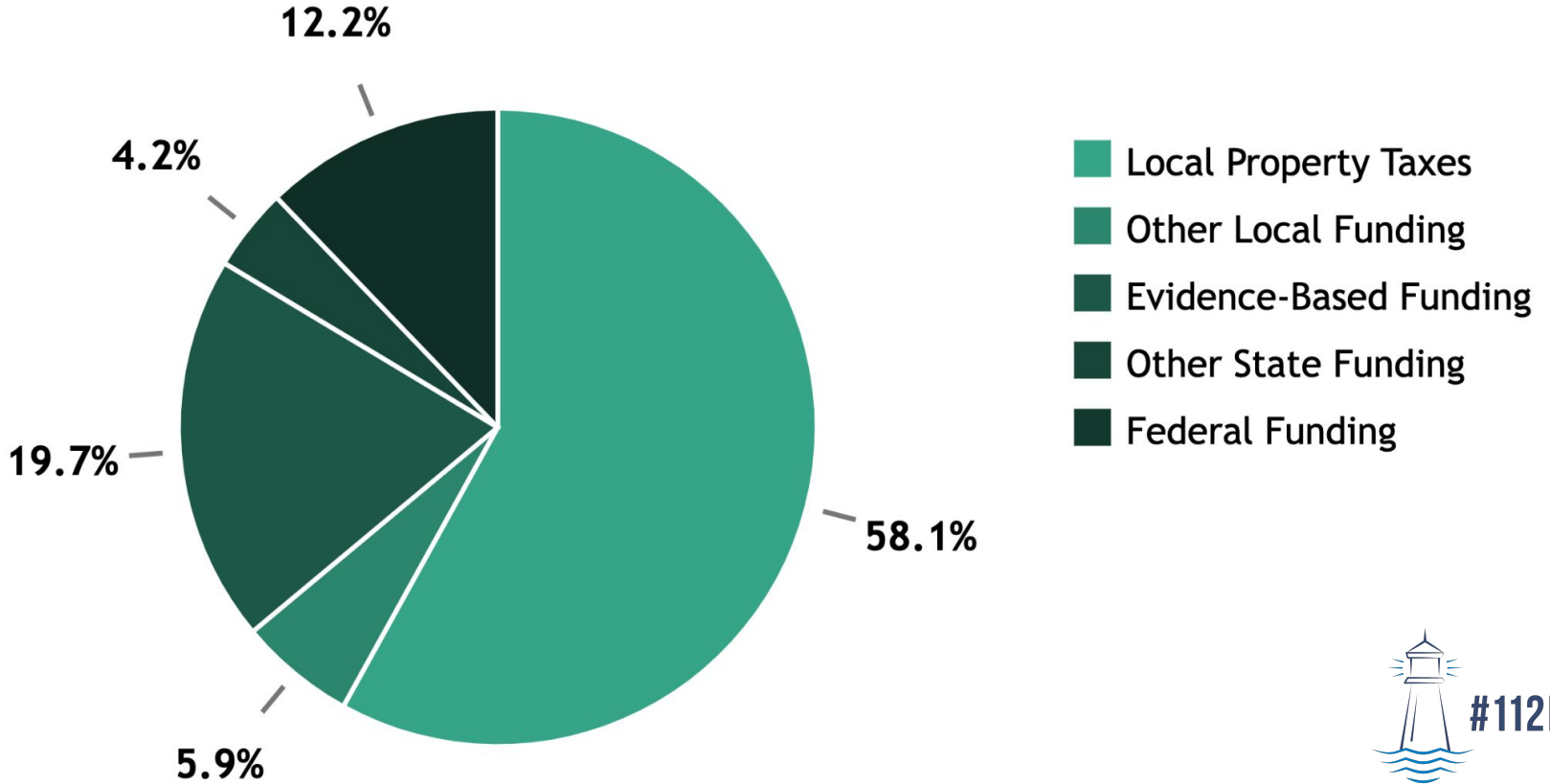
- A tax levy is the amount of money a school district requests to be raised from property taxes. A tax extension is the amount of money that a school district receives from property taxes.

Why are a tax levy and tax extension important?

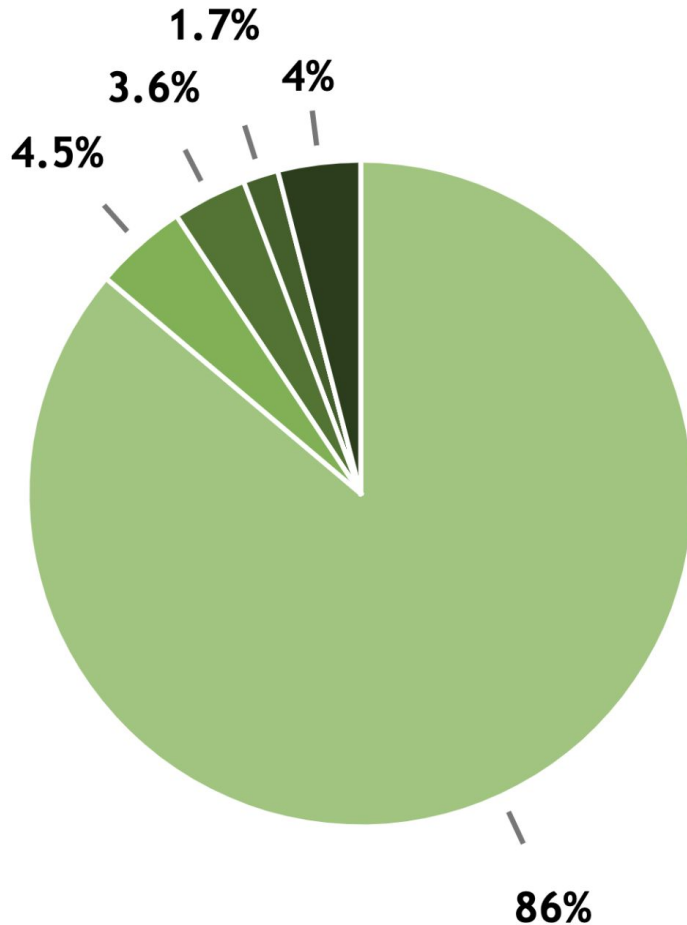
- Most Illinois school district revenue comes from local property taxes.
- For tax-capped school districts, each tax extension is limited by its prior year tax extension plus inflation (CPI-U) or 5%, whichever is less.



Illinois School District Averages - Revenue Percentages (FY 2023)



District Financial Information - Revenue Percentages (FY 2023)



\$93 M

- Local Property Taxes
- Other Local Funding
- Evidence-Based Funding
- Other State Funding
- Federal Funding



Tax Levy Information

What is the Property Tax Extension Limitation Law (PTELL)?

- Each tax extension is limited by the prior year's tax extension multiplied by the December Consumer Price Index for all Urban Consumers (CPI-U) or 5%, whichever is less, for the preceding calendar year. PTELL is also known as a "tax cap."

Does new property count against the tax cap?

- No, new property is added to the tax rolls after the "limiting rate" is calculated. Thus, new property provides additional revenue in excess of the tax cap.



Public Act 102-0895

The District funds its Alternate Revenue Bond payments (approximately \$3.9 million per year) from its Operations & Maintenance Fund.

North Shore School District 112 Summary of Cash & Investments June 30, 2025

	Cash & Investments June 30, 2025	% of Total	Cash & Investments May 31, 2025	Monthly Change in Cash & Investments	Cash & Investments June 30, 2024	% of Total	Annual Change in Cash & Investments
10 Education	\$ 88,211,838.30	59%	\$ 69,324,768.12	\$ 18,887,070.18	\$ 82,017,230.51	63%	\$ 6,194,607.79
20 Operations and Maintenance	\$ 13,869,759.49	9%	\$ 9,656,574.61	\$ 4,213,184.88	\$ 10,764,246.55	8%	\$ 3,105,512.94
30 Debt Service	\$ 4,538,660.57	3%	\$ 1,242,092.63	\$ 3,296,567.94	\$ 4,435,025.37	3%	\$ 103,635.20
40 Transportation	\$ 2,616,998.30	2%	\$ 1,614,674.82	\$ 1,002,323.48	\$ 4,893,686.36	4%	\$ (2,276,688.06)
50 Municipal Retirement	\$ 2,845,859.33	2%	\$ 3,096,173.70	\$ (250,314.37)	\$ 3,641,993.68	3%	\$ (796,134.35)
60 Capital Projects	\$ 34,035,882.06	23%	\$ 41,244,846.81	\$ (7,208,964.75)	\$ 20,824,669.25	16%	\$ 13,211,212.81
70 Working Cash	\$ 4,016,300.18	3%	\$ 3,924,648.37	\$ 91,651.81	\$ 3,683,744.08	3%	\$ 332,556.10
Total District Funds	\$ 150,135,298.23	100%	\$ 130,103,779.06	\$ 20,031,519.17	\$ 130,260,595.80	100%	\$ 19,874,702.43
99 Student Activity	\$ 233,718.21	0%	\$ 245,891.16	\$ (12,172.95)	\$ 228,767.76	0%	\$ 4,950.45
Total All Funds	\$ 150,369,016.44	100%	\$ 130,349,670.22	\$ 20,019,346.22	\$ 130,489,363.56	100%	\$ 19,879,652.88

**Please note that the District is reporting cash and investments on a cost basis.

Public Act 103-0394 (Version 1, Based on ISBE Guidance)

Fund	Prior 3-Years' Average Direct Expenditures*	FY25 Cash Balance	Cash Balance as a Percentage of Annual Spending
Education	\$71,414,012	\$95,822,549	1.34
Operations & Maintenance	\$10,676,817	\$14,258,967	1.34
Transportation	\$5,990,028	\$3,456,894	0.58
Grand Totals	\$88,080,857	\$113,538,410	1.29

*Excludes required transfers to Debt Service and Capital Projects

Must be less than 2.5 times

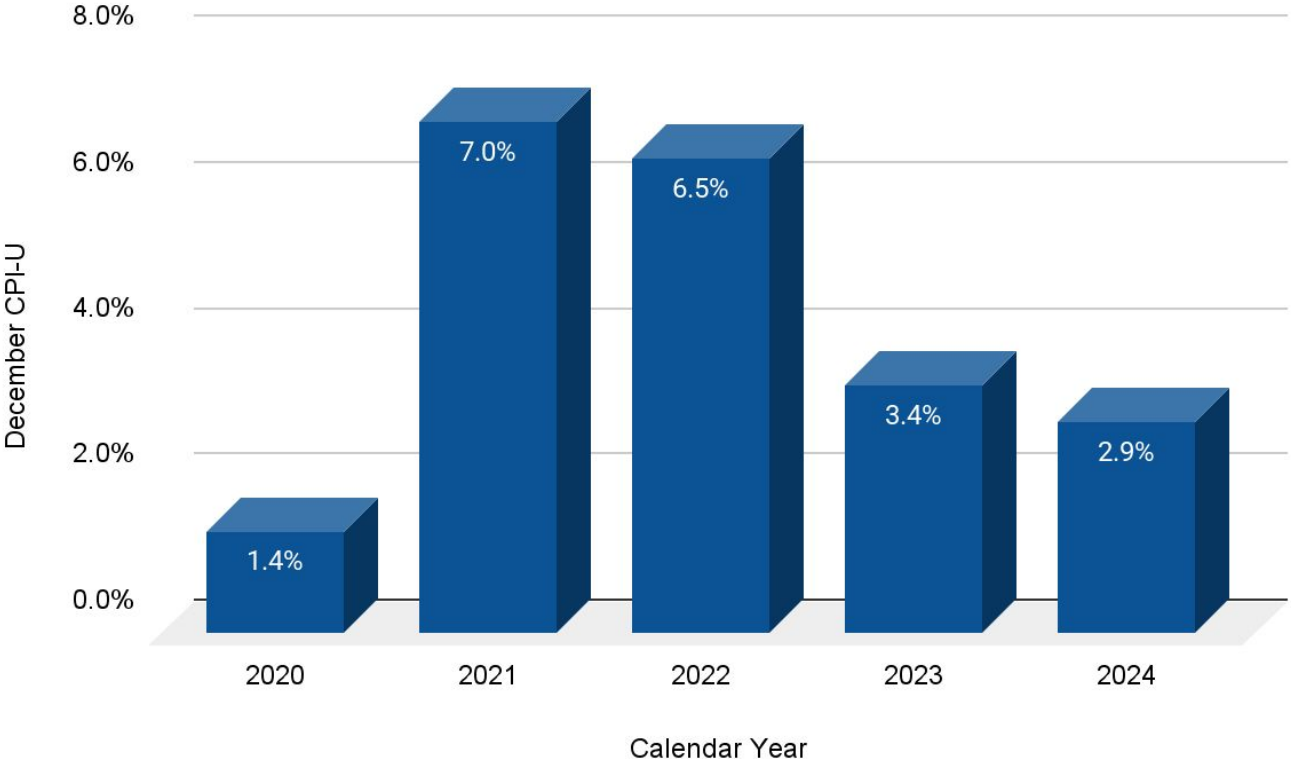


Public Act 103-0394 (Version 2, Based on *Miller* & Court Cases)

Fund	Prior 3-Years' Average Expenditures & Transfers Out	Current Assets per AFR	Current Assets as a Percentage of Annual Spending
Education	\$76,444,267	\$134,325,469	1.76
Operations & Maintenance	\$17,027,043	\$20,784,413	1.22
Transportation	\$5,990,028	\$5,430,013	0.91
Grand Totals	\$99,461,338	\$160,539,895	1.61

Must be less than 2.5 times 

CPI - Historical



Levy Process Flow

CPI 2.9%
December 2024



Levy Hearing
Fall 2025



Fiscal Year
July 2026 –
June 2027



Receipts
May - September
2026



#112LEADS

E31112: NORTH SHORE SCHOOL DISTRICT #112

Tax Year: 2025

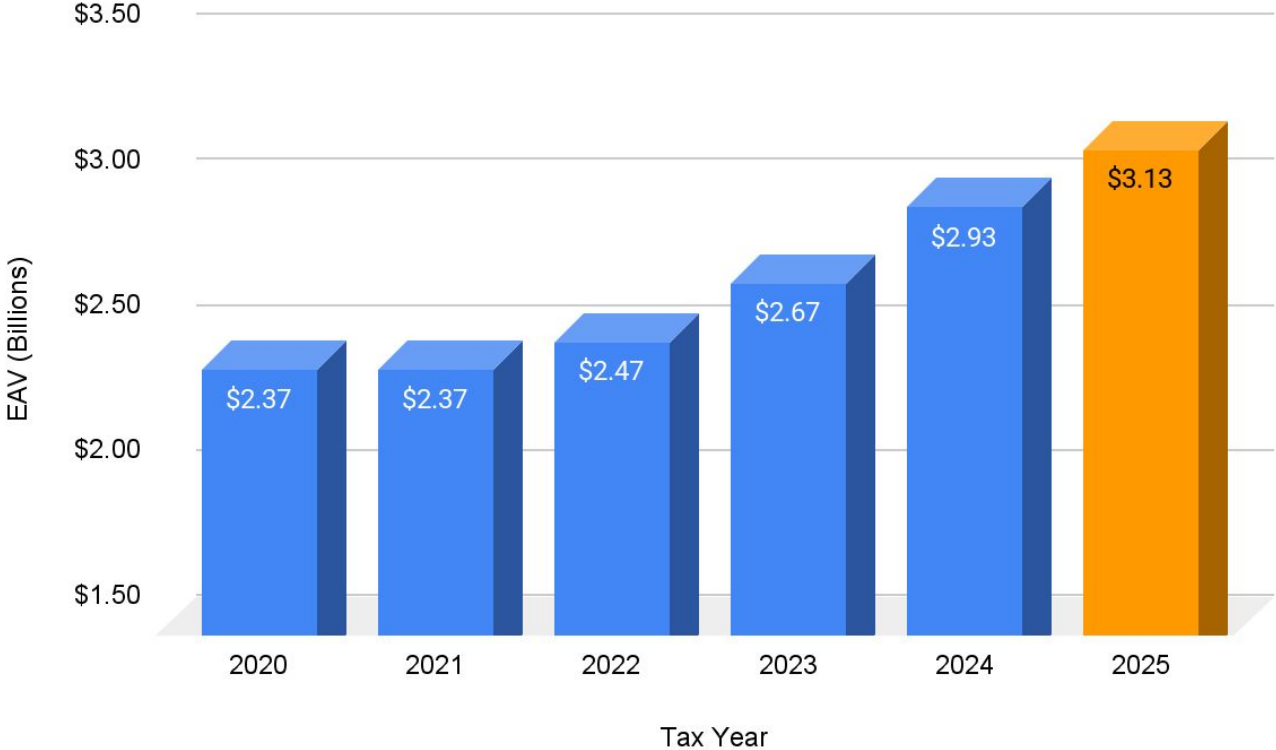
Parcel Count: 14,051

Assessed Value (AV):		3,301,786,028
Homestead Impv Exmpt:	-	2,877,350
Disabled Vet Homestead Exmpt:	-	0
Pre-State Multiplier AV:		3,298,908,678
State Multiplier:	x	100%
Post-State Multiplier AV:		3,298,908,678
Farm AV:	+	4,440
Pollution Control AV:	+	0
Railroad AV:	+	0
General Homestead Exmpt:	-	74,562,000
Senior Homestead Exmpt:	-	26,290,221
Senior Freeze Exmpt:	-	1,590,921
Returning Vet Exmpt:	-	0
Disabled Vet Standard Exmpt:	-	11,607,184
Disabled Person Exmpt:	-	82,000
Natural Disaster Exmpt:	-	0
EAV incl. <150 AV PINs:		3,184,780,792
EAV w/out <150 AV PINs:		3,184,774,567
TIF Increment:	-	51,751,903
District Taxable EAV (incl. new const.):		3,133,022,664
New Const. incl. in TIF Increment:		0
New Const. incl. in District Taxable EAV:		17,015,820

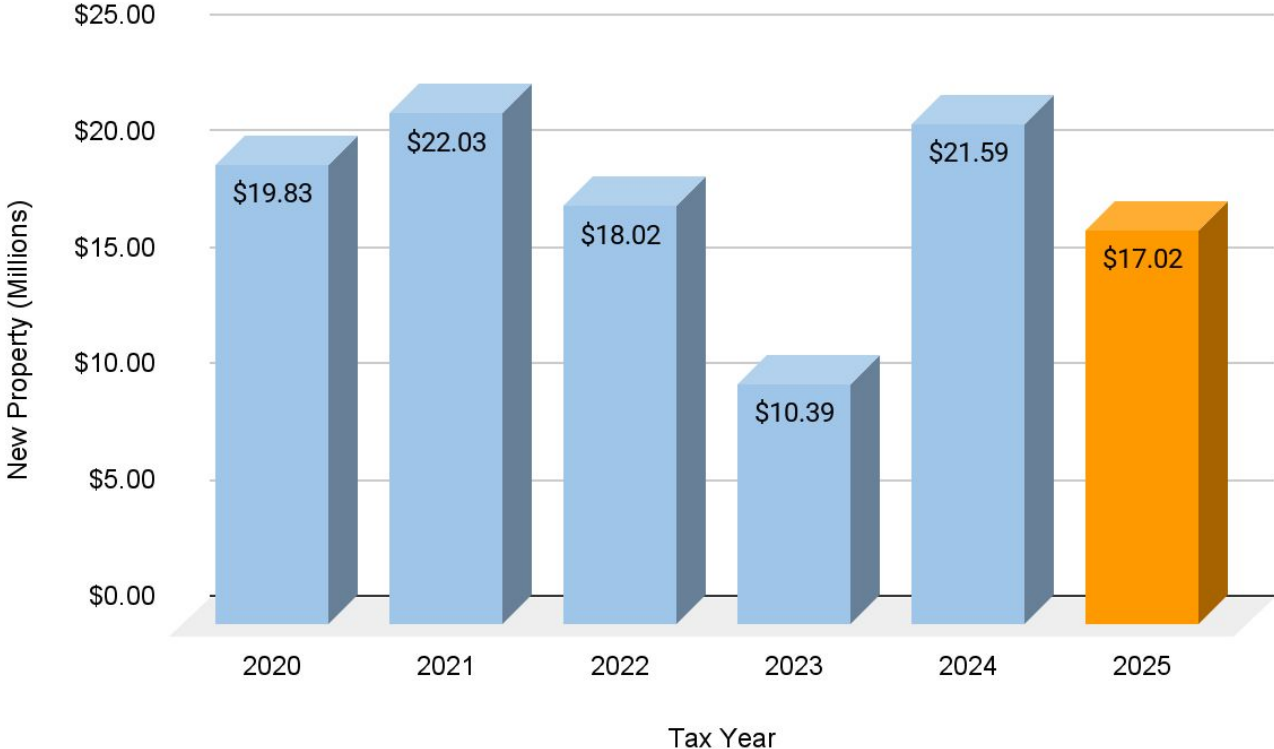


#112LEADS

D112 EAV - Historical & One Year Estimated



New Property - Historical & One Year Estimated



Levy Comparison

Prior Year, Current Request, & Anticipated Extension

Fund	Actual Prior Year Extension	Recommended Levy Request	Levy Request % Increase	Est. Current Year Extension	\$ Change from Prior Year	% Change from Prior Year
Education	\$72,298,148	\$75,549,058	4.50%	\$74,801,048	\$2,502,900	3.46%
Operations & Maintenance	\$12,655,792	\$13,224,865	4.50%	\$13,093,925	\$438,133	3.46%
Transportation	\$3,835,422	\$4,007,883	4.50%	\$3,968,201	\$132,779	3.46%
Working Cash	\$219,138	\$228,992	4.50%	\$226,724	\$7,586	3.46%
Special Education	\$832,887	\$870,339	4.50%	\$861,721	\$28,834	3.46%
Subtotal Capped Funds	\$89,841,387	\$93,881,137	4.50%	\$92,951,618	\$3,110,232	3.46%
Prior Year Recapture	\$884,820	N/A	N/A	\$650,000	-\$234,820	-26.54%
Referendum Debt Service	\$7,985,900	N/A	N/A	\$7,983,747	-\$2,153	-0.03%
Total Levy/Extension	\$98,712,106	\$93,881,137	N/A	\$101,585,365	\$2,873,259	2.91%

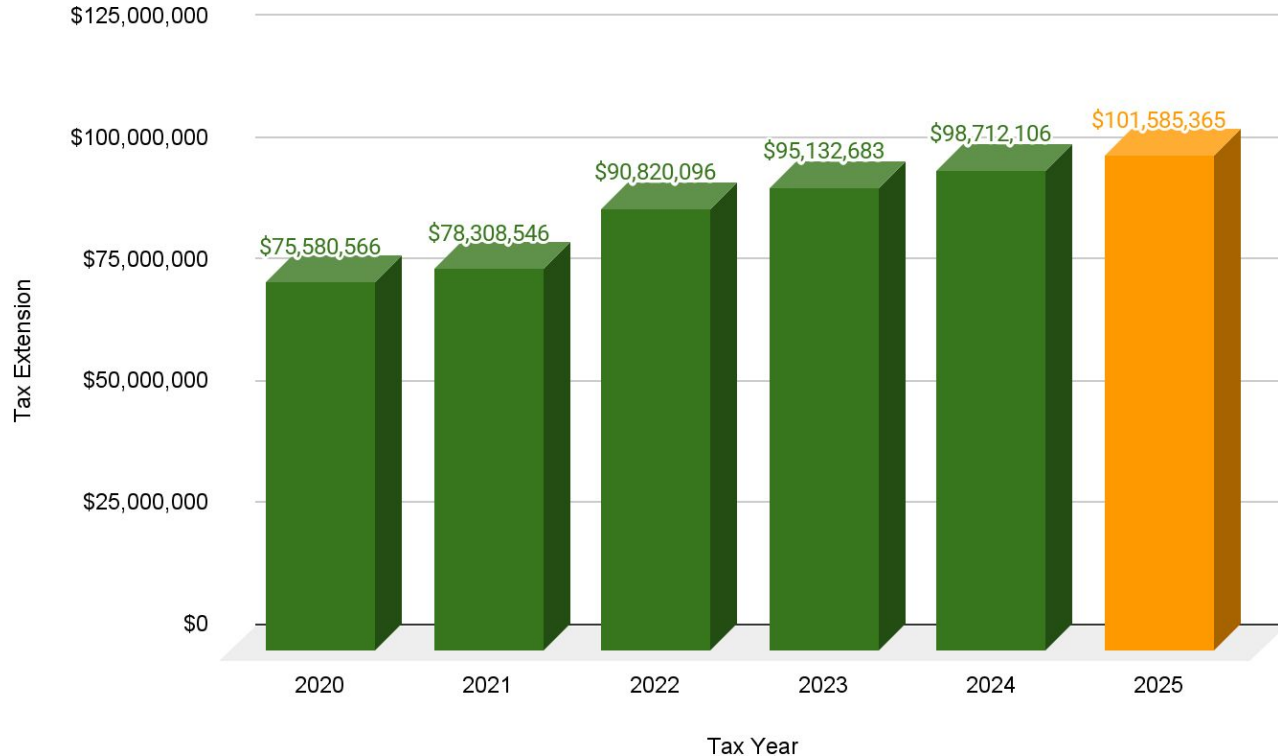
Tax Levy Information

$$\text{Tax Rate} = \frac{\text{Tax Extension}}{\text{EAV}}$$

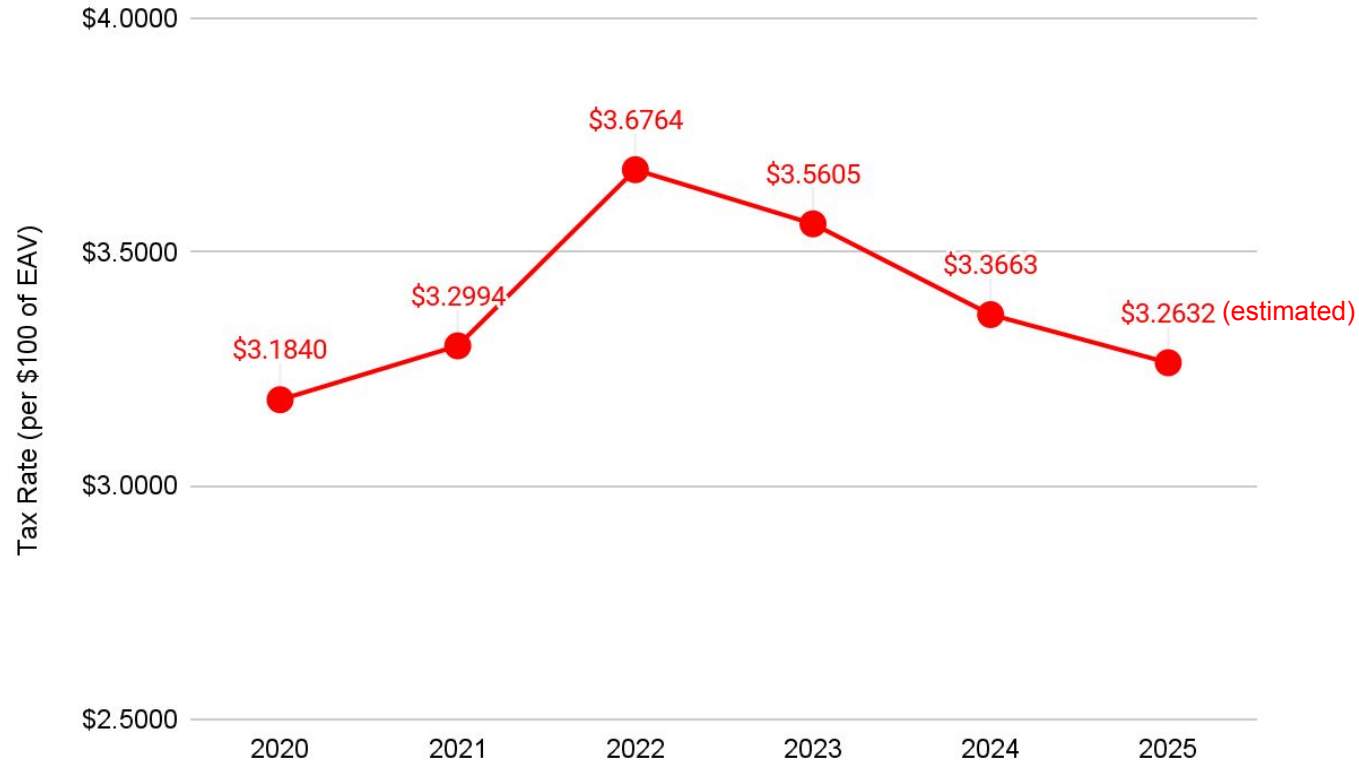
EAV = Equalized Assessed Valuation (D112 property values)



Tax Extension - Historical & One Year Estimated



Tax Rate - Historical & One Year Estimated



Why is NSSD 112 Requesting an Increased Levy?

- Fiscal projections indicate that we need this money to finish Phase 2 and maintain our 25% fund balance to expenditure ratio.
- Inflation (CPI-U) was 2.9% over the 2024 calendar year. This levy will help the District keep up with inflation. The District has maintained its educational programming, so more money is needed to operate our programs, given our contractual raises.



Increasing Costs

- Contracts/Costs increasing at 2.9% or more:
 - NSEA (Certified) Employment Contract (3.7%)
 - NSSSA (Classified) Employment Contract (4.5%)
 - First Student Regular Transportation (2.9%)
 - ABM Custodial Services (2.9%)
 - Property/Casualty Insurance (9.2%)
 - Worker's Compensation (11.5%)



What does this mean for an individual taxpayer?

Fair Cash Value of House:	\$650,000
EAV of House (1/3 of Fair Cash Value):	\$216,667
2024 D112 Tax Rate:	\$3.5605 per \$100 of EAV
Estimated 2025 Increase:	2.90%
2024 D112 Taxes Paid:	(\$7,293.58)
Estimated 2025 D112 Taxes:	\$7,505.09
Estimated 2025 Increase:	\$211.51*



*Estimated tax increase is \$17.63 per month for a \$650,000 house



Levy Timeline

- ~~Approve an estimated tax levy on October 21, 2025.~~
- ~~Publish the required Truth in Taxation notice in The Highland Park News in November.~~
- Hold a public hearing and approve the 2025 final tax levy on November 18, 2025.
- File the 2025 adopted certificate of tax levy no later than the last Tuesday of December in 2025 (December 30th).



Key Takeaways

- Administration recommends taking the full tax levy allowable under the tax caps.
- NSSD 112's operating surpluses are necessary to be able to afford our renovation work and maintain our 25% fund balance minimum.



ANY QUESTIONS?





INSPIRE · INNOVATE · ENGAGE
NORTH SHORE
SCHOOL DISTRICT 112

Date: November 18, 2025

To: Dr. Michael Lubelfeld, Superintendent of Schools
Members of the Board of Education

From: Jeremy Davis, Assistant Superintendent for Business Services/CSBO

Subject: Auditor Report - 2025 Comprehensive Annual Financial Report

Policy Alignment: Policy 4:10 - Final Adoption Procedures

Disposition: Information

Executive Summary:

The District's independent auditing firm, Baker Tilly, along with District personnel, has completed the Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2025. A representative from Baker Tilly's audit team will present a summary of the financials and the audit at the Regular Board Meeting on November 18, 2025.

Recommendation: Information



INSPIRE • INNOVATE • ENGAGE

NORTH SHORE
SCHOOL DISTRICT 112

Highland Park, Illinois

Annual Comprehensive Financial Report

For the fiscal year
Ended June 30, 2025

"North Shore School District 112 is a transformative learning organization where curiosity inspires minds, innovation shapes the future, and students, staff, and families engage to create a kind and connected community that is committed to excellence."

Annual Comprehensive Financial Report
of
North Shore School District 112
June 30, 2025

Officials Issuing Report
Jeremy Davis
Assistant Superintendent for Business Services, CSBO
Department Issuing Report
Business Office

North Shore School District 112

Table of Contents
June 30, 2025

	<u>Page</u>
Introductory Section	
Transmittal Letter	i
ASBO Certificate	x
GFOA Certificate	xi
Organizational Chart	xii
Principal Officers and Advisors	xiii
Financial Section	
Independent Auditors' Report	xiv
Required Supplementary Information	
Management's Discussion and Analysis (MD&A) - Unaudited	xviii
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position	1
Statement of Activities	2
Fund Financial Statements	
Balance Sheet - Governmental Funds	3
Reconciliation of the Governmental Funds - Balance Sheet to the Statement of Net Position	5
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	6
Reconciliation of the Governmental Funds - Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities	8
Notes to Basic Financial Statements	9
Required Supplementary Information	
Schedule of Changes in the District's Net Pension Liability/(Asset) and Related Ratios - Illinois Municipal Retirement Fund	40
Schedule of District Contributions - Illinois Municipal Retirement Fund	42
Schedule of the District's Proportionate Share of the Collective Net Pension Liability and Schedule of District Contributions - Teachers' Retirement System	43
Schedule of Changes in the District's Total OPEB Liability and Related Ratios - Retiree's Health Plan	45
Schedule of the District's Proportionate Share of the Collective Net OPEB Liability and Schedule of District Contributions - Teachers' Health Insurance Security Fund	46
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual - General and Major Special Revenue Funds	
General Fund	48
Operations and Maintenance Fund	58
Transportation Fund	60
Municipal Retirement/Social Security Fund	61

North Shore School District 112

Table of Contents

June 30, 2025

	<u>Page</u>
Notes to Required Supplementary Information	63
Supplementary Information	
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual - Major Debt Service and Major Capital Projects Funds	
Debt Service Fund	64
Capital Projects Fund	66
Combining Balance Sheet - General Fund	67
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - General Fund	68
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual - General Fund Accounts	
Educational Accounts	69
Working Cash Accounts	78
Statistical Section	
Net Position by Component	79
Changes in Net Position	81
Fund Balances - Governmental Funds	83
Governmental Funds Revenues	85
Governmental Funds Expenditures and Debt Service Ratio	87
Other Financing Sources and Uses and Net Change in Fund Balances - Governmental Funds	89
Assessed Value and Estimated Actual Value of Taxable Property	91
Property Tax Rates - All Direct and Overlapping Governments	92
Principal Taxpayers	93
Property Tax Levies and Collections	94
Outstanding Debt by Type	95
Computation of Direct and Overlapping Debt	96
Legal Debt Margin Information	97
Demographic and Economic Statistics	99
Principal Employers	100
Full-Time Equivalent District Employees by Type	101
Operating Statistics - Last Ten Fiscal Years	102
Operating Indicators by Function	103
School Building Information	104



October 10, 2025

President, Members of the Board of Education, and Citizens of Highland Park North Shore School District 112
Highland Park, IL 60035

The Annual Comprehensive Financial Report of North Shore School District 112 (District 112), Highland Park, Illinois, for the fiscal year ended June 30, 2025, is attached. The Assistant Superintendent of Business Services prepared the report. The report date on the underlying financial statements is October 10, 2025, and an unmodified auditors' opinion on the financial statement has been issued.

Responsibility for the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the District. To the best of our knowledge, the enclosed data is accurate in all material respects and is reported in a manner designed to present the financial position and results of operations of the District fairly. All disclosures necessary to enable the reader to gain an understanding of the District's financial activities have been included.

Financial Statements

The Annual Comprehensive Financial Report includes all funds controlled by or dependent on the Board of Education of the District and is presented in three sections: introductory, financial, and statistical. The introductory section includes this transmittal letter, the District's organizational chart, a list of principal officials, the Certificate of Excellence, and the Certificate of Achievement for Excellence in Financial Reporting. The financial section includes Management's Discussion and Analysis (MD&A) of the District's financial performance for the year, the basic financial statements, and the fund financial statements and schedules, as well as the auditors' report on the financial statements and schedules and the notes to the financial statements. The statistical section includes selected unaudited financial and demographic information, generally presented on a multi-year basis.

The District does not have financial accountability over any other entity and, thus, does not include any other entity as a component unit in this report. Additionally, the District is an independent entity, not includable as a component unit of any other reporting entity.

History of the District

The District was organized on July 1, 1993, and is governed by an elected seven-member Board of Education. The District maintains grades kindergarten through eighth in seven elementary school buildings and two middle school buildings. Pre-kindergarten is housed at Oak Terrace Elementary School. The District's Continuum of Opportunities for Readiness and Engagement (CORE) special education programming is housed at the recently renovated Ravinia Elementary School.

The District provides educational instruction to children residing in the City of Highland Park, the City of Highwood, Fort Sheridan, and a portion of Deerfield. The District's operations are funded primarily through local property taxes. The District operates under guidelines and restrictions set forth in the Illinois School Code and various federal statutes.

In November 2022, North Shore School District 112 voters overwhelmingly approved a \$114.4 million referendum to renovate five of the District's elementary schools: Indian Trail, Ravinia, Braeside, Sherwood, and Wayne Thomas. As a result, the District issued its \$114.4 million of General Obligation Bonds in 2 tranches: \$56.3 million in December 2022 and then \$58.1 million in November 2024 to fund the renovations.

The District currently operates nine buildings. The elementary school buildings vary in age, with Braeside dating back to 1929, Indian Trail to 1955, Oak Terrace to 2001, Ravinia to 1913, Red Oak to 1958, Sherwood to 1961, and Wayne Thomas to 1957. Edgewood was built in 1951 and Northwood in 1959, but both schools have undergone recent renovations. The District's administration has temporarily relocated to rented facilities, with Green Bay and Elm Place serving as swing sites during these renovation projects.

The District's enrollment has remained relatively stable, with approximately 3,623 students enrolled for the 2025-2026 school year, including both regular and special education students. There are some fluctuations in enrollment throughout the year due to military housing in Fort Sheridan. Demographer Matthew Cropper's 2025 Demographic Report, posted on the District website, projects relatively steady enrollment in the District over the next five years.

Accounting Systems and Budgetary Control

The District has complete responsibility for the preparation and modification of its annual budget. It is solely accountable for its fiscal matters, including surpluses and deficits, assignments of management, and issuance of debt. The District's administration is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the District are protected from loss, theft, or misuse. In addition, to ensure that adequate accounting data is compiled to prepare financial statements in conformity with accounting principles generally accepted in the United States of America.

The internal control structure is designed to provide a reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived and that (2) the valuation of costs and benefits requires estimates and judgments by management.

The District's independent auditors run tests to determine the adequacy of the internal control structure, including that portion related to federal financial assistance programs, and determine that the District has complied with applicable laws and regulations. The results of the tests for the fiscal year ended June 30, 2025, did not indicate any instances of material weaknesses in the internal control structure. No significant violations of applicable laws and regulations were noted.

The District maintains sound budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual budget approved by the District's Board of Education.

During the second half of the fiscal year, the business office provides the Board with estimated year-end variance reports on a monthly basis. The Board is also provided with other monthly financial information, including revenue and expenditure detail, check registers and cash, receivable, and investment summaries. Additional financial information is routinely provided as needed.

The General Fund Activities, Special Revenue Funds, Debt Service Fund, and Capital Projects Funds are included in the annual budget. The level of budgetary control is established at the individual fund level.

As demonstrated by the statements and schedules included in the financial section of this report, the District continues to meet its responsibility for sound financial management.

General Governmental Activities

The general governmental activities include all services provided by the District; included are the general, special revenue, debt service, and capital project funds. The activities include all instructional, maintenance, and administrative costs of the District.

Property taxes are by far the most significant revenue source for the District. The three factors that affect property tax revenues are assessed valuation, the tax multiplier, and the tax rate. The District's equalized assessed valuation of \$2,932,391,745 represents an increase in the tax base of 9.7% over the prior year. The tax multiplier is determined by a state agency that attempts to equalize the real property assessment to determine the property value for taxing purposes. This value is referred to as the equalized assessed valuation (EAV).

Economic Condition and Outlook

The District is located in a mature, "built-out" community in the northeastern part of the state, with a tax base predominantly made up of residential communities, alongside some retail businesses and limited industry. The economic stability of the Highland Park and Highwood areas remains strong, and assessed property values within the District have continued to rise over the past three years. According to Lake County projections, these values are expected to increase by over 6% next year. Should this growth occur, the District anticipates a reduction from its current tax rate of \$3.3663 per \$100 of Equalized Assessed Valuation (EAV).

The community's ongoing ability to meet its tax obligations remains evident. Additionally, as the District operates under the Property Tax Extension Limitation Law (PTELL), the tax extension has historically increased by inflation or 5%, whichever is less. Even amid recent inflation exceeding 5%, the District has continued to manage its finances prudently, producing operational surpluses annually.

In terms of capital projects, the District continues to make significant progress on the \$114.4 million referendum passed in November 2022, which funded major renovations at five of its elementary schools. Indian Trail Elementary and Ravinia Elementary schools have been completed. Renovations at Sherwood Elementary and Braeside Elementary are currently underway, with students at temporary swing sites. Sherwood Elementary renovations will conclude this fiscal year, and students will move back to Sherwood Elementary prior to the start of the 2026-2027 school year. Prior to the 2026-2027 school year, we will begin work on Wayne Thomas Elementary School.

Though renovations are going well, NSSD 112 still has one additional school to bid (Wayne Thomas Elementary), and we have over \$35 million in fund balance to contribute to finishing these projects. Thus, NSSD 112's fund balance, over the next two years, will diminish. This is a planned use of reserves, but NSSD 112's fund balance will not dip below 25% of its annual operating expenditures, as required by NSSD 112's Board Policy.

In summary, District 112 currently has over \$67.8 million in fund balance reserves, excluding the Capital Projects Fund, to help overcome negative economic impacts should District 112's economic outlook diminish. The District also had a surplus of approximately \$6.1 million in all funds, excluding the Capital Projects Fund, this most recent fiscal year, so NSSD 112 is well positioned to fund the rest of its Capital Project renovations from reserves after this fiscal year.

STRATEGIC CHANGE AGENDA, MISSION, VISION, AND VALUES

The board approved the district's new Strategic Change Agenda in March 2025, marking the culmination of a months-long process that engaged more than 200 community members, including parents, staff, and students. This agenda outlines the district's renewed mission, vision, values, and goal areas, providing a clear roadmap for the future.

The Process

In spring 2024, North Shore School District 112 recognized the need to develop a forward-thinking strategic plan to meet the evolving needs of students, staff and the broader community. Seeking an approach that went beyond traditional planning methods, the district partnered with the Schlechty Center, which offered a unique framework known as the Strategic Change Agenda. This student-centered, adaptive approach emphasized meaningful engagement and long-term transformation. To ensure a comprehensive and inclusive process, the district involved community members at every level, aiming to build a shared vision rooted in meaningful input from those directly impacted by its outcomes.

This commitment to collaboration laid the foundation for a strategic change process designed to drive continuous improvement and student success.

In September 2024, a Discovery Team was assembled for a two-day session to assess the organization's capacity to move in our desired direction. This team included a cross-section of community partners, the superintendent, deputy superintendent, school board members, leadership team members, staff, community members, students, and association leadership. Their role was to identify patterns, trends, and issues by serving as auditors as part of a capacity-building process. This process provided valuable insights, highlighting areas where the district operates effectively as a learning organization and where further exploration was needed. A few other frameworks provided by the Schlechty Center, including the Images of School, Defining Moments, and the ten System Capacity Standards, were used throughout the discovery process.

Subsequently, the Extended Discovery process involved multiple 45-minute focus conversations in October 2024 (in English and Spanish). These sessions included principals, associate principals, central office staff, students, community members, and families/caregivers.

In November 2024, when all focus conversations and assessments were completed, the data from those conversations were compiled and sorted to once again look for themes, patterns, and trends. Central office administrators looked for areas in which the district was doing well and areas in which the district could improve. The results were compiled and analyzed to identify areas of strength and opportunities for growth, then refined to identify key goal areas.

A small team representing the Office of the Superintendent and various departments collaborated to refine the goal areas, draft the mission, vision, and values, and create pictures of success. The draft was then reviewed again with the Discovery Team. In total, over 225 community members, including 80 students ranging from 5th grade through high school, contributed meaningfully to shaping these shared aspirations. The results of this inclusive process are proudly presented in this document.

In February 2025, a draft of the strategic change agenda was presented to the board of education during a committee of the whole meeting. This meeting provided an opportunity for an

in-depth discussion about the development process, key findings, and the proposed direction for the district's future. The board engaged in thoughtful dialogue, ensuring the agenda aligned with the district's goals and the community's needs.

Following this discussion, in March 2025, the board of education formally approved the strategic change agenda, setting the stage for its implementation. This milestone marked a commitment to continuous improvement and the realization of the district's long-term vision. Next, district and school administrators will use the agenda as a foundation for developing specific operational goals at both the district and school levels, translating the strategic priorities into actionable steps that drive meaningful progress.

This document will be reviewed annually to ensure goals and pictures of success remain in alignment with educational best practices and the needs of our students, staff, families/caregivers, and community.

Our Mission

North Shore School District 112 is a transformative learning organization where curiosity inspires minds, innovation shapes the future, and students, staff, and families engage to create a kind and connected community that is committed to excellence.

Our Vision

Our vision is to be a thriving, inclusive, learning community where each student is empowered to reach their full potential and achieve their greatest aspirations. By utilizing evidence-based practices, innovations in teaching and learning, and personalized support, we create an environment where each student learns, grows, and achieves academic excellence. We nurture resilience and foster meaningful relationships, while developing transformative leaders, engaged learners, and responsible citizens who are inspired and equipped to make a positive impact.

Our Values

COMPASSION

We value cultivating a compassionate community where students actively demonstrate empathy, kindness, and understanding toward others to uphold personal growth and social responsibility.

CONNECTION

We value connection as the foundation of our thriving learning organization. By encouraging meaningful relationships and two-way communication among students, families, staff, and the broader community, we build a supportive environment where everyone feels valued and engaged.

EQUITY

We value equity in our district by creating opportunities for each student by addressing individual needs, dismantling barriers, and amplifying student voices. We provide each student with the personalized resources and support to succeed, designing culturally responsive environments to meet each student where they are.

GROWTH

We value continuous growth by setting rigorous academic standards and high expectations for each student.

INTEGRITY

We value integrity in our learning organization by upholding honesty, respect, and accountability in how we act and how we treat others, and by nurturing students who make meaningful contributions to the community and the world.

SAFETY

We value safety and well-being, both physical and emotional, by creating a secure and supportive learning environment for students, staff, and the community.

Goal Areas

GOAL AREA ONE: FOCUS ON STUDENT SUCCESS AND WELL-BEING

We are committed to empowering each student to achieve personal success, experience continuous growth, and feel valued as a unique individual in a safe, inclusive, and culturally responsive learning environment. We are dedicated to designing learning experiences that ignite curiosity, strengthen students' ability to adapt and persevere through challenges, and nurture a sense of purpose. Through innovative approaches, we personalize instruction and intentionally leverage the power of curricular resources and technology to make learning exciting, meaningful, and rigorous. Student success is defined, celebrated, and communicated. We value student choice and student voice, encouraging each learner to take an active role in their education, follow their passions, make meaningful decisions, and shape their path. Social-emotional learning is prioritized to ensure that each student develops compassion, resilience, and connection. Together, we foster a community where each student finds inspiration, and explores new possibilities, and becomes an engaged learner.

GOAL AREA TWO: DEVELOP RELATIONSHIPS AND PARTNERSHIPS

We are committed to prioritizing strong relationships and partnerships with families and the community. Through two-way communication, the district fosters an environment that values transparency and connection, aiming to be a good neighbor by engaging respectfully and collaboratively with community members. With a commitment to accessibility, the district involves its multilingual community, ensuring that outreach efforts are inclusive and effective. By empowering families with the information they need, the district helps families confidently engage with tools and resources, strengthening the home-school connection. New families are welcomed through intentional onboarding, building trust and confidence in the district's

dedication to equity, safety, and community integration. Classroom communication is a central focus, with open, timely, and meaningful updates that keep families informed about learning and classroom activities. Real-time, accessible technology supports family engagement, and the district's communication structure provides continuity and consistency. The district encourages collaboration within the community, between schools and families, and with local agencies and organizations, fostering a support network to help each child thrive in school and beyond. Decision making considers community input to ensure actions are aligned with the community's values and needs. Together, these elements create a unified, thriving community where families, students and educators collaborate seamlessly, grounded in trust, mutual support and respect.

GOAL AREA THREE: FOCUS ON ATTRACTING, DEVELOPING, AND RETAINING QUALITY STAFF BY USING RESOURCES STRATEGICALLY, RESPONSIBLY, AND FLEXIBLY

We are committed to establishing and maintaining a positive culture in which staff are highly engaged and highly satisfied. Attracting, developing, and retaining quality staff by using resources strategically, responsibly, and flexibly is essential to building a supportive, positive, and high-performing learning organization. We build a collaborative culture by selecting candidates who exemplify our philosophy of the human capital management system, "one more like our best" and exhibit high levels of integrity and professionalism. We provide intentional instructional coaching, mentoring, and purposeful professional development for staff to grow and effectively perform in their roles. We are committed to building capacity for both those seeking advancement within the district and those who wish to lead from where they are, empowering all staff to contribute meaningfully. Financial accountability enables us to invest thoughtfully in our people, facilities, and technology, ensuring staff and students have the resources to feel safe, supported, and well-equipped for success. By maintaining flexibility in our approach, we can adapt to changing needs, creating a resilient workplace that attracts and retains top talent committed to excellence.

OTHER INFORMATION

Independent Audit

State statutes require an annual audit of the books of accounts, financial records, and transactions of all funds of the District. As of June 30, 2025, the financial statements audit and the year then ended was performed by the independent certified public accounting firm, Baker Tilly US, LLP. The unmodified auditors' report is included in the financial section of this report.

Awards and Acknowledgments

We wish to thank the members of the Board of Education for their interest and support in planning and conducting the financial operations of the District responsibly and progressively. We also wish to thank the efficient and dedicated business office staff for their assistance in the timely preparation of this report. Their service was instrumental in our receiving of the ACFR awards for both ASBO & GFOA for the year ended June 30, 2024.

Respectfully submitted,



Michael Lubelfeld
Superintendent of Schools



Jeremy Davis
Assistant Superintendent for Business Services



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

The Certificate of Excellence in Financial Reporting
is presented to

North Shore School District 112

for its Annual Comprehensive Financial Report
for the Fiscal Year Ended June 30, 2024.

The district report meets the criteria established for
ASBO International's Certificate of Excellence in Financial Reporting.



A handwritten signature in black ink, reading 'Ryan S. Stechschulte'.

Ryan S. Stechschulte
President

A handwritten signature in black ink, reading 'James M. Rowan'.

James M. Rowan, CAE, SFO
CEO/Executive Director



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**North Shore School District 112
Illinois**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

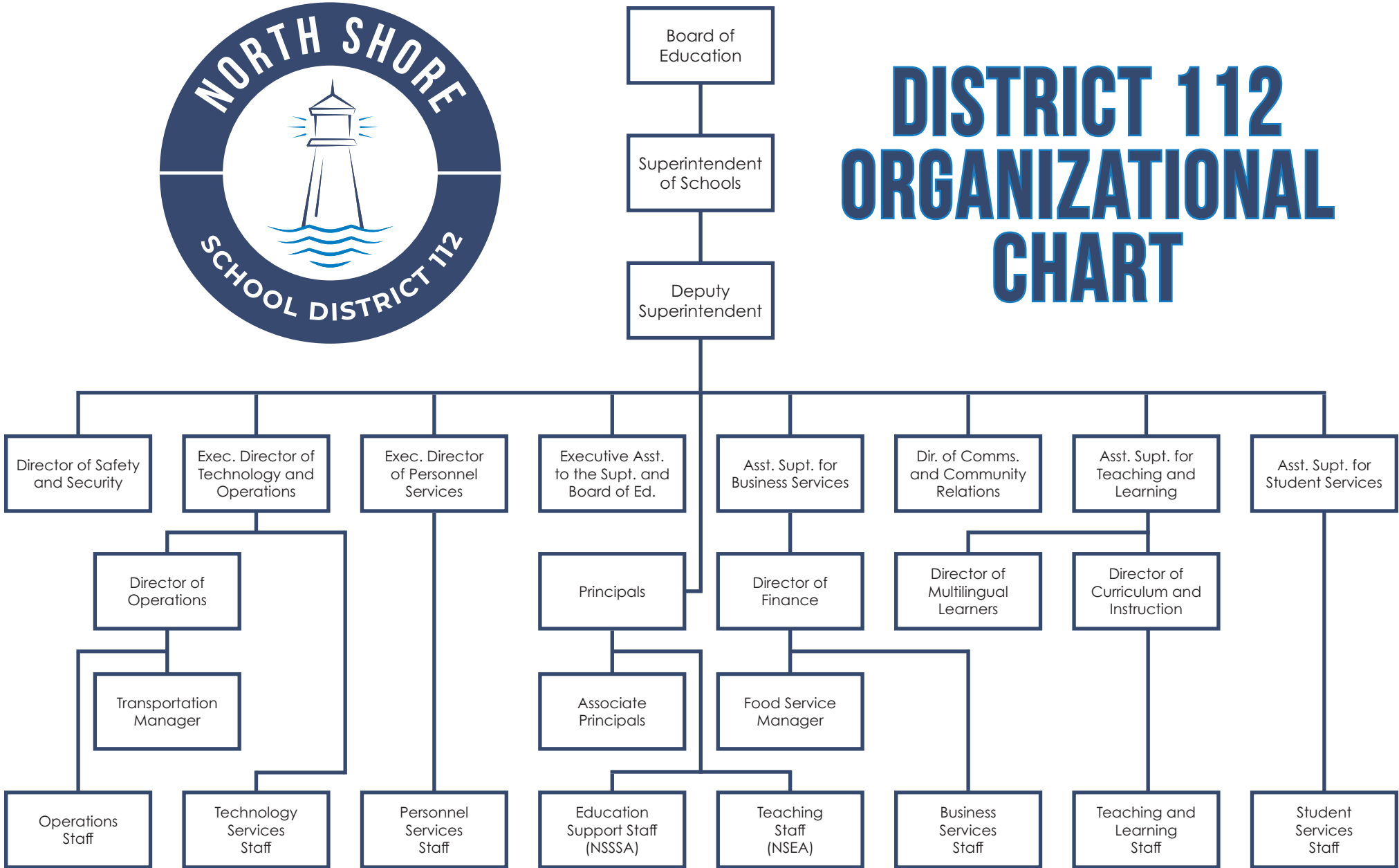
June 30, 2024

Christopher P. Morill

Executive Director/CEO



DISTRICT 112 ORGANIZATIONAL CHART



**NORTH SHORE SCHOOLS DISTRICT 112
445 Sheridan Rd
Highwood, IL 60040**

Annual Comprehensive Financial Report

For the Fiscal Year Ended June 30, 2025

Officers and Officials

Board of Education

		<u>Term Expires</u> (April)
Art Kessler	President	2029
Melissa Itkin	Vice-President	2027
Jenny Butler	Secretary	2027
Lisa Hirsh	Member	2027
Bennett Lasko	Member	2029
Lori Fink	Member	2029
Jaret Fishman	Member	2029

District Administration

Michael Lubelfeld, Ed.D.
Superintendent

Official Issuing Report

Jeremy Davis
Assistant Superintendent for Business Services/CSBO

Department Issuing Report

Business Office

Independent Auditors' Report

To the Board of Education of
North Shore School District 112

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of North Shore School District 112 (the District), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of June 30, 2025 and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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 (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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

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

Required Supplementary Information

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

Supplementary Information

Our audit for the year ended June 30, 2025 was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The supplementary information for the year ended June 30, 2025 as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements for the year ended June 30, 2025, and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects, in relation to the basic financial statements as a whole for the year ended June 30, 2025.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of the District as of and for the year ended June 30, 2024 (not presented herein), and have issued our report thereon dated October 15, 2024, which contained unmodified opinions on the respective financial statements of the governmental activities and each major fund. The supplementary information for the year ended June 30, 2024 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2024 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 2024 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare those basic financial statements or to those basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the basic financial statements as a whole for the year ended June 30, 2024.

Other Information

Management is responsible for the other information included in the annual comprehensive financial report. The other information comprises the introductory and statistical sections as listed in the table of contents but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Report on Summarized Comparative Information

We have previously audited the District's 2024 financial statements, and we expressed unmodified audit opinions on the respective financial statements of the governmental activities and each major fund in our report dated October 15, 2024. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2024, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 10, 2025 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Baker Tilly US, LLP

Oak Brook, Illinois
October 10, 2025

North Shore School District 112

Management's Discussion and Analysis

June 30, 2025

(Unaudited)

The discussion and analysis of North Shore School District 112's (the District) financial performance provides an overall review of the District's financial activities as of and for the year ended June 30, 2025. The management of the District encourages readers to consider the information presented herein in conjunction with the transmittal letter found in the introductory section and the basic financial statements to enhance their understanding of the District's financial performance. All amounts, unless otherwise indicated, are expressed in millions of dollars. Certain comparative information between the current year and the prior is required to be presented in the Management's Discussion and Analysis (the MD&A).

Financial Highlights

- In total, net position increased by \$15.7. This represents an 11% increase from 2024 and is primarily due to the the renovation capital work at Indian Trail, Ravinia and Sherwood Elementary School, along with the geothermal project at Ravinia. The District capitalized Indian Trail Elementary Schools' construction in progress expenditures this fiscal year, resulting in an increase to net position. In addition, the increase was assisted by revenue from interest earnings.
- General revenues accounted for \$107.3 in revenue or 83% of all revenues. Program specific revenues in the form of charges for services and fees and grants accounted for \$22.4 or 17% of total revenues of \$129.7.
- The District had \$114.0 in expenses related to government activities. However, only \$22.4 of these expenses were offset by program specific charges and grants.
- In November 2022, the District approved a \$114.4 million referendum. Of that \$56.3 million was issued in December 2022. In November 2024, the District sold its second tranche of bonds for \$58.1 million. Indian Trail and Ravinia have been completed. The construction at Sherwood is expected to be completed by May 2026, and Braeside is slated to finish in December of 2026. The design process for Wayne Thomas has started, with construction set to begin in July 2026.

Overview of the Financial Statements

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

- Government-wide financial statements,
- Fund financial statements, and
- Notes to basic financial statements.

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

Government-Wide Financial Statements

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

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

North Shore School District 112

Management's Discussion and Analysis

June 30, 2025

(Unaudited)

The statement of activities presents information showing how the government's net position changed during the fiscal year being reported. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements present the functions of the District that are principally supported by taxes and intergovernmental revenues (governmental activities). The District has no business-type activities; that is, functions that are intended to recover all or a significant portion of their costs through user fees and charges. The District's governmental activities include instructional services (regular education, special education and other), supporting services, operation and maintenance of facilities and transportation services.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into two categories: governmental funds and fiduciary funds (the District maintains no proprietary funds).

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a school district's near-term financing requirements.

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

The District maintains six individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund, Operations and Maintenance Fund, Transportation Fund, Municipal Retirement/Social Security Fund, Debt Service Fund and Capital Projects Fund, all of which are considered to be major funds.

The District adopts an annual budget for each of the funds listed above. A budgetary comparison schedule has been provided for each fund to demonstrate compliance with this budget.

Notes to Basic Financial Statements

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

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District's net pension and OPEB liabilities.

North Shore School District 112

Management's Discussion and Analysis

June 30, 2025

(Unaudited)

Government-Wide Financial Analysis

The District's combined net position was higher on June 30, 2025, than it was the year before, increasing 11% to \$160.4.

Table 1
Condensed Statements of Net Position
(in Millions of Dollars)

	<u>2024</u>	<u>2025</u>
Assets		
Current and other assets	\$ 192.8	\$ 215.5
Capital assets	<u>207.3</u>	<u>246.0</u>
Total assets	<u>400.1</u>	<u>461.5</u>
Total deferred outflows of resources	<u>4.5</u>	<u>3.7</u>
Liabilities		
Current liabilities	17.3	15.3
Long-term debt outstanding	<u>118.6</u>	<u>166.6</u>
Total liabilities	<u>135.9</u>	<u>181.9</u>
Total deferred inflows of resources	<u>124.0</u>	<u>122.9</u>
Net Position		
Net investment in capital assets	110.5	117.8
Restricted	11.5	1.1
Unrestricted	<u>22.7</u>	<u>41.5</u>
Total net position	<u>\$ 144.7</u>	<u>\$ 160.4</u>

Revenues in the governmental activities of the District of \$129.7 exceeded expenses by \$15.7. This was attributable primarily to the capitalization of Indian Trail School's construction in progress expenditures, resulting in an increase to net position. The increase was also attributable to an increase of \$1.6 million in interest income.

North Shore School District 112

Management's Discussion and Analysis

June 30, 2025

(Unaudited)

Table 2
Changes in Net Position
(in Millions of Dollars)

	<u>2024</u>	<u>2025</u>
Revenues		
Program revenues:		
Charges for services	\$ 1.3	\$ 1.5
Operating grants and contributions	23.7	20.8
Capital grants and contributions	0.1	0.1
General revenues:		
Taxes	91.6	95.2
Evidence based funding	3.4	3.4
Other	6.7	8.7
Total revenues	<u>126.8</u>	<u>129.7</u>
Expenses		
Instruction	44.6	48.6
Pupil and instructional staff services	15.5	15.8
Administration and business	6.5	6.7
Transportation	5.9	6.9
Operations and maintenance	10.4	12.9
Intergovernmental	17.3	15.4
Interest and fees	3.8	5.2
Other	1.2	2.5
Total expenses	<u>105.2</u>	<u>114.0</u>
Excess (deficiency) of revenues over expenses before special items	21.6	15.7
Gain on disposal of capital asset	1.9	-
Increase (decrease) in net position	23.5	15.7
Net Position, Beginning	<u>121.2</u>	<u>144.7</u>
Net Position, Ending	<u>\$ 144.7</u>	<u>\$ 160.4</u>

Property taxes accounted for the largest portion of the District's revenues, contributing 73%. The remainder of revenues came from state, federal grants and other sources. The total cost of all the District's programs was \$114.0, mainly related to instructing and caring for the students and student transportation at 63%.

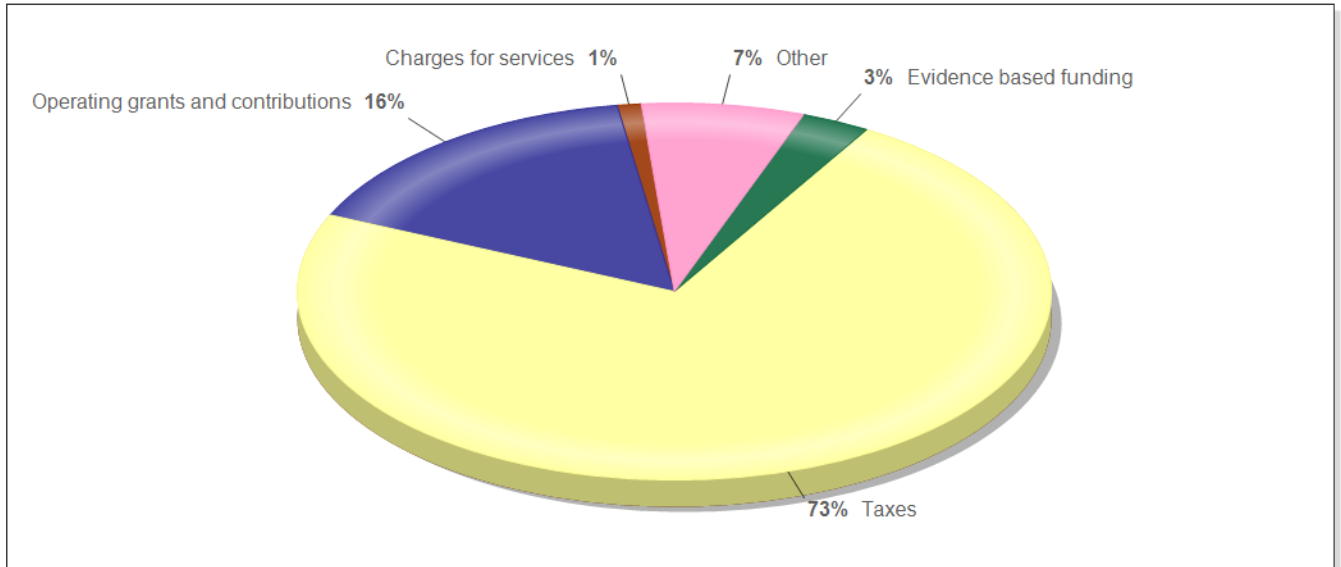
North Shore School District 112

Management's Discussion and Analysis

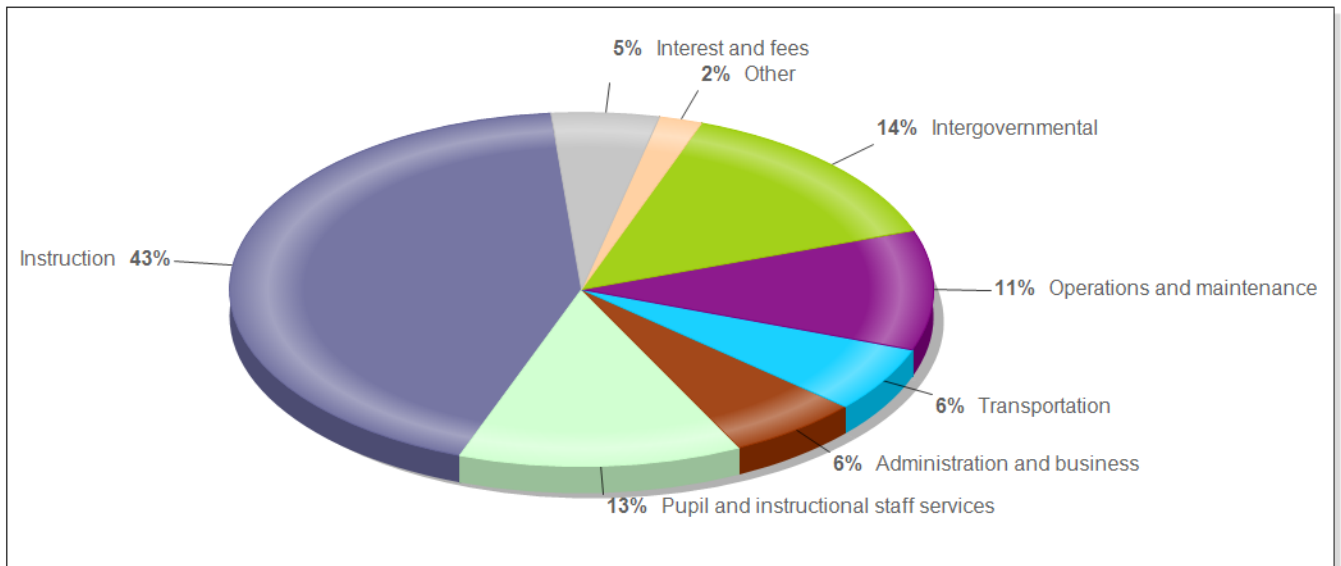
June 30, 2025

(Unaudited)

District-Wide Revenues by Source



District-Wide Expenses by Function



North Shore School District 112

Management's Discussion and Analysis

June 30, 2025

(Unaudited)

Financial Analysis of the District's Funds

The District's Governmental Funds balance increased from \$80.3 to \$101.8.

The General Fund's fund balance increased by \$5.2 million driven by increased investment income and unrealized gains on investments due to high interest rates.

In the Operations and Maintenance Fund fund balance increased by \$2.5 million primarily due to decreased capital expenditures compared to the prior year.

The Transportation Fund fund balance decreased by \$1.1 million primarily due to increases in transportation costs. The District added extra bus transportation services due to the renovation work at Sherwood Elementary School.

The Municipal Retirement/Social Security Fund fund balance decreased by \$0.9 million primarily due to a continued decrease in Corporate Personal Property Replacement Tax receipts, as most of the Corporate Personal Property Replacement Tax receipts are allocated to this fund.

The Capital Project Fund fund balance increased by \$15.5 million as the District sold its second tranche of bonds in November 2024. The District continues to spend down its Capital Projects Fund to complete its renovations.

General Fund Budgetary Highlights

The General Fund's local revenue sources were over budget and driven by investment income and unrealized gains on investments during the year.

Capital Assets and Debt Administration

Capital Assets

By the end of 2025, the District had compiled a total investment of \$332.4 million (\$246.0 net of accumulated depreciation/amortization) in a broad range of capital assets including buildings, land and equipment. Total depreciation/amortization expense for the year was \$7.9 million. The increase is the result of the renovation work at Indian Trail, Ravinia and Sherwood Elementary Schools. As noted in Table 3, buildings increased by \$22.7 million and construction in progress increased by \$16.9 million year over year. More detailed information about capital assets can be found in Note 4 of the basic financial statements.

Table 3
Capital Assets (Net of Depreciation)
(in Millions of Dollars)

	<u>2024</u>	<u>2025</u>
Land	\$ 4.1	\$ 4.1
Construction in progress	44.4	61.3
Buildings and building improvements	140.7	163.4
Building, right-to-use asset	1.4	1.0
Furniture, equipment and vehicles	15.9	15.6
Equipment, right-to-use asset	0.2	0.1
Land improvements	<u>0.6</u>	<u>0.5</u>
Total	<u>\$ 207.3</u>	<u>\$ 246.0</u>

North Shore School District 112

Management's Discussion and Analysis

June 30, 2025

(Unaudited)

Long-Term Debt

The District retired \$8.9 million in bonds, including premiums, and issued \$59.9 in bonds, including premiums, in 2025. The District reported a decrease of \$0.4 million in the net pension/OPEB liabilities. Leases and other were reduced by \$(2.6). At the end of fiscal 2025, the District had a debt margin of \$101.7. More detailed information on long-term debt can be found in Note 5 of the basic financial statements.

Table 4
Outstanding Long-Term Debt
(in Millions of Dollars)

	<u>2024</u>	<u>2025</u>
Compensated absences and other	\$ 0.2	\$ 0.2
Net pension liabilities	4.9	4.3
Net OPEB liabilities	10.8	11.0
General obligation bonds, including premium	96.9	147.9
Lease liabilities	1.6	1.1
Installment contract payable	3.3	2.1
Arbitrage rebate payable	0.9	-
Total	<u>\$ 118.6</u>	<u>\$ 166.6</u>

Factors Bearing on the District's Future

At the time these financial statements were prepared and audited, the District was aware of the following circumstances that will significantly affect financial operations in the future:

- North Shore School District is currently in Phase 2 of its Long Range Facilities Plan. The District has completed its renovation of Indian Trail Elementary School and Ravinia Elementary School prior to the 2025-2026 school year. The District is in the beginning stages of renovating the remaining three elementary schools: Sherwood, Braeside and Wayne Thomas. The District is in a strong financial position to fund these final projects using remaining bond proceeds and reserves. Per Board policy, NSSD 112's reserves will not decrease below 25% of annual operational expenditures as NSSD 112 completes its renovations.

Requests for Information

This financial report is designed to provide the District's citizens, taxpayers and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report, or need additional financial information, contact the Business Office:

Mr. Jeremy Davis - Assistant Superintendent for Business Services, CSBO
North Shore School District 112
445 Sheridan Road
Highwood, Illinois 60040

North Shore School District 112

Statement of Net Position

June 30, 2025

	<u>Governmental Activities</u>
Assets and Deferred Outflows of Resources	
Assets	
Cash and investments	\$ 163,510,349
Student activity cash	233,718
Receivables:	
Interest	1,437,631
Property taxes	49,635,748
Replacement taxes	159,761
Intergovernmental	467,145
Accounts	981
Prepaid items	82,950
Capital Assets	
Land	4,061,995
Construction in progress	61,265,495
Capital assets being depreciated/amortized, net of accumulated depreciation/amortization	<u>180,631,511</u>
Total assets	<u>461,487,284</u>
Deferred Outflows of Resources	
Deferred outflows related to pensions	1,686,265
Deferred outflows related to OPEB	<u>1,962,014</u>
Total deferred outflows of resources	<u>3,648,279</u>
Liabilities, Deferred Inflows of Resources and Net Position	
Liabilities	
Accounts payable	6,495,040
Salaries and wages payable	3,877,757
Retainage payable	1,530,802
Other current liabilities	43,858
Payroll deductions payable	2,498,669
Unearned student fees	298,120
Interest payable	507,965
Long-term liabilities:	
Other long-term liabilities, due within one year	7,594,119
Other long-term liabilities, due after one year	<u>158,996,576</u>
Total liabilities	<u>181,842,906</u>
Deferred Inflows of Resources	
Property taxes levied for a future period	98,712,107
Deferred inflows related to pensions	320,040
Deferred inflows related to OPEB	<u>23,855,088</u>
Total deferred inflows of resources	<u>122,887,235</u>
Net Position	
Net investment in capital assets	117,805,605
Restricted for:	
Retirement benefits	1,104,889
Unrestricted	<u>41,494,928</u>
Total net position	<u>\$ 160,405,422</u>

See notes to basic financial statements

North Shore School District 112

Statement of Activities

Year Ended June 30, 2025

Functions/Programs	Expenses	Program Revenue			Net (Expenses)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position
					Governmental Activities
Governmental Activities					
Instruction:					
Regular programs	\$ 28,435,963	\$ 1,130,464	\$ 466,534	\$ -	\$ (26,838,965)
Special programs	14,342,681	-	2,762,284	-	(11,580,397)
Other instructional programs	5,793,413	-	51,693	-	(5,741,720)
Student activities	127,297	132,247	-	-	4,950
Support services:					
Pupils	7,569,482	-	6,981	-	(7,562,501)
Instructional staff	8,181,718	-	94,700	-	(8,087,018)
General administration	1,660,441	-	-	-	(1,660,441)
School administration	3,040,442	-	-	-	(3,040,442)
Business	1,968,979	189,846	355,013	50,000	(1,374,120)
Transportation	6,906,138	38,037	1,726,596	-	(5,141,505)
Operations and maintenance	12,937,968	4,620	-	-	(12,933,348)
Central	1,618,310	-	-	-	(1,618,310)
Other supporting services	858,206	-	-	-	(858,206)
Intergovernmental:					
State retirement contributions	15,376,966	-	15,376,966	-	-
Other:					
Community services	2,295	-	-	-	(2,295)
Interest and fees	5,246,246	-	-	-	(5,246,246)
Total governmental activities	<u>\$ 114,066,545</u>	<u>\$ 1,495,214</u>	<u>\$ 20,840,767</u>	<u>\$ 50,000</u>	<u>(91,680,564)</u>

General Revenues

Taxes:

Real estate taxes, levied for general purposes	70,099,964
Real estate taxes, levied for specific purposes	16,017,795
Real estate taxes, levied for debt service	8,153,959
Intergovernmental, unrestricted:	
Personal property replacement taxes	925,881
State aid-formula grants	3,379,836
Investment income	8,168,532
Unrealized gain/loss on investments	319,782
Miscellaneous	294,582

Total general revenues 107,360,331

Change in net position 15,679,767

Net Position, Beginning 144,725,655

Net Position, Ending \$ 160,405,422

See notes to basic financial statements

North Shore School District 112

Balance Sheet -

Governmental Funds

June 30, 2025

With Comparative Totals as of June 30, 2024

	<u>General Fund</u>	<u>Operations and Maintenance Fund</u>	<u>Transportation Fund</u>
Assets			
Cash and investments	\$ 99,838,850	\$ 14,258,967	\$ 3,456,894
Student activity cash	233,718	-	-
Receivables:			
Interest	900,883	-	-
Property taxes	37,246,167	6,426,430	1,947,573
Replacement taxes	-	16,066	25,546
Intergovernmental	467,145	-	-
Accounts	-	-	-
Prepaid items	-	82,950	-
	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 138,686,763</u>	<u>\$ 20,784,413</u>	<u>\$ 5,430,013</u>
Liabilities, Deferred Inflows of Resources and Fund Balance			
Liabilities			
Accounts payable	\$ 1,114,112	\$ 854,030	\$ 1,056,572
Salaries and wages payable	3,877,757	-	-
Retainage payable	-	-	-
Other current liabilities	43,740	-	11
Payroll deductions payable	2,489,021	9,428	1
Unearned student fees	277,621	-	20,499
	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>7,802,251</u>	<u>863,458</u>	<u>1,077,083</u>
Deferred Inflows of Resources			
Property taxes levied for a future period	74,072,576	12,780,435	3,873,196
Unavailable state and federal aid receivable	9,390	-	-
Unavailable interest receivable	281,450	-	-
	<u> </u>	<u> </u>	<u> </u>
Total deferred inflows of resources	<u>74,363,416</u>	<u>12,780,435</u>	<u>3,873,196</u>
Fund Balance			
Nonspendable	-	82,950	-
Restricted	-	-	-
Assigned	233,718	7,057,570	479,734
Unassigned	56,287,378	-	-
	<u> </u>	<u> </u>	<u> </u>
Total fund balance	<u>56,521,096</u>	<u>7,140,520</u>	<u>479,734</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 138,686,763</u>	<u>\$ 20,784,413</u>	<u>\$ 5,430,013</u>

See notes to basic financial statements

Municipal Retirement/ Social Security Fund	Debt Service Fund	Capital Projects Fund	Total	
			2025	2024
\$ 2,845,860	\$ 4,538,841	\$ 38,570,937	\$ 163,510,349	\$ 142,585,043
-	-	-	233,718	228,768
-	-	536,748	1,437,631	862,468
-	4,015,578	-	49,635,748	47,623,530
118,149	-	-	159,761	233,948
-	-	-	467,145	1,121,335
981	-	-	981	17,707
-	-	-	82,950	134,488
<u>\$ 2,964,990</u>	<u>\$ 8,554,419</u>	<u>\$ 39,107,685</u>	<u>\$ 215,528,283</u>	<u>\$ 192,807,287</u>
\$ 3,298	\$ -	\$ 3,467,028	\$ 6,495,040	\$ 8,570,937
-	-	-	3,877,757	3,590,534
-	-	1,530,802	1,530,802	2,208,756
107	-	-	43,858	(2,582)
219	-	-	2,498,669	2,301,879
-	-	-	298,120	351,922
<u>3,624</u>	<u>-</u>	<u>4,997,830</u>	<u>14,744,246</u>	<u>17,021,446</u>
-	7,985,900	-	98,712,107	95,132,684
-	-	-	9,390	-
-	-	24,046	305,496	398,689
<u>-</u>	<u>7,985,900</u>	<u>24,046</u>	<u>99,026,993</u>	<u>95,531,373</u>
-	-	-	82,950	134,488
2,244,881	63,724	23,537,468	25,846,073	13,141,213
716,485	504,795	10,548,341	19,540,643	15,913,267
-	-	-	56,287,378	51,065,500
<u>2,961,366</u>	<u>568,519</u>	<u>34,085,809</u>	<u>101,757,044</u>	<u>80,254,468</u>
<u>\$ 2,964,990</u>	<u>\$ 8,554,419</u>	<u>\$ 39,107,685</u>	<u>\$ 215,528,283</u>	<u>\$ 192,807,287</u>

See notes to basic financial statements

North Shore School District 112

Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
June 30, 2025

Total Fund Balances, Governmental Funds \$ 101,757,044

Amounts reported for governmental activities in the Statement of Net Position are different because:

Net capital assets used in governmental activities and included in the Statement of Net Position do not require the expenditure of financial resources and, therefore, are not reported in the Governmental Funds Balance Sheet. 245,959,001

Certain revenues receivable by the District and recognized in the Statement of Net Position do not provide current financial resources and are included as deferred inflows of resources in the Governmental Funds Balance Sheet, as follows:

Interest revenue	\$ 305,496	
State and federal aid	9,390	
	<u>314,886</u>	314,886

Deferred outflows of resources related to pensions do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet. 1,686,265

Deferred outflows of resources related to OPEB do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet. 1,962,014

Deferred inflows of resources related to pensions do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet. (320,040)

Deferred inflows of resources related to OPEB do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet. (23,855,088)

Long-term liabilities applicable to the District's governmental activities are not due and payable in the current period, and accordingly, are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the Statement of Net Position.

Balances at June 30, 2025 are:

Bonds payable	(136,620,000)	
Lease liabilities	(1,085,636)	
Unamortized bond premium	(11,267,757)	
Net OPEB liability	(10,985,974)	
Net pension liability	(4,346,344)	
Installment contract payable	(2,117,192)	
Compensated absences	<u>(167,792)</u>	
		(166,590,695)

Interest on long-term liabilities accrued in the Statement of Net Position will not be paid with current financial resources and, therefore, is not recognized in the Governmental Funds Balance Sheet. (507,965)

Net Position of Governmental Activities \$ 160,405,422

North Shore School District 112

Statement of Revenues, Expenditures and Changes in Fund Balances -
 Governmental Funds
 Year Ended June 30, 2025
 With Comparative Totals for the Year Ended June 30, 2024

	<u>General Fund</u>	<u>Operations and Maintenance Fund</u>	<u>Transportation Fund</u>	<u>Municipal Retirement/Social Security Fund</u>
Revenues				
Property taxes	\$ 70,310,060	\$ 12,131,259	\$ 3,676,440	\$ -
Corporate personal property replacement taxes	-	92,588	148,141	685,152
State aid	25,637,306	50,000	1,726,596	-
Federal aid	2,700,056	-	-	-
Investment income	4,651,446	529,194	184,255	178,079
Student activities	132,247	-	-	-
Other	1,548,820	70,692	38,037	-
	<u>104,979,935</u>	<u>12,873,733</u>	<u>5,773,469</u>	<u>863,231</u>
Expenditures				
Current:				
Instruction:				
Regular programs	28,131,651	-	-	349,768
Special programs	12,080,869	-	-	364,557
Other instructional programs	6,017,310	-	-	105,162
Student activities	127,297	-	-	-
Support services:				
Pupils	6,857,471	-	-	142,610
Instructional staff	7,062,328	-	-	159,083
General administration	2,256,535	-	-	29,304
School administration	3,797,861	-	-	134,671
Business	1,764,703	-	-	112,618
Transportation	-	-	6,865,845	18,645
Operations and maintenance	13,016	8,619,066	-	219,968
Central	1,485,085	-	-	78,041
Other supporting services	858,457	-	-	-
Community services	1,788	-	-	-
Intergovernmental:				
State retirement contributions	21,229,711	-	-	-
Payments to other districts and government units	1,971,298	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and other	-	-	-	-
Capital outlay	1,282,922	877,456	-	-
	<u>94,938,302</u>	<u>9,496,522</u>	<u>6,865,845</u>	<u>1,714,427</u>
Excess (deficiency) of revenues over expenditures	<u>10,041,633</u>	<u>3,377,211</u>	<u>(1,092,376)</u>	<u>(851,196)</u>
Other Financing Sources (Uses)				
Transfers in	-	3,500,000	-	-
Transfers (out)	(4,862,504)	(4,346,780)	-	-
Principal on bonds sold	-	-	-	-
Premium on bonds sold	-	-	-	-
Proceeds from sale of capital asset	-	-	-	-
Lease proceeds	-	-	-	-
Installment contract proceeds	-	-	-	-
	<u>(4,862,504)</u>	<u>(846,780)</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(4,862,504)</u>	<u>(846,780)</u>	<u>-</u>	<u>-</u>
Net change in fund balance	5,179,129	2,530,431	(1,092,376)	(851,196)
Fund Balance, Beginning	<u>51,341,967</u>	<u>4,610,089</u>	<u>1,572,110</u>	<u>3,812,562</u>
Fund Balance, Ending	<u>\$ 56,521,096</u>	<u>\$ 7,140,520</u>	<u>\$ 479,734</u>	<u>\$ 2,961,366</u>

See notes to basic financial statements

<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Total</u>	
		<u>2025</u>	<u>2024</u>
\$ 8,153,959	\$ -	\$ 94,271,718	\$ 90,200,838
-	-	925,881	1,380,722
-	-	27,413,902	24,952,756
-	-	2,700,056	3,649,608
236,522	1,870,502	7,649,998	7,985,906
-	-	132,247	146,989
-	-	1,657,549	1,426,793
<u>8,390,481</u>	<u>1,870,502</u>	<u>134,751,351</u>	<u>129,743,612</u>
-	-	28,481,419	25,739,840
-	-	12,445,426	12,700,583
-	-	6,122,472	5,879,275
-	-	127,297	125,572
-	-	7,000,081	6,514,979
-	-	7,221,411	7,879,668
-	-	2,285,839	2,358,975
-	-	3,932,532	3,914,369
-	-	1,877,321	1,892,814
-	-	6,884,490	5,895,389
-	-	8,852,050	7,138,091
-	-	1,563,126	1,183,918
-	-	858,457	16,216
-	-	1,788	2,585
-	-	21,229,711	18,763,693
-	-	1,971,298	1,911,614
10,041,846	-	10,041,846	8,582,412
5,669,441	-	5,669,441	5,229,049
-	44,445,473	46,605,851	49,834,492
<u>15,711,287</u>	<u>44,445,473</u>	<u>173,171,856</u>	<u>165,563,534</u>
<u>(7,320,806)</u>	<u>(42,574,971)</u>	<u>(38,420,505)</u>	<u>(35,819,922)</u>
5,709,284	-	9,209,284	8,164,148
-	-	(9,209,284)	(8,164,148)
1,854,103	52,445,897	54,300,000	-
-	5,623,081	5,623,081	-
-	-	-	1,904,593
-	-	-	399,375
-	-	-	3,831,477
<u>7,563,387</u>	<u>58,068,978</u>	<u>59,923,081</u>	<u>6,135,445</u>
242,581	15,494,007	21,502,576	(29,684,477)
325,938	18,591,802	80,254,468	109,938,945
<u>\$ 568,519</u>	<u>\$ 34,085,809</u>	<u>\$ 101,757,044</u>	<u>\$ 80,254,468</u>

See notes to basic financial statements

North Shore School District 112

Reconciliation of the Governmental Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
to the Statement of Activities
Year Ended June 30, 2025

Net Change in Fund Balances, Total Governmental Funds \$ 21,502,576

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

Governmental funds report capital outlay as expenditures. However, in the Statement of Activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense:

Capital outlay is reported as an expenditure in the governmental funds but is capitalized in the Statement of Activities	\$ 46,602,115	
Depreciation is reported in the Statement of Activities	(7,921,261)	
		38,680,854

Certain revenues included in the Statement of Activities do not provide current financial resources and, therefore, are included as deferred inflows of resources in the fund statements:

Interest revenue	(93,193)	
State and federal aid	9,390	
		(83,803)

The issuance of long-term debt (bonds, leases, etc.) provides current financial resources to the governmental funds, while its principal repayment consumes current financial resources of the governmental funds. Neither transaction, however, has any effect on net position. This is the amount by which proceeds from current year long-term financing arrangements exceeded current year principal repayments. (44,258,154)

Governmental funds report the effects of premiums, discounts and similar items when the debt is issued. However, these amounts are deferred and amortized in the Statement of Activities. This is the amount of the current year, net effect of these differences. (5,012,531)

In the Statement of Activities, operating expenses are measured by the amounts incurred during the year. However, certain of these items are included in the governmental funds only to the extent that they require the expenditure of current financial resources:

Interest payable	(187,354)	
Compensated absences	(8,781)	
State on-behalf contribution revenue	(5,852,745)	
State on-behalf contribution expense	5,852,745	
Net OPEB liability	(220,748)	
Deferred outflows related to OPEB	285,952	
Deferred inflows related to OPEB	4,680,596	
Net pension liability	540,126	
Arbitrage rebate payable	931,509	
Deferred outflows related to pensions	(1,157,192)	
Deferred inflows related to pensions	(13,283)	
		4,850,825

Change in Net Position of Governmental Activities \$ 15,679,767

North Shore School District 112

Notes to Basic Financial Statements

June 30, 2025

1. Summary of Significant Accounting Policies

North Shore School District 112 (the District) operates as a public school system governed by a seven-member board. The District is organized under the School Code of the State of Illinois, as amended. The accounting policies of the District conform to the accounting principles generally accepted in the United States of America, as applicable to local governmental units of this type. The following is a summary of the more significant accounting policies of the District:

Reporting Entity

This report includes all of the funds of the District. The District is located in Lake County, Illinois. The District is governed by an elected Board of Education. The Board of Education maintains final responsibility for all personnel, budgeting, taxing and debt matters. The reporting entity for the District consists of the primary government and its component units. Component units are legally separate organizations for which the primary government is financially accountable or other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading. The District has not identified any organizations that meet this criteria.

Basis of Presentation

Government-Wide Financial Statements

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

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

Governmental Funds Financial Statements

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

Separate financial statements are provided for all governmental funds.

Measurement Focus and Basis of Accounting

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

North Shore School District 112

Notes to Basic Financial Statements

June 30, 2025

Governmental fund financial statements are reported using the flow of current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both "measurable and available". "Measurable" means that the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers all revenues available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred. However, expenditures for unmatured principal and interest on general long-term debt are recognized when due; and certain compensated absences, claims and judgments are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Major Governmental Funds

General Fund

The general operating fund of the District. It accounts for all financial resources except those required to be accounted for in another fund. This fund is primarily used for most of the instructional and administrative aspects of the District's operations. Revenues consist largely of local property taxes and state government aid.

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.

Special Revenue Funds

Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted or assigned to expenditures for specified purposes, other than those accounted for in the Debt Service Fund or Capital Projects Funds.

Operations and Maintenance Fund

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

Transportation Fund

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

Municipal Retirement/Social Security Fund

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

Debt Service Fund

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

North Shore School District 112

Notes to Basic Financial Statements

June 30, 2025

Capital Project Fund

Capital Project Fund accounts for the financial resources that are restricted, committed or assigned to be used for the acquisition or construction of, and/or additions to, major capital facilities.

Capital Projects Fund

Capital Project Fund accounts for construction projects and renovations financed through transfers from the Operations and Maintenance Fund and debt issuance.

On-behalf payments (payments made by a third party for the benefit of the District, such as payments made by the state to the Teachers' Retirement System) have been recognized in the financial statements.

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

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

All Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities and deferred inflows of resources and disclosure of contingent assets, deferred outflows of resources, liabilities and deferred inflows of resources at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position or Equity

Deposits and Investments

State statutes authorize the District to invest in obligations of the U.S. Treasury, certain highly-rated commercial paper, corporate bonds, repurchase agreements and the State Treasurer's Investment Pool. Investments are stated at fair value. Changes in fair value of investments are included as investment income.

Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds". These amounts are eliminated in the governmental activities column in the statement of net position. Receivables are expected to be collected within one year.

Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

North Shore School District 112

Notes to Basic Financial Statements

June 30, 2025

Property Tax Revenues

The District must file its tax levy resolution by the last Tuesday in December of each year. The District's 2024 levy resolution was approved during the November 19, 2024 board meeting. The District's property tax is levied each year on all taxable real property located in the District and it becomes a lien on the property on January 1 of that year. The owner of real property on January 1 in any year is liable for taxes of that year.

The tax rate ceilings are applied at the fund level. These ceilings are established by state law subject to change only by the approval of the voters of the District.

The PTELA limitation is applied in the aggregate to the total levy (excluding certain levies for the repayment of debt). PTELA limits the increase in total taxes billed to the lesser of 5% or the percentage increase in the Consumer Price Index (CPI) for the preceding year. The amount can be exceeded to the extent there is "new growth" in the District's tax base. The new growth consists of new construction, annexations and tax increment finance district property becoming eligible for taxation. The CPI rates applicable to the 2024 and 2023 tax levies were 3.4% and 5.0%, respectively.

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

The 2024 property tax levy is recognized as a receivable in fiscal 2025, less amounts already received. The District considers that the 2024 levy is to be used to finance operations in fiscal 2026. Therefore, the entire 2024 levy, including amounts collected in fiscal 2025, has been recognized as a deferred inflow of resources, in the accompanying financial statements.

Personal Property Replacement Taxes

Personal property replacement taxes are first allocated to the Municipal Retirement / Social Security Fund, and the balance is allocated to the remaining funds at the discretion of the District.

Prepaid Items

Certain payments to vendors that reflect costs applicable to future accounting periods are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

Capital Assets

Capital assets, which include land, land improvements, buildings and building improvements and furniture, equipment and vehicles are reported in the government-wide financial statements. Capital assets are defined by the District as assets with an initial individual cost of more than \$500 for furniture and equipment and \$100,000 for buildings and improvements, with an estimated useful life of more than two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation.

North Shore School District 112

Notes to Basic Financial Statements

June 30, 2025

Depreciation of capital assets is provided using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and building improvements	40
Land improvements	20
Furniture, equipment and vehicles	5-20

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

Deferred Outflows of Resources

A deferred outflow of resources represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until that future time.

Compensated Absences

Under terms of employment, employees are granted vacations in varying amounts.

Vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements, or are payable with expendable available resources.

Payments for vacation will be made at rates in effect when the benefits are used. Accumulated vacation liabilities at June 30, 2025 are determined on the basis of current salary rates and include salary related payments.

Employees who work a twelve-month year are entitled to be compensated for vacation time. Employees have six months to use their vacation time after it is earned or allotted.

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the applicable bonds using the effective interest method. The balance at year end for premiums/discounts is shown as an increase or decrease in the liability section of the statement of net position.

In the fund financial statements, governmental funds recognize bond premiums and discounts during the period incurred. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses.

Deferred Inflows of Resources

A deferred inflow of resources represents an acquisition of net position that applies to a future period and therefore will not be recognized as an inflow of resources (revenue) until that future time.

Equity Classifications

Equity is classified as net position in the government-wide financial statements and displayed in three components:

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

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

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

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first and then unrestricted resources.

Equity is classified as fund balance in the fund financial statements and displayed in five components:

Nonspendable - includes amounts not in spendable form, such as inventory, or amounts required to be maintained intact legally or contractually (principal endowment) (e.g. inventory, pre-paid items, permanent scholarships).

Restricted - includes amounts constrained for a specific purpose by external parties (e.g. Debt Service, Capital Projects, State and Federal Grant Funds).

Committed - includes amounts constrained for a specific purpose by a government using its highest level of decision making authority, the Board of Education. This formal action (a resolution) must occur prior to the end of the reporting period, but the amount of the commitment, which will be subject to the constraints, may be determined in the subsequent period. Any changes to the constraints imposed require the same formal action of the Board of Education board that originally created the commitment.

Assigned - includes general fund amounts constrained for a specific purpose by the Board of Education or by an official that has been delegated authority to assign amounts. The Board of Education has declared that the Superintendent may assign amounts for a specific purpose. The Board of Education may also take official action to assign amounts. Additionally, all remaining positive spendable amounts in governmental funds, other than the General Fund, that are neither restricted nor committed are considered assigned. Assignments may take place after the end of the reporting period.

Unassigned - includes residual positive fund balance within the General Fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed or assigned for those specific purposes.

In circumstances where an expenditure is to be made for a purpose for which amounts are available in multiple fund balance classifications, the order in which resources will be expended in is as follows: restricted fund balance, followed by committed fund balance, assigned fund balance, and lastly, unassigned fund balance.

North Shore School District 112

Notes to Basic Financial Statements

June 30, 2025

The District has a formal minimum fund balance policy. The policy states that unrestricted reserves in the operating funds shall be maintained at a level equal to approximately 25% of the current year expenditures and transfers exclusive of on-behalf payments. The operating budget is comprised of the Educational Accounts and Working Cash Accounts within the General Fund, Operations and Maintenance and the Transportation Fund. As of June 30, 2025, the District is in compliance with the formal minimum fund balance policy.

Governmental fund balances reported on the fund financial statements at June 30, 2025 are as follows:

The nonspendable fund balance in the Operations and Maintenance Fund are for prepaid items. The assigned fund balance in the General Fund is for student activity purposes. The assigned fund balances are for the purpose of the respective fund as described above in the Major Governmental Funds section.

Comparative Data

The financial statements include summarized prior-year comparative information. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended June 30, 2024, from which such summarized information was derived.

Eliminations and Reclassifications

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

2. Stewardship, Compliance and Accountability

Excess of Expenditures Over Budget

For the year ended June 30, 2025, expenditures exceeded budget in the Transportation Fund by \$920,737. Expenditures also exceeded budget in the Municipal Retirement/Social Security Fund and the Capital Projects Fund by \$152,716 and \$4,244,567, respectively. These excesses were funded by available financial resources.

North Shore School District 112

Notes to Basic Financial Statements

June 30, 2025

3. Deposits and Investments

At year end, the District's cash and investments was comprised of the following:

	<u>Carrying Value</u>	<u>Statement Balances</u>
Deposits with financial institutions	\$ 48,346,774	\$ 48,463,360
ISDLAF+	25,549,136	25,527,616
Money market mutual funds	114,707	114,707
ISDLAF + Term Series	63,200,000	63,200,000
U.S. Agencies - implicitly guaranteed	3,532,381	3,532,381
U.S. treasuries	12,749,836	12,749,836
Negotiable certificates of deposit	10,250,589	10,250,589
Petty cash	644	-
	<u>644</u>	<u>-</u>
Total	<u>\$ 163,744,067</u>	<u>\$ 163,838,489</u>
Reconciliation to financial statements		
Per statement of net position:		
Cash and investments	\$ 163,510,349	
Student activity cash	<u>233,718</u>	
Total	<u>\$ 163,744,067</u>	

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; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The District's investments detailed in the interest rate risk table below are measured using the market valuation method and Level 2 valuation inputs with exception of U.S. Treasury notes which are Level 1 valuation inputs.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the value of an investment. The District's investment policy seeks to ensure preservation of capital in the District's overall portfolio. Return on investment is of secondary importance to safety of principal and liquidity. The policy does not limit investment maturities as a means for managing its exposure to fair value losses arising from increasing interest rates. However, the policy requires the District's investment portfolio to be sufficiently liquid to enable the District to meet all operating requirements as they come due. A portion of the portfolio is required to be invested in readily available funds to ensure appropriate liquidity.

North Shore School District 112

Notes to Basic Financial Statements

June 30, 2025

At year end, the District had the following investments:

Investment Type	Investment Maturity (in Years)				
	Fair Value	Less Than One	1-5	5-10	More Than 10
Negotiable certificates of deposit	\$ 10,250,589	\$ 3,176,539	\$ 7,074,050	\$ -	\$ -
U.S. treasuries	12,749,836	12,749,836	-	-	-
U.S. agency securities, implicitly guaranteed	3,532,381	500,040	3,032,341	-	-
Total	<u>\$ 26,532,806</u>	<u>\$ 16,426,415</u>	<u>\$ 10,106,391</u>	<u>\$ -</u>	<u>\$ -</u>

Redemption Notice Period

Investments in ISDLAF's Term Series may be redeemed upon seven days' advance notice. Redemption prior to maturity may result in the realization of a loss on the investment, including a penalty in an amount necessary to recoup the Term Series penalty charges, losses and other costs attributable to the early redemption.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. State Statutes limit the investments in commercial paper and corporate bonds to the top three ratings of two nationally recognized statistical rating organizations (NRSRO's). The District's investment policy does not specifically address credit risk. The District's investments in the money market mutual fund consist of investments in the Federated Hermes Government Obligations Fund which is rated AAA by Standard and Poor's. The District's investments in U.S. Treasuries were rated Aa1 by Moody's Investor Services and the U.S. agencies were rated Aa1 by Moody's Investors Service and AA+ by Standard and Poor's. Ratings were not available for the Negotiable Certificates of Deposit and the ISDLAF + Term Series investments.

The Illinois School District Liquid Asset Fund Plus (ISDLAF+) is a not-for-profit investment trust formed pursuant to the Illinois Municipal Code and managed by a Board of Trustees elected from participating members. It is not registered with the SEC as an investment company. Investments are rated AAAm and are valued at share price, which is the price for which the investment could be sold.

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The District's investment policy requires diversification of the investment portfolio to minimize the risk of loss resulting from over concentration in a particular type of security, risk factor, issuer or maturity. The policy requires diversification strategies to be determined and revised periodically by the District's Treasurer to meet the District's ongoing need for safety, liquidity and rate of return. At June 30, 2025, the District held 11.4% of their investments in FHLBs. The District also held investments in negotiable certificates of deposit, three of which individually represented more than 5% of the District's total investment portfolio.

Custodial Credit Risk - Deposits

With respect to deposits, custodial credit risk refers to the risk that, in the event of a bank failure, the District's deposits may not be returned to it. The District's investment policy limits the exposure to deposit custodial credit risk by requiring all deposits in excess of FDIC insurable limits to be secured by collateral in the event of default or failure of the financial institution holding the funds. As of June 30, 2025, the bank balance of the District's deposit with financial institutions totaled \$48,463,360 which was fully collateralized and insured.

North Shore School District 112

Notes to Basic Financial Statements

June 30, 2025

Custodial Credit Risk - Investments

With respect to investments, custodial credit risk is the risk that, in the even of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District's investment policy limits the exposure to investment custodial credit risk by requiring all investments be secured by private insurance or collateral.

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

4. Capital Assets

Capital asset activity for the District for the year ended June 30, 2025 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets not being depreciated/amortized:				
Land	\$ 4,061,995	\$ -	\$ -	\$ 4,061,995
Construction in progress	44,380,469	42,308,091	25,423,065	61,265,495
Total capital assets not being depreciated/amortized	<u>48,442,464</u>	<u>42,308,091</u>	<u>25,423,065</u>	<u>65,327,490</u>
Capital assets being depreciated/amortized:				
Land improvements	1,858,382	-	-	1,858,382
Buildings	198,323,798	26,910,038	-	225,233,836
Buildings, right-to-use lease asset	1,691,849	-	-	1,691,849
Furniture, equipment and vehicles	34,822,295	2,807,051	-	37,629,346
Equipment, right-to-use lease asset	669,138	-	-	669,138
Total capital assets being depreciated/ amortized	<u>237,365,462</u>	<u>29,717,089</u>	<u>-</u>	<u>267,082,551</u>
Less accumulated depreciation/ amortization for:				
Land improvements	1,311,681	37,451	-	1,349,132
Buildings	57,613,760	4,154,671	-	61,768,431
Buildings, right-to-use lease asset	277,792	399,838	-	677,630
Furniture, equipment and vehicles	18,876,985	3,166,616	-	22,043,601
Equipment, right-to-use lease asset	449,561	162,685	-	612,246
Total accumulated depreciation/amortization	<u>78,529,779</u>	<u>7,921,261</u>	<u>-</u>	<u>86,451,040</u>
Net capital assets being depreciated/amortized	<u>158,835,683</u>	<u>21,795,828</u>	<u>-</u>	<u>180,631,511</u>
Net governmental activities capital assets	<u>\$ 207,278,147</u>	<u>\$ 64,103,919</u>	<u>\$ 25,423,065</u>	<u>\$ 245,959,001</u>

North Shore School District 112

Notes to Basic Financial Statements

June 30, 2025

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

<u>Governmental Activities</u>	<u>Depreciation</u>
Regular programs	\$ 1,726,929
Special programs	49,922
Pupils	2,228,481
General administration	3,881
School administration	3,281
Business	6,788
Transportation	6,007
Operations and maintenance	3,867,821
Central	15,131
Food	13,020
	<u>7,921,261</u>
Total depreciation/amortization expense, governmental activities	<u>\$ 7,921,261</u>

5. Long-Term Liabilities

Changes in General Long-Term Liabilities

The following is the long-term liability activity for the District for the year ended June 30, 2025:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
General obligation bonds	\$ 90,640,000	\$ 54,300,000	\$ 8,320,000	\$ 136,620,000	\$ 5,765,000
Unamortized premium	6,255,226	5,623,081	610,550	11,267,757	-
Total bonds payable	<u>96,895,226</u>	<u>59,923,081</u>	<u>8,930,550</u>	<u>147,887,757</u>	<u>5,765,000</u>
Lease liabilities	1,648,159	-	562,523	1,085,636	502,004
Installment contract payable	3,276,515	-	1,159,323	2,117,192	1,159,323
Arbitrage rebate payable	931,509	-	931,509	-	-
Compensated absences (net change)	159,011	8,781	-	167,792	167,792
Net pension liability	4,886,470	4,717,170	5,257,296	4,346,344	-
Net OPEB liability	<u>10,765,226</u>	<u>536,059</u>	<u>315,311</u>	<u>10,985,974</u>	<u>-</u>
Total long-term liabilities, governmental activities	<u>\$ 118,562,116</u>	<u>\$ 65,185,091</u>	<u>\$ 17,156,512</u>	<u>\$ 166,590,695</u>	<u>\$ 7,594,119</u>

North Shore School District 112

Notes to Basic Financial Statements

June 30, 2025

General Obligation Bonds

General obligation bonds are direct obligations and pledge the full faith and credit of the District.

General obligation bonds currently outstanding are as follows:

Purpose	Interest Rates	Original Amount	Carrying Amount
Series 2019 General Obligation Bonds (Alternative Revenue Source) dated March 14, 2019 are due in annual installments through June 1, 2038	3.25%- 5.00%	\$ 50,945,000	\$ 39,225,000
Series 2022 General Obligation Bonds dated December 30, 2022 are due in annual installments through December 1, 2042	4.00%- 5.00%	54,045,000	43,095,000
Series 2024 General Obligation Bonds dated November 5, 2024 are due in annual installments through December 1, 2042	4.00%- 5.00%	<u>54,300,000</u>	<u>54,300,000</u>
Total		<u>\$159,290,000</u>	<u>\$136,620,000</u>

Annual debt service requirements to maturity for general obligation bonds are as follows for governmental type activities:

Years	Principal	Interest	Total
2026	\$ 5,765,000	\$ 6,009,213	\$ 11,774,213
2027	6,055,000	5,716,588	11,771,588
2028	6,360,000	5,409,213	11,769,213
2029	6,685,000	5,086,213	11,771,213
2030	7,025,000	4,746,838	11,771,838
2031-2035	40,225,000	18,640,163	58,865,163
2036-2040	42,165,000	8,962,084	51,127,084
2041-2043	<u>22,340,000</u>	<u>1,376,500</u>	<u>23,716,500</u>
Total	<u>\$ 136,620,000</u>	<u>\$ 55,946,812</u>	<u>\$ 192,566,812</u>

The District is subject to the Illinois School Code, which limits the amount of certain indebtedness to 6.9% of the most recent available equalized assessed valuation of the District. As of June 30, 2025, the statutory debt limit for the District was \$202,335,030, providing a debt margin of \$101,737,202.

North Shore School District 112

Notes to Basic Financial Statements

June 30, 2025

Leases

The District has entered into lease agreements as a lessee for financing the temporary acquisition of general office and warehouse space, office space, buildings and printers/copiers. These agreements qualify as leases for accounting purposes and, therefore, the assets and obligations have been recorded at the present value of the future minimum lease payments as of the inception date. The obligations for the office space and general office and warehouse space will be repaid from the Debt Service Fund and funded by a transfer of resources from the Operations and Maintenance Fund. The obligations for the printers/copiers will be repaid from the Debt Service Fund and funded by a transfer of resources from the General Fund (Educational Accounts).

<u>Description</u>	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Amount</u>	<u>Balance</u>
Xerox, printers/copiers	12/01/2020	11/30/2025	5.0%	\$ 669,138	\$ 71,417
General office and warehouse space, 1495 Old Deerfield Road	04/12/2023	04/12/2029	5.0%	332,306	217,862
General office and warehouse space, 1465 Busch Parkway	01/18/2023	06/30/2024	5.0%	140,644	105,001
Office space, 445 Sheridan Road	12/31/2022	12/31/2027	5.0%	1,068,313	691,356
Total				<u>\$ 2,210,401</u>	<u>\$ 1,085,636</u>

Annual debt service requirements to maturity for the lease liabilities are as follows:

<u>Years</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 502,004	\$ 56,794	\$ 558,798
2027	349,781	31,276	381,057
2028	190,539	8,924	199,463
2029	43,312	1,688	45,000
Total	<u>\$ 1,085,636</u>	<u>\$ 98,682</u>	<u>\$ 1,184,318</u>

Installment Contracts Payable

The District has entered into agreements to purchase laptops and iPads. The obligations will be repaid from the Debt Service Fund and funded by a transfer of resources from the General Fund (Educational Accounts).

<u>Description</u>	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Amount</u>	<u>Balance</u>
Apple Laptops	12/08/2022	12/08/2025	2.24%	\$ 823,900	\$ 201,454
Apple iPads	02/19/2024	02/19/2027	2.54%	3,928,896	1,915,738
Total				<u>\$ 4,752,796</u>	<u>\$ 2,117,192</u>

North Shore School District 112

Notes to Basic Financial Statements

June 30, 2025

Annual debt service requirements to maturity for installment contracts are as follows:

<u>Years</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 1,159,323	\$ 28,876	\$ 1,188,199
2027	957,869	24,355	982,224
Total	<u>\$ 2,117,192</u>	<u>\$ 53,231</u>	<u>\$ 2,170,423</u>

6. Risk Management

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

The District continues to carry commercial insurance for all other risks of loss related to torts. Premiums have been recorded as expenditures in the appropriate funds. There have been no significant reductions in insurance coverage from coverage in the prior years. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

7. Joint Agreements

The District is a member of TrueNorth Educational Cooperative 804, a joint agreement that provides certain special education services to residents of many school districts. The District believes that because it does not control the selection of the governing authority, and because of the control over employment of management personnel, operations, scope of public service and special financing relationships exercised by the joint agreement governing boards, these are not included as component units of the District.

8. Other Postemployment Benefits

For the year ended June 30, 2025, the District recognized the following balances in the government-wide financial statements:

	<u>Net OPEB Liability</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>OPEB Expense/ (Income)</u>
Teachers' Health Insurance System (THIS)	\$ 10,665,646	\$ 1,895,206	\$ 23,802,376	\$ (4,480,211)
Retiree's Health Plan	320,327	66,808	52,712	25,746
Total	<u>\$ 10,985,973</u>	<u>\$ 1,962,014</u>	<u>\$ 23,855,088</u>	<u>\$ (4,454,465)</u>

Teachers' Health Insurance Security

Plan Description

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

The 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."

Benefits Provided

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

On Behalf Contributions to THIS Fund

The State of Illinois makes employer retiree health insurance contributions on behalf of the District. State contributions are intended to match contributions to THIS Fund from active members which were 0.90% of pay during the year ended June 30, 2025. State of Illinois contributions of \$395,394 were recognized as revenues and expenditures by the District during the year in the General Fund based on the current financial resources measurement basis. On the economic resources measurement basis, the District recognizes revenues and expenses of \$(6,024,092) in Governmental Activities equal to the proportion of the State of Illinois's OPEB expense associated with the employer.

Contributions

The District also makes contributions to THIS Fund. The District's THIS Fund contribution was 0.67% during the year ended June 30, 2025. The percentage of employer required contributions in the future will not exceed 105% of the percentage of salary actually required to be paid in the previous fiscal year. For the year ended June 30, 2025, the District paid \$294,349 to the THIS Fund, respectively, which was 100% of the required contribution for the year.

THIS Fiduciary Net Position

Detailed information about the THIS Fund's fiduciary net position as of June 30, 2024 is available in the separately issued THIS Annual Financial Report.

North Shore School District 112

Notes to Basic Financial Statements

June 30, 2025

Net OPEB Liability

At June 30, 2025, the District reported a liability for its proportionate share of the net OPEB liability (first amount shown below) that reflected a reduction for the state's retiree insurance support provided to the District. The state's support and total are for disclosure purposes only. The amount recognized by the District as its proportionate share of the net OPEB liability, the related state support and the total portion of the net OPEB liability that was associated with the District were as follows:

District's proportionate share of the collection net OPEB liability	\$ 10,665,646
State's proportionate share of the collective net OPEB liability associated with the District	<u>14,484,429</u>
Total	<u>\$ 25,150,075</u>

The net OPEB liability was measured as of June 30, 2024, and the total OPEB liability was determined by an actuarial valuation as of June 30, 2023 rolled forward to June 30, 2024. The District's proportion of the net OPEB liability was based on the District's share of contributions to THIS for the measurement year ended June 30, 2024, relative to the projected contributions of all participating THIS employers and the state during that period. At June 30, 2024 and 2023, the District's proportion was 0.134702% and 0.146606%, respectively.

Actuarial Assumptions

The net OPEB liability in the June 30, 2024 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.25%
Salary Increases	3.50% to 8.50%
Investment Rate of Return	2.75%
Healthcare Cost Trend Rates, Initial	8.00%
Healthcare Cost Trend Rates, Ultimate	4.25%
Fiscal Year the Ultimate Rate is Reached	2041

Mortality rates for retirement and beneficiary annuitants were based on the PubT-2010 Retiree Mortality Table, adjusted for TRS experience. For disabled annuitants mortality rates were based on the PubNS-2010 Non-Safety Disabled Retiree Table. Mortality rates for pre-retirement were based on the PubT-2010 Employee Mortality Table. All tables reflect future mortality improvements using Projection Scale MP-2020.

The actuarial assumptions used in the June 30, 2024 valuation were based on the results of an actuarial experience study for the period July 1, 2017 through June 30, 2020.

Discount Rate

At June 30, 2024, the discount rate used to measure the total OPEB liability was a blended rate of 3.97%, which was a change from the June 30, 2023 rate of 3.86%. Since THIS is financed on a pay-as-you-go basis, the discount rate is based on the 20-year general obligation bond index.

North Shore School District 112

Notes to Basic Financial Statements

June 30, 2025

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.97%) or 1-percentage-point higher (4.97%) than the current discount rate:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Net OPEB Liability	\$ 11,891,724	\$ 10,665,646	\$ 9,566,037

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1-percentage-point lower (initial rate of 7.00% decreasing to an ultimate rate of 3.25%) or 1-percentage-point higher (initial rate of 9.00% decreasing to an ultimate rate of 5.25%) than the current healthcare cost trend rate:

	<u>1% Decrease</u>	<u>Healthcare Cost Trend Rate</u>	<u>1% Increase</u>
Net OPEB Liability	\$ 9,174,522	\$ 10,665,646	\$ 12,418,159

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2025, the District recognized OPEB expense of \$(4,480,211) and on-behalf revenue and expenditures of \$(6,024,092) for support provided by the state. At June 30, 2025, the District's deferred outflows of resources and deferred inflows of resources related to OPEBs were from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 294,035	\$ 4,491,122
Changes in assumptions	322,043	15,311,233
Net difference between projected and actual earnings on OPEB plan investments	-	5,785
Changes in proportion and differences between District contributions and proportionate share of contributions	984,779	3,994,236
District contributions subsequent to the measurement date	294,349	-
Total	<u>\$ 1,895,206</u>	<u>\$ 23,802,376</u>

North Shore School District 112

Notes to Basic Financial Statements

June 30, 2025

The amount reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as a reduction in the net OPEB liability for the year ending June 30, 2026. The remaining amounts reported as deferred outflows and inflows of resources related to OPEB was \$(22,201,519). Amounts will be recognized in OPEB expense as follows in these reporting years:

<u>Years Ending June 30:</u>	<u>Amount</u>
2026	\$ (2,755,259)
2027	(2,755,259)
2028	(2,755,259)
2029	(2,755,260)
2030	(2,753,813)
Thereafter	<u>(8,426,669)</u>
Total	<u>\$ (22,201,519)</u>

Retiree's Health Plan

Plan Description

The District's group health insurance plan, a single-employer defined benefit plan provides coverage to active employees and retirees (or other qualified terminated employees) at blended premium rates. This results in an other postemployment benefit (OPEB) for the retirees, commonly referred to as an implicit rate subsidy. No assets are accumulated in a GASB-compliant trust.

Contributions and Benefits Provided

Eligible retirees may continue medical coverage into retirement on the District plans on a pay-all basis. Coverage is also available for eligible dependents on a pay-all basis. Coverage can continue when Medicare eligible. Coverage for dependents can continue upon the death of the retiree given that contributions continue.

Employees Covered by Benefit Term

At June 30, 2024, the actuarial valuation date, the following employees were covered by the benefit terms:

Retired plan members	-
Active employees not yet eligible	-
Active employees fully eligible	<u>115</u>
Total	<u><u>115</u></u>

North Shore School District 112

Notes to Basic Financial Statements

June 30, 2025

Total OPEB Liability

The District's total OPEB liability of \$320,327 was measured as of June 30, 2024, and was determined by an actuarial valuation as of June 30, 2024.

Inflation	3.00%
Election at Retirement	10.00%
Discount Rate	4.81%
Healthcare Cost Trend Rate, Initial	6.00%
Healthcare Cost Trend Rate, Ultimate	4.50%
Fiscal Year the Ultimate Rate is Reached	2040

The discount rate was based on the S&P Municipal Bond 20-Year High-Grade Rate Index as of June 30, 2025.

Mortality rates were based on December 31, 2021 IMRF Actuarial Valuation Report.

The actuarial assumptions used in the June 30, 2024 valuation were based on the results of the assumptions about future events.

Changes in Total OPEB Liability

The District's changes in total OPEB liability for the year ended June 30, 2025 was as follows:

	<u>Total OPEB Liability</u>
Balance at June 30, 2024	\$ 316,108
Changes for the year:	
Service cost	12,022
Interest	13,160
Changes in assumptions and other inputs	(13,910)
Benefit payments	<u>(7,053)</u>
Net changes	<u>4,219</u>
Balance at June 30, 2025	<u>\$ 320,327</u>

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.81%) or 1-percentage-point higher (5.81%) than the current discount rate:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 347,820	\$ 320,327	\$ 295,164

North Shore School District 112

Notes to Basic Financial Statements

June 30, 2025

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (3.00%) or 1-percentage-point higher (5.00%) than the current healthcare cost trend rates:

	<u>1% Decrease</u>	<u>Healthcare Cost Trend Rate</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 288,034	\$ 320,327	\$ 357,722

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2025, the District recognized OPEB expense of \$25,746. The District reported deferred outflows and inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 41,524	\$ 7,355
Assumption changes	25,284	45,357
Total	<u>\$ 66,808</u>	<u>\$ 52,712</u>

The amounts reported as deferred outflows and inflows of resources related to OPEB (\$14,096) will be recognized in OPEB expense as follows:

<u>Years Ending June 30:</u>	<u>Amount</u>
2026	\$ 987
2027	5,195
2028	6,705
2029	2,872
2030	(404)
Thereafter	<u>(1,259)</u>
Total	<u>\$ 14,096</u>

9. Retirement Systems

The retirement plans of the District include the Teachers' Retirement System of the State of Illinois (TRS) and the Illinois Municipal Retirement Fund (IMRF). Most funding for TRS is provided through payroll withholdings of certified employees and contributions made by the State of Illinois on-behalf of the District. IMRF is funded through property taxes and a perpetual lien of the District's corporate personal property replacement tax. Each retirement system is discussed below.

North Shore School District 112

Notes to Basic Financial Statements

June 30, 2025

For the year ended June 30, 2025, the District recognized the following balances in the government-wide financial statements:

	<u>Net Pension Liability</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Pension Expense/ (Income)</u>
TRS	\$ 3,206,352	\$ 362,945	\$ 320,040	\$ 179,195
IMRF	<u>1,139,992</u>	<u>1,323,320</u>	<u>-</u>	<u>1,245,536</u>
Total	<u>\$ 4,346,344</u>	<u>\$ 1,686,265</u>	<u>\$ 320,040</u>	<u>\$ 1,424,731</u>

Teachers' Retirement System

Plan Description

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

TRS issues a publicly available financial report that can be obtained at <https://www.trsil.org/financial/acfrs/fy2024>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

Benefits Provided

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

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

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

North Shore School District 112

Notes to Basic Financial Statements

June 30, 2025

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

Contributions

The State of Illinois maintains the primary responsibility for funding TRS. The Illinois Pension Code, as amended by Public Act 88-0593 and subsequent acts, provides that for years 2010 through 2045, the minimum contribution to the System for each fiscal year shall be an amount determined to be sufficient to bring the total assets of the System up to 90% 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, 2024 was 9.0% of creditable earnings. The member contribution, which may be paid on behalf of employees by the District, is submitted to TRS by the District.

On Behalf Contributions to TRS

The State of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2025, State of Illinois contributions recognized by the District were based on the state's proportionate share of with the pension expense associated with the District, and the District recognized revenue and expenses of \$21,401,058 in governmental activities based on the economic resources measurement basis and revenues and expenditures in the amount of \$20,834,317 in the General Fund based on the current financial resources measurement basis.

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, 2025, were \$254,847, and are deferred because they were paid after the June 30, 2024 measurement date.

Federal and Special Trust Fund Contributions

When TRS members are paid from federal and special trust funds administered by the District, there is a statutory requirement for the District to pay an employer pension contribution from those funds. Under Public Act 100-0340, the federal and special trust fund contribution rate is the total District 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 more higher.

For the year ended June 30, 2025, the District pension contribution was 10.34% of salaries paid from federal and special trust funds. Contributions for the year ended June 30, 2025, were \$24,818, which was equal to the District's required contribution. These contributions are deferred because they were paid after the June 30, 2024 measurement date.

North Shore School District 112

Notes to Basic Financial Statements

June 30, 2025

Salary Increases Over 6%

The District is also 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. For the year ended June 30, 2025, the District paid \$2,548 to TRS for employer contributions due on salary increases in excess of 6%.

TRS Fiduciary Net Position

Detailed information about the TRS's fiduciary net position as of June 30, 2024 is available in the separately issued TRS Annual Comprehensive Financial Report.

Net Pension Liability

At June 30, 2025, the District reported a liability for its proportionate share of the net pension liability (first amount shown below) that reflected a reduction for state pension support provided to the District. The state's support and total are for disclosure purposes only. The amount recognized by the District as its proportionate share of the net pension liability, the related state support and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the collective net pension liability	\$ 3,206,352
State's proportionate share of the collective net pension liability associated with the District	<u>267,340,963</u>
Total	<u><u>\$ 270,547,315</u></u>

The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2023, and rolled forward to June 30, 2024. The District's proportion of the net pension liability was based on the District's share of contributions to TRS for the measurement year ended June 30, 2024, relative to the projected contributions of all participating TRS employers and the state during that period. At June 30, 2024 and 2023, the District's proportion was 0.00373415% and 0.00391542%, respectively.

Summary of Significant Accounting Policies

For purposes of measuring the collective net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of TRS and additions to/deductions from TRS fiduciary net position have been determined on the same basis as they are reported by TRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Actuarial Assumptions

The assumptions used to measure the total pension liability in the June 30, 2024 actuarial valuation included (a) 7.00% investment rate of return net of pension plan investment expense, including inflation, (b) projected salary increases varies by amount of service credit and (c) inflation of 2.5%. These actuarial assumptions were based on an experience study dated August 16, 2024.

Mortality

In the June 30, 2024 actuarial valuation, mortality rates were based on the PubT-2010 Table with appropriate adjustments for TRS experience. The rates are based on a fully-generational basis using projection table 2024 Adjusted Scale MP-2021.

North Shore School District 112

Notes to Basic Financial Statements

June 30, 2025

Long-Term Expected Real Rate of Return

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Global equity	37.00 %	7.55 %
Private equity	15.00	10.28
Public income	18.00	5.81
Private credit	8.00	9.20
Real assets	18.00	7.01
Diversifying strategies	4.00	5.18

Discount Rate

At June 30, 2024, the discount rate used to measure the total pension liability was a blended rate of 7.00%, which was the same as the prior valuation. The projection of cash flows used to determine the discount rate assumed that employee contributions, employer contributions and state contributions will be made at the current statutorily-required rates.

Based on those assumptions, TRS's fiduciary net position at June 30, 2024 was projected to be available to make all projected future benefit payments of current active and inactive members and all benefit recipients. Tier 1's liability is partially funded by Tier 2 members, as the Tier 2 member contribution is higher than the cost of Tier 2 benefits. Due to this subsidy, contributions from future members in excess of the service cost are also included in the determination of the discount rate. All projected future payments were covered, so the long-term expected rate of return on TRS investments was applied to all periods of projected benefit payments to determine the total pension liability.

North Shore School District 112

Notes to Basic Financial Statements

June 30, 2025

Discount Rate Sensitivity

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

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
District's proportionate share of the collective net pension liability	\$ 3,959,935	\$ 3,206,352	\$ 2,581,665

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

For the year ended June 30, 2025, the District recognized pension expense of \$179,195 and on-behalf revenue and expense of \$21,401,058 for support provided by the state. At June 30, 2025, the District's deferred outflows of resources and deferred inflows of resources related to pensions were from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 12,057	\$ 8,323
Net difference between projected and actual earnings on pension plan investments	-	27,528
Assumption changes	44,179	1,701
Changes in proportion and differences between District contributions and proportionate share of contributions	27,044	282,488
District contributions subsequent to the measurement date	<u>279,665</u>	<u>-</u>
Total	<u>\$ 362,945</u>	<u>\$ 320,040</u>

The amount reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as a reduction in the net pension liability for the year ending June 30, 2026. The remaining amounts reported as deferred outflows and inflows of resources related to pensions was \$(236,760). Amounts will be recognized in pension expense as follows:

<u>Years Ending June 30:</u>	<u>Amount</u>
2026	\$ (131,045)
2027	(38,668)
2028	(36,699)
2029	(21,785)
2030	<u>(8,563)</u>
Total	<u>\$ (236,760)</u>

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 pension plan. 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 financial report that includes financial statements and required supplementary information. The report may be obtained on-line at www.imrf.org.

All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. Public Act 96-0889 created a second tier for IMRF's Regular Plan. IMRF assigns a benefit tier to a member when he or she is enrolled in IMRF. The tier is determined by the member's first IMRF participation date. If the member first participated in IMRF before January 1, 2011, they participate in *Regular Tier 1*. If the member first participated in IMRF on or after January 1, 2011, they participate in *Regular Tier 2*.

For *Regular Tier 1*, pension benefits vest after eight years of service. Participating members who retire at or after age 60 with 8 years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under *Regular Tier 1*, the pension is increased by 3% of the original amount on January 1 every year after retirement. For *Regular Tier 2*, pension benefits vest after ten years of service. Participating members who retire at or after age 67 with 10 years of service are entitled to an annual 2% for each year of service credit after 15 years to a maximum of 75% of their *Regular Tier 2*, final rate retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under *Regular 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. IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute.

Plan Membership

At December 31, 2024, the measurement date, membership of the plan was as follows:

Retirees and beneficiaries	332
Inactive, nonretired members	392
Active members	<u>131</u>
Total	<u><u>855</u></u>

North Shore School District 112

Notes to Basic Financial Statements

June 30, 2025

Contributions

As set by statute, District employees participating in IMRF are required to contribute 4.50% of their annual covered salary. The statute requires the District to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's actuarially determined contribution rate for calendar year 2024 was 6.33% of annual covered payroll. 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 the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability/(Asset)

The net pension liability/(asset) was measured as of December 31, 2024, and the total pension liability used to calculate the net pension liability/(asset) was determined by an annual actuarial valuation as of that date.

Summary of Significant Accounting Policies

For purposes of measuring the net pension liability/(asset), deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position of IMRF and additions to/deductions from IMRF fiduciary net position have been determined on the same basis as they are reported by IMRF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Actuarial Assumptions

The assumptions used to measure the total pension liability in the December 31, 2024 annual actuarial valuation included (a) 7.25% investment rate of return, (b) projected salary increases from 2.85% to 13.75% and (c) price inflation of 2.25%. The actuarial cost method was entry age normal and asset valuation method was market value. The retirement age is based on experience-based table of rates that are specific to the type of eligibility condition. The tables were last updated for the 2023 valuation pursuant to an experience study of the period 2020-2022.

Mortality

For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108.0%) and Female (adjusted 106.4%) tables and future mortality improvements projected using scale MP-2021. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables and future mortality improvements projected using scale MP-2021. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables and future mortality improvements projected using scale MP-2021.

North Shore School District 112

Notes to Basic Financial Statements

June 30, 2025

Long-Term Expected Real Rate of Return

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

Asset Class	Target Allocation	Projected Returns/Risk	
		One Year Arithmetic	Ten Year Geometric
Equities	33.50 %	5.70 %	4.35 %
International equities	18.00	7.10	5.40
Fixed income	24.50	5.30	5.20
Real estate	10.50	7.30	6.40
Alternatives:	12.50		
Private equity		10.00	6.25
Commodities		6.05	4.85
Cash equivalents	1.00	3.60	3.60

Discount Rate

The discount rate used to measure the total pension liability for IMRF was 7.25%, the same rate as the prior valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that District contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefits payments to determine the total pension liability.

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability/(asset) to changes in the discount rate. The table below presents the pension liability of the District calculated using the discount rate of 7.25% as well as what the net pension liability/(asset) would be if it were to be calculated using a discount rate that is 1-percentage-point lower (6.25%) or 1-percentage-point higher (8.25%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
Net pension liability/(asset)	\$ 5,442,368	\$ 1,139,992	\$ (2,349,781)

North Shore School District 112

Notes to Basic Financial Statements

June 30, 2025

Changes in Net Pension Liability/(Asset)

The District's changes in net pension liability/(asset) for the calendar year ended December 31, 2024 was as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/ (Asset) (a) - (b)
Balances at December 31, 2023	\$ 42,885,781	\$ 41,326,658	\$ 1,559,123
Service cost	587,157	-	587,157
Interest on total pension liability	3,031,977	-	3,031,977
Differences between expected and actual experience of the total pension liability	116,893	-	116,893
Benefit payments, including refunds of employee contributions	(2,717,983)	(2,717,983)	-
Contributions, employer	-	426,746	(426,746)
Contributions, employee	-	302,924	(302,924)
Net investment income	-	4,129,386	(4,129,386)
Other (net transfer)	-	(703,898)	703,898
Balances at December 31, 2024	<u>\$ 43,903,825</u>	<u>\$ 42,763,833</u>	<u>\$ 1,139,992</u>

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

For the year ended June 30, 2025, the District recognized pension expense of \$1,245,536. The District's deferred outflows and inflows of resources related to pension were from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 8,998	\$ -
Net difference between projected and actual earnings on pension plan investments	1,036,556	-
Contributions subsequent to the measurement date	277,766	-
Total	<u>\$ 1,323,320</u>	<u>\$ -</u>

North Shore School District 112

Notes to Basic Financial Statements

June 30, 2025

The amount reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as a reduction in the net pension liability/(asset) for the year ending June 30, 2026. The remaining amounts reported as deferred outflows and inflows of resources related to pensions was \$1,045,554. Amounts will be recognized in pension expense as follows:

<u>Years Ending June 30:</u>	<u>Amount</u>
2026	\$ 522,075
2027	1,320,533
2028	(550,894)
2029	<u>(246,160)</u>
Total	<u>\$ 1,045,554</u>

10. Interfund Transfers

The Board of Education transferred \$3,867,388 of fund balance from the Operations and Maintenance Fund to the Debt Service Fund to provide a funding source for the interest and principal paid on the 2019 Series General Obligation Bonds (Alternative Revenue Source). The Board of Education transferred \$3,500,000 of fund balance from the General Fund (Educational Accounts) to the Operations and Maintenance Fund.

During the year, the District transferred \$1,362,504 from the General Fund (Educational Accounts) and \$479,392 from the Operations and Maintenance Fund to the Debt Service Fund for the payment of principal and interest on the District's leases and installment contracts.

11. Contingent Liabilities

The District is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the District's attorneys, the resolution of these matters will not have a material adverse effect on the financial condition of the District.

12. State and Federal Aid Contingencies

The District has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under the terms of the grants. Management believes such disallowance, if any, would be immaterial.

13. Effect of New Accounting Standards on Current-Period Financial Statements

The Governmental Accounting Standards Board (GASB) has approved GASB Statement No. 103, *Financial Reporting Model Improvements* and GASB Statement No. 104, *Disclosure of Certain Capital Assets*.

When they become effective, application of these standards may restate portions of these financial statements.

North Shore School District 112

Notes to Basic Financial Statements

June 30, 2025

14. Construction Commitments

As of June 30, 2025, the District is committed to approximately \$18,597,225 in expenditures in the upcoming years for the Ravinia Elementary School and Sherwood Elementary School Additions and Renovations. These expenditures will be paid through the referendum bonds already issued.

North Shore School District 112

Schedule of Changes in the District's Net Pension Liability/(Asset) and Related Ratios -
 Illinois Municipal Retirement Fund
 Ten Most Recent Fiscal Years

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>
Total Pension Liability				
Service cost	\$ 587,157	\$ 534,695	\$ 506,394	\$ 496,582
Interest	3,031,977	2,943,260	2,877,703	2,777,426
Changes of benefit terms	-	-	-	-
Differences between expected and actual experience	116,893	444,576	221,271	774,086
Changes of assumptions	-	(27,678)	-	-
Benefit payments, including refunds of member contributions	<u>(2,717,983)</u>	<u>(2,676,818)</u>	<u>(2,753,769)</u>	<u>(2,585,973)</u>
Net change in total pension liability	1,018,044	1,218,035	851,599	1,462,121
Total Pension Liability, Beginning	<u>42,885,781</u>	<u>41,667,746</u>	<u>40,816,147</u>	<u>39,354,026</u>
Total Pension Liability, Ending (a)	<u>\$ 43,903,825</u>	<u>\$ 42,885,781</u>	<u>\$ 41,667,746</u>	<u>\$ 40,816,147</u>
Plan Fiduciary Net Position				
Employer contributions	\$ 426,746	\$ 362,635	\$ 491,300	\$ 608,369
Employee contributions	302,924	271,954	245,856	244,146
Net investment income	4,129,386	4,257,042	(6,057,248)	6,961,704
Benefit payments, including refunds of member contributions	(2,717,983)	(2,676,818)	(2,753,769)	(2,585,973)
Other (net transfer)	<u>(703,898)</u>	<u>778,009</u>	<u>(232,307)</u>	<u>416,071</u>
Net change in plan fiduciary net position	1,437,175	2,992,822	(8,306,168)	5,644,317
Plan Fiduciary Net Position, Beginning	<u>41,326,658</u>	<u>38,333,836</u>	<u>46,640,004</u>	<u>40,995,687</u>
Plan Fiduciary Net Position, Ending (b)	<u>\$ 42,763,833</u>	<u>\$ 41,326,658</u>	<u>\$ 38,333,836</u>	<u>\$ 46,640,004</u>
Employer's Net Pension Liability/(Asset), Ending (a) - (b)	<u>\$ 1,139,992</u>	<u>\$ 1,559,123</u>	<u>\$ 3,333,910</u>	<u>\$ (5,823,857)</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	97.40%	96.36%	92.00%	114.27%
Covered Payroll	\$ 6,741,662	\$ 5,969,825	\$ 5,420,000	\$ 5,228,629
Employer's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	16.91%	26.12%	61.51%	-111.38%

Notes to Schedule:

Actuary valuations are as of December 31st, which is 6 months prior to the end of the fiscal year.

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
\$	555,769	\$ 575,979	\$ 587,622	\$ 651,947	\$ 650,206	\$ 667,664
	2,738,472	2,665,153	2,600,132	2,610,710	2,438,032	2,331,010
	-	-	-	-	-	-
	124,319	33,075	114,528	(108,775)	1,260,509	418,802
	(368,706)	-	900,301	(1,175,599)	(74,501)	35,695
	<u>(2,379,935)</u>	<u>(2,125,679)</u>	<u>(2,083,226)</u>	<u>(2,091,097)</u>	<u>(2,028,224)</u>	<u>(1,915,914)</u>
	669,919	1,148,528	2,119,357	(112,814)	2,246,022	1,537,257
	<u>38,684,107</u>	<u>37,535,579</u>	<u>35,416,222</u>	<u>35,529,036</u>	<u>33,283,014</u>	<u>31,745,757</u>
\$	<u>39,354,026</u>	<u>\$ 38,684,107</u>	<u>\$ 37,535,579</u>	<u>\$ 35,416,222</u>	<u>\$ 35,529,036</u>	<u>\$ 33,283,014</u>
\$	589,455	\$ 469,646	\$ 624,192	\$ 665,976	\$ 668,374	\$ 645,638
	235,169	250,828	260,336	274,398	259,568	285,528
	5,313,573	6,101,118	(1,950,418)	5,645,455	2,021,493	145,061
	(2,379,935)	(2,125,679)	(2,083,226)	(2,091,097)	(2,028,224)	(1,915,914)
	<u>87,714</u>	<u>(152,047)</u>	<u>480,767</u>	<u>(890,503)</u>	<u>1,413,289</u>	<u>670,656</u>
	3,845,976	4,543,866	(2,668,349)	3,604,229	2,334,500	(169,031)
	<u>37,149,711</u>	<u>32,605,845</u>	<u>35,274,194</u>	<u>31,669,965</u>	<u>29,335,465</u>	<u>29,504,496</u>
\$	<u>40,995,687</u>	<u>\$ 37,149,711</u>	<u>\$ 32,605,845</u>	<u>\$ 35,274,194</u>	<u>\$ 31,669,965</u>	<u>\$ 29,335,465</u>
\$	<u>(1,641,661)</u>	<u>\$ 1,534,396</u>	<u>\$ 4,929,734</u>	<u>\$ 142,028</u>	<u>\$ 3,859,071</u>	<u>\$ 3,947,549</u>
	104.17%	96.03%	86.87%	99.60%	89.14%	88.14%
\$	5,157,302	\$ 5,300,731	\$ 5,543,458	\$ 5,781,286	\$ 5,722,380	\$ 5,751,951
	-31.83%	28.95%	88.93%	2.46%	67.44%	68.63%

See notes to required supplementary information

North Shore School District 112Schedule of Employer Contributions -
Illinois Municipal Retirement Fund
Ten Most Recent Fiscal Years

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Actuarially determined contribution	\$ 426,747	\$ 352,220	\$ 472,641	\$ 587,698	\$ 589,480
Contributions in relation to the actuarially determined contribution	<u>(426,746)</u>	<u>(362,635)</u>	<u>(491,300)</u>	<u>(608,369)</u>	<u>(589,455)</u>
Contribution deficiency (excess)	<u>\$ 1</u>	<u>\$ (10,415)</u>	<u>\$ (18,659)</u>	<u>\$ (20,671)</u>	<u>\$ 25</u>
Covered payroll	\$ 6,741,662	\$ 5,969,825	\$ 5,420,000	\$ 5,228,629	\$ 5,157,302
Contributions as a percentage of covered payroll	6.33%	6.07%	9.06%	11.64%	11.43%
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Actuarially determined contribution	\$ 469,645	\$ 624,193	\$ 658,488	\$ 668,374	\$ 652,271
Contributions in relation to the actuarially determined contribution	<u>(469,646)</u>	<u>(624,192)</u>	<u>(665,976)</u>	<u>(668,374)</u>	<u>(645,638)</u>
Contribution deficiency (excess)	<u>\$ (1)</u>	<u>\$ 1</u>	<u>\$ (7,488)</u>	<u>\$ -</u>	<u>\$ 6,633</u>
Covered payroll	\$ 5,300,731	\$ 5,543,458	\$ 5,781,286	\$ 5,722,380	\$ 5,751,951
Contributions as a percentage of covered payroll	8.86%	11.26%	11.52%	11.68%	11.22%

Notes to Schedule:

Valuation date:

Actuarially determined contribution rates are calculated as of December 31 each year, which are 6 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Aggregate Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	19 years
Asset valuation method	5-Year Smoothed Market, 20% corridor
Wage growth	2.75%
Inflation	2.25%
Salary increases	2.75% to 13.75%, including inflation
Investment rate of return	7.25%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition
Mortality	MP-2020

Other information:

There were no benefit changes during the year.

North Shore School District 112

Schedule of District's Proportionate Share of Collective Net Pension Liability and District Contributions -
 Teachers' Retirement System
 Ten Most Recent Fiscal Years

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>
District's proportion of the net pension liability	0.00373415%	0.00391542%	0.00386524%	0.00414898%
District's proportionate share of the net pension liability	\$ 3,206,352	\$ 3,327,347	\$ 3,240,628	\$ 3,236,672
State's proportionate share of the net pension liability	<u>267,340,963</u>	<u>287,151,748</u>	<u>281,103,002</u>	<u>271,267,544</u>
Total net pension liability	<u>\$ 270,547,315</u>	<u>\$ 290,479,095</u>	<u>\$ 284,343,630</u>	<u>\$ 274,504,216</u>
Covered payroll	\$ 40,140,890	\$ 40,585,640	\$ 39,549,855	\$ 37,247,016
District's proportionate share of the net pension liability as a percentage of covered payroll	7.99%	8.20%	8.19%	8.69%
Plan fiduciary net position as a percentage of the total pension liability	45.4%	43.9%	42.8%	45.1%
Contractually required contribution	\$ 281,460	\$ 261,062	\$ 308,028	\$ 330,427
Contributions in relation to the contractually required contribution	<u>(279,665)</u>	<u>(256,752)</u>	<u>(307,473)</u>	<u>(324,385)</u>
Contribution deficiency (excess)	<u>\$ 1,795</u>	<u>\$ 4,310</u>	<u>\$ 555</u>	<u>\$ 6,042</u>
Covered payroll	\$ 43,932,639	\$ 40,140,890	\$ 40,585,640	\$ 39,549,855
Contributions as a percentage of covered payroll	0.6967%	0.6326%	0.7774%	0.8709%

Notes to Schedule:

Actuary valuations are as of June 30 of the fiscal year prior to the fiscal year in which the net pension liability is reported.

Key Assumptions:

Long-term expected rate of return	7.00%	7.00%	7.00%	7.00%
Municipal bond index	3.93%	3.65%	3.54%	2.16%
Single equivalent discount rate	7.00%	7.00%	7.00%	7.00%
Inflation rate	2.50%	2.50%	2.50%	2.25%
Projected salary increases	4.00% to 8.50%	3.75% to 8.75%	3.75% to 8.75%	3.50% to 8.50%
	varying by service	varying by service	varying by service	varying by service

See notes to required supplementary information

<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
0.00433071%	0.00446638%	0.00513719%	0.00105073%	0.00921978%	0.00440711%
\$ 3,733,729	\$ 3,622,601	\$ 4,004,175	\$ 8,027,380	\$ 7,277,732	\$ 2,887,103
<u>292,445,011</u>	<u>257,816,553</u>	<u>274,302,765</u>	<u>275,779,322</u>	<u>297,041,611</u>	<u>241,581,897</u>
<u>\$ 296,178,740</u>	<u>\$ 261,439,154</u>	<u>\$ 278,306,940</u>	<u>\$ 283,806,702</u>	<u>\$ 304,319,343</u>	<u>\$ 244,469,000</u>
\$ 36,313,246	\$ 34,875,687	\$ 36,799,959	\$ 37,236,364	\$ 37,390,153	\$ 37,372,407
10.28%	10.39%	10.88%	21.56%	19.46%	7.73%
37.8%	39.6%	40.0%	39.3%	36.4%	41.5%
\$ 278,320	\$ 211,118	\$ 225,568	\$ 283,026	\$ 418,881	\$ 356,851
<u>(278,514)</u>	<u>(211,118)</u>	<u>(310,182)</u>	<u>(322,673)</u>	<u>(477,837)</u>	<u>(356,851)</u>
<u>\$ (194)</u>	<u>\$ -</u>	<u>\$ (84,614)</u>	<u>\$ (39,647)</u>	<u>\$ (58,956)</u>	<u>\$ -</u>
\$ 37,247,016	\$ 36,313,246	\$ 34,875,687	\$ 36,799,959	\$ 37,236,364	\$ 37,390,153
0.7670%	0.6053%	0.8429%	0.8666%	1.2780%	0.9549%
7.00%	7.00%	7.00%	7.00%	7.00%	7.50%
2.21%	3.50%	3.87%	3.58%	2.85%	3.73%
7.00%	7.00%	7.00%	7.00%	6.83%	7.47%
2.50%	2.50%	2.50%	2.50%	2.50%	3.00%
4.00% to 9.50%	4.00% to 9.50%	4.00% to 9.50%	3.25% to 9.25%	3.25% to 9.25%	3.75% to 9.75%
varying by service	varying by service	varying by service	varying by service	varying by service	varying by service

See notes to required supplementary information

North Shore School District 112

Schedule of Changes in the District's Total OPEB Liability and Related Ratios -

Retiree's Health Plan

Eight Most Recent Fiscal Years

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>
Total OPEB Liability				
Service cost	\$ 12,022	\$ 13,511	\$ 6,304	\$ 9,840
Interest	13,160	11,113	10,802	5,026
Changes of benefit terms	-	-	-	-
Differences between expected and actual experience	-	28,892	-	48,268
Changes of assumptions	(13,910)	(2,879)	(690)	(17,680)
Benefit payments, including refunds of member contributions	<u>(7,053)</u>	<u>(7,249)</u>	<u>(15,617)</u>	<u>(8,130)</u>
Net change in total OPEB liability	4,219	43,388	799	37,324
Total OPEB Liability, Beginning	<u>316,108</u>	<u>272,720</u>	<u>271,921</u>	<u>234,597</u>
Total OPEB Liability, Ending	<u>\$ 320,327</u>	<u>\$ 316,108</u>	<u>\$ 272,720</u>	<u>\$ 271,921</u>
Covered-Employee Payroll	\$ 3,447,082	\$ 3,314,502	\$ 4,219,038	\$ 5,228,629
District's Total OPEB Liability as a Percentage of Covered Payroll	9.29%	9.54%	6.46%	5.20%
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability				
Service cost	\$ 13,005	\$ 14,591	\$ 13,946	\$ 15,059
Interest	5,751	7,087	7,337	7,179
Changes of benefit terms	-	(16,215)	(4,900)	(7,343)
Differences between expected and actual experience	-	(40,688)	-	-
Changes of assumptions	8,048	13,279	3,183	1,974
Benefit payments, including refunds of member contributions	<u>(16,788)</u>	<u>(14,989)</u>	<u>(8,483)</u>	<u>(19,042)</u>
Net change in total OPEB liability	10,016	(36,935)	11,083	(2,173)
Total OPEB Liability, Beginning	<u>224,581</u>	<u>261,516</u>	<u>250,433</u>	<u>252,606</u>
Total OPEB Liability, Ending	<u>\$ 234,597</u>	<u>\$ 224,581</u>	<u>\$ 261,516</u>	<u>\$ 250,433</u>
Covered-Employee Payroll	\$ 5,244,902	\$ 4,847,730	\$ 5,470,121	\$ 5,091,337
District's Total OPEB Liability as a Percentage of Covered Payroll	4.47%	4.63%	4.78%	4.92%

Notes to Schedule:

The District implemented GASB Statement No. 75 in fiscal year 2018. Information prior to fiscal year 2018 is not available. There are no assets accumulated in a trust that meets the criteria of GASB codification P52.101 to pay related benefits for the OPEB plan.

North Shore School District 112

Schedule of District's Proportionate Share of the Collective Net OPEB Liability and District Contributions -
Teachers' Health Insurance Security Fund
Eight Most Recent Fiscal Years

	<u>2025</u>	<u>2024</u>	<u>2023</u>
District's proportion of the net OPEB liability	0.134702%	0.146606%	0.143310%
District's proportionate share of the net OPEB liability	\$ 10,665,646	\$ 10,449,118	\$ 9,809,097
State's proportionate share of the net OPEB liability	<u>14,484,429</u>	<u>14,130,537</u>	<u>13,344,311</u>
Total net OPEB liability	<u>\$ 25,150,075</u>	<u>\$ 24,579,655</u>	<u>\$ 23,153,408</u>
Covered payroll	\$ 40,140,890	\$ 40,585,640	\$ 39,549,855
District's proportionate share of the net OPEB liability as a percentage of covered payroll	26.57%	25.75%	24.80%
Plan fiduciary net position as a percentage of the total pension liability	7.43%	6.21%	5.24%
Contractually required contribution	\$ 294,349	\$ 268,944	\$ 271,924
Contributions in relation to the contractually required contribution	<u>(294,349)</u>	<u>(268,944)</u>	<u>(271,924)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 43,932,639	40,140,890	\$ 40,585,640
Contributions as a percentage of covered payroll	0.73%	0.66%	0.69%

Notes to Schedule:

The District implemented GASB 75 in fiscal year 2018. Information for fiscal years prior to 2018 is not applicable.

Actuary valuations are as of June 30 of the fiscal year prior to the fiscal year in which the net OPEB liability is reported.

Key Assumptions:

Long-term expected rate of return	2.75%	2.75%	2.75%
Municipal bond index	3.97%	3.86%	3.69%
Single equivalent discount rate	3.97%	3.86%	3.69%
Inflation rate	2.25%	2.25%	2.25%
Healthcare cost trend rates - initial	Medicare and Non-Medicare -	Medicare and Non-Medicare -	Medicare and Non-Medicare -
	8.00%	8.00%	8.00%
Healthcare cost trend rates - ultimate	4.25%	4.25%	4.25%
Mortality	PubT-2010	PubT-2010	PubT-2010

See notes to required supplementary information

<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
0.143393%	0.143859%	0.141857%	0.155250%	0.161887%
\$ 31,625,902	\$ 38,462,103	\$ 39,262,413	\$ 40,901,840	\$ 42,008,930
<u>42,880,107</u>	<u>52,105,675</u>	<u>53,166,317</u>	<u>54,922,350</u>	<u>55,168,164</u>
\$ <u>74,506,009</u>	\$ <u>90,567,778</u>	\$ <u>92,428,730</u>	\$ <u>95,824,190</u>	\$ <u>97,177,094</u>
\$ 37,247,016	\$ 36,313,246	\$ 34,875,687	\$ 36,799,959	\$ 37,236,364
84.91%	105.92%	112.58%	111.15%	112.82%
1.40%	0.70%	0.25%	-0.07%	-0.17%
\$ 264,984	\$ 342,673	\$ 334,082	\$ 320,856	\$ 323,840
<u>(264,984)</u>	<u>(342,673)</u>	<u>(334,082)</u>	<u>(320,856)</u>	<u>(323,842)</u>
\$ -	\$ -	\$ -	\$ -	\$ (2)
\$ 39,549,855	\$ 37,247,016	\$ 36,313,246	\$ 34,875,687	\$ 36,799,959
0.71%	0.94%	0.96%	0.87%	0.87%
2.75%	0.00%	0.00%	0.00%	0.00%
1.92%	2.45%	3.13%	3.62%	3.56%
1.92%	2.45%	3.13%	3.62%	3.56%
2.50%	2.50%	2.50%	2.75%	2.75%
Medicare and Non-Medicare - 8.00%	Medicare and Non-Medicare - 8.25%	Medicare - 9.00% Non-Medicare - 8.00%	Medicare - 9.00% Non-Medicare - 8.00%	Medicare - 9.00% Non-Medicare - 8.00%
4.25%	4.25%	4.50%	4.50%	4.50%
RP-2014 Tables	RP-2014 Tables	RP-2014 Tables	RP-2014 Tables	RP-2014 Tables

See notes to required supplementary information

North Shore School District 112

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual -

General Fund

Year Ended June 30, 2025

With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025			2024 Actual
	Original and Final Budget	Actual	Variance With Final Budget	
Revenues				
Local Sources				
General levy	\$ 69,515,100	\$ 69,511,724	\$ (3,376)	\$ 65,260,202
Special education levy	798,300	798,336	36	760,406
Investment income	3,243,119	4,437,096	1,193,977	3,829,673
Unrealized gain or loss on investments	-	214,350	214,350	480,704
Sales to pupils, lunch	145,000	167,141	22,141	191,679
Other food service	20,000	22,705	2,705	20,132
Student activities	200,000	132,247	(67,753)	146,989
Refund of prior years' expenditures	15,000	167,732	152,732	57,947
Proceeds from vendor contracts	40,000	60,778	20,778	45,339
Other local fees	544,440	533,627	(10,813)	525,826
Other	25,000	596,837	571,837	144,086
Total local sources	74,545,959	76,642,573	2,096,614	71,462,983
State Sources				
Evidence based funding	3,376,554	3,379,836	3,282	3,376,554
Special education, private facility tuition	225,000	200,322	(24,678)	222,995
Special education, orphanage, individual	35,000	39,682	4,682	89,093
State free lunch and breakfast	5,000	3,111	(1,889)	5,349
Early childhood, block grant	780,000	780,000	-	838,945
Technology, learning technology centers	-	1,500	1,500	-
Other restricted revenue from state sources	-	3,144	3,144	3,121
On behalf payment to TRS from the state	30,000,000	21,229,711	(8,770,289)	18,763,693
Total state sources	34,421,554	25,637,306	(8,784,248)	23,299,750

See notes to required supplementary information

North Shore School District 112

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual -

General Fund

Year Ended June 30, 2025

With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025			2024 Actual
	Original and Final Budget	Actual	Variance With Final Budget	
Federal Sources				
Federal impact aid	\$ 420,000	\$ 270,127	\$ (149,873)	\$ 523,014
National school lunch program	250,000	257,169	7,169	319,302
Special milk program	6,000	9,092	3,092	8,295
School breakfast program	30,000	42,442	12,442	42,409
Food service, other	-	43,199	43,199	45,744
Title I, low income	393,227	413,204	19,977	381,799
Title IV, safe and drug free schools, formula	-	6,981	6,981	10,069
Federal, special education, preschool flow-through	35,611	40,027	4,416	39,200
Federal, special education, IDEA, flow-through	929,127	1,015,026	85,899	1,122,106
Federal, special education, IDEA, room and board	-	84,984	84,984	212,657
Emergency immigrant assistance	-	5,793	5,793	1,100
Title III, english language acquisition	90,942	51,693	(39,249)	127,686
Title II, teacher quality	106,698	94,700	(11,998)	105,978
Medicaid matching funds, administrative outreach	25,000	41,688	16,688	57,940
Medicaid matching funds, fee-for- service program	90,000	147,351	57,351	314,368
Other restricted revenue from federal sources	-	176,580	176,580	337,941
Total federal sources	<u>2,376,605</u>	<u>2,700,056</u>	<u>323,451</u>	<u>3,649,608</u>
Total revenues	<u>111,344,118</u>	<u>104,979,935</u>	<u>(6,364,183)</u>	<u>98,412,341</u>

See notes to required supplementary information

North Shore School District 112

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual -

General Fund

Year Ended June 30, 2025

With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025			2024 Actual
	Original and Final Budget	Actual	Variance With Final Budget	
Expenditures				
Instruction				
Regular Programs				
Salaries	\$ 23,731,102	\$ 23,040,048	\$ 691,054	\$ 21,021,350
Employee benefits	3,967,229	3,887,479	79,750	3,509,107
Purchased services	650,950	530,121	120,829	454,320
Supplies and materials	513,977	674,003	(160,026)	437,507
Capital outlay	34,000	7,907	26,093	145,846
Total	<u>28,897,258</u>	<u>28,139,558</u>	<u>757,700</u>	<u>25,568,130</u>
Pre-K Programs				
Salaries	638,295	340,612	297,683	550,515
Employee benefits	121,807	79,463	42,344	121,920
Purchased services	8,000	-	8,000	6,950
Supplies and materials	119,575	137,502	(17,927)	94,600
Total	<u>887,677</u>	<u>557,577</u>	<u>330,100</u>	<u>773,985</u>
Special Education Programs				
Salaries	5,770,524	6,312,342	(541,818)	5,596,019
Employee benefits	959,769	1,115,441	(155,672)	947,607
Purchased services	818,500	651,337	167,163	2,011,263
Supplies and materials	100,470	67,403	33,067	114,703
Capital outlay	10,000	5,661	4,339	4,304
Other objects	3,600	3,709	(109)	3,579
Total	<u>7,662,863</u>	<u>8,155,893</u>	<u>(493,030)</u>	<u>8,677,475</u>
Special Education Programs Pre-K				
Salaries	483,515	483,947	(432)	579,336
Employee benefits	79,159	105,367	(26,208)	125,532
Purchased services	41,148	-	41,148	31,020
Total	<u>603,822</u>	<u>589,314</u>	<u>14,508</u>	<u>735,888</u>

See notes to required supplementary information

North Shore School District 112

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual -

General Fund

Year Ended June 30, 2025

With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025			2024 Actual
	Original and Final Budget	Actual	Variance With Final Budget	
Remedial and Supplemental Programs K - 12				
Salaries	\$ 1,312,038	\$ 1,703,256	\$ (391,218)	\$ 1,363,087
Employee benefits	221,877	288,474	(66,597)	176,873
Total	1,533,915	1,991,730	(457,815)	1,539,960
Remedial and Supplemental Programs Pre - K				
Salaries	-	1,875	(1,875)	4,705
Employee benefits	-	-	-	8
Total	-	1,875	(1,875)	4,713
Summer School Programs				
Salaries	70,000	108,732	(38,732)	121,578
Employee benefits	15,790	14,726	1,064	20,288
Total	85,790	123,458	(37,668)	141,866
Gifted Programs				
Salaries	736,744	761,739	(24,995)	684,157
Employee benefits	128,875	133,354	(4,479)	117,908
Total	865,619	895,093	(29,474)	802,065
Bilingual Programs				
Salaries	3,733,786	3,756,832	(23,046)	3,437,736
Employee benefits	623,961	682,475	(58,514)	582,790
Purchased services	-	-	-	31,063
Total	4,357,747	4,439,307	(81,560)	4,051,589
Special Education Programs K-12 - Private Tuition				
Other objects	1,962,390	1,349,593	612,797	1,460,378
Total	1,962,390	1,349,593	612,797	1,460,378
Student Activities				
Other objects	200,000	127,297	72,703	125,572
Total	200,000	127,297	72,703	125,572
Total instruction	47,057,081	46,370,695	686,386	43,881,621

See notes to required supplementary information

North Shore School District 112

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual -

General Fund

Year Ended June 30, 2025

With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025			2024 Actual
	Original and Final Budget	Actual	Variance With Final Budget	
Support Services				
Pupils				
Attendance and Social Work Services				
Purchased services	\$ -	\$ -	\$ -	\$ 420,200
Supplies and materials	124,127	-	124,127	-
Total	124,127	-	124,127	420,200
Guidance Services				
Salaries	1,801,673	1,782,925	18,748	1,696,473
Employee benefits	300,986	313,554	(12,568)	283,871
Total	2,102,659	2,096,479	6,180	1,980,344
Health Services				
Salaries	525,312	569,925	(44,613)	510,738
Employee benefits	82,850	93,520	(10,670)	58,727
Purchased services	18,000	26,762	(8,762)	34,765
Supplies and materials	4,000	1,830	2,170	5,527
Capital outlay	10,000	9,242	758	7,009
Total	640,162	701,279	(61,117)	616,766
Psychological Services				
Salaries	584,142	1,015,226	(431,084)	689,407
Employee benefits	105,350	178,542	(73,192)	104,580
Purchased services	15,000	11,310	3,690	89,984
Supplies and materials	10,000	16,181	(6,181)	5,667
Total	714,492	1,221,259	(506,767)	889,638
Speech Pathology and Audiology Services				
Salaries	1,561,686	1,579,726	(18,040)	1,472,940
Employee benefits	266,107	278,680	(12,573)	246,716
Purchased services	2,000	1,777	223	2,400
Supplies and materials	3,000	1,427	1,573	220
Total	1,832,793	1,861,610	(28,817)	1,722,276

See notes to required supplementary information

North Shore School District 112

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual -

General Fund

Year Ended June 30, 2025

With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025			2024 Actual
	Original and Final Budget	Actual	Variance With Final Budget	
Other Support Services - Pupils				
Salaries	\$ 425,273	\$ 541,173	\$ (115,900)	\$ 404,814
Employee benefits	109,615	147,987	(38,372)	99,703
Purchased services	279,000	289,791	(10,791)	236,236
Supplies and materials	15,000	7,135	7,865	29,142
Total	828,888	986,086	(157,198)	769,895
Total pupils	6,243,121	6,866,713	(623,592)	6,399,119
Instructional Staff				
Improvement of Instructional Services				
Salaries	525,726	564,845	(39,119)	504,475
Employee benefits	331,569	335,187	(3,618)	315,872
Purchased services	1,371,034	1,296,634	74,400	888,366
Supplies and materials	1,575,365	1,021,563	553,802	2,395,536
Other objects	5,000	-	5,000	-
Total	3,808,694	3,218,229	590,465	4,104,249
Educational Media Services				
Salaries	1,688,366	1,713,369	(25,003)	1,574,270
Employee benefits	285,278	290,287	(5,009)	273,270
Purchased services	1,689,255	1,526,605	162,650	1,422,257
Supplies and materials	177,370	312,478	(135,108)	374,551
Capital outlay	2,801,235	1,260,112	1,541,123	5,207,899
Other objects	2,500	1,360	1,140	-
Total	6,644,004	5,104,211	1,539,793	8,852,247
Assessment and Testing				
Purchased services	83,000	-	83,000	-
Total	83,000	-	83,000	-
Total instructional staff	10,535,698	8,322,440	2,213,258	12,956,496

See notes to required supplementary information

North Shore School District 112

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual -

General Fund

Year Ended June 30, 2025

With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025		Variance With Final Budget	2024 Actual
	Original and Final Budget	Actual		
General Administration				
Board of Education Services				
Employee benefits	\$ 8,598	\$ 8,598	\$ -	\$ 8,598
Purchased services	900,000	909,010	(9,010)	1,032,989
Supplies and materials	8,000	1,463	6,537	1,420
Other objects	30,000	33,611	(3,611)	37,265
Total	946,598	952,682	(6,084)	1,080,272
Executive Administration Services				
Salaries	476,005	502,502	(26,497)	492,066
Employee benefits	202,320	185,645	16,675	190,112
Purchased services	8,000	13,664	(5,664)	11,776
Supplies and materials	1,500	453	1,047	322
Other objects	15,000	8,234	6,766	14,951
Total	702,825	710,498	(7,673)	709,227
Tort Immunity Services				
Purchased services	601,123	593,355	7,768	546,244
Total	601,123	593,355	7,768	546,244
Total general administration	2,250,546	2,256,535	(5,989)	2,335,743
School Administration				
Office of the Principal Services				
Salaries	2,985,128	3,031,330	(46,202)	3,002,405
Employee benefits	712,052	761,363	(49,311)	774,437
Purchased services	17,600	5,168	12,432	9,065
Total	3,714,780	3,797,861	(83,081)	3,785,907
Total school administration	3,714,780	3,797,861	(83,081)	3,785,907
Business				
Direction of Business Support Services				
Salaries	572,737	559,623	13,114	542,030
Employee benefits	125,423	116,994	8,429	125,512
Total	698,160	676,617	21,543	667,542

See notes to required supplementary information

North Shore School District 112

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual -

General Fund

Year Ended June 30, 2025

With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025			2024 Actual
	Original and Final Budget	Actual	Variance With Final Budget	
Fiscal Services				
Salaries	\$ 254,408	\$ 256,507	\$ (2,099)	\$ 243,723
Employee benefits	55,342	41,901	13,441	47,639
Purchased services	140,500	139,020	1,480	136,317
Supplies and materials	5,470	9,401	(3,931)	6,504
Capital outlay	-	-	-	26,991
Other objects	54,500	44,842	9,658	71,099
Total	510,220	491,671	18,549	532,273
Operation and Maintenance of Plant Services				
Purchased services	10,000	13,016	(3,016)	266
Total	10,000	13,016	(3,016)	266
Food Services				
Purchased services	671,908	545,646	126,262	586,971
Supplies and materials	2,000	50,589	(48,589)	47,177
Other objects	-	180	(180)	180
Total	673,908	596,415	77,493	634,328
Internal Services				
Supplies and materials	500	-	500	245
Total	500	-	500	245
Total business	1,892,788	1,777,719	115,069	1,834,654
Central				
Information Services				
Salaries	112,625	117,625	(5,000)	104,500
Employee benefits	24,953	19,214	5,739	21,826
Purchased services	149,500	60,965	88,535	21,182
Supplies and materials	-	15,223	(15,223)	47,526
Capital outlay	1,000	-	1,000	-
Other objects	10,500	41,859	(31,359)	16,430
Total	298,578	254,886	43,692	211,464

See notes to required supplementary information

North Shore School District 112

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual -

General Fund

Year Ended June 30, 2025

With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025			2024 Actual
	Original and Final Budget	Actual	Variance With Final Budget	
Staff Services				
Salaries	\$ 606,446	\$ 787,690	\$ (181,244)	\$ 583,984
Employee benefits	168,804	223,653	(54,849)	170,487
Purchased services	163,000	161,089	1,911	115,498
Supplies and materials	65,470	53,856	11,614	46,458
Other objects	3,000	3,911	(911)	651
Total	1,006,720	1,230,199	(223,479)	917,078
Total central	1,305,298	1,485,085	(179,787)	1,128,542
Other Supporting Services				
Salaries	3,500	-	3,500	3,367
Employee benefits	50	-	50	42
Supplies and materials	-	923	(923)	12,759
Other objects	-	857,534	(857,534)	-
Total	3,550	858,457	(854,907)	16,168
Total support services	25,945,781	25,364,810	580,971	28,456,629
Community Services				
Supplies and materials	10,000	1,788	8,212	2,585
Total community services	10,000	1,788	8,212	2,585
Intergovernmental				
State Retirement Contributions				
On-behalf payments to TRS from the state	30,000,000	21,229,711	8,770,289	18,763,693
Total	30,000,000	21,229,711	8,770,289	18,763,693
Payments to Other Districts and Governmental Units				
Payments for Special Education Programs				
Purchased services	335,611	-	335,611	315,611
Total	335,611	-	335,611	315,611

See notes to required supplementary information

North Shore School District 112

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual -

General Fund

Year Ended June 30, 2025

With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025			2024 Actual
	Original and Final Budget	Actual	Variance With Final Budget	
Payments for Special Education Programs - Tuition				
Other objects	\$ 1,510,265	\$ 1,971,298	\$ (461,033)	\$ 1,596,003
Total	1,510,265	1,971,298	(461,033)	1,596,003
Total payments to other districts and governmental units	1,845,876	1,971,298	(125,422)	1,911,614
Total intergovernmental	31,845,876	23,201,009	8,644,867	20,675,307
Total expenditures	104,858,738	94,938,302	9,920,436	93,016,142
Excess (deficiency) of revenues over expenditures	6,485,380	10,041,633	3,556,253	5,396,199
Other Financing Sources (Uses)				
Intstallment contract proceeds	-	-	-	3,831,477
Transfer to operations and maintenance fund	(3,500,000)	(3,500,000)	-	(2,500,000)
Transfer for principal on leases and installment contracts payable	-	(1,322,008)	(1,322,008)	(1,313,293)
Transfer for interest on leases and installment contracts payable	-	(40,496)	(40,496)	(49,211)
Total other financing sources (uses)	(3,500,000)	(4,862,504)	(1,362,504)	(31,027)
Net change in fund balance	\$ 2,985,380	5,179,129	\$ 2,193,749	5,365,172
Fund Balance, Beginning		51,341,967		45,976,795
Fund Balance, Ending		\$ 56,521,096		\$ 51,341,967

See notes to required supplementary information

North Shore School District 112

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual -

Operations and Maintenance Fund

Year Ended June 30, 2025

With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025			2024 Actual
	Original and Final Budget	Actual	Variance With Final Budget	
Revenues				
Local Sources				
General levy	\$ 12,131,700	\$ 12,131,259	\$ (441)	\$ 12,506,604
Corporate personal property replacement taxes	100,000	92,588	(7,412)	138,072
Investment income	201,549	529,194	327,645	297,136
Rentals	5,000	4,620	(380)	11,144
Impact fees from municipal or county governments	150,000	66,072	(83,928)	110,900
Refund of prior years' expenditures	-	-	-	50,320
Other	22,385	-	(22,385)	236,078
Total local sources	<u>12,610,634</u>	<u>12,823,733</u>	<u>213,099</u>	<u>13,350,254</u>
State Sources				
School infrastructure, maintenance projects	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>50,000</u>
Total state sources	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>50,000</u>
Total revenues	<u>12,660,634</u>	<u>12,873,733</u>	<u>213,099</u>	<u>13,400,254</u>
Expenditures				
Support Services				
Business				
Operation and Maintenance of Plant Services				
Salaries	1,486,144	1,508,150	(22,006)	1,424,772
Employee benefits	240,932	246,363	(5,431)	238,995
Purchased services	4,979,500	5,043,672	(64,172)	3,777,977
Supplies and materials	1,290,000	1,820,881	(530,881)	1,503,747
Capital outlay	<u>7,910,000</u>	<u>877,456</u>	<u>7,032,544</u>	<u>4,213,863</u>
Total	<u>15,906,576</u>	<u>9,496,522</u>	<u>6,410,054</u>	<u>11,159,354</u>
Total business	<u>15,906,576</u>	<u>9,496,522</u>	<u>6,410,054</u>	<u>11,159,354</u>
Total support services	<u>15,906,576</u>	<u>9,496,522</u>	<u>6,410,054</u>	<u>11,159,354</u>
Total expenditures	<u>15,906,576</u>	<u>9,496,522</u>	<u>6,410,054</u>	<u>11,159,354</u>
Excess (deficiency) of revenues over expenditures	<u>(3,245,942)</u>	<u>3,377,211</u>	<u>6,623,153</u>	<u>2,240,900</u>

See notes to required supplementary information

North Shore School District 112

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual -
 Operations and Maintenance Fund
 Year Ended June 30, 2025
 With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025			2024 Actual
	Original and Final Budget	Actual	Variance With Final Budget	
Other Financing Sources (Uses)				
Transfer from general fund (educational accounts)	\$ 3,500,000	\$ 3,500,000	\$ -	\$ 2,500,000
Lease issuance proceeds	-	-	-	399,375
Transfer for principal on leases	-	(399,838)	(399,838)	(344,119)
Transfer for interest on leases	-	(79,554)	(79,554)	(90,387)
Transfer to pay principal on revenue bonds	(2,200,000)	(2,200,000)	-	(2,095,000)
Transfer to pay interest on revenue bonds	(1,667,388)	(1,667,388)	-	(1,772,138)
Total other financing sources (uses)	<u>(367,388)</u>	<u>(846,780)</u>	<u>(479,392)</u>	<u>(1,402,269)</u>
Net change in fund balance	<u>\$ (3,613,330)</u>	2,530,431	<u>\$ 6,143,761</u>	838,631
Fund Balance, Beginning		<u>4,610,089</u>		<u>3,771,458</u>
Fund Balance, Ending		<u>\$ 7,140,520</u>		<u>\$ 4,610,089</u>

See notes to required supplementary information

North Shore School District 112

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual -

Transportation Fund

Year Ended June 30, 2025

With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025		Variance With Final Budget	2024 Actual
	Original and Final Budget	Actual		
Revenues				
Local Sources				
General levy	\$ 3,676,500	\$ 3,676,440	\$ (60)	\$ 3,501,881
Corporate personal property replacement taxes	160,000	148,141	(11,859)	220,916
Regular transportation fees from pupils or parents (in state)	30,000	38,037	8,037	33,342
Investment income	173,684	184,255	10,571	189,823
Total local sources	<u>4,040,184</u>	<u>4,046,873</u>	<u>6,689</u>	<u>3,945,962</u>
State Sources				
Transportation, regular/vocational	976,540	910,565	(65,975)	984,648
Transportation, special education	618,358	816,031	197,673	618,358
Total state sources	<u>1,594,898</u>	<u>1,726,596</u>	<u>131,698</u>	<u>1,603,006</u>
Total revenues	<u>5,635,082</u>	<u>5,773,469</u>	<u>138,387</u>	<u>5,548,968</u>
Expenditures				
Support Services				
Business				
Pupil Transportation Services				
Salaries	94,456	94,456	-	91,958
Employee benefits	19,122	15,428	3,694	19,207
Purchased services	5,821,530	6,755,268	(933,738)	5,766,022
Supplies and materials	10,000	693	9,307	4,871
Total	<u>5,945,108</u>	<u>6,865,845</u>	<u>(920,737)</u>	<u>5,882,058</u>
Total business	<u>5,945,108</u>	<u>6,865,845</u>	<u>(920,737)</u>	<u>5,882,058</u>
Total support services	<u>5,945,108</u>	<u>6,865,845</u>	<u>(920,737)</u>	<u>5,882,058</u>
Total expenditures	<u>5,945,108</u>	<u>6,865,845</u>	<u>(920,737)</u>	<u>5,882,058</u>
Net change in fund balance	<u>\$ (310,026)</u>	<u>(1,092,376)</u>	<u>\$ (782,350)</u>	<u>(333,090)</u>
Fund Balance, Beginning		<u>1,572,110</u>		<u>1,905,200</u>
Fund Balance, Ending		<u>\$ 479,734</u>		<u>\$ 1,572,110</u>

See notes to required supplementary information

North Shore School District 112

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual -
Municipal Retirement/Social Security Fund
Year Ended June 30, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025			2024 Actual
	Original and Final Budget	Actual	Variance With Final Budget	
Revenues				
Local Sources				
Corporate personal property replacement taxes	\$ 740,000	\$ 685,152	\$ (54,848)	\$ 1,021,734
Investment income	163,995	178,079	14,084	178,843
Total local sources	903,995	863,231	(40,764)	1,200,577
Total revenues	903,995	863,231	(40,764)	1,200,577
Expenditures				
Instruction				
Regular programs	374,588	349,768	24,820	317,556
Pre-K programs	35,348	4,473	30,875	24,022
Special education programs	211,190	334,087	(122,897)	251,766
Special education programs Pre-K	28,095	7,037	21,058	20,287
Remedial and supplemental programs K-12	20,123	23,433	(3,310)	19,133
Remedial and supplemental programs Pre-K	325	143	182	319
Summer school programs	3,609	1,803	1,806	2,402
Gifted programs	11,808	10,571	1,237	9,420
Bilingual programs	63,321	88,172	(24,851)	68,894
Total instruction	748,407	819,487	(71,080)	713,799
Support Services				
Pupils				
Guidance services	22,421	24,437	(2,016)	23,267
Health services	84,890	67,140	17,750	56,165
Psychological services	10,450	14,103	(3,653)	9,597
Speech pathology and audiology services	21,685	22,246	(561)	20,979
Other support services - pupils	11,670	14,684	(3,014)	12,861
Total pupils	151,116	142,610	8,506	122,869
Instructional Staff				
Improvement of instructional staff	17,573	17,932	(359)	14,976
Educational media services	112,247	141,151	(28,904)	116,095
Total instructional staff	129,820	159,083	(29,263)	131,071
General Administration				
Executive administration services	25,571	29,304	(3,733)	23,232
Total general administration	25,571	29,304	(3,733)	23,232

See notes to required supplementary information

North Shore School District 112

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual -
Municipal Retirement/Social Security Fund
Year Ended June 30, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025			2024 Actual
	Original and Final Budget	Actual	Variance With Final Budget	
School Administration				
Office of the principal services	\$ 131,672	\$ 134,671	\$ (2,999)	\$ 128,462
Total school administration	131,672	134,671	(2,999)	128,462
Business				
Direction of business support services	56,966	67,289	(10,323)	52,038
Fiscal services	29,737	45,329	(15,592)	33,379
Operations and maintenance of plant services	218,632	219,968	(1,336)	191,534
Pupil transportation services	14,784	18,645	(3,861)	13,331
Total business	320,119	351,231	(31,112)	290,282
Central				
Information services	12,826	23,204	(10,378)	15,099
Staff services	41,996	54,837	(12,841)	40,277
Total central	54,822	78,041	(23,219)	55,376
Other Supporting Services				
	121	-	121	48
Total support services	813,241	894,940	(81,699)	751,340
Community Services				
	63	-	63	-
Total expenditures	1,561,711	1,714,427	(152,716)	1,465,139
Net change in fund balance	\$ (657,716)	(851,196)	\$ (193,480)	(264,562)
Fund Balance, Beginning		3,812,562		4,077,124
Fund Balance, Ending		\$ 2,961,366		\$ 3,812,562

See notes to required supplementary information

North Shore School District 112

Notes to Required Supplementary Information
Year Ended June 30, 2025

Stewardship, Compliance and Accountability

Budgetary Data

The budgeted amounts for the Governmental Funds are adopted on the modified accrual basis, which is consistent with accounting principles generally accepted in the United States of America.

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

1. The Administration submits to the Board of Education a proposed operating budget for the fiscal year commencing July 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted and the proposed budget is available for inspection to obtain taxpayer comments.
3. Prior to September 30, the budget is legally adopted through passage of a resolution. By the last Tuesday in December, a tax levy resolution is filed with the county clerk to obtain tax revenues.
4. Management is authorized to transfer budget amounts, provided funds are transferred between the same function and object codes. The Board of Education is authorized to transfer up to a legal level of 10% of the total budget between functions within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the Board of Education, after following the public hearing process mandated by law.
5. Formal budgetary integration is employed as a management control device during the year for all governmental funds.
6. All budget appropriations lapse at the end of the fiscal year.

The budget amounts shown in the financial statements are as originally adopted because there were no amendments during the past fiscal year.

Excess of Expenditures Over Budget

For the year ended June 30, 2025, expenditures exceeded budget in the Transportation Fund by \$920,737. Expenditures also exceeded budget in the Municipal Retirement/Social Security Fund by \$152,716. These excesses were funded by available financial resources.

North Shore School District 112

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual -

Debt Service Fund

Year Ended June 30, 2025

With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025			2024 Actual
	Original and Final Budget	Actual	Variance With Final Budget	
Revenues				
Local Sources				
General levy	\$ 8,228,428	\$ 8,153,959	\$ (74,469)	\$ 8,171,745
Investment income	188,303	236,522	48,219	181,338
Total local sources	8,416,731	8,390,481	(26,250)	8,353,083
Total revenues	8,416,731	8,390,481	(26,250)	8,353,083
Expenditures				
Debt Services				
Interest on Short-Term Debt				
State aid anticipation certificates	12,014,338	-	12,014,338	-
Total	12,014,338	-	12,014,338	-
Payments on Long-Term Debt				
Interest on long term debt	1,966,888	5,338,931	(3,372,043)	5,228,099
Principal payments on long term debt	1,900,000	10,041,846	(8,141,846)	8,582,412
Total	3,866,888	15,380,777	(11,513,889)	13,810,511
Other Debt Service				
Purchased services	858,997	330,510	528,487	950
Total	858,997	330,510	528,487	950
Total debt services	16,740,223	15,711,287	1,028,936	13,811,461
Total expenditures	16,740,223	15,711,287	1,028,936	13,811,461
Excess (deficiency) of revenues over expenditures	(8,323,492)	(7,320,806)	1,002,686	(5,458,378)

North Shore School District 112

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual -

Debt Service Fund

Year Ended June 30, 2025

With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025			2024 Actual
	Original and Final Budget	Actual	Variance With Final Budget	
Other Financing Sources (Uses)				
Principal on bonds sold	\$ 858,047	\$ 1,854,103	\$ 996,056	\$ -
Transfer for principal on leases	-	1,721,846	1,721,846	1,657,412
Transfer for interest on leases	-	120,050	120,050	139,598
Transfer to pay principal on revenue bonds	2,200,000	2,200,000	-	2,095,000
Transfer to pay interest on revenue bonds	1,667,388	1,667,388	-	1,772,138
Total other financing sources (uses)	4,725,435	7,563,387	2,837,952	5,664,148
Net change in fund balance	\$ (3,598,057)	242,581	\$ 3,840,638	205,770
Fund Balance, Beginning		325,938		120,168
Fund Balance, Ending		\$ 568,519		\$ 325,938

North Shore School District 112

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual -
 Capital Projects Fund
 Year Ended June 30, 2025
 With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025			2024 Actual
	Original and Final Budget	Actual	Variance With Final Budget	
Revenues				
Local Sources				
Investment income	\$ 1,676,989	\$ 1,765,070	\$ 88,081	\$ 2,793,830
Gain or loss on sale of investments	-	-	-	(70,873)
Unrealized gain or loss on investments	-	105,432	105,432	105,432
Total local sources	1,676,989	1,870,502	193,513	2,828,389
Total revenues	1,676,989	1,870,502	193,513	2,828,389
Expenditures				
Support Services				
Business				
Facilities Acquisition and Construction Service				
Purchased services	-	-	-	800
Capital outlay	40,200,906	44,445,473	(4,244,567)	40,228,580
Total	40,200,906	44,445,473	(4,244,567)	40,229,380
Total business	40,200,906	44,445,473	(4,244,567)	40,229,380
Total support services	40,200,906	44,445,473	(4,244,567)	40,229,380
Total expenditures	40,200,906	44,445,473	(4,244,567)	40,229,380
Excess (deficiency) of revenues over expenditures	(38,523,917)	(42,574,971)	(4,051,054)	(37,400,991)
Other Financing Sources (Uses)				
Principal on bonds sold	54,850,338	52,445,897	(2,404,441)	-
Premium on bonds sold	3,230,178	5,623,081	2,392,903	-
Proceeds from sale of capital asset	-	-	-	1,904,593
Total other financing sources (uses)	58,080,516	58,068,978	(11,538)	1,904,593
Net change in fund balance	\$ 19,556,599	15,494,007	\$ (4,062,592)	(35,496,398)
Fund Balance, Beginning		18,591,802		54,088,200
Fund Balance, Ending		\$ 34,085,809		\$ 18,591,802

North Shore School District 112

Combining Balance Sheet -
 General Fund
 June 30, 2025

	<u>Educational Accounts</u>	<u>Working Cash Accounts</u>	<u>Total</u>
Assets			
Cash and investments	\$ 95,822,549	\$ 4,016,301	\$ 99,838,850
Student activity cash	233,718	-	233,718
Receivables (net allowance for uncollectibles):			
Interest	900,883	-	900,883
Property taxes	37,134,892	111,275	37,246,167
Intergovernmental	467,145	-	467,145
	<u>\$ 134,559,187</u>	<u>\$ 4,127,576</u>	<u>\$ 138,686,763</u>
Liabilities, Deferred Inflows of Resources and Fund Balance			
Liabilities			
Accounts payable	\$ 1,114,112	\$ -	\$ 1,114,112
Salaries and wages payable	3,877,757	-	3,877,757
Other current liabilities	43,740	-	43,740
Payroll deductions payable	2,489,021	-	2,489,021
Deferred revenue	277,621	-	277,621
	<u>7,802,251</u>	<u>-</u>	<u>7,802,251</u>
Deferred Inflows of Resources			
Property taxes levied for a future period	73,851,280	221,296	74,072,576
Unavailable state and federal aid receivable	9,390	-	9,390
Unavailable interest receivable	281,450	-	281,450
	<u>74,142,120</u>	<u>221,296</u>	<u>74,363,416</u>
Fund Balance			
Assigned	233,718	-	233,718
Unassigned	52,381,098	3,906,280	56,287,378
	<u>52,614,816</u>	<u>3,906,280</u>	<u>56,521,096</u>
Total fund balance	<u>52,614,816</u>	<u>3,906,280</u>	<u>56,521,096</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 134,559,187</u>	<u>\$ 4,127,576</u>	<u>\$ 138,686,763</u>

North Shore School District 112

Combining Statement of Revenues, Expenditures and Changes in Fund Balances -

General Fund

Year Ended June 30, 2025

	Educational Accounts	Working Cash Accounts	Total
Revenues			
Property taxes	\$ 70,099,964	\$ 210,096	\$ 70,310,060
State aid	25,637,306	-	25,637,306
Federal aid	2,700,056	-	2,700,056
Investment income	4,533,095	118,351	4,651,446
Student activities	132,247	-	132,247
Other	1,548,820	-	1,548,820
	<u>104,651,488</u>	<u>328,447</u>	<u>104,979,935</u>
Expenditures			
Current:			
Instruction:			
Regular programs	28,131,651	-	28,131,651
Special programs	12,080,869	-	12,080,869
Other instructional programs	6,017,310	-	6,017,310
Student activities	127,297	-	127,297
Support services:			
Pupils	6,857,471	-	6,857,471
Instructional staff	7,062,328	-	7,062,328
General administration	2,256,535	-	2,256,535
School administration	3,797,861	-	3,797,861
Business	1,764,703	-	1,764,703
Operations and maintenance	13,016	-	13,016
Central	1,485,085	-	1,485,085
Other supporting services	858,457	-	858,457
Community services	1,788	-	1,788
Intergovernmental:			
State retirement contributions	21,229,711	-	21,229,711
Payments to other districts and government units	1,971,298	-	1,971,298
Capital outlay	1,282,922	-	1,282,922
	<u>94,938,302</u>	<u>-</u>	<u>94,938,302</u>
Excess (deficiency) of revenues over expenditures	<u>9,713,186</u>	<u>328,447</u>	<u>10,041,633</u>
Other Financing Sources (Uses)			
Transfers (out)	<u>(4,862,504)</u>	<u>-</u>	<u>(4,862,504)</u>
Total other financing sources (uses)	<u>(4,862,504)</u>	<u>-</u>	<u>(4,862,504)</u>
Net change in fund balance	4,850,682	328,447	5,179,129
Fund Balance, Beginning	<u>47,764,134</u>	<u>3,577,833</u>	<u>51,341,967</u>
Fund Balance, Ending	<u>\$ 52,614,816</u>	<u>\$ 3,906,280</u>	<u>\$ 56,521,096</u>

North Shore School District 112

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual -

Educational Accounts

Year Ended June 30, 2025

With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025			
	Original and Final Budget	Actual	Variance With Final Budget	2024 Actual
Revenues				
Local Sources				
General levy	\$ 69,305,100	\$ 69,301,628	\$ (3,472)	\$ 65,060,089
Special education levy	798,300	798,336	36	760,406
Investment income	3,106,319	4,318,745	1,212,426	3,672,983
Unrealized gain or loss on investments	-	214,350	214,350	480,704
Sales to pupils, lunch	145,000	167,141	22,141	191,679
Other food service	20,000	22,705	2,705	20,132
Student activities	200,000	132,247	(67,753)	146,989
Refund of prior years' expenditures	15,000	167,732	152,732	57,947
Proceeds from vendor contracts	40,000	60,778	20,778	45,339
Other local fees	544,440	533,627	(10,813)	525,826
Other	25,000	596,837	571,837	144,086
Total local sources	<u>74,199,159</u>	<u>76,314,126</u>	<u>2,114,967</u>	<u>71,106,180</u>
State Sources				
Evidence based funding	3,376,554	3,379,836	3,282	3,376,554
Special education, private facility tuition	225,000	200,322	(24,678)	222,995
Special education, orphanage, individual	35,000	39,682	4,682	89,093
State free lunch and breakfast	5,000	3,111	(1,889)	5,349
Early childhood, block grant	780,000	780,000	-	838,945
Technology, learning technology centers	-	1,500	1,500	-
Other restricted revenue from state sources	-	3,144	3,144	3,121
On behalf payment to TRS from the state	30,000,000	21,229,711	(8,770,289)	18,763,693
Total state sources	<u>34,421,554</u>	<u>25,637,306</u>	<u>(8,784,248)</u>	<u>23,299,750</u>

North Shore School District 112

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual -

Educational Accounts

Year Ended June 30, 2025

With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025			2024 Actual
	Original and Final Budget	Actual	Variance With Final Budget	
Federal Sources				
Federal impact aid	\$ 420,000	\$ 270,127	\$ (149,873)	\$ 523,014
National school lunch program	250,000	257,169	7,169	319,302
Special milk program	6,000	9,092	3,092	8,295
School breakfast program	30,000	42,442	12,442	42,409
Food service, other	-	43,199	43,199	45,744
Title I, low income	393,227	413,204	19,977	381,799
Title IV, safe and drug free schools, formula	-	6,981	6,981	10,069
Federal, special education, preschool flow-through	35,611	40,027	4,416	39,200
Federal, special education, IDEA, flow-through	929,127	1,015,026	85,899	1,122,106
Federal, special education, IDEA, room and board	-	84,984	84,984	212,657
Emergency immigrant assistance	-	5,793	5,793	1,100
Title III, english language acquisition	90,942	51,693	(39,249)	127,686
Title II, teacher quality	106,698	94,700	(11,998)	105,978
Medicaid matching funds, administrative outreach	25,000	41,688	16,688	57,940
Medicaid matching funds, fee-for- service program	90,000	147,351	57,351	314,368
Other restricted revenue from federal sources	-	176,580	176,580	337,941
Total federal sources	2,376,605	2,700,056	323,451	3,649,608
Total revenues	110,997,318	104,651,488	(6,345,830)	98,055,538
Expenditures				
Instruction				
Regular Programs				
Salaries	23,731,102	23,040,048	691,054	21,021,350
Employee benefits	3,967,229	3,887,479	79,750	3,509,107
Purchased services	650,950	530,121	120,829	454,320
Supplies and materials	513,977	674,003	(160,026)	437,507
Capital outlay	34,000	7,907	26,093	145,846
Total	28,897,258	28,139,558	757,700	25,568,130
Pre-K Programs				
Salaries	638,295	340,612	297,683	550,515
Employee benefits	121,807	79,463	42,344	121,920
Purchased services	8,000	-	8,000	6,950
Supplies and materials	119,575	137,502	(17,927)	94,600
Total	887,677	557,577	330,100	773,985

North Shore School District 112

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual -

Educational Accounts

Year Ended June 30, 2025

With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025			2024 Actual
	Original and Final Budget	Actual	Variance With Final Budget	
Special Education Programs				
Salaries	\$ 5,770,524	\$ 6,312,342	\$ (541,818)	\$ 5,596,019
Employee benefits	959,769	1,115,441	(155,672)	947,607
Purchased services	818,500	651,337	167,163	2,011,263
Supplies and materials	100,470	67,403	33,067	114,703
Capital outlay	10,000	5,661	4,339	4,304
Other objects	3,600	3,709	(109)	3,579
Total	<u>7,662,863</u>	<u>8,155,893</u>	<u>(493,030)</u>	<u>8,677,475</u>
Special Education Programs Pre-K				
Salaries	483,515	483,947	(432)	579,336
Employee benefits	79,159	105,367	(26,208)	125,532
Purchased services	41,148	-	41,148	31,020
Total	<u>603,822</u>	<u>589,314</u>	<u>14,508</u>	<u>735,888</u>
Remedial and Supplemental Programs K - 12				
Salaries	1,312,038	1,703,256	(391,218)	1,363,087
Employee benefits	221,877	288,474	(66,597)	176,873
Total	<u>1,533,915</u>	<u>1,991,730</u>	<u>(457,815)</u>	<u>1,539,960</u>
Remedial and Supplemental Programs Pre - K				
Salaries	-	1,875	(1,875)	4,705
Employee benefits	-	-	-	8
Total	<u>-</u>	<u>1,875</u>	<u>(1,875)</u>	<u>4,713</u>
Summer School Programs				
Salaries	70,000	108,732	(38,732)	121,578
Employee benefits	15,790	14,726	1,064	20,288
Total	<u>85,790</u>	<u>123,458</u>	<u>(37,668)</u>	<u>141,866</u>
Gifted Programs				
Salaries	736,744	761,739	(24,995)	684,157
Employee benefits	128,875	133,354	(4,479)	117,908
Total	<u>865,619</u>	<u>895,093</u>	<u>(29,474)</u>	<u>802,065</u>
Bilingual Programs				
Salaries	3,733,786	3,756,832	(23,046)	3,437,736
Employee benefits	623,961	682,475	(58,514)	582,790
Purchased services	-	-	-	31,063
Total	<u>4,357,747</u>	<u>4,439,307</u>	<u>(81,560)</u>	<u>4,051,589</u>

North Shore School District 112

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual -

Educational Accounts

Year Ended June 30, 2025

With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025			
	Original and Final Budget	Actual	Variance With Final Budget	2024 Actual
Special Education Programs K -12 -				
Private Tuition				
Other objects	\$ 1,962,390	\$ 1,349,593	\$ 612,797	\$ 1,460,378
Total	<u>1,962,390</u>	<u>1,349,593</u>	<u>612,797</u>	<u>1,460,378</u>
Student Activities				
Other objects	200,000	127,297	72,703	125,572
Total	<u>200,000</u>	<u>127,297</u>	<u>72,703</u>	<u>125,572</u>
Total instruction	<u>47,057,081</u>	<u>46,370,695</u>	<u>686,386</u>	<u>43,881,621</u>
Support Services				
Pupils				
Attendance and Social Work Services				
Purchased services	-	-	-	420,200
Supplies and materials	124,127	-	124,127	-
Total	<u>124,127</u>	<u>-</u>	<u>124,127</u>	<u>420,200</u>
Guidance Services				
Salaries	1,801,673	1,782,925	18,748	1,696,473
Employee benefits	300,986	313,554	(12,568)	283,871
Total	<u>2,102,659</u>	<u>2,096,479</u>	<u>6,180</u>	<u>1,980,344</u>
Health Services				
Salaries	525,312	569,925	(44,613)	510,738
Employee benefits	82,850	93,520	(10,670)	58,727
Purchased services	18,000	26,762	(8,762)	34,765
Supplies and materials	4,000	1,830	2,170	5,527
Capital outlay	10,000	9,242	758	7,009
Total	<u>640,162</u>	<u>701,279</u>	<u>(61,117)</u>	<u>616,766</u>
Psychological Services				
Salaries	584,142	1,015,226	(431,084)	689,407
Employee benefits	105,350	178,542	(73,192)	104,580
Purchased services	15,000	11,310	3,690	89,984
Supplies and materials	10,000	16,181	(6,181)	5,667
Total	<u>714,492</u>	<u>1,221,259</u>	<u>(506,767)</u>	<u>889,638</u>

North Shore School District 112

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual -

Educational Accounts

Year Ended June 30, 2025

With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025			2024 Actual
	Original and Final Budget	Actual	Variance With Final Budget	
Speech Pathology and Audiology Services				
Salaries	\$ 1,561,686	\$ 1,579,726	\$ (18,040)	\$ 1,472,940
Employee benefits	266,107	278,680	(12,573)	246,716
Purchased services	2,000	1,777	223	2,400
Supplies and materials	3,000	1,427	1,573	220
Total	<u>1,832,793</u>	<u>1,861,610</u>	<u>(28,817)</u>	<u>1,722,276</u>
Other Support Services - Pupils				
Salaries	425,273	541,173	(115,900)	404,814
Employee benefits	109,615	147,987	(38,372)	99,703
Purchased services	279,000	289,791	(10,791)	236,236
Supplies and materials	15,000	7,135	7,865	29,142
Total	<u>828,888</u>	<u>986,086</u>	<u>(157,198)</u>	<u>769,895</u>
Total pupils	<u>6,243,121</u>	<u>6,866,713</u>	<u>(623,592)</u>	<u>6,399,119</u>
Instructional Staff				
Improvement of Instructional Services				
Salaries	525,726	564,845	(39,119)	504,475
Employee benefits	331,569	335,187	(3,618)	315,872
Purchased services	1,371,034	1,296,634	74,400	888,366
Supplies and materials	1,575,365	1,021,563	553,802	2,395,536
Other objects	5,000	-	5,000	-
Total	<u>3,808,694</u>	<u>3,218,229</u>	<u>590,465</u>	<u>4,104,249</u>
Educational Media Services				
Salaries	1,688,366	1,713,369	(25,003)	1,574,270
Employee benefits	285,278	290,287	(5,009)	273,270
Purchased services	1,689,255	1,526,605	162,650	1,422,257
Supplies and materials	177,370	312,478	(135,108)	374,551
Capital outlay	2,801,235	1,260,112	1,541,123	5,207,899
Other objects	2,500	1,360	1,140	-
Total	<u>6,644,004</u>	<u>5,104,211</u>	<u>1,539,793</u>	<u>8,852,247</u>
Assessment and Testing				
Purchased services	83,000	-	83,000	-
Total	<u>83,000</u>	<u>-</u>	<u>83,000</u>	<u>-</u>
Total instructional staff	<u>10,535,698</u>	<u>8,322,440</u>	<u>2,213,258</u>	<u>12,956,496</u>

North Shore School District 112

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual -

Educational Accounts

Year Ended June 30, 2025

With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025			
	Original and Final Budget	Actual	Variance With Final Budget	2024 Actual
General Administration				
Board of Education Services				
Employee benefits	\$ 8,598	\$ 8,598	\$ -	\$ 8,598
Purchased services	900,000	909,010	(9,010)	1,032,989
Supplies and materials	8,000	1,463	6,537	1,420
Other objects	30,000	33,611	(3,611)	37,265
Total	<u>946,598</u>	<u>952,682</u>	<u>(6,084)</u>	<u>1,080,272</u>
Executive Administration Services				
Salaries	476,005	502,502	(26,497)	492,066
Employee benefits	202,320	185,645	16,675	190,112
Purchased services	8,000	13,664	(5,664)	11,776
Supplies and materials	1,500	453	1,047	322
Other objects	15,000	8,234	6,766	14,951
Total	<u>702,825</u>	<u>710,498</u>	<u>(7,673)</u>	<u>709,227</u>
Tort Immunity Services				
Purchased services	601,123	593,355	7,768	546,244
Total	<u>601,123</u>	<u>593,355</u>	<u>7,768</u>	<u>546,244</u>
Total general administration	<u>2,250,546</u>	<u>2,256,535</u>	<u>(5,989)</u>	<u>2,335,743</u>
School Administration				
Office of the Principal Services				
Salaries	2,985,128	3,031,330	(46,202)	3,002,405
Employee benefits	712,052	761,363	(49,311)	774,437
Purchased services	17,600	5,168	12,432	9,065
Total	<u>3,714,780</u>	<u>3,797,861</u>	<u>(83,081)</u>	<u>3,785,907</u>
Total school administration	<u>3,714,780</u>	<u>3,797,861</u>	<u>(83,081)</u>	<u>3,785,907</u>
Business				
Direction of Business Support Services				
Salaries	572,737	559,623	13,114	542,030
Employee benefits	125,423	116,994	8,429	125,512
Total	<u>698,160</u>	<u>676,617</u>	<u>21,543</u>	<u>667,542</u>

North Shore School District 112

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual -

Educational Accounts

Year Ended June 30, 2025

With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025			2024
	Original and Final Budget	Actual	Variance With Final Budget	Actual
Fiscal Services				
Salaries	\$ 254,408	\$ 256,507	\$ (2,099)	\$ 243,723
Employee benefits	55,342	41,901	13,441	47,639
Purchased services	140,500	139,020	1,480	136,317
Supplies and materials	5,470	9,401	(3,931)	6,504
Capital outlay	-	-	-	26,991
Other objects	54,500	44,842	9,658	71,099
Total	510,220	491,671	18,549	532,273
Operation and Maintenance of Plant Services				
Purchased services	10,000	13,016	(3,016)	266
Total	10,000	13,016	(3,016)	266
Food Services				
Purchased services	671,908	545,646	126,262	586,971
Supplies and materials	2,000	50,589	(48,589)	47,177
Other objects	-	180	(180)	180
Total	673,908	596,415	77,493	634,328
Internal Services				
Supplies and materials	500	-	500	245
Total	500	-	500	245
Total business	1,892,788	1,777,719	115,069	1,834,654
Central				
Information Services				
Salaries	112,625	117,625	(5,000)	104,500
Employee benefits	24,953	19,214	5,739	21,826
Purchased services	149,500	60,965	88,535	21,182
Supplies and materials	-	15,223	(15,223)	47,526
Capital outlay	1,000	-	1,000	-
Other objects	10,500	41,859	(31,359)	16,430
Total	298,578	254,886	43,692	211,464
Staff Services				
Salaries	606,446	787,690	(181,244)	583,984
Employee benefits	168,804	223,653	(54,849)	170,487
Purchased services	163,000	161,089	1,911	115,498
Supplies and materials	65,470	53,856	11,614	46,458
Other objects	3,000	3,911	(911)	651
Total	1,006,720	1,230,199	(223,479)	917,078
Total central	1,305,298	1,485,085	(179,787)	1,128,542

North Shore School District 112

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual -

Educational Accounts

Year Ended June 30, 2025

With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025			
	Original and Final Budget	Actual	Variance With Final Budget	2024 Actual
Other Supporting Services				
Salaries	\$ 3,500	\$ -	\$ 3,500	\$ 3,367
Employee benefits	50	-	50	42
Supplies and materials	-	923	(923)	12,759
Other objects	-	857,534	(857,534)	-
Total	<u>3,550</u>	<u>858,457</u>	<u>(854,907)</u>	<u>16,168</u>
Total support services	<u>25,945,781</u>	<u>25,364,810</u>	<u>580,971</u>	<u>28,456,629</u>
Community Services				
Supplies and materials	<u>10,000</u>	<u>1,788</u>	<u>8,212</u>	<u>2,585</u>
Total community services	<u>10,000</u>	<u>1,788</u>	<u>8,212</u>	<u>2,585</u>
Intergovernmental				
State Retirement Contributions				
On-behalf payments to TRS from the state	<u>30,000,000</u>	<u>21,229,711</u>	<u>8,770,289</u>	<u>18,763,693</u>
Total	<u>30,000,000</u>	<u>21,229,711</u>	<u>8,770,289</u>	<u>18,763,693</u>
Payments to Other Districts and Governmental Units				
Payments for Special Education Programs				
Purchased services	<u>335,611</u>	<u>-</u>	<u>335,611</u>	<u>315,611</u>
Total	<u>335,611</u>	<u>-</u>	<u>335,611</u>	<u>315,611</u>
Payments for Special Education Programs - Tuition				
Other objects	<u>1,510,265</u>	<u>1,971,298</u>	<u>(461,033)</u>	<u>1,596,003</u>
Total	<u>1,510,265</u>	<u>1,971,298</u>	<u>(461,033)</u>	<u>1,596,003</u>
Total payments to other districts and governmental units	<u>1,845,876</u>	<u>1,971,298</u>	<u>(125,422)</u>	<u>1,911,614</u>
Total intergovernmental	<u>31,845,876</u>	<u>23,201,009</u>	<u>8,644,867</u>	<u>20,675,307</u>
Total expenditures	<u>104,858,738</u>	<u>94,938,302</u>	<u>9,920,436</u>	<u>93,016,142</u>
Excess (deficiency) of revenues over expenditures	<u>6,138,580</u>	<u>9,713,186</u>	<u>3,574,606</u>	<u>5,039,396</u>

North Shore School District 112

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual -

Educational Accounts

Year Ended June 30, 2025

With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025			2024 Actual
	Original and Final Budget	Actual	Variance With Final Budget	
Other Financing Sources (Uses)				
Installment contract proceeds	\$ -	\$ -	\$ -	\$ 3,831,477
Transfer to operations and maintenance fund	(3,500,000)	(3,500,000)	-	(2,500,000)
Transfer for principal on leases and installment contract payable	-	(1,322,008)	(1,322,008)	(1,313,293)
Transfer for interest on leases and installment contract payable	-	(40,496)	(40,496)	(49,211)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total other financing sources (uses)	<u>(3,500,000)</u>	<u>(4,862,504)</u>	<u>(1,362,504)</u>	<u>(31,027)</u>
Net change in fund balance	<u>\$ 2,638,580</u>	4,850,682	<u>\$ 2,212,102</u>	5,008,369
Fund Balance, Beginning		<u>47,764,134</u>		<u>42,755,765</u>
Fund Balance, Ending		<u>\$ 52,614,816</u>		<u>\$ 47,764,134</u>

North Shore School District 112

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual -
 Working Cash Accounts
 Year Ended June 30, 2025
 With Comparative Actual Amounts for the Year Ended June 30, 2024

	Original and Final Budget	2025 Actual	Variance With Final Budget	2024 Actual
Revenues				
Local Sources				
General levy	\$ 210,000	\$ 210,096	\$ 96	\$ 200,113
Investment income	136,800	118,351	(18,449)	156,690
Total local sources	346,800	328,447	(18,353)	356,803
Total revenues	346,800	328,447	(18,353)	356,803
Expenditures				
Total expenditures	-	-	-	-
Net change in fund balance	\$ 346,800	328,447	\$ (18,353)	356,803
Fund Balance, Beginning		3,577,833		3,221,030
Fund Balance, Ending		\$ 3,906,280		\$ 3,577,833

Statistical Section

This part of the District's annual comprehensive financial report presents detailed information as a context for understanding of what the information in the financial statements, note disclosures, and required supplementary information says about the District's overall financial health.

<u>Contents</u>	<u>Page</u>
Financial Trends These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.	79 - 90
Revenue Capacity These schedules contain information to help the reader assess the District's most significant local revenue source, the property tax.	91 - 94
Debt Capacity These schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future.	95 - 98
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.	99 - 101
Operating Information These schedules contain information about the District's services and resources to help the reader understand how the District's financial information relates to the services the District provides and the activities it performs.	102 - 104

North Shore School District 112

Net Position by Component
Last Ten Fiscal Years

	Fiscal Year				
	2025	2024	2023	2022	2021
Governmental Activities					
Net investment in capital assets	\$ 117,805,605	\$ 110,513,247	\$ 108,467,851	\$ 95,795,290	\$ 85,571,450
Restricted					
Operations and maintenance	-	-	-	1,359,847	2,269,175
Student transportation	-	-	-	3,617,664	3,278,424
Retirement benefits	1,104,889	1,715,033	383,651	9,249,784	4,722,681
Capital projects	-	9,809,392	-	-	-
Debt service	-	-	-	33,708	33,708
Unrestricted (deficit)	41,494,928	22,687,983	12,350,739	330,670	3,701,045
Total net position	<u>\$ 160,405,422</u>	<u>\$ 144,725,655</u>	<u>\$ 121,202,241</u>	<u>\$ 110,386,963</u>	<u>\$ 99,576,483</u>

*Net Position restated due to GASB Statement No. 75 implementation as of June 30, 2017. Prior years not restated.

Fiscal Year				
2020	2019	2018*	2017	2016
\$ 82,112,891	\$ 80,246,759	\$77,225,869	\$70,739,137	\$67,998,467
3,649,258	4,305,936	1,901,116	1,334,784	1,707,408
1,866,272	1,570,837	1,655,424	2,188,423	1,903,340
793,175	990,281	991,833	1,409,808	1,164,837
-	-	-	-	1,536,694
33,708	33,708	33,708	33,708	2,406
3,530,358	(6,477,011)	(8,954,459)	38,806,684	33,160,795
<u>\$ 91,985,662</u>	<u>\$ 80,670,510</u>	<u>\$ 72,853,491</u>	<u>\$ 114,512,544</u>	<u>\$ 107,473,947</u>

North Shore School District 112

Changes in Net Position
Last Ten Fiscal Years

	Fiscal Year				
	2025	2024	2023	2022	2021
Expenses					
Governmental Activities					
Instruction:					
Regular programs	\$ 28,435,963	\$ 24,971,800	\$ 26,271,627	\$ 31,457,281	\$ 22,949,415
Special programs	14,342,681	14,081,836	12,025,747	7,925,350	10,803,370
Other programs	5,793,413	5,421,093	4,731,102	3,734,773	6,092,880
Student activities	127,297	125,572	119,617	136,038	36,119
Support services:					
Pupils	7,569,482	6,760,322	6,371,864	6,002,713	5,148,808
Instructional staff	8,181,718	8,678,955	5,424,078	6,707,286	6,963,538
District administration	1,660,441	1,392,116	4,432,026	1,091,632	2,660,867
School administration	3,040,442	3,277,186	346,385	1,243,559	3,509,193
Business	1,968,979	1,868,967	2,046,394	1,754,161	1,683,042
Transportation	6,906,138	5,883,712	5,253,890	4,527,732	3,358,881
Operations and maintenance	12,937,968	10,411,026	11,604,400	9,594,137	11,205,139
Central	1,618,310	1,169,567	737,011	1,468,224	1,087,887
Other supporting services	858,206	16,241	2,483	2,128	2,620
Intergovernmental:					
State retirement contributions	15,376,966	17,341,127	15,295,355	17,596,864	31,754,171
Payments to other districts and government units, excluding special education	-	-	-	-	-
Community services	2,295	4,529	(20,928)	119,395	6,360
Interest on debt	5,246,246	3,785,301	3,675,514	1,779,933	1,804,720
Total governmental expenses	114,066,545	105,189,350	98,316,565	95,141,206	109,067,010
Program Revenues					
Governmental Activities					
Charges for services:					
Instruction					
Regular Programs	1,130,464	905,990	761,186	772,804	820,112
Other Programs	-	-	-	-	-
Student activities	132,247	146,989	126,883	110,370	49,659
Support services:					
Transportation	38,037	33,342	25,246	20,916	11,756
Business	189,846	211,811	175,985	12,120	-
Operations and Maintenance	4,620	11,144	65,349	15,921	44,892
Operating grants and contributions:					
Instruction					
Regular programs	466,534	527,235	934,484	1,459,168	1,294,937
Special programs	2,762,284	3,210,888	2,306,978	1,817,813	1,624,948
Other programs	51,693	127,686	6,172	70,111	13,102
Support services:					
Pupils	6,981	342,392	228,603	231,462	-
Instructional staff	94,700	110,970	110,865	361,321	82,686
Operations and Maintenance	-	-	-	1,006,496	-
Transportation	1,726,596	1,603,632	1,288,427	1,064,411	1,848,605
Business	355,013	418,495	491,508	876,014	532,456
Central	-	-	834	223,739	-
Intergovernmental:					
State retirement contributions	15,376,966	17,341,127	15,295,355	17,596,864	31,754,171
Payments to other districts and government units, excluding special education	-	-	-	-	-
Capital grants and contributions:					
Instruction:					
Regular programs	-	-	-	-	361,361
Support services:					
Business	50,000	50,000	50,000	-	-
Operations and maintenance	-	-	-	-	-
Total government program revenues	22,385,981	25,041,701	21,867,875	25,639,530	38,438,685
Net (expense) revenue	(91,680,564)	(80,147,649)	(76,448,690)	(69,501,676)	(70,628,325)
General Revenues:					
Governmental Activities					
Taxes:					
Property taxes	94,271,718	90,200,838	77,512,687	74,963,196	73,021,793
Intergovernmental, unrestricted :					
Replacement taxes	925,881	1,380,722	2,291,346	2,195,536	1,015,425
State aid-formula grants	3,379,836	3,376,554	3,373,338	3,369,558	3,365,702
Investment earnings	8,168,532	6,028,587	3,317,727	574,263	312,304
Unrealized gain/(loss) on investments	319,782	515,263	534,821	(1,208,720)	-
Miscellaneous	294,582	264,506	234,049	418,323	291,709
Gain on disposal of capital assets	-	1,904,593	-	-	-
Total general revenues and gain on disposal of capital assets	107,360,331	103,671,063	87,263,968	80,312,156	78,006,933
Change in net position	\$ 15,679,767	\$ 23,523,414	\$ 10,815,278	\$ 10,810,480	\$ 7,378,608

Fiscal Year				
2020	2019	2018	2017	2016
\$ 23,337,480	\$ 22,715,295	\$ 23,867,323	\$ 24,769,383	\$ 25,768,271
10,229,019	9,461,508	9,998,574	10,005,498	10,618,189
6,051,864	6,356,340	6,802,804	5,662,970	4,489,402
-	-	-	-	-
5,474,390	5,163,931	7,220,973	6,239,677	5,869,190
6,028,086	6,490,806	7,226,009	4,615,680	4,056,260
2,173,984	2,045,035	1,431,123	1,551,617	1,731,554
3,207,865	3,612,142	4,025,350	3,142,361	3,324,345
1,698,450	1,690,192	1,523,766	1,510,867	1,467,777
4,020,805	3,597,466	3,339,234	2,817,920	2,858,449
8,978,220	10,433,070	8,354,742	9,298,769	7,683,641
1,110,769	1,201,309	1,228,281	1,175,479	1,034,870
9,884	11,003	33,994	22,484	22,307
29,350,056	28,230,342	27,575,120	29,596,726	20,192,502
37,058	-	-	65,168	-
7,526	187,741	33,773	61,748	38,037
1,891,095	1,163,702	-	-	-
<u>103,606,551</u>	<u>102,359,882</u>	<u>102,661,066</u>	<u>100,536,347</u>	<u>89,154,794</u>
1,492,122	1,395,013	648,625	1,099,583	1,023,967
-	-	1,571	38,018	8,105
-	-	-	-	-
24,523	33,616	22,193	54,116	2,624
16,228	34,152	33,523	34,813	48,458
24,410	34,063	88,625	97,997	46,906
620,880	304,036	275,130	416,939	370,659
1,676,176	1,809,437	2,824,918	4,651,419	4,655,445
70,288	122,512	101,704	458,534	99,384
-	-	-	-	-
95,156	113,348	131,058	172,027	128,787
-	-	-	-	-
1,121,202	1,160,483	619,199	348,792	978,775
361,890	330,167	307,190	718,150	311,252
-	-	-	-	-
29,350,056	28,230,342	27,575,120	29,596,726	20,192,502
-	-	-	12,000	-
-	-	-	-	-
-	-	-	-	-
50,000	-	-	-	-
<u>34,902,931</u>	<u>33,567,169</u>	<u>32,628,856</u>	<u>37,699,114</u>	<u>27,866,864</u>
<u>(68,703,620)</u>	<u>(68,792,713)</u>	<u>(70,032,210)</u>	<u>(62,837,233)</u>	<u>(61,287,930)</u>
71,594,376	69,650,798	67,455,017	67,272,865	66,281,835
728,794	674,008	690,421	735,781	581,440
3,365,702	3,361,213	3,356,655	1,267,676	1,207,820
3,532,452	2,864,768	583,741	452,122	221,497
-	-	-	-	-
797,448	58,945	108,507	147,386	82,596
-	-	-	-	-
<u>80,018,772</u>	<u>76,609,732</u>	<u>72,194,341</u>	<u>69,875,830</u>	<u>68,375,188</u>
<u>\$ 11,315,152</u>	<u>\$ 7,817,019</u>	<u>\$ 2,162,131</u>	<u>\$ 7,038,597</u>	<u>\$ 7,087,258</u>

North Shore School District 112

Fund Balances - Governmental Funds

Last Ten Fiscal Years

	Fiscal Year			
	2025	2024	2023	2022
General Fund				
Nonspendable	\$ -	\$ 47,699	\$ 47,699	\$ 47,699
Restricted	-	-	-	-
Assigned	233,718	228,768	207,351	200,085
Unassigned	56,287,378	51,065,500	45,721,745	42,450,620
Total general fund	<u>\$ 56,521,096</u>	<u>\$ 51,341,967</u>	<u>\$ 45,976,795</u>	<u>\$ 42,698,404</u>
All Other Governmental Funds				
Nonspendable, reported in:				
Special revenue funds	\$ 82,950	\$ 86,789	\$ -	\$ -
Restricted, reported in:				
Special revenue funds	2,244,881	3,274,156	3,717,561	8,403,438
Debt service funds	63,724	57,665	33,233	33,708
Capital projects fund	23,537,468	9,809,392	50,027,288	-
Assigned, reported in:				
Special revenue funds	8,253,789	6,633,816	6,036,221	5,454,151
Debt service funds	504,795	268,273	86,935	44,149
Capital projects fund	10,548,341	8,782,410	4,060,912	10,418,429
Total all other governmental funds	<u>\$ 45,235,948</u>	<u>\$ 28,912,501</u>	<u>\$ 63,962,150</u>	<u>\$ 24,353,875</u>

Fiscal Year					
2021	2020	2019	2018	2017	2016
\$ 47,699	\$ 47,699	\$ 23,405	\$ -	\$ 21,722	\$ 34,422
-	-	-	-	-	-
225,753	-	-	-	-	-
39,950,689	42,968,875	45,104,656	40,417,522	40,796,509	35,244,638
<u>\$ 40,224,141</u>	<u>\$ 43,016,574</u>	<u>\$ 45,128,061</u>	<u>\$ 40,417,522</u>	<u>\$ 40,818,231</u>	<u>\$ 35,279,060</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8,628,619	9,129,169	9,017,671	6,298,722	6,159,366	6,322,264
33,708	33,708	33,708	33,708	33,708	2,406
13,910,269	35,312,142	52,603,194	-	-	1,536,694
4,443,539	3,776,374	2,541,084	2,334,856	1,778,269	1,209,887
41,417	28,230	3,667	3,000	2,556	33,708
19,242,187	11,603,421	372,377	276	-	2,213
<u>\$ 46,299,739</u>	<u>\$ 59,883,044</u>	<u>\$ 64,571,701</u>	<u>\$ 8,670,562</u>	<u>\$ 7,973,899</u>	<u>\$ 9,107,172</u>

North Shore School District 112Governmental Funds Revenues
Last Ten Fiscal Years

	Fiscal Years				
	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Local sources	\$ 104,637,393	\$ 101,141,248	\$ 84,136,043	\$ 77,874,729	\$ 75,817,927
State sources	6,184,191	6,189,063	4,989,144	4,609,747	5,278,783
Federal sources	2,700,056	3,649,608	3,756,213	5,845,379	4,051,877
On-behalf sources	<u>21,229,711</u>	<u>18,763,693</u>	<u>19,909,405</u>	<u>19,973,007</u>	<u>17,469,491</u>
Total revenues	<u>\$ 134,751,351</u>	<u>\$ 129,743,612</u>	<u>\$ 112,790,805</u>	<u>\$ 108,302,862</u>	<u>\$ 102,618,078</u>

Fiscal Years				
2020	2019	2018	2017	2016
\$ 77,976,409	\$ 74,522,566	\$ 69,632,223	\$ 69,944,681	\$ 68,297,428
4,583,936	5,446,620	5,639,141	4,777,093	4,108,543
2,777,614	2,475,990	2,325,314	2,974,880	2,854,473
<u>16,817,921</u>	<u>15,433,490</u>	<u>27,575,120</u>	<u>29,596,726</u>	<u>20,192,502</u>
<u>\$ 102,155,880</u>	<u>\$ 97,878,666</u>	<u>\$ 105,171,798</u>	<u>\$ 107,293,380</u>	<u>\$ 95,452,946</u>

North Shore School District 112

Governmental Funds Expenditures and Debt Service Ratio

Last Ten Fiscal Years

(Modified Accrual Basis of Accounting)

	Fiscal Year				
	2025	2024	2023	2022	2021
Current					
Instruction:					
Regular programs	\$ 28,481,419	\$ 25,736,840	\$ 27,563,290	\$ 26,733,736	\$ 22,772,039
Special programs	12,445,426	12,700,583	10,151,086	8,544,469	8,322,023
Other instructional programs	6,122,472	5,879,275	5,238,956	5,444,401	6,196,675
Student activities	127,297	125,572	119,617	136,038	36,119
Total instruction	47,176,614	44,442,270	43,072,949	40,858,644	37,326,856
Supporting services:					
Pupils	7,000,081	6,517,979	5,795,633	5,537,036	5,156,802
Instructional staff	7,221,411	7,879,668	6,693,800	6,380,395	5,978,784
General administration	2,285,839	2,358,975	2,063,943	1,907,950	1,959,970
School administration	3,932,532	3,914,369	3,370,272	3,422,572	3,286,867
Business	1,877,321	1,892,814	1,764,690	1,956,416	1,883,801
Transportation	6,884,490	5,895,389	5,235,762	4,570,534	3,392,277
Operations and maintenance	8,852,050	7,138,091	7,768,392	6,982,602	8,650,070
Central	1,563,126	1,183,918	1,125,113	1,300,765	1,175,313
Other supporting services	858,457	16,216	1,801	2,216	2,486
Total supporting services	40,475,307	36,797,419	33,819,406	32,060,486	31,486,370
Community services	1,788	2,585	25,308	95,745	35,923
Total current expenditures	87,653,709	81,242,274	76,917,663	73,014,875	68,849,149
Intergovernmental:					
State retirement contributions	21,229,711	18,763,693	19,909,405	19,973,007	17,469,491
Payments to other districts and gov't units	1,971,298	1,911,614	1,853,498	1,619,820	1,881,902
Total intergovernmental	23,201,009	20,675,307	21,762,903	21,592,827	19,351,393
Capital outlay	46,605,851	49,834,492	25,148,470	29,380,853	27,137,624
Debt service:					
Principal	10,041,846	8,582,412	2,807,525	2,261,083	1,810,000
Interest and fiscal charges	5,669,441	5,229,049	2,793,386	2,033,450	2,057,863
Total debt service	15,711,287	13,811,461	5,600,911	4,294,533	3,867,863
Total expenditures	\$ 173,171,856	\$ 165,563,534	\$ 129,429,947	\$ 128,283,088	\$ 119,206,029
Debt service required as a percentage of noncapital expenditures	12.41%	11.86%	5.35%	4.32%	4.10%
Debt service as a percentage of total expenditures	9.07%	8.34%	4.33%	3.35%	3.24%

Fiscal Year				
2020	2019	2018	2017	2016
\$ 22,442,338	\$ 21,429,240	\$ 22,149,485	\$ 23,759,650	\$ 24,908,073
8,002,627	7,302,687	7,818,010	8,154,935	8,845,182
6,090,419	5,959,324	6,225,403	5,718,821	4,653,924
-	-	-	-	-
36,535,384	34,691,251	36,192,898	37,633,406	38,407,179
4,969,338	5,032,862	6,169,659	5,754,210	5,351,221
5,803,233	6,157,252	6,437,861	4,466,319	3,871,885
1,965,024	1,756,816	1,458,128	1,599,472	1,727,553
3,088,408	3,069,125	3,155,342	3,199,396	3,452,753
1,578,649	1,556,540	1,435,398	1,520,007	1,321,923
4,004,492	3,584,612	3,328,696	2,813,469	2,845,174
6,799,319	8,411,386	7,018,004	7,226,023	6,257,255
1,059,201	1,172,275	1,144,932	1,167,720	955,930
9,168	10,631	34,274	21,162	18,785
29,276,832	30,751,499	30,182,294	27,767,778	25,802,479
6,579	130,583	28,315	61,766	38,471
65,818,795	65,573,333	66,403,507	65,462,950	64,248,129
16,817,921	15,433,490	27,575,120	29,596,726	20,192,502
1,967,537	1,976,265	1,768,568	1,823,781	1,503,862
18,785,458	17,409,755	29,343,688	31,420,507	21,696,364
20,487,908	8,828,354	9,128,649	6,004,025	1,970,652
1,720,000	-	-	-	-
2,143,863	1,066,954	-	-	-
3,863,863	1,066,954	-	-	-
\$ 108,956,024	\$ 92,878,396	\$ 104,875,844	\$ 102,887,482	\$ 87,915,145
4.37%	1.27%	0.00%	0.00%	0.00%
3.55%	1.15%	0.00%	0.00%	0.00%

North Shore School District 112

Other Financing Sources and Uses and
Net Change in Fund Balances
Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

	Fiscal Year				
	2025	2024	2023	2022	2021
Excess (deficiency) of revenues over (under) expenditures	\$ (38,420,505)	\$ (35,819,922)	\$ (16,639,142)	\$ (19,980,226)	\$ (16,587,951)
Other financing sources (uses):					
Transfers in	9,209,284	8,164,148	16,768,009	4,294,058	16,734,776
Bond proceeds	54,300,000	-	54,045,000	-	-
Premium on bonds sold	5,623,081	-	3,133,729	-	-
Proceeds from sale of capital assets	-	1,904,593	-	-	-
Lease proceeds	-	399,375	1,541,263	508,625	-
Installment contract proceeds	-	3,831,477	805,816	-	-
Transfers out	(9,209,284)	(8,164,148)	(16,768,009)	(4,294,058)	(16,734,776)
Total other financing sources (uses)	59,923,081	6,135,445	59,525,808	508,625	-
Net change in fund balances	\$ 21,502,576	\$ (29,684,477)	\$ 42,886,666	\$ (19,471,601)	\$ (16,587,951)

Fiscal Year				
2020	2019	2018	2017	2016
\$ (6,800,144)	\$ 5,000,270	\$ 295,954	\$ 4,405,898	\$ 7,537,801
13,863,388	8,458,447	10,000,000	-	-
-	50,945,000	-	-	-
-	4,666,408	-	-	-
-	-	-	-	-
-	-	-	-	-
(13,863,388)	(8,458,447)	(10,000,000)	-	-
-	55,611,408	-	-	-
\$ (6,800,144)	\$ 60,611,678	\$ 295,954	\$ 4,405,898	\$ 7,537,801

North Shore School District 112

Property Tax Rates - All Direct and Overlapping Governments

Last Ten Tax Levy Years

Tax Levy Year	District Direct Rates		Overlapping Rates										Total Tax Rate
	NSSD 112	Highland	Lake	Highland		Lake County			South Lake	Total			
		Park	County	HSD 113	Park	Park	North	Forest	Township of	College of	Mosquito	Overlapping	
					District	Sanitary	Preserve	Moraine	Lake County	Abatement	Government		
2024	\$ 3.366	\$ 0.852	\$ 0.551	\$ 2.396	\$ 0.572	\$ 0.150	\$ 0.162	\$ 0.076	\$ 0.280	\$ 0.010	\$ 5.048	\$ 8.414	
2023	3.560	0.872	0.586	2.477	0.596	0.159	0.168	0.050	0.294	0.010	5.212	8.772	
2022	3.676	0.909	0.589	2.525	0.612	0.160	0.173	0.054	0.296	0.012	5.329	9.005	
2021	3.299	0.904	0.598	2.486	0.608	0.158	0.179	0.056	0.293	0.013	5.296	8.595	
2020	3.184	0.875	0.598	2.391	0.572	0.157	0.182	0.055	0.290	0.012	5.133	8.317	
2019	3.039	0.809	0.597	2.280	0.560	0.153	0.180	0.056	0.282	0.012	4.927	7.966	
2018	2.914	0.772	0.612	2.222	0.535	0.153	0.182	0.054	0.282	0.011	4.824	7.738	
2017	2.826	0.726	0.622	2.164	0.521	0.153	0.187	0.054	0.281	0.011	4.718	7.544	
2016	2.862	0.737	0.632	2.187	0.529	0.157	0.193	0.056	0.285	0.012	4.788	7.649	
2015	3.006	0.749	0.663	2.309	0.520	0.166	0.208	0.063	0.299	0.012	4.989	7.995	

Source: Lake County Clerk's Office

Note: Tax rates are per \$100 of assessed value

North Shore School District 112

Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Tax Levy Years

Tax Levy Year	Equalized		Total Equalized Assessed Value	Actual Estimated Value	Total Direct Rate
	Assessed Valuation				
	Real Estate	Railroad			
2024	\$ 2,927,970,781	\$ 4,420,964	\$ 2,932,391,745	\$ 8,886,035,591	3.366%
2023	2,667,246,807	4,650,314	2,671,897,121	8,096,657,942	3.560%
2022	2,466,055,441	4,316,744	2,470,372,185	7,485,976,318	3.676%
2021	2,369,794,568	3,649,098	2,373,443,666	7,192,253,533	3.299%
2020	2,370,078,113	3,649,098	2,373,727,211	7,193,112,761	3.184%
2019	2,420,333,320	3,508,602	2,423,841,922	7,344,975,521	3.039%
2018	2,468,137,523	3,231,303	2,471,368,826	7,488,996,442	2.914%
2017	2,472,548,411	3,021,625	2,475,570,036	7,501,727,382	2.830%
2016	2,374,567,316	2,965,779	2,377,533,095	7,204,645,742	2.862%
2015	2,235,806,902	2,918,358	2,238,725,260	6,784,015,939	3.006%

Source: Lake County Clerk's Office

Note: The county assesses property at approximately 33.3% of actual value for all types of real property. Estimated actual value is calculated by dividing assessed value by that percentage. Tax rates are per \$100 of assessed value.

North Shore School District 112

Principal Taxpayers

Tax Levy Year 2024 and Nine Years Ago

Taxpayer	2024		2015	
	Equalized Assessed Valuation	Percentage of Total	Equalized Assessed Valuation	Percentage of Total
Albion Jacobs Renaissance Place LLC	\$ 27,288,080	0.93%	\$ -	-
Alliance Tax Advisors	12,571,942	0.43%	-	-
HP Ventures Group, LLC	12,093,205	0.41%	-	-
SE Mcgovern House Transitory LLC	9,173,470	0.31%	-	-
Midwest Family Housing LLC	9,021,380	0.31%	6,518,540	0.29%
Federal Realty Investment Trust	8,879,053	0.30%	6,416,809	0.29%
Americana Associates	8,685,798	0.30%	-	-
T Renaissance IL LLC	8,134,787	0.28%	-	-
Ernie D Semersky	5,362,565	0.18%	-	-
James & Wendy Abrams	5,263,477	0.18%	-	-
Metzler I Renaissance Place LP	-	-	12,755,847	0.57%
Morningside Highwood LLC	-	-	5,248,484	0.23%
Klairmont Family Associates LP	-	-	4,934,848	0.22%
Americana Apartments	-	-	4,678,813	0.21%
Highland Park Associates II, LLC	-	-	4,261,685	0.19%
Sunset Food Mart, Inc.	-	-	3,388,740	0.15%
Evergreen Real Estate Services	-	-	2,981,488	0.13%
ATG Trust Co. N9258 & ATG Trust Co.	-	-	2,924,015	0.13%
Total Principal Taxpayers in District	106,473,757	3.63%	54,109,269	2.41%
Other Taxpayers in District	2,825,917,988	96.37%	2,181,697,633	97.59%
District's Total EAV	\$ 2,932,391,745	100.00%	\$ 2,235,806,902	100.00%

Source: Office of the County Clerk - Lake County, IL
2015 Information - 2016 ACFR

North Shore School District 112

Property Tax Levies and Collections
Last Ten Tax Levy Years

Tax Levy Year	Taxes Levied for the Fiscal Year	Collected Within the Fiscal Year of the Levy		Subsequent Year Collections	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2024	\$ 98,712,107	\$ 49,076,360	49.72%	\$ -	\$ 49,076,360	49.72%
2023	95,132,683	47,509,154	49.94%	46,762,563	94,271,717	99.09%
2022	90,820,096	42,906,098	47.24%	47,294,740	90,200,838	99.32%
2021	78,308,547	34,779,954	44.41%	42,732,733	77,512,687	98.98%
2020	75,580,566	35,069,986	46.40%	39,893,210	74,963,196	99.18%
2019	73,665,695	31,361,162	42.57%	41,660,631	73,021,793	99.13%
2018	72,005,975	35,561,608	49.39%	36,032,166	71,593,774	99.43%
2017	69,963,100	41,871,249	59.85%	27,779,549	69,650,798	99.55%
2016	68,033,775	34,178,718	50.24%	33,276,494	67,455,212	99.15%
2015	67,303,111	33,840,154	50.28%	33,432,460	67,272,614	99.95%

North Shore School District 112

Outstanding Debt by Type
Last Ten Fiscal Years

Government Activities										
Fiscal Year	General Obligation Bonded Debt ⁽¹⁾	General Obligation Bonds (Alternate Revenue Source) ⁽¹⁾	Lease and Installment Contract Liabilities	Less: Amounts Available for Debt Service	Total Primary Government	Equalized Assessed Valuation	Ratio of General Bonded Debt to Actual Estimated Value	Percentage of Personal Income*	Debt Outstanding per Capita	General Bonded Debt per Capita
2025	\$ 105,551,823	\$ 42,335,934	\$ 3,202,828	\$ -	\$151,090,585	\$2,932,391,745	1.19%	4.61%	\$ 4,259	\$ 2,976
2024	52,113,691	44,781,535	4,924,674	-	101,819,900	2,671,897,121	1.20%	3.10%	2,862	1,465
2023	57,100,377	47,122,136	2,351,234	-	106,573,747	2,470,372,185	1.39%	3.42%	3,002	1,609
2022	-	49,362,737	816,680	-	50,179,417	2,373,443,666	0.00%	1.72%	1,411	-
2021	-	51,508,338	-	-	51,508,338	2,373,727,211	0.00%	1.81%	1,483	-
2020	-	53,563,939	-	-	53,563,939	2,423,841,922	0.00%	1.94%	1,542	-
2019	-	55,529,540	-	-	55,529,540	2,471,368,826	0.00%	2.13%	1,591	-
2018	-	-	-	-	-	2,475,570,036	0.00%	0.00%	-	-
2017	-	-	-	-	-	2,377,533,095	0.00%	0.00%	-	-
2016	-	-	-	-	-	2,238,725,260	0.00%	0.00%	-	-

(1) Net of related premiums, discounts, and adjustments

* See the schedule of Demographic Statistics on page 104 for personal income and population data.

North Shore School District 112

Computation of Direct and Overlapping Debt
June 30, 2025

Taxing Authority	Gross Bonded Debt Outstanding	Overlapping Percent	Applicable to District
Lake County	\$ - (1)	8.799%	\$ -
Lake County Forest Preserve	149,920,000 (2)	8.799%	13,191,461
City of Highland Park	31,425,837 (3)	97.051%	30,499,089
City of Highwood	11,160,000	100.000%	11,160,000
Park District of Highland Park	13,615,000 (2)	95.871%	13,052,837
Township High School District 113	84,320,000 (1)	58.349%	49,199,877
Community College #532	<u>4,035,000 (1)</u>	9.226%	<u>372,269</u>
Total overlapping bonded debt	294,475,837		117,475,533
Direct Debt			
North Shore School District 112	<u>97,395,000 (1)</u>	100.000%	<u>97,395,000</u>
Total overlapping and direct debt	<u>\$ 391,870,837</u>		<u>\$ 214,870,533</u>

Source of Information - Office of Lake County Clerk

- (1) Excludes principal amounts of outstanding General Obligation Alternate Revenue Source Bonds which are expected to be paid from sources other than general taxation.
- (2) Excludes outstanding Debt Certificates
- (3) Excludes self-supporting bonds.

Note: Percent applicable to School District is calculated using assessed valuation of the School District area value contained within the noted governmental unit divided by assessed valuation of the governmental unit.

North Shore School District 112Legal Debt Margin Information
Last Ten Fiscal Years

	<u>2025*</u>	<u>2024*</u>	<u>Fiscal Year 2023*</u>	<u>2022*</u>	<u>2021*</u>
Assessed Valuation	\$ 2,932,391,745	\$ 2,671,897,121	\$ 2,470,372,185	\$ 2,373,443,666	\$ 2,373,727,211
Statutory Debt Limitation (6.9% of assessed valuation)	202,335,030	184,360,901	170,455,681	163,767,613	163,787,178
Debt June 30	<u>100,597,828</u>	<u>54,139,674</u>	<u>56,396,234</u>	<u>816,680</u>	<u>-</u>
Legal Bonded Debt Margin	<u>\$ 101,737,202</u>	<u>\$ 130,221,227</u>	<u>\$ 114,059,447</u>	<u>\$ 162,950,933</u>	<u>\$ 116,372,178</u>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	<u>49.72%</u>	<u>29.37%</u>	<u>33.09%</u>	<u>0.50%</u>	<u>0.00%</u>

*Excludes alternative revenue bonds pursuant to the Debt Reform Act.

<u>2020*</u>	<u>2019*</u>	<u>Fiscal Year 2018</u>	<u>2017</u>	<u>2016</u>
\$ 2,423,841,922	\$ 2,471,368,826	\$ 2,475,570,036	\$ 2,377,533,095	\$ 2,107,297,808
167,245,093	170,524,449	170,814,332	164,049,784	145,403,549
-	-	-	-	-
<u>\$ 118,020,093</u>	<u>\$ 119,579,449</u>	<u>\$ 170,814,332</u>	<u>\$ 164,049,784</u>	<u>\$ 145,403,549</u>
<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>

North Shore School District 112

Demographic and Economic Statistics
Last Ten Calendar Years

Calendar Year	Population		Unemployment Rate		Personal Income (in thousands)	Per Capita Personal Income
	Highland Park	Highwood	Highland Park	Highwood		
2024**	30,229 #	5,243 #	4.2	3.9	\$ 3,279,542	\$ 92,016
2023	30,272	5,304	4.0	4.2	3,279,542	92,184
2022	30,163	5,335	3.1	4.0	3,113,298	87,703
2021	30,177	5,374	3.7	4.1	2,923,409	82,231
2020	29,515	5,224	6.6	6.9	2,853,625	82,145
2019	29,515	5,224	3.0	3.5	2,762,810	79,530
2018	29,622	5,272	3.5	3.8	2,609,697	74,789
2017	29,767	5,325	3.4	4.2	2,480,013	70,672
2016	29,641	5,324	4.2	5.2	2,327,814	66,576
2015	29,743	5,352	4.1	5.0	2,198,848	62,654

Source of Information: # American Community Survey Data Profiles (2019-2023) 5-year average

* Population: Quickfacts.Census.Gov

** Estimated. 2024 information not available. 2023 information was used.

% Unemployment Rate: Illinois Department of Employment Security

Prior years: U.S. Census Data, Sperling's Best places website

Personal Income and Per Capital Personal Income:

Bureau of Economic Analysis.gov

North Shore School District 112

Principal Employers

Current Year and Nine Years Ago

Employer	2025		2016	
	Number Employed	Percentage of Total Employment	Number Employed	Percentage of Total Employment
Highland Park Hospital-North Shore University Health System	1,200	7.08%	1,200	7.07%
Ravinia Music Festival	750	4.42%	600	3.53%
North Shore Elementary School District #112 (FTE)	552	3.26%	610	3.59%
North Suburban Special Education District	420	2.48%	356	2.10%
City of Highland Park (FTE)	273	1.61%	-	-
Sunset Foods	250	1.47%	-	-
Target	224	1.32%	224	1.32%
Jewel-Osco	200	1.18%	200	1.18%
First Bank of Highland Park	130	0.77%	-	-
Highland Park - Park District (Full-time Only)	115	0.68%	629	3.70%
Township High School District 113	-	-	623	3.67%
Northmoor Golf Course	-	-	200	1.18%
Dick Blick Holdings (HQ)	-	-	100	0.59%

This list may include full-time and part-time and/or seasonal employees for some employers

Sources:

- City Records / School District Records
- Employer Official Website
- Data Axle Reference Solutions for Business
- 2016 Information - 2016 ACFR

* Calculating applicable percentages to the Illinois Department of Employment Security Reports the estimated number of persons employed in the District in 2024 is 16,956.

North Shore School District 112

Full-time Equivalent District Employees by Type
Last Ten Fiscal Years

Fiscal Year	Full-time Equivalent Employees									
	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Instruction										
Total instruction	<u>399</u>	<u>378</u>	<u>403</u>	<u>401</u>	<u>409</u>	<u>415</u>	<u>417</u>	<u>*445</u>	<u>*452</u>	<u>*463</u>
Support Services										
Total support services	<u>170</u>	<u>155</u>	<u>153</u>	<u>151</u>	<u>129</u>	<u>127</u>	<u>125</u>	<u>*125</u>	<u>*128</u>	<u>*134</u>
Total	<u>569</u>	<u>552</u>	<u>552</u>	<u>552</u>	<u>538</u>	<u>542</u>	<u>542</u>	<u>570</u>	<u>580</u>	<u>597</u>

* as of September of that fiscal year

North Shore School District 112

Operating Statistics
Last Ten Fiscal Years

Fiscal Year	Average Daily Attendance	Operating Expenditures**	Cost Per Pupil	Percentage Change	Expenses	Cost Per Pupil	Percentage Change	Teaching Staff	Pupil-Teacher Ratio
2025	3,420	\$ 89,625,007	\$ 26,206	8.13%	\$ 114,066,545	\$ 33,353	8.79%	335 *	10.2
2024	3,431	83,153,888	24,236	6.35%	105,189,350	30,659	7.79%	333 *	10.3
2023	3,457	78,771,161	22,789	6.32%	98,316,565	28,444	4.10%	356 *	9.7
2022	3,482	74,634,695	21,434	-15.86%	95,141,206	27,324	-30.44%	354 *	9.8
2021	2,777	70,731,051	25,474	21.83%	109,067,010	39,281	22.92%	388 *	7.2
2020	3,242	67,786,332	20,909	15.64%	103,606,551	31,958	16.64%	383 *	8.5
2019	3,736	67,549,598	18,081	-7.33%	102,359,882	27,398	-6.75%	377 *	9.9
2018	3,494	68,172,075	19,511	3.61%	102,661,066	29,382	4.42%	405 *	8.6
2017	3,573	67,286,731	18,832	8.57%	100,536,347	28,138	19.64%	410 *	8.7
2016	3,791	65,751,991	17,345	40.47%	89,154,794	23,519	2.91%	422 *	9.0

* as of September of that fiscal year

** calculated based on total current expenditures, less state retirement contributions

Source of Information: District Personnel Department records
Annual Financial Report 2016-2025 (ISBE Form SD50-35/JA50-60)

North Shore School District 112

Operating Indicators by Function

June 30, 2025

Function	2025
Instruction	
Regular and Special student enrollment	3,784
Support Services	
Pupil	
% of student population from Non-English Language Background	32%
School Administration	
Average daily attendance	3,420
Fiscal	
Purchase Orders Processed	4,068
Maintenance	
District Square Footage Maintained by Custodians and Maintenance Staff	853,000
District Acreage Maintained by Grounds Staff	96
Transportation	
Avg. number of regular pupils transported per year	2,848
Avg. number of regular bus runs to/from school	188
Extra Curricular Activities	
Number of competitive sports	26
Number of student clubs	117
% of Students eligible to file for Federally funded Free or Reduced Lunches	18.36%

Source of Information:

ISBE Fall Enrollment

Infinite Campus Student Data System

District Records

North Shore School District 112

School Building Information
Last Ten Fiscal Years

	2024-25	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16
Elementary Schools -										
Braeside										
Square Feet*	43,636	43,636	43,636	43,636	43,636	43,636	43,636	43,636	43,636	43,636
Enrollment**	269	274	270	278	273	270	271	255	265	283
Indian Trail										
Square Feet	65,403	65,403	65,403	65,403	65,403	65,403	65,403	65,403	65,403	65,403
Enrollment	455	473	471	460	400	426	424	285	318	356
Lincoln										
Square Feet	Sold	Sold	School	School	School	School	School	48,471	48,471	48,471
Enrollment	Sold	Sold	Closed	Closed	Closed	Closed	Closed	207	210	227
Oak Terrace										
Square Feet	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000
Enrollment	551	606	376	419	432	468	487	526	523	534
Ravinia										
Square Feet	51,634	51,634	51,634	51,634	51,634	51,634	51,634	51,634	51,634	51,634
Enrollment	280	274	255	256	241	239	225	235	243	274
Red Oak										
Square Feet	57,153	57,153	57,153	57,153	57,153	57,153	57,153	57,153	57,153	57,153
Enrollment	225	209	211	224	260	259	249	320	327	326
Sherwood										
Square Feet	50,863	50,863	50,863	50,863	50,863	50,863	50,863	50,863	50,863	50,863
Enrollment	375	368	382	419	387	376	384	292	291	302
Wayne Thomas										
Square Feet	56,221	56,221	56,221	56,221	56,221	56,221	56,221	56,221	56,221	56,221
Enrollment	438	425	392	339	306	319	323	298	286	298
Green Bay										
Square Feet	School	School	60,808	60,808	60,808	60,808	60,808	60,808	60,808	60,808
Enrollment	Closed	Closed	266	261	174	278	271	266	219	268
Totals - Elementary										
Square Feet	409,910	409,910	470,718	470,718	470,718	470,718	470,718	519,189	519,189	519,189
Enrollment	2,593	2,629	2,623	2,656	2,473	2,635	2,634	2,684	2,682	2,868
Middle Schools -										
Edgewood										
Square Feet	145,923	145,923	145,923	Under	136,492	136,492	136,492	136,492	136,492	136,492
Enrollment	657	649	673	Renovation	727	769	793	524	517	569
Elm Place										
Square Feet	School	School	School	113,493	113,493	113,493	School	113,493	113,493	113,493
Enrollment	Closed	Closed	Closed	692	518	508	Closed	302	349	374
Northwood										
Square Feet	121,160	121,160	121,160	121,160	Under	Under	83,826	83,826	83,826	83,826
Enrollment	534	522	534	490	Renovation	Renovation	515	492	479	511
Totals - Middle Schools										
Square Feet	267,083	267,083	267,083	234,653	249,985	249,985	220,318	333,811	333,811	333,811
Enrollment	1,191	1,171	1,207	1,182	1,245	1,277	1,308	1,318	1,345	1,454
District Totals:										
Square Feet	676,993	676,993	737,801	705,371	720,703	720,703	691,036	853,000	853,000	853,000
Enrollment	3,784	3,800	3,830	3,838	3,718	3,912	3,942	4,002	4,027	4,322

* Square footage represents the total square footage of the building.

** Enrollment data from ISBE End of Year Report for FY15 through FY18.

Enrollment data from Infinite Campus Student Enrollment Report for FY19 through FY25

Source of Information:

1. Architect/Engineer Data
2. ISBE End-of-Year Report & Infinite Campus Student Enrollment Summary Report



Date: November 18, 2025
To: Members of the Board of Education
From: Dr. Michael Rodrigo, Assistant Superintendent for Teaching and Learning
Subject: Teaching & Learning Presentation - 2024-25 IAR Results and Illinois Report Card

Policy Alignment: Student Performance Monitoring (Policy 6:15 School Accountability)

Disposition: Information

Executive Summary:

The Teaching and Learning department is presenting North Shore School District 112's 2025 Illinois State Report Card results, which are required by State law and Illinois State Board of Education (ISBE) rules.

Illinois Report Card

Each year, the Illinois State Board of Education (ISBE) releases a School Report Card for every public school and district in the state of Illinois. The report includes student performance data and a summative designation that reflects how well each school is meeting the needs of all students.

Schools receive one of five designations: Exemplary, Commendable, Targeted Support, Comprehensive Support, or Intensive Support. These designations are based on academic performance and quality indicators of the school.

Schools performing in the top 10% statewide, with no underperforming student groups, earn an Exemplary designation. Those without underperforming groups but not in the top 10% are recognized as Commendable.

In North Shore School District 112, Braeside School earned an Exemplary designation, while all other schools received a Commendable designation.

Recommendation: Information Only



INSPIRE • INNOVATE • ENGAGE

NORTH SHORE

SCHOOL DISTRICT 112

2025 Student Performance Monitoring

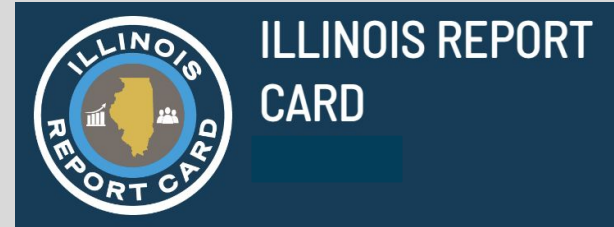
Board of Education Meeting

November 18, 2025



School Name	Annual Summative Designation
Edgewood Middle School	Commendable
Northwood Middle School	Commendable
Braeside Elementary School	Exemplary
Indian Trail Elementary School	Commendable
Oak Terrace Elementary School	Commendable
Ravinia Elementary School	Commendable
Red Oak Elementary School	Commendable
Sherwood Elementary School	Commendable
Wayne Thomas Elementary School	Commendable

Illinois Report Card Summative Designations



Accountability Indicators

Elementary & Middle Schools

75%

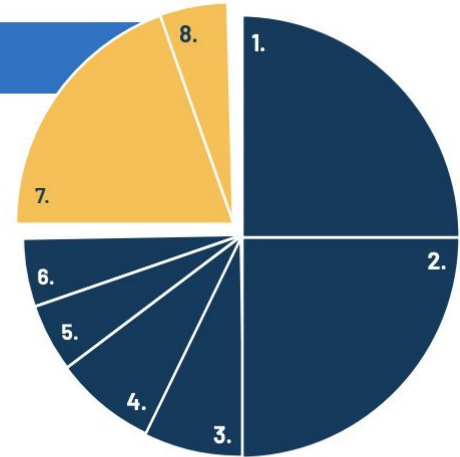
Academic Indicators

1. English Language Arts Growth: 25%
2. Math Growth: 25%
3. English Language Arts Proficiency: 7.5%
4. Math Proficiency: 7.5%
5. Science Proficiency: 5%
6. English Learner Progress to Proficiency: 5%

25%

School Quality & Student Success Indicators

7. Chronic Absenteeism: 20%
8. Climate Survey: 5%
9. P-2*
10. 3-8*
11. Fine Arts*



The Illinois State Board of Education (ISBE) has updated the performance levels for state testing to give us a more accurate measure of student achievement and college readiness. The previous system often under-reported student success, and this change fixes that misalignment.

The most important takeaway is that 2025 proficiency rates are a ***new baseline***. **We cannot compare the *percentage* of proficient students in 2025 to prior years.**

However, we can still track long-term growth using the *Student Growth Percentiles* and *raw scale scores* to measure progress over time, as these are not affected by the change. Parents can also continue to track their child's progress by comparing their raw scale score from year to year.

North Shore School District 112

IAR 2025



English Language Arts (ELA)

The Illinois Assessment of Readiness is administered to all 3rd - 8th grade students.










Year	Proficiency	Growth	State Percentile
2025	74.1%	57.9%	88%
2024			*84%
2023			*81%

* Reflective of previous IAR benchmarks

IAR 2025 → English Language Arts

Year	Proficiency	Growth Percentile
English Learners 2025	30.2%	53.9%
Low Income 2025	49.5%	55.5%
Special Education 2025	35.6%	51.9%

IAR 2025 → English Language Arts

Building	Proficiency
Overall District	74.1%
Braeside Elementary 	81.9%
Indian Trail Elementary 	65.0%
Oak Terrace Elementary 	60.1%
Ravinia Elementary 	78.6%
Red Oak Elementary 	77.2%
Sherwood Elementary 	73.5%
Wayne Thomas Elementary 	68.2%
Edgewood Middle School 	81.0%
Northwood Middle School 	72.6%

**State Proficiency in ELA:
52.4%**

North Shore School District 112

IAR 2025



Mathematics

The Illinois Assessment of Readiness is administered to all 3rd - 8th grade students.










Year	Proficiency	Growth	State Percentile
2025	62.2%	52.4%	90%
2024			*91%
2023			*90%

* Reflective of previous IAR benchmarks

IAR 2025 → Math

Year	Proficiency	Growth Percentile
English Learners 2025	15.4%	50.8%
Low Income 2025	30.9%	51.3%
Special Education 2025	23.7%	45.7%

IAR 2025 → Math

Building		Proficiency
Overall District		62.2%
Braeside Elementary		79.0%
Indian Trail Elementary		70.7%
Oak Terrace Elementary		51.2%
Ravinia Elementary		75.5%
Red Oak Elementary		59.4%
Sherwood Elementary		69.2%
Wayne Thomas Elementary		64.1%
Edgewood Middle School		62.3%
Northwood Middle School		50.8%

**State Proficiency in Math:
38.4%**

North Shore School District 112

ISA 2025



Science

The Illinois Science Assessment is administered to all 5th and 8th grade students.










Year	Proficiency	State Percentile
2025	62.5%	85%

ISA 2025 → Science

Year	Proficiency
English Learners 2025	*Data has been redacted
Low Income 2025	34.5%
Special Education 2025	21.6%

*The State of Illinois redacted this data due to an insufficient number of students participating in the assessment.

ISA 2025 → Illinois Science Assessment (5th & 8th Grade)

Building		Proficiency
Overall District		62.5%
Braeside Elementary		66.7%
Indian Trail Elementary		59.0%
Oak Terrace Elementary		48.3%
Ravinia Elementary		63.8%
Red Oak Elementary		60.0%
Sherwood Elementary		52.9%
Wayne Thomas Elementary		62.2%
Edgewood Middle School		71.1%
Northwood Middle School		60.1%

**State Proficiency in Science:
44.6%**

The Path Forward



2025 - 2026 Initiatives

- Wildly Important Goals
- Chicago Literacy Group (K-5 teachers including Special Education, ESL, Reading Development)
- With Partners Spanish Language Training
- English Learner (EL) and Educator Support (K-8)
- Student Centered Coaching Launch
- Advanced Learning Opportunities Apple Learning Series
- Middle School ELA Curriculum Implementation
- Middle School Math Curriculum Implementation
- Middle School Social Studies Resource Review and Adoption
- PaCE Course
- Maryland Coalition for Inclusive Education

Professional Development Impact



The professional development will impact my professional growth or student growth in regards to content knowledge, skills or both.

Updated WIG



Literacy WIG

Literacy WIG



80%

Percentage of students meeting/exceeding ELA proficiency on IAR

Where We Are Now



74%

Percentage of students meeting/exceeding ELA proficiency on IAR

¿Dónde estamos ahora?

74%

Porcentaje de alumnos que cumplen o superan dominio en ELA en la IAR

Objetivo de Lectura

80%

Porcentaje de alumnos que cumplen o superan dominio en ELA en la IAR



Teaching & Learning Resources

[Learning Standards Overview](#)

Learning Standards Overview

▼ Kindergarten

- [Art](#)
- [Bilingual Development Standards](#)
- [Characteristics of a Successful Learner](#)
- [Dual Language English and Spanish Language Arts | English](#)
- [Dual Language English and Spanish Language Arts | Spanish](#)
- [Monolingual English Language Arts](#)
- [Math](#)
- [Music](#)
- [Physical Education](#)
- [Science](#)
- [Social Studies](#)

▶ 1st Grade

Thank You!





INSPIRE • INNOVATE • ENGAGE
NORTH SHORE
SCHOOL DISTRICT 112

Date: November 18, 2025

To: Michael Lubelfeld, Superintendent
Members of the Board of Education

From: Jeremy Davis, Assistant Superintendent for Business Services/CSBO

Subject: Recommendation for FY26 Round 1 School Maintenance Project
Grant (SMPG)

Policy Alignment: 4:150 Facility Management Building Program

Disposition: Information

Executive Summary:

The Illinois State Board of Education has made available to school districts a school maintenance grant in the amount of \$50,000. This grant is a matching grant for specific projects “for maintenance or upkeep of buildings or structures for educational purposes.” The grant requires that the Board approve District 112’s application for the funds and requires that the Board reserve matching funds in the amount of \$50,000.

At the November 18, 2025, Regular Board of Education meeting, the administration will recommend that the Board approve the submission of the FY 2026 Round 1 School Maintenance Project Grant application through the Illinois State Board of Education's IWAS system, with a commitment of \$50,000 in local matching funds. The District has identified the fire pump at Braeside for this grant award, and we plan to utilize the FY26 School Maintenance Project Grant to complete this maintenance.

Recommendation:
Information



INSPIRE · INNOVATE · ENGAGE

NORTH SHORE

SCHOOL DISTRICT 112

Date: November 18, 2025
To: Board of Education
From: Dr. Michael Lubelfeld, Superintendent
Subject: FOIA Requests
Policy Alignment: Policy 2:250- Access to Public Records
Disposition: Information

Executive Summary:

Board Policy 2:250 Access to Public Records requires the Superintendent or designee(s) to report to the board at each regular Board meeting any Freedom of Information (FOIA) requests and the status of the District's response.

The following is a summary of recent requests the District received under the Freedom of Information Act:

- On October 15, 2025, Steve Watts requested information on current employees. The District responded to the request on October 21, 2025.
- On October 23, 2025, Kristen Hayes from First Student Inc. requested special education transportation bid documents and agreements. The District sent an extension notice on October 30, 2025, and responded to the request on November 6, 2025.
- On October 23, 2025, Jasmine Shelton requested lawn maintenance contracts. The District responded to the request on October 30, 2025.
- On October 30, 2025, Laura Grigsby from Whitted Takiff Law requested documents on the accelerated placement process. The District responded to the request on November 4, 2025.

Recommendation:

Information Only



**Board of Education Committee of the Whole Meeting
Northwood Middle School, 945 North Ave., Highland Park, IL 60035**

October 14, 2025

Open Session Minutes

Call to Order, Roll Call

President Kessler called the meeting to order at 7:00 p.m.

Members Present:

Jenny Butler, Lori Fink, Jaret Fishman, Lisa Hirsh, Melissa Itkin (arrived at 7:04 pm), Art Kessler, Bennett Lasko

Members Absent:

None

Administrators Present:

Dr. Michael Lubelfeld, Superintendent
Dr. Monica Schroeder, Deputy Superintendent
Mr. Jeremy Davis, Assistant Superintendent for Operations & Finance
Dr. Holly Colin, Assistant Superintendent for Student Services
Dr. Michael Rodrigo, Assistant Superintendent for Teaching & Learning
Mr. Ben Finfer, Director of Communications & Community Relations
Ms. Rachel Filippi, Executive Director of Personnel Services
Mr. Jeremy Wickham, Executive Director of Technology & Operations

Approval of Agenda

President Kessler asked for a motion to approve the agenda as presented. Mr. Lasko moved, and Ms. Fink seconded the motion. Upon a voice vote, the motion was unanimously approved.

Pledge of Allegiance

President Kessler led the Pledge of Allegiance.

Teaching & Learning- Superintendent Learning Goal

Each year, in consultation with the Superintendent, the Board sets evaluation goals for the Superintendent. For 2025-26, three goal areas were identified for Dr. Lubelfeld and included (1) Learning Excellence, (2) Construction Excellence, and (3) Succession Excellence. Dr. Lubelfeld discussed goal area 1, Learning Excellence, and shared some of the ways he is working to enhance rigor, differentiation, and student engagement through innovative practices, proactive leadership, and strategic implementation.

- **Humanex Surveys:** For the past eight years, the Humanex Culture and Engagement surveys have been consistently offered to staff, parents, and students to measure satisfaction and school engagement. Each year, satisfaction and engagement rates have increased, and Dr. Lubefeld is proud of these results. Principals continue to set high standards for student success.
- **Principal Mentoring:** Dr. Lubefeld is actively involved in mentoring new principals at Edgewood and Oak Terrace. He utilizes the Agile Experimental platform from Dr. Michael Conner to further data-driven learning objectives.
- **WIGs (Wildly Important Goals):** Dr. Lubefeld, Dr. Schroeder, and Dr. Rodrigo are leading new initiatives directly tied to the objectives of the new Strategic Change Agenda. Two WIGs will focus on increasing student literacy and growth, as well as the successful consolidation of the K-5 Dual Language program over the next two years. Presentations on the WIGs were provided to the Board in September.
- **Superintendents' Task Force for Dual Language Consolidation:** The Task Force will convene later in October to ensure student success, address facilities needs, and plan family engagement activities for the merging of Red Oak and Oak Terrace in the 2027-2028 school year.
- **Google GSV Fellowship:** Dr. Lubefeld is excited to be part of the Google GSV Fellowship, where he is engaged in action research on Artificial Intelligence. He is helping students learn to effectively utilize AI for learning and showing teachers how to ethically integrate AI into their classroom practices. His work with 4th-grade dual language students and teachers at Oak Terrace focuses on using Magic School AI tools, while his work with 8th-grade students and teachers at Edgewood concentrates on showing students how to create a chatbot/app using Playlab AI.
- **District 112 Educational Technology Committee** - Dr. Lubefeld is leading the Educational Technology Committee alongside his co-chair, Mr. Wickham. Their primary objective is to develop Artificial Intelligence plans and AI responsible use guidelines for District 112. The committee is comprised of staff, parents, Board President Kessler, and Board member Mr. Fishman. They will formulate a new AI policy and updated guidance for review by the Board Policy Committee, and ultimately seek approval from the Board of Education in February.

5-Year Financial Projections & Capital Plan

Mr. Davis provided an overview of the five-year financial projections. These projections took into account the expected revenues and expenditures, calculated with a conservative approach. Key assumptions for revenue included maximum levy calculations based on the Consumer Price Index for All Urban Consumers (CPI-U), estimated at 2.5% for fiscal year 2025 and 2.0% for fiscal years 2026 through 2028, with steady levels for evidence-based funding and interest income. He noted anticipated federal reimbursements from geothermal energy tax credits, estimated to amount to approximately \$11 million over the next four years. Assumptions regarding expenditures included known contractual payroll increases, an upward trend in staff benefits, and contract increases for services such as transportation and custodial work. Anticipated capital expenditures included the remainder of Phase 2 construction, upgrades to Oak Terrace, ADA playground enhancements, and ten-year Health Life Safety work required at

Elm Place, Red Oak, Green Bay, and Oak Terrace, totaling \$388,000. Mr. Davis shared the projected year-end fund balances through fiscal year 2031, which are expected to range between \$30.1 million and \$37.9 million, all exceeding the 25% fund balance ratio mandated by Board policy. He also discussed potential risks and opportunities that could impact these projections, including inflation, construction overruns, loss of tax credits, funding decreases, and considerations regarding phase three developments.

2025 Tax Levy

Mr. Davis presented the tentative tax levy for 2025. He explained that local property taxes are the primary source of revenue for the District. By law, the amount a school district can receive through the levy extension is capped and limited to the previous year's tax extension plus inflation (CPI-U) or 5%, whichever is lower. This tax cap does not apply to new properties added to the tax rolls, which the County estimates at \$17.02 million. Historical data for CPI and Equalized Assessed Valuation (EAV) were provided. The CPI for 2024 was 2.9%, a decrease from the previous year, and the equalized assessed valuation of existing properties is \$3.13 billion. Mr. Davis presented a breakdown of the levy request by fund type, comparing it to the 2024 levy. The proposed levy for 2025 is \$93,881,137, representing a 4.5% increase over the 2024 levy. He explained that the administration recommends this increased levy to ensure that funds are available to complete Phase 2 construction costs/renovations while maintaining the required 25% fund balance ratio. Additionally, the District needs to keep pace with inflation and address the rising costs of payroll, benefits, and contracted services. A formal levy presentation and public hearing will take place at the Regular Board meeting on November 18, where the board will also be asked to approve the levy.

Public Comments

None

Adjournment

President Kessler asked for a motion to adjourn the meeting. Ms. Butler moved, and Mr. Fishman seconded the motion to adjourn. The motion was approved by voice vote.

The meeting adjourned at 9:55 p.m.

Art Kessler, President

Jenny Butler, Secretary

Date of Approval: November 18, 2025



Board of Education Regular Meeting
Northwood Middle School, 945 North Ave., Highland Park, IL 60035

October 21, 2025

Open Session Minutes

This meeting was streamed live and can be accessed online at <https://vimeo.com/user133899354>

Call to Order, Roll Call

President Kessler called the meeting to order at 7:01 p.m.

Members Present

Jenny Butler, Lori Fink, Jaret Fishman, Lisa Hirsh, Melissa Itkin (arrived at 7:22 p.m.), Art Kessler, Bennett Lasko

Members Absent

None

Administrators Present

Dr. Michael Lubelfeld, Superintendent
Dr. Monica Schroeder, Deputy Superintendent
Mr. Jeremy Davis, Assistant Superintendent for Business Services
Dr. Holly Colin, Assistant Superintendent for Student Services
Dr. Michael Rodrigo, Assistant Superintendent for Teaching & Learning
Ms. Rachel Filippi, Executive Director for Personnel Services
Mr. Ben Finfer, Director of Communications & Community Relations
Mr. Jeremy Wickham, Executive Director for Technology and Operations

Pledge of Allegiance

President Kessler led the Pledge of Allegiance.

Approval of Agenda

President Kessler asked for a motion to approve the agenda as presented. Mr. Fishman moved, and Ms. Hirsh seconded the motion. Upon a voice vote, the agenda was unanimously approved.

Superintendent's Report

- Dr. Lubelfeld congratulated three Northwood students and two Edgewood students who qualified and recently competed in the cross-country state meet.

- Mr. Wickham and his technology team were recognized for earning the Trusted Learning Environment Mini Seal in Leadership from CoSN, acknowledging their strong student data privacy practices.
- November is recognized as Native American Heritage Month, a time to commemorate the rich culture and contributions of Native Americans/Indigenous peoples.
- The Highland Park Community Foundation is accepting nominations for an outstanding teacher in PreK-5th grade for their annual Golden Apple Award. Deadline for nominations is November 3.
- The 23rd annual 112 Education Foundation FUNd Run was a huge success with over 1200 attendees. Indian Trail won the award for the highest participation rate for the 2nd year in a row, and \$58,000 was raised for needs-based scholarships.
- Dual Language Consolidation - The kick-off meeting for the Superintendent's Task Force for Dual Language Consolidation is October 23.
- November calendar highlights included the BPAC Meeting on November 4, a day off on November 11 to honor Veterans Day, and no student attendance the week of November 24 for parent-teacher conferences and Thanksgiving break.
- Dr. Lubefeld shared links for parents to access the Generative Artificial Intelligence tools that teachers and students have access to.
- Information and links to various mental health resources that are available to families can be found on the District website.

Recognition: Principal Week - October 19-25, 2025

In recognition of Principal Week, Ms. Filippi commended the District 112 principals and associate principals for the heart and dedication they put into their schools and the work they do every day to support students, staff, and parents. She read a proclamation signed by Governor Pritzker declaring the week of October 19, 2025, as Principal Week and October 24, 2025, as Principal Appreciation Day in Illinois.

Recommendation for Intergovernmental Agreements-Exceptional Learners Collaborative

Dr. Colin presented information on six Intergovernmental Agreements with the Exceptional Learners Collaborative (ELC). The administration recommends that the District continue its partnership with ELC for the 2025–26 school year to ensure consistent delivery of occupational and physical therapy services across the District. The agreements provide for four full-time occupational therapists at an annual cost of \$537,810, and two part-time (0.5 FTE) physical therapists at an annual cost of \$180,590.52. The total combined annual cost for these services is \$718,400.52. Due to fluctuating needs each year, these services are contracted on an annual basis rather than hiring personnel. With pending changes to TrueNorth's organizational structure, the administration will consider contracting with TrueNorth in the future. The Board will be asked to approve these agreements later in the agenda.

NSEA Memorandum of Understanding - Homebound Tutoring

Ms. Filippi discussed a Memorandum of Understanding (MOU) that was drafted in collaboration with the North Shore Education Association (NSEA) for homebound tutoring. The document addresses the provision of homebound tutoring by licensed teachers for students who are unable to attend school due to medical or other qualifying circumstances. The document

outlines compensation and procedures for teachers providing homebound tutoring services. The hourly rate (\$70 per hour) reflects comparable homebound tutoring rates in the area. The MOU will take effect upon the Board's approval and remain in place for the duration of the current collective bargaining agreement, which runs through the 2029-30 school year. The Board will be asked to approve the MOU in November.

Draft Resolution Abating Property Tax Levied for 2025 to Pay Debt Service on General Obligation Bonds

Mr. Davis discussed the proposed draft Resolution Abating Property Tax Levied for 2025. By Resolution on February 21, 2019, the Board of Education adopted the issuance of \$50,945,000 in General Obligation School Bonds (Alternate Revenue Source), Series 2019, and to levy a direct annual tax sufficient to pay the principal of and interest on the Bonds until they are paid in full. He said it is in the best interest of the District to abate the Debt Service Property Tax levied for the year 2025 while still paying principal and interest on its alternate revenue bonds from its operating revenues. The District is committed to annually abating its Debt Service Fund Levy related to the alternative revenue bonds that funded Phase 1 of the Long Range Facilities Plan, and helped to fund Northwood and Edgewood modernization projects. The amount of this year's abatement will be approximately \$3.9 million. The Board will be asked to approve the Resolution to abate in November.

Recommendation to Rescind Notice of Intent to Withdraw from True North 804

Dr. Schoreder discussed the administration's recommendation for the Board to rescind the Resolution of Notice of Intent to Withdraw from True North Educational Cooperative 804 that they approved on June 26, 2025. Over the past several months, Dr. Schroeder has been extensively involved in a committee of member districts working to reimagine the future of TrueNorth (TN) and reorganize the cooperative's structure. At the September TN Leadership Council meeting, the Reorganization Committee, comprised of member district administrators and TN leadership, presented the committee's proposal for restructuring. The proposal called for the consolidation of programs into a single therapeutic day school at the TN campus; continued access to itinerant and related services for positions under 1.0 FTE; a revised fee structure that eliminates membership fees (districts pay only for the services they use); and the administrative and overhead costs covered through TN's state Evidence-Based Funding (EBF) allocation. Governance would shift to an Executive Committee of member district superintendents, with the full Governing Board (one elected board member per district) meeting only as required by statute. Dr. Schroeder explained that revisions to the TN Bylaws, incorporating the proposed structural changes, were presented to the TN Leadership Council on October 15 for initial review and input. A final draft of the bylaws is expected to be presented to the Leadership Council for approval on November 19, 2025. Therefore, the District 112 Board will need to approve the rescission of the withdrawal at the November 19 Regular Board meeting, prior to the TN Bylaw vote, so that they can continue their membership in the cooperative. Dr. Schroeder and members of the Board expressed their appreciation and happiness that they have been able to turn the cooperative around quickly and will continue serving our most at-risk students locally.

Freedom of Information Requests

The Board was informed of the following requests the District received under the Freedom of Information Act:

- On September 8, 2025, Owen Wang from the Lake County Gazette requested copies of contracts for school principals and teacher contracts/collective bargaining agreements. The District responded to the request on September 12, 2025.
- On September 8, 2025, Owen Wang from the Lake County Gazette requested the names of graduates from middle school for the year completed, with their destination high school. The District responded to the request on September 12, 2025.
- On September 22, 2025, CT Mills from Educators Support Network requested purchase orders/contracts relating to core curriculum purchases. The District responded to the request on September 29, 2025.
- On September 24, 2025, Janie Jordan from Research Partners requested an employee list with position and email. The District responded to the request on October 1, 2025.
- On October 1, 2025, Owen Wang from the Lake County Gazette requested the names of the National Honor Society and the National Merit Scholarship winners for high school students. The District responded to the request on October 8, 2025.

Public Comments Related to Matters on the Agenda

None

Consent Agenda

The Board utilizes a consent agenda for various routine action items, which allows the Board to approve items in a single motion unless the Board or the Superintendent requests otherwise.

President Kessler asked for a motion to approve the consent agenda as follows:

- Approval of Regular Meeting Minutes - September 16, 2025
- Personnel Recommendations - See attached report
- Bill List
- Treasurer's Report - September 2025
- Destruction of Closed Session Recordings from April 9, 2024, and April 16, 2024

Mr. Lasko moved, and Ms. Fink seconded the motion to approve the Consent Agenda as presented. President Kessler requested a roll call vote:

AYES: Butler, Fink, Fishman, Hirsh, Itkin, Kessler, Lasko

NAYS: None

The motion passed.

Approval of Baker Tilly Agreements - IRA Tax Consulting for Geothermal Projects at Wayne Thomas, Braeside, and Sherwood

The District has engaged with Baker Tilly Advisory Group, LP, to provide comprehensive consulting services aimed at securing Federal Renewable Energy Tax Credits available under the Inflation Reduction Act of 2022 (IRA22) for the three Geothermal energy projects at Braeside, Sherwood, and Wayne Thomas. The engagement with Baker Tilly has an estimated total investment of \$347,250. The objective is to maximize the value of Investment Tax Credits (ITC) or Production Tax Credits (PTC) for NSSD 112. The strategy involves a multi-phased

approach to ensure compliance, from initial eligibility assessment to the final generation of workpapers for claiming the credits. A key focus is securing valuable "bonus" credits, including additional percentages for projects located in an Energy Community and for meeting Domestic Content requirements. At the recent Board Facilities Committee meeting, representatives from Baker Tilly and Trane provided the Board with a more detailed discussion on tax credit eligibility. It is anticipated that the District will qualify for tax credits of approximately \$11 million over the next several years. President Kessler asked for a motion to approve the Baker Tilly tax consulting agreements for the Braeside, Sherwood, and Wayne Thomas HVAC projects, as presented. Mr. Lasko moved, and Ms. Fink seconded the motion. President Kessler requested a roll call vote:

AYES: Butler, Fink, Fishman, Hirsh, Itkin, Kessler, Lasko

NAYS: None

The motion passed.

Approval of 2025-26 Intergovernmental Agreements - Exceptional Learners Collaborative

President Kessler requested a motion to approve six Intergovernmental Agreements with the Exceptional Learners Collaborative for occupational and physical therapy services, totaling \$718,400.52, as presented. Mr. Lasko moved, and Ms. Butler seconded the motion. President Kessler requested a roll call vote:

AYES: Butler, Fink, Fishman, Hirsh, Itkin, Kessler, Lasko

NAYS: None

The motion passed.

Approval of Resolution 251021 Preliminary Estimate of Aggregate 2025 Levy Extensions & Approval of Levy Publication Notice of Public Hearing

Mr. Davis presented to the Board a resolution regarding the Preliminary Estimate of the 2025 Tax Levy and requested approval to publish a public hearing notice on the Levy. The estimated total property taxes to be levied for 2025 are \$101,864,884. This represents a 4.13% increase over the previous year. He noted that the Board discussed the estimated levy at the October 14 Committee of the Whole meeting. At the November 18, 2025, Board meeting, Mr. Davis will provide a formal presentation on the 2025 tax levy. The Board will then conduct a public hearing and vote to approve the levy. President Kessler requested a motion to approve Resolution 251021, Preliminary Estimate of Aggregate 2025 Levy Extensions & Approval of Levy Publication Notice of Public Hearing as presented. Ms. Butler moved, and Mr. Lasko seconded the motion. President Kessler requested a roll call vote:

AYES: Butler, Fink, Fishman, Hirsh, Itkin, Kessler, Lasko

NAYS: None

The motion passed.

Approval of 2026 International Field Trip - Dominican Republic

For the past three years, the District partnered with Education First (EF) to offer a culture and service travel experience to the Dominican Republic for interested 8th-grade students. The trip began as a capstone to the dual language program but has been expanded to include

interested 8th-grade students at Edgewood. During the week-long trip, this year tentatively scheduled for March 3-9, 2026, students will be immersed in the land and culture of the Dominican Republic, working, learning, and interacting with local residents in their native Spanish language. Currently, 45 students have registered to participate; 8 from Edgewood and 37 from Northwood. Chaperones will include administrators and teachers. The cost of the trip for each student is \$3,859 and will be covered by the parents. For those who qualify for assistance, funds will be paid from donations received from many district partners and vendors, including the 112 Education Foundation. President Kessler asked for a motion to approve the 2026 student trip to the Dominican Republic, as presented. Ms. Fink moved, and Mr. Lasko seconded the motion. President Kessler requested a roll call vote:

AYES: Butler, Fink, Fishman, Hirsh, Itkin, Kessler, Lasko

NAYS: None

The motion passed.

Approval of Estimated Board Member Expense Forms - 2025 Joint Annual Conference

Board members plan to attend the annual Joint Annual Conference in Chicago on November 21-23, 2025. The large conference brings together board members and administrators from across the state. Board Policy 2:125 requires that all Board member expense requests for travel, meals, and/or lodging be approved by a roll-call vote at an open meeting prior to attending a conference or workshop. After attending, they may submit a reimbursement form with receipts if they wish to receive reimbursement for preapproved incurred expenses. All seven board members submitted expense estimate forms for approval. President Kessler asked for a motion to approve the Estimated Board Member Expense Forms for the 2025 Joint Annual Conference, as presented. Ms. Hirsh moved, and Ms. Butler seconded the motion. President Kessler requested a roll call vote:

AYES: Butler, Fink, Fishman, Hirsh, Itkin, Kessler, Lasko

NAYS: None

The motion passed.

Public Comments

None

Committee/Liaison Reports

- **Bilingual Parent Advisory Committee (BPAC)** - Mr. Lasko reported that the BPAC meeting on September 30 was well-attended. Speaker Sergio Negri was engaging, and he will return for the next BPAC meeting on November 4 to speak on habits of learning.
- **Highwood Public Library** - Ms. Fink reported that she, along with a few school administrators and BPAC leadership, met with the Highwood Library to look at ways to cross-promote BPAC and library events.
- **Highland Park Human Relations Advisory Group** - Ms. Fink reported that the HRAG continues to organize activities for the upcoming annual MLK Day of Service on February 17, 2025.

- **Facilities Committee** - Ms. Itkin reported that the Facilities Committee met on October 7 and heard updates on the geothermal projects, the construction at Braeside and Sherwood, and design plans for Wayne Thomas.
- **112 Education Foundation** - Ms. Itkin thanked the many families that participated in the FUNd Run event on September 27. There were 1200 participants, and \$58,000 was raised. Indian Trail won for the highest participation rate. The next big event will be the Robot Revolution on December 13.
- **PTO Presidents Council** - Ms. Butler will attend the PTO Presidents Council meeting on October 22, 2025.
- **ED RED** - Mr. Fishman plans to attend the ED RED meeting in November.
- **True North** - Ms. Hirsh is extremely supportive of the work the reorganization committee is doing, and the culture of the Leadership Council has been re-energized by the initiative. The Leadership Council is seeking to hire interim superintendents as Co-Directors for the upcoming year.

Board Superintendent Other

- Dr. Lubefeld noted the quarterly newsletter will be mailed to homes in November.

Closed Session

President Kessler asked for a motion to adjourn to closed session to discuss:

- The appointment, employment, compensation, discipline, performance, or dismissal of specific employees, specific individuals who serve as independent contractors in a park, recreational, or educational setting, or specific volunteers of the public body or legal counsel for the public body, including hearing testimony on a complaint lodged against an employee, a specific individual who serves as an independent contractor in a park, recreational, or educational setting, or a volunteer of the public body or against legal counsel for the public body to determine its validity. 5 ILCS 120/2(c)(1)
- The setting of a price for sale or lease of property owned by the public body. 5 ILCS 120/2(c)7

Mr. Fishman moved, and Ms. Fink seconded the motion to adjourn to closed session. President Kessler requested a roll call vote:

AYES: Butler, Fink, Fishman, Hirsh, Itkin, Kessler, Lasko

NAYS: None

The motion passed.

The Board adjourned to closed session at 8:03 p.m.

The Board reconvened to open session at 9:53 p.m.

Adjournment

President Kessler asked for a motion to adjourn the meeting. Ms. Butler moved, and Mr. Fishman seconded the motion. The motion was unanimously approved by voice vote.

The meeting was adjourned at 9:53 p.m.

Art Kessler, President

Jenny Butler, Secretary

Date of Approval: November 18, 2025

Attachment for Regular Meeting Minutes of October 21, 2025

Date: October 21, 2025
To: Dr. Michael Lubelfeld, Superintendent of Schools
Members of the Board of Education
From: Rachel Filippi, Executive Director of Personnel Services
Subject: Personnel Recommendations
Policy Alignment: Policy 5:30 Hiring Process and Criteria

CLASSIFIED PERSONNEL APPOINTMENT

<u>NAME</u>	<u>FTE</u>	<u>POSITION</u>	<u>SCHOOL</u>	<u>EFFECTIVE DATE</u>
Tyler Baum	1.0	Paraprofessional	EW	9/28/25

CLASSIFIED STAFF RETIREMENT

<u>NAME</u>	<u>FTE</u>	<u>POSITION</u>	<u>SCHOOL</u>	<u>EFFECTIVE DATE</u>
Sulie Holt	1.0	Paraprofessional	RA	1/30/2026

EXEMPT PERSONNEL APPOINTMENT

<u>NAME</u>	<u>FTE</u>	<u>POSITION</u>	<u>SCHOOL</u>	<u>EFFECTIVE DATE</u>
Kathleen Parker	1.0	Executive Assistant	DO	10/15/2025

ELEMENTARY SCHOOL LEADERSHIP TEAM

<u>SCHOOL</u>	<u>NAME</u>	<u>HOURS</u>
BR	Joseph, Rachel	40 hrs

BR	Lieberman, Shara	40 hrs
BR	Ruiz-Crosswhite, Shannon	40 hrs
BR	Simon, Andi	40 hrs
IT	Cresham, Rhianna	40 hrs
IT	Wagner, Kim	40 hrs
IT	Cohen, Sarah	40 hrs
IT	Mandl, Liz	40 hrs
OT	Jablonski, Sarah	40 hrs
OT	Figueroa, Cindy	40 hrs
OT	Polakoff, Lauren	40 hrs
OT	Leanne Berzanski	40 hrs
RA	Vanessa Reakes	40 hrs
RA	Jessica Matulef	40 hrs
RA	Jackie Derry	40 hrs
RA	Lauren Sachs	40 hrs
RO	Lagunas, Rudy	40 hrs
RO	Milner Gorvine, Emma	40 hrs
RO	Song, Araceli	40 hrs
RO	Gord, Sarah	40 hrs
SW	Bianchini, Lauren	40 hrs
SW	Hood, Marie	40 hrs
SW	Huxhold, Sarah	40 hrs
SW	Tirakian, Caroline	40 hrs
WT	Crutchfield, Emily	40 hrs
WT	Rumoro, Joelle	40 hrs
WT	Purse, Rebecca	40 hrs
WT	Woods, Kendall	40 hrs
EC-OT	Moran Garcia, Erika	40 hrs
EC-OT	Garcia, Elysia	40 hrs

EXTRA DUTY STIPENDS

<u>SCHOOL</u>	<u>ACTIVITY</u>	<u>NAME</u>
BR	Book Match	Behn, Susan
BR	Robotics	Hsu, William
EW	6-8 Wrestling	Roberts, Luke

EW	6-8 Cross Country	Okarma, Alison
EW	6-8 Cross Country	Buss, Michael
EW	7/8 Volleyball - Girls	Los, Abby
EW	7/8 Volleyball - Girls	Pasterz, Melissa
EW	7/8 Soccer	Steckel, Sharon
EW	7/8 Soccer	Homer, Emma
EW	7/8 Basketball - Boys	Homer, Emma
EW	7/8 Basketball - Boys	Downs, Steve
EW	7/8 Basketball - Boys	Whitehead, John
EW	7/8 Basketball - Boys	Larsen, Mike
EW	7/8 Basketball - Girls	Sachs, David
EW	7/8 Basketball - Girls	Los, Abby
EW	7/8 Volleyball - Boys	Pasterz, Melissa
EW	6-8 Track and Field	Homer, Emma
EW	6-8 Track and Field	Feinberg, Ari
EW	6-8 Track and Field	Rusch, Joshua
EW	6-8 Track and Field	Pasterz, Melissa
EW	7/8 Volleyball - Boys	Whitehead, John
EW	7/8 Spirit Squad	Buikema, Gabrielle
EW	Book Match	Condon, Rebecca
EW	Jazz Band	Canel, Evan
EW	Robotics	Farrell, Bridget
EW	Student Council	Homer, Emma
EW	Student Council	Feinberg, Ari
EW	Yearbook	Homer, Emma
EW	Yearbook	Los, Abby
EW	Athletic Director	Henderson, Madeline
EW	Musical Director	Melvin, Tiffany
EW	Musical Director	Sanner, Alida
EW	Costume Designer	Sanner, Alida
EW	Choreographer	Young, Noelle
EW	Set Design	Riordan, Allison
EW	Tech Director	Steckel, Sharon
EW	Play Director	Riordan, Allison
EW	Set Design	Young, Noelle
EW	Stage Crew	Sanner, Alida
IT	Robotics	Leven, Robin
IT	Robotics	Grost, Karen

IT	Robotics	Rosenfeldt, Todd
IT	Book Match	Grost, Karen
IT	Book Match	Staletovic, Nikoleta
NW	6-8 Cross Country	Lowry, Karen
NW	6-8 Cross Country	Cochrane, Kristin
NW	7/8 Volleyball - Girls	Brenner, Marc
NW	7/8 Volleyball - Girls	Cohen, Alivia
NW	7/8 Soccer	Gore, Jeff
NW	7/8 Soccer	Mall, Jon
NW	7/8 Basketball - Boys	Gore, Jeff
NW	7/8 Basketball - Boys	Mall, Jon
NW	7/8 Basketball - Girls	Brenner, Marc
NW	7/8 Basketball - Girls	Cohen, Alivia
NW	7/8 Volleyball - Boys	Mall, Jon
NW	7/8 Volleyball - Boys	Wolf, Steve
NW	6-8 Track and Field	Siotas, Alex
NW	6-8 Track and Field	Moore, Sarah
NW	6-8 Track and Field	Siegel, Kimberly
NW	7/8 Spirit Squad	Blanks, Samantha
NW	7/8 Spirit Squad	Siegel, Kimmie
NW	6-8 Wrestling	Duback, Andrew
NW	Book Match	Hales, Emily
NW	Book Match	Marvin, Jessica
NW	Jazz Band	Delliatti, Maragret
NW	Robotics	Anaya, Kathy
NW	Robotics	Nathan, Jess
NW	Robotics	Hales, Emily
NW	Student Council	McMahon, Glennah
NW	Student Council	Anaya, Kathy
NW	Yearbook	Anaya, Kathy
NW	Yearbook	Siegel, Kimmie
NW	Athletic Director	Mariano, Nick
NW	Musical Director	Melvin, Tiffany
NW	Tech Director	Nathan, Jess
NW	Tech Director	Guion, Hannah
NW	Play Director	Schuman, Miriam
NW	Stage Crew	Nathan, Jess
NW	Stage Crew	Guion, Hannah

OT	Robotics	Garcia, Elysia
OT	Robotics	Ramirez, Yosselin
OT	Robotics	Argenio, Lauren
OT	Musical Director	Taylor, Matt
OT	Stage Crew	Diana Meraz
OT	Book Match	Ramirez, Yosselin/
OT	Book Match	Lauren Argenio
OT	Set Design	McKevitt, Laura
RA	Robotics	Gillette, Sara
RA	Robotics	Mellas, Anna
RA	Robotics	Mares, Kelly
RA	Musical Director	Gillette, Sara
RA	Choreographer	Allen, Kelly
RO	Book Match	Sharobeem, Summer
RO	Book Match	Garcia, Miriam
RO	Robotics	Salamanca, Kristin
RO	Robotics	Milner- Gorvine, Emma
SW	Robotics	Flinchum, Melinda
SW	Robotics	Huxhold, Sarah
SW	Robotics	Kodroff, Alyssa
SW	Robotics	Tortorello, Christy
SW	Book Match	Helen Weiss
WT	Book Match	Hunt, Liz
WT	Robotics	Bogie, Jon
WT	Robotics	Kurzawski, Amanda
WT	Musical Director	Bogie, Jon
DO	Lead Nurse	Eriksen, Stephanie

EXTRA DUTY STIPENDS

<u>SCHOOL</u>	<u>ACTIVITY</u>	<u>NAME</u>
BR	Board Game Club	Talia Schiff
BR	Braeside Bookworms	Prestinario, Deanna
BR	Chorus	Polyack, Kathryn
BR	Kindness Club	Bayless, Molly
BR	KIndness Club	Joseph, Rachel
BR	Lego Building Club	Eva Footlik
BR	Nature Club/Zero Waste	Baranowski, Jill
BR	Nature Club/Zero Waste	Killian, Carly

BR	No Place for Hate	Buti, Christine
BR	Passport Club	Susan Behn
BR	Running Club	Baranowski, Jill
BR	Spirit Club	Simon, Andi
BR	Spirit Club	Smith, Nikki
BR	Spring Robotics (Think Like a Programmer)	William Hsu
BR	STEAM	Talia Schiff
BR	STEAM	Shara Lieberman
BR	STEAM	Shannon Ruiz-Crosswhite
EW	Basketball Skills Club	Larsen, Mike
EW	No Place for Hate	Sheppard, Carly
EW	Testing Center	White, Cheryl
EW	Homework Club	Buss, Michael
EW	Sports Broadcasting Club	Henderson, Madeline
EW	Student Advisory Library Board	Farrell, Bridget
EW	Writing Club	Novak, Nick
EW	Yoga Club	Glazier, Sarah
EW	Art Club	Steckel, Sharon
EW	Scholastic Bowl	Murrow, Anne
EW	Chess Club	Marks, Laurence
EW	Sign Language Club	Garber, Taryn
EW	Jazz Lab	Canel, Evan
EW	Fitness Club	Rusch, Joshua
EW	Future Giants	Dimitriou, Joanne
EW	LaPadre a Estudiante	Glazier, Sarah
EW	10th Hour	Fernandez, Angela
EW	10th Hour	Oyer, Amy
EW	10th Hour	Sanders, Gabbi
EW	Traffic Coordinator	Rusch, Joshua
EW	New Student Mentors	Young, Noelle
EW	EPIC Week	Feinberg, Ari
EW	Film Club	Allison, Elaine
EW	Graduation Coordinator	Wooten, Todd
EW	Graduation Coordinator	Los, Abby
EW	YAC	Glazier, Sarah
EW	5/6 Transition	Allison, Elaine
EW	Math Help Center	Chung, Selah

EW	Practice Lab	Canel, Evan
EW	Kindness Club	Steckel, Sharon
IT	Extra School Recess	Stancin, Tiffany
IT	Basket Weaving	Lee, Sonmi
IT	Broadway Choir	Cohen, Sarah
IT	Chess Club	Sager, Ella
IT	Chess Club	Luedtke, Kim
IT	Chess Club	Swiech, Margaret
IT	Drawing Club	Seefeldt, Madison
IT	Games Club	Creshamn, Rhianna
IT	Games Club	Dorsen, Jackie
IT	LuthARdT Club	Luthardt, Alicia
IT	Fairy Tale Theater	Swiech, Margaret
IT	LEGO Challenge	Brauer, Matt
IT	Weekly Adventure Club	Stancin, Tiffany
IT	Dance Club	Imyak, Melanie
IT	Dance Club	Wellek, Jessie
NW	Digital Media & Broadcasting Club	Mall, Jon
NW	Digital Media & Broadcasting Club	Baartmans, Laura
NW	Debate	Schuman, Miriam
NW	Debate	Mall, Jon
NW	Future Giants	Soto, Janelli
NW	Future Giants	Sobel, Jennifer
NW	Gender & Sexualities Club	Dugo, Vanessa & Guion, Hannah
NW	Tech Crew Club	Douglass, Kristen & Goltz, Larry
NW	Northwood Gives Back	Kolze, Danielle
NW	Northwood Gives Back	Wodrich, Rebecca
NW	Northwood Gives Back	Hales, Emily
NW	Northwood Gives Back	Grobarek, Beth
NW	Student Ambassadors	Dugo, Vanessa & Guion, Hannah
NW	Student Ambassadors	Cohen, Alivia
NW	Youth Advisory Committee	Marvin, Jessia
NW	Exercise/Fitness Club	Rubio, Santiago
NW	Crafts Club	Dugo, Vanessa & Guion, Hannah
NW	Art Club	Grobarek, Beth
NW	Chess Club/Team	Hutchins, Colin & McMahon, Glennah
NW	Northwood Gaming League	Steinbach, Bill
NW	Cooking Club	Bingham, Nicole

NW	Cooking Club	Flicher, Alyson
NW	Anime	Cho, Paul
NW	No Place for Hate	Thomas, Mary
NW	Scholastic Bowl	Chavez, Lyli
NW	Scholastic Bowl	McMahon, Glennah
NW	Model UN	Schuman, Miriam
NW	Model UN	Mall, Jon
NW	Jazz Band Lab	Goltz, Larry
OT	Student Leadership Squad	Cruz, Paola
OT	Safety Patrol	Cruz, Paola
OT	Variety Show	Iverson, Tommy
OT	Variety Show	Meraz, Diana
OT	After School Sports	Iverson, Tommy
OT	After School Sports	Murray, Deanne
OT	Chess Club	Phillips, Heather
OT	Chess Club	Jamison, Jill
OT	Chess Club	Alcantar, Yuli
OT	Before School Fun & Games	Cruz, Paola
OT	Garden Club	Kudia, Michael
OT	Garden Club	Argenio, Lauren
OT	Yoga Club	Petrich, Nicole
OT	Poetry Club	Petrich, Nicole
OT	Lego Club	Kocjan, Sylvie
OT	Announcement Club	Figuroa, Cindy
OT	Zero Waste Club	Piña, Kaye
OT	Zero Waste Club	Medina, Angelica
OT	Zero Waste Club	Weiner, Jacky
OT	Zero Waste Club	Alcantar, Yuli
RA	Green Growers	Fodor, Bonnie
RA	Green Growers	Merritt, Sarah
RA	Green Growers	Mares, Kelly
RA	Student LEadership	Gillette, Sara
RA	Safety Patrol	Gillette, Sara
RA	Soccer	Martinez-Clota, Daniel
RA	Yoga	Martinez-Clota, Daniel
RA	Pickleball	Martinez-Clota, Daniel
RA	Chess	Shallenbarger, Riley
RA	Ravinia Rumble	Rosas, Isabella

RA	Math Olympiad	Larsen, Wendy
RO	Rockets on the Run	Ramp, Sarah
RO	Red Oak Podcasters	Milner Gorvine, Emma
RO	Soccer Club	Rodriguez, Adrian
RO	PTO Rep	Servin, Ashley
RO	School Leadership Squad	DeMarco, Sarah
RO	Board Games Club	Lagunas, Rudy
RO	Mind Body Club	Meland, Jessica
RO	Building Mentor	Lagunas, Rudy
RO	Rockets on the Run	Servin, Ashley
RO	Soccer Club	Servin, Ashley
SW	Running Club	Vyhnaneck, Abby
SW	Running Club	Flinchum, Melinda
SW	Running Club	Warshauer, Samantha
SW	Culture Club	Tazioli, Luana
SW	Culture Club	Skoufos, Maria
SW	Culture Club	Pavlidis, Dina
SW	Build and Create Club	Weiss, Helen
SW	Book Club	Krakman, Rebecca
SW	Book Club	Weiss, Helen
SW	5th Grade Student Leadership	Krakman, Rebecca
SW	5th Grade Student Leadership	Cook, Jackie
SW	Library STARS	Weiss, Helen
SW	Intramurals	Cook, Jackie
SW	Kids Can Code	Kodroff, Alyssa
SW	Kids Can Code	Tortorello, Christy
SW	Recess Recharge	Langer, Jessica
SW	Recess Recharge	Halpin, Brooke
WT	Math Olympiad	Hunt, Liz
WT	Passport Club	Sebert, Becky
WT	Passport Club	Zwirn, Chloe
WT	Garden Club	Hoff, Greta
WT	Garden Club	Tuegel, Suzanne
WT	Yoga Club	Kenar, Beth
WT	Running Club	Tuegal, Suzanne
WT	Chess	Singer, Emily
WT	After School Sports	Gibrick, Alec
WT	Lunch and Learn Leader	Orloff, Julie

WT	WT Spirit Squad	Sandiford, Viletta
WT	WT Spirit Squad	Pasquesi, Sarah
WT	PTO Liaison	Kenar, Beth
WT	Reader's Theatre	Rubin, Stephanie
WT	Kindness Club/No Place for Hate	Zwirn, Chloe
WT	Before School Sports Club	Bartelstein, Kirby
WT	Before School Sports Club	Ferolo, Rose
WT	Chess	McDonald, Mollie
WT	Student Council	Wietzema, Jake
EC-OT	EC Dance Club	Mejia, Silvia
EC-OT	PTO Liaison	Berzanski, Leanne

<u>SCHOOL</u>	<u>ACTIVITY</u>	<u>NAME</u>
BR	PBIS SEL Celebration	Baddeley, Grace
BR	PBIS SEL Celebration	Bayless, Molly
BR	PBIS SEL Celebration	Mesinger, Elisa
IT	PBIS Committee	Funke, Josh
IT	PBIS Committee	Luedtke, Kim
IT	PBIS Committee	Lee, Sonmi
IT	PBIS Committee	Goldstein, Carly
IT	PBIS Committee	Dorsen, Jackie
IT	PBIS Committee	Stancin, Tiffany
OT	School-Wide Success Team Lead	Jablonski, Sarah
OT	Staff Success Team Lead	Freer, Lisa
OT	Fam. Engagement Succ. Team Lead	Smithenry, Doug
OT	Auction Item Lead	McKevitt, Laura
SW	Panda STARS (SEL/PBIS)	Rubenstein, Abby
SW	Panda STARS (SEL/PBIS)	Funke, Robyn
SW	Panda STARS (SEL/PBIS)	Greenberg, Chloe
SW	Panda STARS (SEL/PBIS)	Roberts, Samantha
SW	Guest Teacher Support Committee	Rubenstein, Abby
SW	Guest Teacher Support Committee	Skoufos, Maria
SW	Guest Teacher Support Committee	Goldsmith, Melissa
SW	Guest Teacher Support Committee	Ott, Molly
SW	Guest Teacher Support Committee	Huxhold, Sarah
WT	PBIS/SEL	Bartelstein, Kirby

WT	PBIS/SEL	Sprowls, Maddie
WT	Celebrations	Sebert, Becky
WT	Celebrations	Stolberg, Jocelyn
WT	Celebrations	Fitzgerald, Megan
EW	Building Mentor	Sheppard, Carly
EW	PTO Liaison	Coffin, Brittney
EW	PTO Liaison	Whitehead, John
EW	DR Trip Chaperone	Steckel, Sharon
EW	PBIS	Fernandez, Angela
EW	PBIS	Feinberg, Arielle
EW	PBIS	Klein, Austin
EW	PBIS	Suszek, Ashley
EW	MTSS	Miller, Jori
EW	MTSS	Ross, Dorie
EW	MTSS	Wulfekotte, Abigail
EW	MTSS	Los, Abby
EW	MTSS	Frye, Carolyn
EW	MTSS	Stern, Caryn
NW	Building Mentor	Anaya, Kathy
NW	Climate & Culture Team	Hellinga, Nicole
NW	Climate & Culture Team	McMahon, Glennah
NW	Climate & Culture Team	Pomagier, Jennifer
NW	Climate & Culture Team	Grobarek, Beth
NW	Climate & Culture Team	Janzen, Chris
NW	Climate & Culture Team	Marvin, Jessica
NW	Roots Coordinator	Lee, Yun
NW	Roots Coordinator	Cohen, Alivia
NW	8th Grade Graduation	Siotas, Alex
NW	8th Grade Graduation	Albrecht, Erik
NW	Day of Giving	Cohn, Jamie
NW	Talent Show	Douglass, Kristen
NW	Dia de los Muertos	Soto, Janelli
NW	PTO Liaison	Hales, Emily
NW	Educating Outside the Lines Liaison	Nathan, Jess
NW	D.R. Trip Group Leader	Holsen, Sarah

NW	Zero Waste Lunch Program	Bingham, Nicole
NW	Zero Waste Lunch Program	Marvin, Jessica
EC-OT	Celebrations	Moran Garcia, Erika
EC-OT	Celebrations	Meraz, Diana
EC-OT	Celebrations	Rodriguez, Carolina
EC-OT	Sensory Room	Kaptan, Guzin

<u>SCHOOL</u>	<u>ACTIVITY</u>	<u>NAME</u>
EW	Scorekeeper (Fall Volleyball)	Feinberg, Ari
EW	Scorekeeper (Spring Volleyball)	Homer, Emma
EW	Scorekeeper (Winter Basketball)	Feinberg, Ari
EW	Scorekeeper (Winter Basketball)	Pasterz, Melissa
EW	International Travel Chaperone	Steckel, Sharon
NW	Scorekeeper (Winter Break)	Pomagier, Jennifer
NW	Scorekeeper (Winter Break)	Wolf, Steve
NW	Scorekeeper (Winter Break)	Hutchins, Colin
NW	Scorekeeper (Winter Wrestling)	Pomagier, Jennifer
NW	International Travel Chaperone	Baartmans, Laura
NW	International Travel Chaperone	Gore, Jeff
NW	International Travel Chaperone	Mall, Jon
NW	International Travel Chaperone	Moore, Sarah
NW	International Travel Chaperone	McMahon, Glennah
NW	International Travel Chaperone	Holsen, Sarah



Revised 11/17/25

Date: November 18, 2025
 To: Dr. Michael Lubelfeld, Superintendent of Schools
 Members of the Board of Education
 From: Rachel Filippi, Executive Director of Personnel Services
 Subject: Personnel Recommendations
 Policy Alignment: Policy 5:30 Hiring Process and Criteria

CLASSIFIED PERSONNEL APPOINTMENT

<u>NAME</u>	<u>FTE</u>	<u>POSITION</u>	<u>SCHOOL</u>	<u>EFFECTIVE DATE</u>
Sana Khan	1.0	Paraprofessional	RA	10/27/25
Katerina Schmidt	1.0	Paraprofessional	EW	11/6/25
* Eric Meiller	1.0	Paraprofessional	EW	11/20/25

EXEMPT PERSONNEL RESIGNATION

<u>NAME</u>	<u>FTE</u>	<u>POSITION</u>	<u>BUILDING</u>	<u>EFFECTIVE DATE</u>
Kathleen Parker	1.0	Exec. Assistant	DO	10/31/2025

STIPEND POSITION

<u>SCHOOL</u>	<u>ACTIVITY</u>	<u>NAME</u>	<u>QTY</u>
EW	Diabetic Care Aid	Lauren David	As needed

EXTRA DUTY STIPENDS

<u>SCHOOL</u>	<u>ACTIVITY</u>	<u>NAME</u>	<u>QTY</u>
RA	PBIS Committee	Vanessa Reakes	45
RA	PBIS Committee	Nicole Harris	45
RA	PBIS Committee	Jovana Novacovic	45
RA	Transition Team	Andrea Dunning	15
RA	Transition Team	Lauren Sachs	15
RA	Transition Team	Sarah Walsh	15

RA	Transition Team	Sara Gillette	15
RA	Transition Team	Jessica Share	15
RA	Transition Team	Beth Rich	15
RA	Transition Team	Sydney Block	15
RA	Transition Team	Kelsey Egan	15
RA	Peer Buddies	Jori Handelsman	40
RA	Peer Buddies	Beth Rich	40
RA	Chorus Supervisor	Molly Bayless	10
EW	Black Student Union	Hannah Lessem	40

MENTOR STIPENDS

<u>NAME</u>	<u>TYPE OF MENTOR</u>	<u>SCHOOL</u>
Elizabeth Belkind	LTS Support Mentor	Sherwood

*Denotes changes after original memo posting.

Recommendation: Roll call vote to approve the Personnel Report, as presented.

Board of Education
North Shore School District 112
Highwood, Illinois

November 18, 2025

To the Board of Education:

We present for your approval for payment the following vendor disbursements:

EDUCATION FUND:	\$	2,004,149.29
FOOD SERVICE:	\$	125,895.52
OPERATIONS & MAINTENANCE:	\$	602,909.74
DEBT SERVICE FUND:	\$	475.00
TRANSPORTATION FUND:	\$	570,002.48
SECURITY 2022 REF:	\$	233,051.50
RAVINIA 2022 REF:	\$	14,835.98
BRAESIDE 2022 REF:	\$	638,676.16
WAYNE THOMAS 2022 REF:	\$	220,331.21
SHERWOOD 2022 REF:	\$	966,516.05
GEOHERMAL:	\$	3,840,963.00
ACTIVITY FUND:	\$	6,199.64
TOTAL	\$	9,224,005.57

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
1033461	1495 BUILDING LLC	11/18/2025	DECEMBER 2025	MONTHLY OPS BUILDING RENT	2502600023	7,392.73	7,392.73
20E200	2540 3000 38 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		7,392.73	
1033462	3C INSTITUTE	11/18/2025	10212025	IDEA SUPPLEMENTAL RESOURCES - INDIAN TRAIL	2122600209	485.00	485.00
10E200	1100 4000 65 462000			EDUCATION FUND/DISTRICT WIDE/REGULAR PROGRAMS/SUPPLIES		485.00	
1033463	AAA LOCK & KEY***	11/18/2025	583987	AAA LOCK & KEY SERVICES FOR FY26	2202600072	2,480.00	3,110.00
20E200	2540 3210 31 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		2,480.00	
			584017	AAA LOCK & KEY SERVICES FOR FY26	2202600072	480.00	
20E200	2540 3210 31 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		480.00	
			584026	AAA LOCK & KEY SERVICES FOR FY26	2202600072	150.00	
20E200	2540 3210 31 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		150.00	
1033464	ABM BUILDING VALUE	11/18/2025	10000480286	MONTHLY CUSTODIAN SERVICE OVT FOR SEPTEMBER 2025 OK TO PAY	2202600573	14,890.95	185,347.95
20E200	2540 3000 41 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		14,890.95	
			10000505363	MONTHLY CUSTODIAN SERVICE FOR NOVEMBER 2025 INV#505363 OK TO PAY	2202600542	170,457.00	
20E200	2540 3000 41 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		170,457.00	
1033465	ACCO BRAND USA LLC	11/18/2025	4731018882	PAYMENT NEEDED ON NEW LAMINATOR FOR LMC TEACHER USE/EH/NW	602600139	2,207.67	2,207.67
10E060	1100 4000 63 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND		2,207.67	
1033466	ACCURATE BIOMETRICS	11/18/2025	388112510	CRIMINAL BACKGROUND CHECK/FILIPPI	2002600041	828.00	828.00
10E200	2642 3102 38 000000			EDUCATION FUND/DISTRICT WIDE/PERSONNEL/CRIMINAL BACKGRO		828.00	
1033467	AGILE EVOLUTIONARY GROUP	11/18/2025	1002	2025-26 AGILE PLATFORM CONSULT FOR EW, OT, RA. INVOICE #1002 10/9/25	2302600050	15,000.00	15,000.00

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E200	1100 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/REGULAR PROGRAMS/PURCHASED		15,000.00	
1033468	AMALGAMATED BANK OF CHICAGO	11/18/2025	82171125	ADMINISTRATIVE FEE 11/1/25-10/31/26	2502600181	475.00	475.00
30E200	5900 3000 00 000000			DEBT SERVICE (Bond & Interest)/DISTRICT WIDE/BONDS-FEES		475.00	
1033469	Vendor Continued Void	11/18/2025					0.00
1033470	Vendor Continued Void	11/18/2025					0.00
1033471	Vendor Continued Void	11/18/2025					0.00
1033472	Vendor Continued Void	11/18/2025					0.00
1033473	Vendor Continued Void	11/18/2025					0.00
1033474	Vendor Continued Void	11/18/2025					0.00
1033475	Vendor Continued Void	11/18/2025					0.00
1033476	Vendor Continued Void	11/18/2025					0.00
1033477	Vendor Continued Void	11/18/2025					0.00
1033478	Vendor Continued Void	11/18/2025					0.00
1033479	Vendor Continued Void	11/18/2025					0.00
1033480	Vendor Continued Void	11/18/2025					0.00
1033481	Vendor Continued Void	11/18/2025					0.00
1033482	Vendor Continued Void	11/18/2025					0.00
1033483	Vendor Continued Void	11/18/2025					0.00
1033484	Vendor Continued Void	11/18/2025					0.00
1033485	Vendor Continued Void	11/18/2025					0.00
1033486	Vendor Continued Void	11/18/2025					0.00
1033487	Vendor Continued Void	11/18/2025					0.00
1033488	Vendor Continued Void	11/18/2025					0.00
1033489	Vendor Continued Void	11/18/2025					0.00
1033490	Vendor Continued Void	11/18/2025					0.00
1033491	Vendor Continued Void	11/18/2025					0.00
1033492	Vendor Continued Void	11/18/2025					0.00
1033493	Vendor Continued Void	11/18/2025					0.00
1033494	Vendor Continued Void	11/18/2025					0.00
1033495	Vendor Continued Void	11/18/2025					0.00
1033496	Vendor Continued Void	11/18/2025					0.00
1033497	Vendor Continued Void	11/18/2025					0.00
1033498	Vendor Continued Void	11/18/2025					0.00
1033499	Vendor Continued Void	11/18/2025					0.00
1033500	Vendor Continued Void	11/18/2025					0.00
1033501	Vendor Continued Void	11/18/2025					0.00
1033502	Vendor Continued Void	11/18/2025					0.00
1033503	Vendor Continued Void	11/18/2025					0.00
1033504	Vendor Continued Void	11/18/2025					0.00
1033505	Vendor Continued Void	11/18/2025					0.00
1033506	Vendor Continued Void	11/18/2025					0.00
1033507	Vendor Continued Void	11/18/2025					0.00
1033508	Vendor Continued Void	11/18/2025					0.00
1033509	Vendor Continued Void	11/18/2025					0.00
1033510	AMAZON	11/18/2025	113J-639T-6VMP	OFFICE/OT	702600088	115.54	24,186.60
10E070	1100 4000 16 000000			EDUCATION FUND/OAK TERRACE/REGULAR PROGRAMS/SUPPLIES AN		115.54	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			11HF-P6L6-D9TP	BAND/ORCHESTRA	702600080	191.97	
				SCHOLARSHIPS/OT			
10E200	1100 4000 50 192006		EDUCATION FUND/DISTRICT WIDE/REGULAR PROGRAMS/SUPPLIES			191.97	
			11LC-9GXP-7RL4	CLASSROOM SUPPLY	602600128	40.55	
				ORDER FOR			
				HALES/EH/NW			
10E060	1100 4000 50 000000		EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND			40.55	
			11LC-9GXP-91RF	Teacher classroom	102600054	49.56	
				supplies			
10E010	1100 4000 50 000000		EDUCATION FUND/BRAESIDE/REGULAR PROGRAMS/SUPPLIES AND M			49.56	
			11LC-9GXP-TT6N	SMALL GROUP ELA	202600056	77.99	
				CLASS/EW			
10E020	1100 4000 50 000000		EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/SUPPLIES AND M			77.99	
			11TX-KKRY-9K77	2025-2026 -	2102600195	26.99	
				SUPPLIES AND			
				MATERIALS - PD			
10E200	2210 4000 35 000000		EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			26.99	
			11TX-KKRY-C1TD	SPECIAL ED	2122600272	87.54	
				SUPPLIES -			
				RAVINIA CORE			
10E200	1200 4000 50 000000		EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./SUPPLIES AND M			87.54	
			134X-R7CV-Q9WG	WT / Amazon /	1102600057	42.31	
				Supplies/Materials			
10E110	1100 4000 50 000000		EDUCATION FUND/WAYNE THOMAS/REGULAR PROGRAMS/SUPPLIES A			42.31	
			134X-R7CV-YPXF	GENERAL SUPPLIES-	1202600021	796.15	
				FALL FEST			
10E120	1125 4000 50 000000		EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A			796.15	
			136D-1LMW-LPRJ	IDEA SUPPLEMENTAL	2122600208	331.83	
				RESOURCES -			
				RAVINIA			
10E200	1100 4000 65 462000		EDUCATION FUND/DISTRICT WIDE/REGULAR PROGRAMS/SUPPLIES			331.83	
			13F1-TLY7-PNNQ	Order for Office	402600064	89.74	
10E040	1100 4000 50 000000		EDUCATION FUND/INDIAN TRAIL/REGULAR PROGRAMS/SUPPLIES A			89.74	
			13VV-XXWW-PHVJ	Order for Tangman	402600073	107.22	
10E040	1100 4000 50 000000		EDUCATION FUND/INDIAN TRAIL/REGULAR PROGRAMS/SUPPLIES A			107.22	
			143P-FT4T-KQW9	teacher classroom	102600051	354.54	
				supplies			
10E010	1100 4000 50 000000		EDUCATION FUND/BRAESIDE/REGULAR PROGRAMS/SUPPLIES AND M			354.54	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			143P-FT4T-L74D	2025-2026 - SUPPLIES AND MATERIALS - MATH	2102600163	124.98	
10E200	2210 4000 56 000000		EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			124.98	
			144T-WW9J-97KT	COSTUME ORDER FOR FALL PLAY/MS/NW	602600109	59.78	
10E060	1100 4000 50 000000		EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND			59.78	
			14C7-NFNC-GMQD	GENERAL SUPPLIES-KAPTAN	1202600020	-0.68	
10E120	1125 4000 50 000000		EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A			-0.68	
			14DW-YPYW-9NLV	SPECIAL ED SUPPLIES - TESTING ACCESSORIES	2122600262	344.11	
10E200	1200 4000 50 000000		EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./SUPPLIES AND M			344.11	
			14PL-RFCX-3WWY	OFFICE SUPPLIES	2302600051	85.86	
10E200	2310 3000 38 000000		EDUCATION FUND/DISTRICT WIDE/BOARD OF ED./PURCHASED SER			85.86	
			14R6-RKFN-CLMP	FIVE-GALLON WATER JUG HOLDER FOR VITI	2202600493	46.99	
20E200	2540 4000 65 000000		OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI			46.99	
			14R6-RKFN-JFYQ	WATER BOTTLE HOLDER	2202600494	119.96	
20E200	2540 4000 65 000000		OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI			119.96	
			14RD-PQCX-RN74	AMAZON/ OFFICE. EGAN/ RA	802600073	15.54	
10E080	1100 4000 50 000000		EDUCATION FUND/RAVINIA/REGULAR PROGRAMS/SUPPLIES AND MA			15.54	
			14V3-9FKP-CHT7	SPECIAL ED SUPPLIES - RAVINIA (SPEECH)	2122600250	89.27	
10E200	1200 4000 50 000000		EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./SUPPLIES AND M			89.27	
			14WC-PF7D-9F7J	SPECIAL ED SUPPLIES - OT/PT	2122600217	14.99	
10E200	1200 4000 50 000000		EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./SUPPLIES AND M			14.99	
			1614-PVG4-GV9R	AMAZON/ ALBARRAN / RA	802600064	16.99	
10E080	1100 4000 50 000000		EDUCATION FUND/RAVINIA/REGULAR PROGRAMS/SUPPLIES AND MA			16.99	
			164R-HJV1-47D3	PFA SUPPLIES	2122600210	329.52	
10E120	1125 4000 50 370500		EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A			329.52	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			167Q-NM3G-WFKF	Music teacher supplies	102600049	72.18	
99L000	9041 0000 00 000000		BRAESIDE ACTIVITY/NS			72.18	
			16HM-9DML-CG4Y	Order for Luhtardt	402600072	18.04	
10E040	1100 4000 50 000000		EDUCATION FUND/INDIAN TRAIL/REGULAR PROGRAMS/SUPPLIES A			18.04	
			16HM-9DML-DPPG	AMAZON/ LAMINATING SHEETS/ RA	802600074	17.99	
10E080	1100 4000 50 000000		EDUCATION FUND/RAVINIA/REGULAR PROGRAMS/SUPPLIES AND MA			17.99	
			16HM-9DML-FDY4	SUPPLIES	5552600122	96.84	
10E200	2220 4000 50 000000		EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/SUPPLIES AND MAT			96.84	
			16JP-XVG9-1WR9	2025-2026 - SUPPLIES AND MATERIALS - PD	2102600178	76.74	
10E200	2210 4000 35 000000		EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			76.74	
			16JP-XVG9-4LV9	AMAZON/ OFFICE. EGAN/ RA	802600073	91.15	
10E080	1100 4000 50 000000		EDUCATION FUND/RAVINIA/REGULAR PROGRAMS/SUPPLIES AND MA			91.15	
			16JP-XVG9-6TFX	STUDENT COUNCIL ITEMS/GM/NW	602600127	17.33	
10E060	1100 4000 50 000000		EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND			17.33	
			16JP-XVG9-NVC1	ITEMS FOR EAGLE OF CHARACTER BREAKFAST ON 11/3/2025/EW	202600051	134.57	
10E020	1100 4000 50 000000		EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/SUPPLIES AND M			134.57	
			16MP-H1TW-7NWX	SUPPLIES	5552600111	51.06	
10E200	2220 4000 50 000000		EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/SUPPLIES AND MAT			51.06	
			16QV-KR9H-JFMK	PLACE AN ORDER FOR OPS FEW ITEMS: COFFEE CREAM, STAPLES, STICKY NOTES, CLEAN SPONGES, RULERS, OK TO PAY	2202600520	42.35	
20E200	2540 4000 50 000000		OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI			42.35	
			173L-C6K3-KYC1	ORDER FOR ITEMS FOR WELLNESS DAY	2502600173	24.49	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E200	2520 4000 50 000000			FOR OAK TERRACE EDUCATION FUND/DISTRICT WIDE/FISCAL SERVICES/SUPPLIES A		24.49	
			176N-YMKV-GGGP	GENERAL OFFICE SUPPLIES	260260022	118.20	
10E200	2630 4000 50 000000			EDUCATION FUND/DISTRICT WIDE/INFORMATION SERVICES/SUPPL		118.20	
			176N-YMKV-NW9Y	SPECIAL ED SUPPLIES - BR	2122600237	28.96	
10E200	1200 4000 50 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./SUPPLIES AND M		28.96	
			177C-JWH3-NHPK	PAPER NEEDED FOR NO PLACE FOR HATE CLUB/MT/NW	602600108	39.99	
10E060	1100 4000 50 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND		39.99	
			177X-Q997-39DJ	SPECIAL ED SUPPLIES - RAVINIA	2122600251	199.83	
10E200	1200 4000 50 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./SUPPLIES AND M		199.83	
			179D-TJT4-N6CH	Order for 4th Grade	402600069	100.71	
10E040	1100 4000 50 000000			EDUCATION FUND/INDIAN TRAIL/REGULAR PROGRAMS/SUPPLIES A		100.71	
			17P9-P4R7-619H	BAND AND ORCHESTRA BASS STAND/EW	202600057	101.49	
10E020	1100 4000 50 000000			EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/SUPPLIES AND M		101.49	
			17W9-Q74M-69H7	SUPPLIES/OT	702600094	56.98	
10E070	1100 4000 50 000000			EDUCATION FUND/OAK TERRACE/REGULAR PROGRAMS/SUPPLIES AN		56.98	
			17X3-TNKM-MTMV	Order for Luthardt - PBIS	402600070	28.78	
10E040	1100 4000 50 000000			EDUCATION FUND/INDIAN TRAIL/REGULAR PROGRAMS/SUPPLIES A		28.78	
			17XG-T9Y3-J33Q	ORDER FOR NORTHWOOD FOR WELLNESS DAY	2502600174	14.00	
10E200	2520 4000 50 000000			EDUCATION FUND/DISTRICT WIDE/FISCAL SERVICES/SUPPLIES A		14.00	
			191Y-1RY1-VP7H	2025-2026 - SUPPLIES AND MATERIALS - PD	2102600174	9.45	
10E200	2210 4000 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		9.45	
			193X-PXLK-LTX4	SPECIAL ED SUPPLIES - OT/PT	2122600219	18.95	
10E200	1200 4000 50 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./SUPPLIES AND M		18.95	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			193X-PXLK-N1LJ	WT / Classroom Supplies	1102600054	173.47	
10E110	1100 4000 50 000000		EDUCATION FUND/WAYNE THOMAS/REGULAR PROGRAMS/SUPPLIES A			173.47	
			19FT-GTHW-6MHH	HUSKY UNIVERSITY SUPPLY FOR SIOTAS & MOORE/AS/NW	602600119	63.09	
10E060	1100 4000 50 000000		EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND			63.09	
			19FT-GTHW-CFGK	2025-2026 - SUPPLIES AND MATERIALS - PD	2102600185	30.91	
10E200	2210 4000 35 000000		EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			30.91	
			19HH-WTQJ-DQ7H	nurse office supplies	102600047	52.29	
10E010	1100 4000 50 000000		EDUCATION FUND/BRAESIDE/REGULAR PROGRAMS/SUPPLIES AND M			52.29	
			19NP-FV4M-9QXM	Amazon / WT / Paper Supplies	1102600053	26.99	
10E110	1100 4000 50 000000		EDUCATION FUND/WAYNE THOMAS/REGULAR PROGRAMS/SUPPLIES A			26.99	
			19PQ-KYXX-67VT	ORDER FOR ITEMS FOR WELLNESS DAY FOR OAK TERRACE	2502600173	89.10	
10E200	2520 4000 50 000000		EDUCATION FUND/DISTRICT WIDE/FISCAL SERVICES/SUPPLIES A			89.10	
			19QP-136L-4HM3	PLACE AN ORDER FOR RAVINIA: COVER OUTLETS OK TO PAY	2202600466	44.61	
20E080	2540 4000 65 000000		OPERATIONS & MAINTENANCE FUND/RAVINIA/OPER. & MAINT./SU			44.61	
			1C6H-RHD6-6JKP	SUPPLIES/OT	702600078	37.58	
10E070	1100 4000 50 000000		EDUCATION FUND/OAK TERRACE/REGULAR PROGRAMS/SUPPLIES AN			37.58	
			1C7D-6Q43-37LM	AMAZON/ CORE SNACKS, OFFICE/ RA	802600051	21.42	
10E080	1100 4000 50 000000		EDUCATION FUND/RAVINIA/REGULAR PROGRAMS/SUPPLIES AND MA			21.42	
			1C7Y-JL36-4L6V	teacher classroom supplies	102600048	28.07	
10E010	1100 4000 50 000000		EDUCATION FUND/BRAESIDE/REGULAR PROGRAMS/SUPPLIES AND M			28.07	
			1C9G-R1XH-QX9F	Amazon / WT / Student /	1102600055	-7.99	
10E110	1100 4000 50 000000		EDUCATION FUND/WAYNE THOMAS/REGULAR PROGRAMS/SUPPLIES A			-7.99	
			1CCP-31D9-7V96	SPECIAL ED	2122600259	25.50	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E200	1200 4000 50 000000			SUPPLIES - OT/PT EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./SUPPLIES AND M		25.50	
			1CDD-NY7Y-6PXL	GENERAL SUPPLIES/KILEN	2002600038	148.56	
10E200	2642 4000 50 000000			EDUCATION FUND/DISTRICT WIDE/PERSONNEL/SUPPLIES AND MAT		148.56	
			1CL6-1N79-D6WV	AMAZON/TIRAKIAN/SW @EP	1002600053	14.39	
10E100	1100 4000 50 000000			EDUCATION FUND/SHERWOOD/REGULAR PROGRAMS/SUPPLIES AND M		14.39	
			1CMC-V9RX-F1GK	SUPPLIES	5552600113	56.48	
10E200	2220 4000 50 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/SUPPLIES AND MAT		56.48	
			1CNQ-C6QN-7XKR	BASKETBALL RACK NEEDED FOR BASKETBALL SEASON/NM/NW	602600136	144.39	
10E060	1100 4000 50 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND		144.39	
			1CNQ-C6QN-DXTX	2025-2026 - SUPPLIES AND MATERIALS - FOUNDATION GRANT	2102600191	108.65	
10E200	1100 4000 50 192004			EDUCATION FUND/DISTRICT WIDE/REGULAR PROGRAMS/SUPPLIES		108.65	
			1CRW-6G3T-6HXD	2025-2026 - SUPPLIES AND MATERIALS - FOUNDATION GRANT	2102600186	525.80	
10E200	1100 4000 50 192004			EDUCATION FUND/DISTRICT WIDE/REGULAR PROGRAMS/SUPPLIES		525.80	
			1CW6-FM4G-4KVP	teachers classroom supplies	102600058	102.87	
10E010	1100 3000 38 000000			EDUCATION FUND/BRAESIDE/REGULAR PROGRAMS/PURCHASED SERV		102.87	
			1CXK-PDML-K7ML	AMERICAN FLAGS FOR DISTRICT USE.	2202600521	53.98	
20E200	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		53.98	
			1D39-6Q3X-46QQ	FALL PLAY ITEMS NEEDED/HG/NW	602600124	16.98	
10E060	1100 4000 50 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND		16.98	
			1D39-6Q3X-7CPK	PFA SUPPLIES	2122600256	148.11	
10E120	1125 4000 50 370500			EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A		148.11	
			1D39-6Q3X-KNNK	STICKERS FOR STAFF	602600135	17.98	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E060	1100 4000 50 000000			BATHROOMS/WK/NW EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND		17.98	
			1D3Q-9YM3-H6HK	SPECIAL ED SUPPLIES - SW	2122600241	137.20	
10E200	1200 4000 50 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./SUPPLIES AND M		137.20	
			1D4K-QKFJ-D736	HUSKY UNIVERSITY MATERIALS FOR GUION & LEE/HG/NW	602600118	27.69	
10E060	1100 4000 50 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND		27.69	
			1D4K-QKFJ-DCK4	HUSKY UNIVERSITY ORDER FOR MARVIN/JM/NW	602600121	17.98	
10E060	1100 4000 50 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND		17.98	
			1DFM-G7Y9-7QVN	FIDGETS FOR BIP SPED TEAM/KS/NW	602600143	19.98	
10E060	1100 4000 50 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND		19.98	
			1DFX-FTT9-99JD	2025-2026 - SUPPLIES AND MATERIALS - MUSIC	2102600173	54.99	
10E200	2210 4000 62 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		54.99	
			1DLJ-4QTD-MFKR	SCHOOL - NURSE SUPPLIES	902600055	258.31	
10E090	1100 4000 50 000000			EDUCATION FUND/RED OAK/REGULAR PROGRAMS/SUPPLIES AND MA		258.31	
			1DMN-T3GP-3YT6	KINDERGARTEN INSTRUCTIONAL CLASSROOM SUPPLIES	902600058	139.30	
10E090	1100 4000 50 000000			EDUCATION FUND/RED OAK/REGULAR PROGRAMS/SUPPLIES AND MA		139.30	
			1DNP-MMWK-4LY1	AMAZON/ NURSE/ RA	802600055	240.04	
10E080	1100 4000 50 000000			EDUCATION FUND/RAVINIA/REGULAR PROGRAMS/SUPPLIES AND MA		240.04	
			1DPG-QCWQ-6DTM	HANGERS FOR LOST AND FOUND RACK/EW	202600050	36.92	
10E020	1100 4000 50 000000			EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/SUPPLIES AND M		36.92	
			1DWD-R99M-3PQP	Supplies & Materials - Foundation Grant	2122600255	15.00	
10E200	1100 4000 50 192004			EDUCATION FUND/DISTRICT WIDE/REGULAR PROGRAMS/SUPPLIES		15.00	
			1FDM-LJYY-7L6W	teacher classroom supplies	102600039	77.47	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E010	1100 4000 50 000000			EDUCATION FUND/BRAESIDE/REGULAR PROGRAMS/SUPPLIES AND M		77.47	
			1FHY-KYXT-3JVY	teacher classroom supplies	102600041	269.72	
10E010	1100 3000 38 000000			EDUCATION FUND/BRAESIDE/REGULAR PROGRAMS/PURCHASED SERV		269.72	
10E200	2220 4000 31 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/SUPPLIES AND MAT		479.80	
			1FJ1-GX3F-F7KT	REPAIR	5552600126	479.80	
10E110	1100 4000 50 000000			EDUCATION FUND/WAYNE THOMAS/REGULAR PROGRAMS/SUPPLIES A		26.39	
			1FJD-T1VL-CXK6	Amazon / WT / Student /	1102600055	26.39	
10E020	1100 4000 50 000000			EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/SUPPLIES AND M		34.99	
			1FJ1-GX3F-F7KT	REPAIR	5552600126	479.80	
10E020	1100 4000 50 000000			EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/SUPPLIES AND M		34.99	
			1FJD-T1VL-HF4C	PBIS SUPPLIES/EW	202600052	34.99	
10E120	1125 4000 50 000000			EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A		34.99	
			1FX6-7RYW-44FV	GENERAL SUPPLIES- KAPTAN	1202600019	34.99	
10E010	1100 3000 38 000000			EDUCATION FUND/BRAESIDE/REGULAR PROGRAMS/PURCHASED SERV		68.13	
			1FXQ-3NVP-L9VY	Classroom supplies	102600056	68.13	
10E020	1100 4000 50 000000			EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/SUPPLIES AND M		64.66	
			1FY1-3KJ4-6PFL	LAMINATING FILM LETTER SIZE/EW	202600045	64.66	
10E010	1100 4000 50 000000			EDUCATION FUND/BRAESIDE/REGULAR PROGRAMS/SUPPLIES AND M		36.99	
			1G3W-JGMX-3L1N	office supplies	102600059	36.99	
10E200	2210 4000 55 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		125.66	
			1G3Y-7Y93-CK9H	2025-2026 - SUPPLIES AND MATERIALS - CMA	2102600165	125.66	
10E120	1125 4000 50 000000			EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A		11.08	
			1G3Y-7Y93-YRQP	GENERAL SUPPLIES- KAPTAN	1202600019	11.08	
10E080	1100 4000 50 000000			EDUCATION FUND/RAVINIA/REGULAR PROGRAMS/SUPPLIES AND MA		193.10	
			1GDC-RM6H-HN96	AMAZON/ EGAN/ RA	802600060	193.10	
10E200	2642 4000 50 000000			EDUCATION FUND/DISTRICT WIDE/PERSONNEL/SUPPLIES AND MAT		341.14	
			1GDH-DMX7-4MYQ	GENERAL SUPPLIES/PARKER	2002600039	341.14	
			1GMC-CL4V-6CJQ	AMAZON/ CORE SNACKS, OFFICE/ RA	802600051	96.74	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E080	1100 4000 50 000000			EDUCATION FUND/RAVINIA/REGULAR PROGRAMS/SUPPLIES AND MA		96.74	
			1GMH-QXLP-HMP3	STUDENT SERVICES PURCHASED SERVICES	2122600240	2,473.20	
10E200	2190 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/STUDENT SERVICES/PURCHASED		2,473.20	
			1GND-CRNH-13K1	teacher classroom supplies	102600039	129.12	
10E010	1100 4000 50 000000			EDUCATION FUND/BRAESIDE/REGULAR PROGRAMS/SUPPLIES AND M		129.12	
			1GWJ-GMHF-4PX7	teacher classroom supplies	102600044	27.95	
10E010	1100 4000 50 000000			EDUCATION FUND/BRAESIDE/REGULAR PROGRAMS/SUPPLIES AND M		27.95	
			1GYR-CMWV-7YX3	BATTERIES FOR DISTRICT USE.	2202600551	59.78	
20E200	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		59.78	
			1GYW-HLY1-PWL4	AMAZON/ OFFICE/ RA	802600063	193.82	
10E080	1100 4000 50 000000			EDUCATION FUND/RAVINIA/REGULAR PROGRAMS/SUPPLIES AND MA		193.82	
			1H1M-NRL4-1CP6	SPECIAL ED SUPPLIES - OT/PT	2122600239	58.68	
10E200	1200 4000 50 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./SUPPLIES AND M		58.68	
			1H3F-P7DF-KLY7	AMAZON/KODROFF/SW@ EP	1002600054	361.00	
10E100	1100 4000 50 000000			EDUCATION FUND/SHERWOOD/REGULAR PROGRAMS/SUPPLIES AND M		361.00	
			1HDQ-C3VT-7VGF	SPECIAL ED SUPPLIES - ASSISTIVE TECH	2122600261	38.12	
10E200	1200 4000 50 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./SUPPLIES AND M		38.12	
			1HFV-PCFP-CPQK	DIA DE MUERTOS CELEBRATION	902600056	6.99	
10E090	1100 4000 50 000000			EDUCATION FUND/RED OAK/REGULAR PROGRAMS/SUPPLIES AND MA		6.99	
			1HG1-V4GK-QHLT	Order for Lovell	402600074	79.83	
10E040	1100 4000 50 000000			EDUCATION FUND/INDIAN TRAIL/REGULAR PROGRAMS/SUPPLIES A		79.83	
			1HHF-MMGN-7PGK	WT / Clubs	1102600048	-40.65	
10E200	1100 4000 50 192006			EDUCATION FUND/DISTRICT WIDE/REGULAR PROGRAMS/SUPPLIES		-40.65	
			1HHV-NKX4-7GQ1	DIA DE MUERTOS CELEBRATION	902600056	101.35	
10E090	1100 4000 50 000000			EDUCATION FUND/RED OAK/REGULAR PROGRAMS/SUPPLIES AND MA		101.35	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			1J46-7KC3-GWXG	DIA DE MUERTOS CELEBRATION	902600056	11.99	
10E090	1100 4000 50 000000			EDUCATION FUND/RED OAK/REGULAR PROGRAMS/SUPPLIES AND MA		11.99	
			1J47-TY4H-77XP	PBIS PRIZES FOR SCHOOL CELEBRATION/NH/NW	602600110	54.44	
10E060	1100 4000 50 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND		54.44	
			1J47-TY4H-L9MK	ITEMS NEEDED FOR SCHOOL WIDE CELEBRATION/WK/NW	602600114	57.90	
10E060	1100 4000 50 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND		57.90	
			1J6P-HLRT-F3WH	SPECIAL ED SUPPLIES - RAVINIA	2122600225	128.86	
10E200	1200 4000 50 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./SUPPLIES AND M		128.86	
			1JQC-G33D-1VQG	AMAZON/ WIG/ RA	802600065	52.77	
10E080	1100 4000 50 000000			EDUCATION FUND/RAVINIA/REGULAR PROGRAMS/SUPPLIES AND MA		52.77	
			1JQK-PKDH-HX7N	PLACE AN ORDER FOR OPS FEW ITEMS: COFFEE CREAM, STAPLES, STICKY NOTES, CLEAN SPONGES, RULERS, OK TO PAY	2202600520	57.00	
20E200	2540 4000 50 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		57.00	
			1JQK-PKDH-LWC9	INSTRUCTIONAL CLASSROOM SUPPLIES	902600060	87.98	
10E090	1100 4000 50 000000			EDUCATION FUND/RED OAK/REGULAR PROGRAMS/SUPPLIES AND MA		87.98	
			1JQR-JVK1-97CJ	AMAZON/ OFFICE/ RA	802600059	295.74	
10E080	1100 4000 50 000000			EDUCATION FUND/RAVINIA/REGULAR PROGRAMS/SUPPLIES AND MA		295.74	
			1JQY-J4JC-4HFQ	AMAZON/ ART, CHESS, PE/ RA	802600071	304.05	
10E080	1100 4000 50 000000			EDUCATION FUND/RAVINIA/REGULAR PROGRAMS/SUPPLIES AND MA		304.05	
			1JQY-J4JC-C11J	2025-2026 - SUPPLIES AND MATERIALS - PD	2102600166	78.72	
10E200	2210 4000 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		78.72	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			1JTN-RL71-DLT6	AMAZON/ COSCINO, GYM/ RA	802600066	129.89	
10E080	1100 4000 50 000000			EDUCATION FUND/RAVINIA/REGULAR PROGRAMS/SUPPLIES AND MA		129.89	
			1JXN-HL4Y-GKXH	ORDER FOR WELLNESS DAY FOR RED OAK	2502600177	113.59	
10E200	2520 4000 50 000000			EDUCATION FUND/DISTRICT WIDE/FISCAL SERVICES/SUPPLIES A		113.59	
			1K36-TMFQ-7V4G	AMAZON/ OFFICE/ RA	802600062	58.99	
10E080	1100 4000 50 000000			EDUCATION FUND/RAVINIA/REGULAR PROGRAMS/SUPPLIES AND MA		58.99	
			1K39-K1T1-66XD	OFFICE/OT	702600092	282.02	
10E070	1100 4000 50 000000			EDUCATION FUND/OAK TERRACE/REGULAR PROGRAMS/SUPPLIES AN		282.02	
			1K63-THTX-PQNC	Amazon / WT / Student /	1102600055	-7.99	
10E110	1100 4000 50 000000			EDUCATION FUND/WAYNE THOMAS/REGULAR PROGRAMS/SUPPLIES A		-7.99	
			1K63-WLYH-6J4N	OFFICE/OT	702600090	41.54	
10E070	1100 4000 50 000000			EDUCATION FUND/OAK TERRACE/REGULAR PROGRAMS/SUPPLIES AN		41.54	
			1K63-WLYH-XP3W	OUTDOOR TRASH CANS FOR RAVINIA.	2202600404	798.00	
20E080	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/RAVINIA/OPER. & MAINT./SU		798.00	
			1K7D-WK3R-9F3X	SPECIAL ED SUPPLIES - RAVINIA	2122600193	120.00	
10E200	1200 4000 50 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./SUPPLIES AND M		120.00	
			1K9N-DW96-TYCG	FEW ITEMS REQUIRED FOR RAVINIA SCHOOL OK TO PAY	2202600505	128.37	
20E200	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		128.37	
			1KFN-QJP9-671D	ESL/OT	702600084	26.91	
10E070	1100 4000 50 000000			EDUCATION FUND/OAK TERRACE/REGULAR PROGRAMS/SUPPLIES AN		26.91	
			1KFN-QJP9-9DX6	PFA SUPPLIES	2122600210	19.95	
10E120	1125 4000 50 370500			EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A		19.95	
			1KFN-QJP9-V7CF	Order for Seefeldt	402600071	11.99	
10E040	1100 4000 50 000000			EDUCATION FUND/INDIAN TRAIL/REGULAR PROGRAMS/SUPPLIES A		11.99	
			1KM1-Y6JN-KLRL	MORE TISSUE NEEDED FOR DIA DE	602600113	12.73	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E060	1100 4000 50 000000			MUERTOS ACTIVITY/JS/NW EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND		12.73	
10E060	1100 4000 50 000000		1KQF-R3RX-LGL3	BADAGE CLIPS NEEDED FOR STAFF/JS/NW EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND	602600112	17.09	
10E070	1100 4000 50 000000		1KYY-6LWD-7HFD	ZERO WASTE/OT EDUCATION FUND/OAK TERRACE/REGULAR PROGRAMS/SUPPLIES AN	702600091	87.92	
10E110	1100 4000 50 000000		1L63-L6P1-QD4N	Amazon / WT / Student / EDUCATION FUND/WAYNE THOMAS/REGULAR PROGRAMS/SUPPLIES A	1102600055	-5.99	
10E110	1100 4000 50 000000		1LCV-MP7L-R3XX	Amazon / WT / Student / EDUCATION FUND/WAYNE THOMAS/REGULAR PROGRAMS/SUPPLIES A	1102600055	-5.99	
10E110	1100 4000 50 000000		1LCV-MP7L-R41R	Amazon / WT / Student / EDUCATION FUND/WAYNE THOMAS/REGULAR PROGRAMS/SUPPLIES A	1102600055	-3.99	
99L000	9005 0000 00 000000		1LD6-Y4MD-LGYR	SUPPLIES NEEDED FOR INTO THE WOODS MUSICAL/EW EDGEWOOD OTHER EXPENSES/NS	202600046	47.73	
10E200	2520 4000 50 000000		1LHJ-NHTN-VMDF	ORDER FOR GENERAL SUPPLIES EDUCATION FUND/DISTRICT WIDE/FISCAL SERVICES/SUPPLIES A	2502600171	137.72	
10E200	2210 4000 56 000000		1LHV-HWFN-9RPC	2025-2026 - SUPPLIES AND MATERIALS - STEM EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN	2102600168	94.47	
10E010	1100 4000 50 000000		1LLH-Y4QK-96TR	teacher classroom supplies EDUCATION FUND/BRAESIDE/REGULAR PROGRAMS/SUPPLIES AND M	102600045	45.26	
99L000	9700 0000 00 000000		1LNV-J9WN-7FNV	Order for Enrichment - Luthardt IT Enrichment/NS	402600076	56.45	
10E010	1100 4000 50 000000		1M6X-4J4H-DVGW	office supplies EDUCATION FUND/BRAESIDE/REGULAR PROGRAMS/SUPPLIES AND M	102600042	65.99	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			1M76-JJTT-73RY	PLACE AN ORDER FOR DIFFERENT ITEMS: INK IS NEEDED FOR GILBANE PRINTER, KLEENEX FOR DISTRICT-WIDE, EARPHONES FOR OPS, AND SIGN HERE POST-IT, AND 1 KEY BOX FOR OAK TERRACE OK TO PAY	2202600495	544.97	
20E200	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		544.97	
			1MCG-YFWF-6P6Y	Order for Enrichment - Luthardt	402600076	202.27	
99L000	9700 0000 00 000000			IT Enrichment/NS		202.27	
			1MFQ-YYLV-719H	SUPPLIES FOR DISTRICT USE.	2202600564	6.49	
20E200	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		6.49	
			1ML6-MGT6-Y1RF	Amazon / WT / Student /	1102600055	51.43	
10E110	1100 4000 50 000000			EDUCATION FUND/WAYNE THOMAS/REGULAR PROGRAMS/SUPPLIES A		51.43	
			1ML9-6WLN-4GD4	GENERAL SUPPLIES-KAPTAN	1202600020	309.82	
10E120	1125 4000 50 000000			EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A		309.82	
			1ML9-6WLN-D9QY	AMAZON/ ART, CHESS, PE/ RA	802600071	35.70	
10E080	1100 4000 50 000000			EDUCATION FUND/RAVINIA/REGULAR PROGRAMS/SUPPLIES AND MA		35.70	
			1MN6-DX7P-9XRN	teacher lego club supplies	102600043	53.97	
99L000	9041 0000 00 000000			BRAESIDE ACTIVITY/NS		53.97	
			1MNP-9VND-6LV6	teacher classroom supplies	102600055	36.56	
10E010	1100 4000 50 000000			EDUCATION FUND/BRAESIDE/REGULAR PROGRAMS/SUPPLIES AND M		36.56	
			1N64-4GGY-7CWH	SPECIAL ED SUPPLIES - RAVINIA	2122600190	332.81	
10E200	1200 4000 50 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./SUPPLIES AND M		332.81	
			1NDR-3T9N-6L1F	COFFEE AND RELATED ITEMS FOR	2202600483	169.21	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				OPERATIONS BUILDING.			
20E200	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		169.21	
			1NDR-3T9N-73G1	CLASSROOM SUPPLY ORDER	602600111	5.68	
10E060	1100 4000 50 000000			HOLSEN/SH/NW EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND		5.68	
			1NQ1-FGH1-PKDM	SENSOR DISPENSER NEEDED AT NORTHWOOD FOR REPLACEMENT, PLACE AN ORDER FOR 5 UNIT OK TO PAY	2202600456	309.95	
20E200	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		309.95	
			1P1J-W4KK-6PC3	SUGAR FOR OPS BUILDING	2202600529	45.98	
20E200	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		45.98	
			1P1N-K6RV-613V	teacher classroom supplies	102600052	81.57	
10E010	1100 4000 50 000000			EDUCATION FUND/BRAESIDE/REGULAR PROGRAMS/SUPPLIES AND M		81.57	
			1P1N-K6RV-6TRM	HUSKY UNIVERSITY MATERIALS FOR HELLINGA & LOWRY/NH/NW	602600117	49.96	
10E060	1100 4000 50 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND		49.96	
			1PKD-WW4N-M9CN	SPECIAL ED SUPPLIES - MEETINGS	2122600238	67.95	
10E200	1200 4000 50 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./SUPPLIES AND M		67.95	
			1PT9-NQ7H-4WLM	AMAZON/ STAFF, SALTZMAN/ RA	802600058	149.09	
10E080	1100 4000 50 000000			EDUCATION FUND/RAVINIA/REGULAR PROGRAMS/SUPPLIES AND MA		149.09	
			1Q1K-4KF6-6PQY	WATER COOLER FOR MAIN OFFICE WORKROOM/EW	202600047	153.53	
10E020	1100 4000 50 000000			EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/SUPPLIES AND M		153.53	
			1QCX-9X16-C4DC	SUPPLIES/OT	702600085	118.42	
10E070	1100 4000 50 000000			EDUCATION FUND/OAK TERRACE/REGULAR PROGRAMS/SUPPLIES AN		118.42	
			1QG3-3R1F-KRFW	WT / Amazon /	1102600056	136.36	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				Books			
10E110	1100 4000 50 000000		EDUCATION FUND/WAYNE THOMAS/REGULAR PROGRAMS/SUPPLIES A			136.36	
			1QGQ-64DT-LX4X	AMAZON/ REAKES, RICH/ RA	802600075	65.91	
10E080	1100 4000 50 000000		EDUCATION FUND/RAVINIA/REGULAR PROGRAMS/SUPPLIES AND MA			65.91	
			1QN1-FTJ1-91FL	ITEM NEEDED FOR STAFF MEETING PROP/AG/NW	602600137	19.19	
10E060	1100 4000 50 000000		EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND			19.19	
			1QN6-91LW-QK94	ORDER FOR WELLNESS DAY FOR EDGEWOOD	2502600176	113.59	
10E200	2520 4000 50 000000		EDUCATION FUND/DISTRICT WIDE/FISCAL SERVICES/SUPPLIES A			113.59	
			1QNR-K6MK-KDRK	ILP TRICK OR TREAT ITEMS/EW	202600055	99.62	
10E020	1100 4000 50 000000		EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/SUPPLIES AND M			99.62	
			1QVJ-7944-946M	2025-2026 - SUPPLIES AND MATERIALS - ELA	2102600169	122.50	
10E200	2210 4000 60 000000		EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			122.50	
			1QVJ-7944-9Q9T	AMAZON/OZGAR/SW@EP	1002600056	21.98	
10E100	1100 4000 50 000000		EDUCATION FUND/SHERWOOD/REGULAR PROGRAMS/SUPPLIES AND M			21.98	
			1QWD-HILL-9N7F	AMAZON/NURSE/SW@EP	1002600055	56.54	
10E100	1100 4000 50 000000		EDUCATION FUND/SHERWOOD/REGULAR PROGRAMS/SUPPLIES AND M			56.54	
			1QYM-9HF7-FR6H	SUPPLIES	5552600138	53.49	
10E200	2220 4000 50 000000		EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/SUPPLIES AND MAT			53.49	
			1R3F-YXWT-D4V1	2025-2026 - SUPPLIES AND MATERIALS - CMA	2102600182	45.96	
10E200	2210 4000 55 000000		EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			45.96	
			1R6G-YQCT-9R1K	2025-2026 - SUPPLIES AND MATERIALS - LIBRARY	2102600162	69.69	
10E200	2210 4000 60 000000		EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			69.69	
			1RCF-NJY3-Y1LM	ORDER FOR WELLNESS DAY FOR NORTHWOOD	2502600172	99.59	
10E200	2520 4000 50 000000		EDUCATION FUND/DISTRICT WIDE/FISCAL SERVICES/SUPPLIES A			99.59	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			1RGX-YM9K-4R19	AMAZON/ LARSEN/ RA	802600056	91.48	
10E080	1100 4000 50 000000			EDUCATION FUND/RAVINIA/REGULAR PROGRAMS/SUPPLIES AND MA		91.48	
			1RJD-P1HY-9LV9	Order for 4th Grade	402600069	400.63	
10E040	1100 4000 50 000000			EDUCATION FUND/INDIAN TRAIL/REGULAR PROGRAMS/SUPPLIES A		400.63	
			1RJD-P1HY-CDQN	HUSKY UNIVERSITY SUPPLIES FOR BONAZZA/EB/NW	602600122	29.98	
10E060	1100 4000 50 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND		29.98	
			1RM9-F377-CNN9	CHESS CLUB/OT	702600083	38.03	
10E070	1100 4000 50 000000			EDUCATION FUND/OAK TERRACE/REGULAR PROGRAMS/SUPPLIES AN		38.03	
			1RV1-3MQQ-67L7	OFFICE/OT	702600089	109.18	
10E070	1100 4000 50 000000			EDUCATION FUND/OAK TERRACE/REGULAR PROGRAMS/SUPPLIES AN		109.18	
			1RY1-CDYH-7W3V	2025-2026 - SUPPLIES AND MATERIALS - LIBRARY	2102600193	45.11	
10E200	2210 4000 60 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		45.11	
			1T7M-G6FH-43RM	Order for Stancin	402600063	300.46	
10E040	1100 4000 50 000000			EDUCATION FUND/INDIAN TRAIL/REGULAR PROGRAMS/SUPPLIES A		300.46	
			1TL7-9KMK-CG91	SUPPLY FOR DIA DE MUERTOS/JS/NW	602600120	54.83	
10E060	1100 4000 50 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND		54.83	
			1TP3-1QFQ-6HFG	CLASSROOM SUPPLY ORDER FOR SIMONS/SS/NW	602600126	61.55	
10E060	1100 4000 50 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND		61.55	
			1TWR-TL19-9CYP	STUDENT SERVICES SUPPLIES - OFFICE WATER DISPENSER	2122600260	339.99	
10E200	2190 4000 50 000000			EDUCATION FUND/DISTRICT WIDE/STUDENT SERVICES/SUPPLIES		339.99	
			1TWR-TL19-9YFC	GENERAL SUPPLIES- FALL FEST	1202600021	85.40	
10E120	1125 4000 50 000000			EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A		85.40	
			1TXG-YHYL-CL9N	SPECIAL ED SUPPLIES - RAVINIA	2122600254	187.48	
10E200	1200 4000 50 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./SUPPLIES AND M		187.48	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			1TXG-YHYL-DFHF	GENERAL SUPPLIES-KAPTAN	1202600020	29.57	
10E120	1125 4000 50 000000		EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A			29.57	
			1V3T-NGHK-C13Q	STEEL POST CAPS.	2202600492	27.99	
20E060	2540 4000 65 000000		OPERATIONS & MAINTENANCE FUND/NORTHWOOD/OPER. & MAINT./			27.99	
			1V3T-NGHK-JY74	Order for 3rd grade	402600075	66.40	
10E040	1100 4000 50 000000		EDUCATION FUND/INDIAN TRAIL/REGULAR PROGRAMS/SUPPLIES A			66.40	
			1V7D-FDT3-1N63	AMAZON/ ALBARRAN / RA	802600064	4.99	
10E080	1100 4000 50 000000		EDUCATION FUND/RAVINIA/REGULAR PROGRAMS/SUPPLIES AND MA			4.99	
			1VFR-J1WR-DLCP	teacher classroom supplies	102600046	127.99	
10E010	1100 4000 50 000000		EDUCATION FUND/BRAESIDE/REGULAR PROGRAMS/SUPPLIES AND M			127.99	
			1VLH-VPKC-7DFP	teacher classroom supplies	102600040	9.50	
10E010	1100 4000 50 000000		EDUCATION FUND/BRAESIDE/REGULAR PROGRAMS/SUPPLIES AND M			9.50	
			1VN9-JQMV-6MDM	HUSKY UNIVERSITY SUPPLY FOR SCHUMAN & NATHAN/MS/NW	602600123	21.99	
10E060	1100 4000 50 000000		EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND			21.99	
			1VPC-HHGF-4HLK	2025-2026 - SUPPLIES AND MATERIALS - TITLE III	2102600188	10.00	
10E200	2210 4000 60 490900		EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			10.00	
			1W4H-KNTP-7G6N	REPLENISHMENT FOR OFFICE ITEMS/JS/NW	602600129	27.53	
10E060	1100 4000 50 000000		EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND			27.53	
			1WFF-7W6L-KDG3	GENERAL SUPPLIES- KAPTAN	1202600019	242.17	
10E120	1125 4000 50 000000		EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A			242.17	
			1WRW-WXM1-1D94	AMAZON/ CORE SNACKS, OFFICE/ RA	802600051	29.78	
10E080	1100 4000 50 000000		EDUCATION FUND/RAVINIA/REGULAR PROGRAMS/SUPPLIES AND MA			29.78	
			1WTV-R7LF-LGQL	AMAZON/ LARSEN,	802600072	84.43	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E080	1100 4000 50 000000			GARDEN, OFFICE/ RA EDUCATION FUND/RAVINIA/REGULAR PROGRAMS/SUPPLIES AND MA		84.43	
			1WVH-TX3P-P3L7	SPECIAL ED SUPPLIES - ASSISTIVE TECH	2122600248	37.00	
10E200	1200 4000 50 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./SUPPLIES AND M		37.00	
			1WWJ-PXCR-GTT7	2025-2026- SUPPLIES AND MATERIALS - GENERAL	2102600179	323.00	
10E200	2210 4000 55 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		323.00	
			1WWT-GJKG-M43L	Order for Belkind	402600062	44.99	
10E040	1100 4000 50 000000			EDUCATION FUND/INDIAN TRAIL/REGULAR PROGRAMS/SUPPLIES A		44.99	
			1WXJ-MF9K-DFDV	SPECIAL ED SUPPLIES - ASSISTIVE TECH	2122600271	83.75	
10E200	1200 4000 50 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./SUPPLIES AND M		83.75	
			1WYK-PJVW-PMDQ	Amazon / WT / Student /	1102600055	-8.79	
10E110	1100 4000 50 000000			EDUCATION FUND/WAYNE THOMAS/REGULAR PROGRAMS/SUPPLIES A		-8.79	
			1X1M-1Y6W-RCWV	AMAZON/SUPPLIES/SW @EP	1002600057	106.09	
10E100	1100 4000 50 000000			EDUCATION FUND/SHERWOOD/REGULAR PROGRAMS/SUPPLIES AND M		106.09	
			1X6X-WP7R-QTCN	ORDER FOR WELLNESS DAY FOR BRAESIDE @ GB	2502600175	113.59	
10E200	2520 4000 50 000000			EDUCATION FUND/DISTRICT WIDE/FISCAL SERVICES/SUPPLIES A		113.59	
			1X7C-D3YK-DW7N	PROPS NEEDED FOR FALL PLAY/HG/NW	602600125	11.87	
10E060	1100 4000 50 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND		11.87	
			1XHT-G76W-9DYR	2025-2026 - SUPPLIES AND MATERIALS - FOUNDATION GRANT	2102600198	41.46	
10E200	1100 4000 50 192004			EDUCATION FUND/DISTRICT WIDE/REGULAR PROGRAMS/SUPPLIES		41.46	
			1XJL-FGDQ-9H4D	2025-2026 - SUPPLIES AND MATERIALS - MATH	2102600192	41.58	
10E200	2210 4000 56 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		41.58	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			1XNH-FK14-91NH	BABY GATE FOR RAVINIA.	2202600552	84.99	
20E080	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/RAVINIA/OPER. & MAINT./SU		84.99	
			1XNH-FK14-9DCX	SCHOOL SUPPLIES	902600061	28.48	
10E090	1100 4000 50 000000			EDUCATION FUND/RED OAK/REGULAR PROGRAMS/SUPPLIES AND MA		28.48	
			1XTG-R1WC-DNJG	INSTRUCTIONAL CLASSROOM SUPPLIES - SPED TEAM	902600041	9.99	
10E090	1100 4000 50 000000			EDUCATION FUND/RED OAK/REGULAR PROGRAMS/SUPPLIES AND MA		9.99	
			1XVP-TWCD-J9GL	PLACE AN ORDER FOR A BOX OF COPY PAPER 11X7 FOR GILBANE (BRAESIDE SCHOOL) AND 10 LINER BOXES FOR DISTRICT WIDE. OK TO PAY	2202600541	306.29	
20E200	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		306.29	
			1XX6-CD11-CTW9	GENERAL SUPPLIES- RHODES	1202600017	229.13	
10E120	1125 4000 50 000000			EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A		229.13	
			1Y7L-LJDK-DTDL	Order for Mendelson	402600066	14.89	
10E040	1100 4000 50 000000			EDUCATION FUND/INDIAN TRAIL/REGULAR PROGRAMS/SUPPLIES A		14.89	
			1YFW-676T-QC9X	Amazon / WT / Student /	1102600055	-9.99	
10E110	1100 4000 50 000000			EDUCATION FUND/WAYNE THOMAS/REGULAR PROGRAMS/SUPPLIES A		-9.99	
			1YGJ-NFXF-77RY	2025-2025 - SUPPLIES AND MATERIALS - CMA	2102600167	21.66	
10E200	2210 4000 55 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		21.66	
			1YMR-1RC3-46RY	SPECIAL ED SUPPLIES - OT/PT	2122600269	79.49	
10E200	1200 4000 50 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./SUPPLIES AND M		79.49	
			1YPV-YWLC-HYF7	CLASSROOM SUPPLY ORDER FOR POMAGIER PART 2/JP/NW	602600103	5.59	
10E060	1100 4000 50 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND		5.59	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			1YQT-44QY-L7LQ	SPECIAL ED SUPPLIES	2122600223	23.19	
10E200 1200 4000 50 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./SUPPLIES AND M			23.19	
1033511	AMPLIFY	11/18/2025	INV-418638	2025-2026 - SUPPLIES AND MATERIALS - ELA	2102600170	3,564.01	3,564.01
10E200 2210 4000 60 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			3,564.01	
1033512	ANTHONY ROOFING, LTD.	11/18/2025	S69008858	***VERBAL QUOTE*** ROOF REPAIR AT ELM PLACE.	2202600509	580.00	580.00
20E030 2540 3209 31 000000			OPERATIONS & MAINTENANCE FUND/ELM PLACE/OPER. & MAINT./			580.00	
1033513	Vendor Continued Void	11/18/2025					0.00
1033514	APPLE, INC.	11/18/2025	MC16511691	SUPPLIES, OTHER	5552600114	298.00	26,954.90
10E200 2220 4000 65 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/SUPPLIES AND MAT			298.00	
			MC18086871	CAPITAL OUTLAY, NURSES' & LIBRARIES REFRESH	5552600121	3,042.00	
10E200 2220 5000 90 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/CAPITAL OUTLAY/C			3,042.00	
			MC18756135	SUPPLIES, OTHER	5552600103	288.00	
10E200 2220 4000 65 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/SUPPLIES AND MAT			288.00	
			MC19889928	SUPPLIES, OTHER	5552600120	259.90	
10E200 2220 4000 65 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/SUPPLIES AND MAT			259.90	
			MC19926484	CAPITAL OUTLAY, NURSES' & LIBRARIES REFRESH	5552600121	22,968.00	
10E200 2220 5000 90 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/CAPITAL OUTLAY/C			22,968.00	
			MC24563186	SUPPLIES	5552600132	99.00	
10E200 2220 4000 50 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/SUPPLIES AND MAT			99.00	
1033515	APPLE FINANCIAL SERVICES	11/18/2025	5143081	CAPITAL OUTLAY, NEW EQUIPMENT (LEASED)	5552600140	205,975.00	205,975.00
10E200 2220 5000 90 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/CAPITAL OUTLAY/C			205,975.00	
1033516	Vendor Continued Void	11/18/2025					0.00
1033517	ASSURED HEALTHCARE STAFFING***	11/18/2025	22597	SPECIAL ED PURCHASED SERVICES / HEALTH SERVICES PURCHASED SERVICES - SUB	2122600224	2,837.26	14,012.88

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				NURSES			
10E200	1200 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		2,112.18	
10E200	2130 3000 19 000000			EDUCATION FUND/DISTRICT WIDE/HEALTH SERVICES/PURCHASED		725.08	
			22631	SPECIAL ED PURCHASED SERVICES / HEALTH SERVICES PURCHASED SERVICES - INVOICE #22631 - OCTOBER 2025	2122600236	2,443.19	
10E200	1200 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		1,718.11	
10E200	2130 3000 19 000000			EDUCATION FUND/DISTRICT WIDE/HEALTH SERVICES/PURCHASED		725.08	
			22659	HEALTH SERVICES PURCHASED SERVICES / SPECIAL ED PURCHASED SERVICES - SUB NURSES	2122600258	3,010.64	
10E200	1200 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		2,222.51	
10E200	2130 3000 19 000000			EDUCATION FUND/DISTRICT WIDE/HEALTH SERVICES/PURCHASED		788.13	
			22688	HEALTH SERVICES PURCHASED SERVICES / SUB NURSES / SPECIAL ED PURCHASED SERVICES	2122600286	3,026.40	
10E200	1200 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		1,970.29	
10E200	2130 3000 19 000000			EDUCATION FUND/DISTRICT WIDE/HEALTH SERVICES/PURCHASED		1,056.11	
			22721	SPECIAL ED PURCHASED SERVICES / HEALTH SERVICES PURCHASED SERVICES - NURSE SUBS	2122600294	2,695.39	
10E200	2190 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/STUDENT SERVICES/PURCHASED		1,765.40	
10E200	2130 3000 19 000000			EDUCATION FUND/DISTRICT WIDE/HEALTH SERVICES/PURCHASED		929.99	
1033518	AUTISM-PRODUCTS.COM	11/18/2025	486041	SPECIAL ED SUPPLIES - OT EC	2122600181	938.00	1,051.95
10E200	1200 4000 50 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./SUPPLIES AND M		938.00	
			486633	SPECIAL ED SUPPLIES - OT/PT	2122600200	113.95	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E200 1200 4000 50 000000				EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./SUPPLIES AND M		113.95	
1033519	AXIZ GROUP LLC	11/18/2025	36313	MAINTENANCE AND REPAIR FOR LED SIGN AT EDGEWOOD MIDDLE SCHOOL. ONE-YEAR CONTRACT. OKAY TO PAY.	2202600556	1,200.00	1,200.00
20E020 2540 3000 38 000000				OPERATIONS & MAINTENANCE FUND/EDGEWOOD/OPER. & MAINT./P		1,200.00	
1033520	BAKER TILLY US, LLP	11/18/2025	BT3376066	FY25 FINANCIAL STMT & SINGLE AUDIT	2502600178	10,815.00	10,815.00
10E200 2520 3000 38 000000				EDUCATION FUND/DISTRICT WIDE/FISCAL SERVICES/PURCHASED		10,815.00	
1033521	BANNER PLUMBING SUPPLY CO, INC	11/18/2025	3192354	BANNER PLUMBING SERVICE FY26	2202600073	296.60	805.95
20E200 2540 4208 50 000000				OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		296.60	
			3196318	BANNER PLUMBING SERVICE FY26	2202600073	86.20	
20E200 2540 4208 50 000000				OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		86.20	
			3196581	BANNER PLUMBING SERVICE FY26	2202600073	423.15	
20E200 2540 4208 50 000000				OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		423.15	
1033522	BILLY'S GARAGE INC.	11/18/2025	23934	***QUOTE*** REPAIRS TO DISTRICT VEHICLE.	2202501295	1,324.90	3,108.38
20E200 2540 3213 31 000000				OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		1,324.90	
			24697	REPAIRS TO DISTRICT VEHICLE. OKAY TO PAY.	2202600539	915.38	
20E200 2540 3213 31 000000				OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		915.38	
			24740	***QUOTE*** REPAIRS TO DISTRICT VEHICLE.	2202600562	868.10	
20E200 2540 3213 31 000000				OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		868.10	
1033523	BLUEPATH SOLAR NORTH SHORE LLC	11/18/2025	NORTH SHORE - 46	SOLAR PRODUCTION FROM 10-1-25 - 10-31-25. OKAY TO PAY.	2202600571	1,877.24	1,877.24
20E200 2540 3000 38 000000				OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		1,877.24	
1033524	BOB SILTON DESIGNS, LLC	11/18/2025	110325	PAYMENT NEEDED	602600140	288.88	288.88

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E060	1100 4000 50 000000			FOR FALL PLAY SET DESIGN/JN/NW EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND		288.88	
1033525	THE BOOK STALL	11/18/2025	545682	2025 - 2026 - SUPPLIES AND MATERIALS - LIBRARY	2102600121	45.58	79.13
10E200	2210 4000 60 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		45.58	
			562993	2025 - 2026 - SUPPLIES AND MATERIALS - LIBRARY	2102600121	33.55	
10E200	2210 4000 60 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		33.55	
1033526	BROGAN'S AWARDS & SPORTSWEAR	11/18/2025	100125	PAYMENT NEEDED FOR PLAQUES FOR SOCCER TOURNEY/NM/NW	602600132	172.50	172.50
10E060	1100 3000 38 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/PURCHASED SER		172.50	
1033527	BUCKEYE POWER SALES CO., INC.	11/18/2025	PI2005418	***QUOTE*** TROUBLESHOOT AND DIAGNOSE GENERATOR AT OAK TERRACE	2202600429	1,010.58	1,010.58
20E070	2540 3207 31 000000			OPERATIONS & MAINTENANCE FUND/OAK TERRACE/OPER. & MAINT		1,010.58	
1033528	BURRIS EQUIPMENT CO	11/18/2025	RC1034213-1	BLANKET REQUISITION/PURCHAS E ORDER FOR EQUIPMENT REPAIR, RENTAL EQUIPMENT AND MISCELLANEOUS PARTS FY26	2202600074	2,110.10	2,500.10
20E200	2540 3213 31 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		2,110.10	
			RC1034411-1	BLANKET REQUISITION/PURCHAS E ORDER FOR EQUIPMENT REPAIR, RENTAL EQUIPMENT AND MISCELLANEOUS PARTS FY24; OK TO PAY	2202500096	390.00	
20E200	2540 3213 31 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		390.00	
1033529	Vendor Continued Void	11/18/2025					0.00
1033530	CANDOR HEALTH EDUCATION	11/18/2025	2026476	2025-2026 -	2102600172	705.00	3,405.00

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E200 2210 3000 85 000000				PURCHASED SERVICES - HEALTH EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./PURCHASED S		705.00	
			2026495	2025-2026 - PURCHASE SERVICES - HEALTH	2102600176	420.00	
10E200 2210 3000 85 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./PURCHASED S		420.00	
			2026496	2025-2026 - PURCHASED SERVICES - HEALTH	2102600177	510.00	
10E200 2210 3000 85 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./PURCHASED S		510.00	
			2026534	2025-2026 - PURCHASED SERVICES - HEALTH	2102600181	870.00	
10E200 2210 3000 85 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./PURCHASED S		870.00	
			2026541	2025-2026 - PURCHASED SERVICES - HEALTH	2102600184	900.00	
10E200 2210 3000 85 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./PURCHASED S		900.00	
1033531	CANON FINANCIAL SERVICES, INC.	11/18/2025	42190116	COPIER	5552600061	14,195.56	14,195.56
10E200 2220 3000 03 000000				EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC		14,195.56	
1033532	CARDIO PARTNERS	11/18/2025	600173358	HEALTH SERVICES - SUPPLIES - AED BATTERIES	2122600242	379.82	379.82
10E200 2130 4000 50 000000				EDUCATION FUND/DISTRICT WIDE/HEALTH SERVICES/SUPPLIES A		379.82	
1033533	CDW GOVERNMENT, INC.+++	11/18/2025	AE8UI6W	SOFTWARE/SITE LICENSE	5552600012	16,687.00	27,187.00
10E200 2220 3000 80 000000				EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC		16,687.00	
			ZR00769907	PURCHASED SERVICES, OTHER	5552600005	10,500.00	
10E200 2220 3000 38 000000				EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC		10,500.00	
1033534	CGA INVESTMENT CO LLC	11/18/2025	DECEMBER 2025	MONTHLY STORAGE RENT	2502600022	12,656.40	12,656.40
20E200 2540 3000 38 000000				OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		12,656.40	
1033535	CHICAGO LITERACY GROUP	11/18/2025	3063	2025-2026 - PURCHASED SERVICES - CONSULTANT - TITLE II	2102600187	2,500.00	6,750.00
10E200 2210 3000 34 493200				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./PURCHASED S		2,500.00	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			3073	2025 - 2026 - PURCHASED SERVICES - CONSULTANT - TITLE II	2102600196	2,750.00	
10E200 2210 3000 34 493200				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./PURCHASED S		2,750.00	
			3076	2025-2026 - PURCHASED SERVICES - TITLE II	2102600203	1,500.00	
10E200 2210 3000 34 493200				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./PURCHASED S		1,500.00	
1033536	CITY OF HIGHLAND PARK	11/18/2025	27871	ELEVATOR INSPECTION AT RED OAK. OKAY TO PAY.	2202600558	95.00	95.00
20E090 2540 3236 34 000000				OPERATIONS & MAINTENANCE FUND/RED OAK/OPER. & MAINT./IN		95.00	
1033537	CITY ELEMENTARY	11/18/2025	150	PRIVATE TUITION - OCTOBER 2025 - INVOICE #150	2122600283	3,400.00	3,400.00
10E200 1912 6700 40 000000				EDUCATION FUND/DISTRICT WIDE/SP ED TUITION; PRIV FACILI		3,400.00	
1033538	COLLINS REAL ESTATE ADVISORS L	11/18/2025	25-092	PROPERTY APPRAISAL	2502600183	1,750.00	1,750.00
10E200 2310 3000 38 000000				EDUCATION FUND/DISTRICT WIDE/BOARD OF ED./PURCHASED SER		1,750.00	
1033539	COMPASS HEALTH CENTER	11/18/2025	1564424	SPECIAL ED PURCHASED SERVICES - INVOICE #1564424 - AUGUST 2025	2122600291	105.00	105.00
10E200 1200 3000 38 000000				EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		105.00	
1033540	CONNECTION'S ACADEMY EAST	11/18/2025	15268	PRIVATE TUITION - INVOICE #15268	2122600266	8,230.86	8,230.86
10E200 1912 6700 40 000000				EDUCATION FUND/DISTRICT WIDE/SP ED TUITION; PRIV FACILI		8,230.86	
1033541	CONNECTIONS DAY SCHOOL SOUTH C	11/18/2025	33848	PRIVATE TUITION - OCTOBER 2025 - INVOICE #33848 - YPG	2122600270	7,407.40	7,407.40
10E200 1912 6700 40 000000				EDUCATION FUND/DISTRICT WIDE/SP ED TUITION; PRIV FACILI		7,407.40	
1033542	CONNECTIONS DAY SCHOOL	11/18/2025	38615	PRIVATE TUITION - OCT 2025	2122600267	7,815.72	23,447.16
10E200 1912 6700 40 000000				EDUCATION FUND/DISTRICT WIDE/SP ED TUITION; PRIV FACILI		7,815.72	
			38616	PRIVATE TUITION - OCT 2025	2122600267	7,815.72	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E200 1912 6700 40 000000				EDUCATION FUND/DISTRICT WIDE/SP ED TUITION; PRIV FACILI		7,815.72	
			38617	PRIVATE TUITION - OCT 2025	2122600267	7,815.72	
10E200 1912 6700 40 000000				EDUCATION FUND/DISTRICT WIDE/SP ED TUITION; PRIV FACILI		7,815.72	
1033543 CONVERGENT MINDS LLC		11/18/2025	2025-56	2025-2026 - PURCHASED SERVICES - PD	2102600180	2,000.00	2,000.00
10E200 2210 3000 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./PURCHASED S		2,000.00	
1033544 ANDY COSTELLO		11/18/2025	016	PAYMENT NEEDED FOR BASKETBALL REFEREE/NM/NW	602600151	120.00	245.00
10E060 1100 3000 38 000000				EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/PURCHASED SER		120.00	
			110325	BASKETBALL REFEREE/EW	202600066	125.00	
10E020 1100 3000 38 000000				EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/PURCHASED SERV		125.00	
1033545 THE COVE SCHOOL		11/18/2025	SD112-1025	PRIVATE TUITION - OCTOBER 2025 - INVOICE #SD112-1025	2122600276	19,604.97	19,604.97
10E200 1912 6700 40 000000				EDUCATION FUND/DISTRICT WIDE/SP ED TUITION; PRIV FACILI		19,604.97	
1033546 ROBERT E COWHEY		11/18/2025	111425	BASKETBALL REFEREE/EW	202600067	125.00	125.00
10E020 1100 3000 38 000000				EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/PURCHASED SERV		125.00	
1033547 CURRICULUM ASSOCIATES, LLC		11/18/2025	10014071	2025-2026 - SUPPLIES AND MATERIALS - TITLE III - LIEP	2102600161	9,520.00	9,520.00
10E200 2210 4000 60 490900				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		9,520.00	
1033548 Vendor Continued Void		11/18/2025					0.00
1033549 Vendor Continued Void		11/18/2025					0.00
1033550 Vendor Continued Void		11/18/2025					0.00
1033551 DEERFIELD & LIBERTYVILLE MUSIC		11/18/2025	1715854	Instrument repair	102600063	105.00	2,895.54
10E010 1100 3000 31 100031				EDUCATION FUND/BRAESIDE/REGULAR PROGRAMS/PURCHASED SERV		105.00	
			1715857	Instrument repair	102600063	135.00	
10E010 1100 3000 31 100031				EDUCATION FUND/BRAESIDE/REGULAR PROGRAMS/PURCHASED SERV		135.00	
			1716065	Instrument repair for orchestra	402600080	250.00	
10E040 1100 3000 31 100031				EDUCATION FUND/INDIAN TRAIL/REGULAR PROGRAMS/PURCHASED		250.00	
			1721380	DISTRICT	202600059	135.00	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E020	1100 3000 31 100031			INSTRUMENT REPAIRS/EW EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/PURCHASED SERV		135.00	
			1721811	DEERFIELD & LIBERTYVILLE MUSIC/ INSTRUMENT REPAIR/ RA	802600082	180.00	
10E080	1100 3000 31 100031			EDUCATION FUND/RAVINIA/REGULAR PROGRAMS/PURCHASED SERVI		180.00	
			1722757	Deerfield&Libertyv illeMusic/Instrume ntRentals/SW@EP	1002600062	20.98	
10E100	1100 3000 31 100031			EDUCATION FUND/SHERWOOD/REGULAR PROGRAMS/PURCHASED SERV		20.98	
			1722841	DISTRICT INSTRUMENT REPAIRS/EW	202600059	135.00	
10E020	1100 3000 31 100031			EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/PURCHASED SERV		135.00	
			1723232	DISTRICT INSTRUMENT REPAIRS/EW	202600059	25.00	
10E020	1100 3000 31 100031			EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/PURCHASED SERV		25.00	
			1725270	DEERFIELD&LIBERTYV ILLEMUSIC/INSTRUME NTRENTAL/SW@EP	1002600058	264.92	
10E100	1100 3000 31 100031			EDUCATION FUND/SHERWOOD/REGULAR PROGRAMS/PURCHASED SERV		264.92	
			1725272	DEERFIELD & LIBERTYVILLE MUSIC/ SCHOLARSHIP INSTRUMENT/ RA	802600081	173.64	
99L000	9085 0000 00 000000			RAVINIA MISCELLANEOUS/NS		173.64	
			1725502	Instrument repair	102600063	45.00	
10E010	1100 3000 31 100031			EDUCATION FUND/BRAESIDE/REGULAR PROGRAMS/PURCHASED SERV		45.00	
			1725539	DEERFIELD&LIBERTYV ILLEMUSIC/Instrume ntRental/SW@EP	1002600060	176.00	
10E100	1100 3000 31 100031			EDUCATION FUND/SHERWOOD/REGULAR PROGRAMS/PURCHASED SERV		176.00	
			1725541	Payment for Instrument Rental	402600078	480.00	
10E040	1100 3000 31 100031			EDUCATION FUND/INDIAN TRAIL/REGULAR PROGRAMS/PURCHASED		480.00	
			1725542	student music	102600064	188.00	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E200	1100 3000 38 192006			instrument scholarship EDUCATION FUND/DISTRICT WIDE/REGULAR PROGRAMS/PURCHASED		188.00	
			1725567	WT / Band/Orchestra / Rentals / Repair	1102600060	582.00	
10E110	1100 4000 62 000000			EDUCATION FUND/WAYNE THOMAS/REGULAR PROGRAMS/SUPPLIES A		582.00	
1033552	DEERFIELD PARENT NETWORK	11/18/2025	109-JOHN DUFFY	COMMUNITY SPEAKER JOHN DUFFY(11/19/24) _IN PARTNERSHIP W/ D109 & D113_INVOICE #109	2302600053	1,666.67	1,666.67
10E200	2310 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/BOARD OF ED./PURCHASED SER		1,666.67	
1033553	DEFRANCO PLUMBING INC	11/18/2025	39245	***QUOTE*** TELEVISION THE EXTERIOR STORM AND SANITARY PIPING OF THE BUILDING TO INVESTIGATE THE FLOODING OCCURRING BY THE CLASSROOMS.	2202600507	5,312.00	5,312.00
66E200	2540 5000 95 000000			WAYNE THOMAS 2022 REFERENDUM/DISTRICT WIDE/OPER. & MAIN		5,312.00	
1033554	DEMCO, INC.***	11/18/2025	7711546	2025-2026 - SUPPLIES AND MATERIALS - LIBRARY	2102600147	192.99	192.99
10E200	2210 4000 60 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		192.99	
1033555	DIANE SWEENEY CONSULTING	11/18/2025	3196	2025 - 2026 - PURCHASED SERVICES - PD	2102600076	4,200.00	4,200.00
10E200	2210 3000 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./PURCHASED S		4,200.00	
1033556	BLICK ART MATERIALS***	11/18/2025	6530454	Blick Essentials Tempera Paint Sticks - Set of 144	802600050	110.00	110.00
10E080	1100 4000 50 000000			EDUCATION FUND/RAVINIA/REGULAR PROGRAMS/SUPPLIES AND MA		110.00	
1033557	JAMES E DICKER	11/18/2025	111225	BASKETBALL REFEREE/EW	202600064	125.00	125.00
10E020	1100 3000 38 000000			EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/PURCHASED SERV		125.00	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
1033558	MARK DIEFENBACHER	11/18/2025	NW103025	PAYMENT NEEDED FOR VOLLEYBALL OFFICIAL/NM/NW	602600148	448.00	448.00
10E060	1100 3000 38 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/PURCHASED SER		448.00	
1033559	CAREY DOWDLE	11/18/2025	018	PAYMENT NEEDED FOR BASKETBALL REFEREE/NM/NW	602600153	120.00	120.00
10E060	1100 3000 38 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/PURCHASED SER		120.00	
1033560	EDCLUB INC.	11/18/2025	299987	IDEA - SUPPLEMENTAL RESOURCES - TYPING CLUB	2122600243	143.75	143.75
10E200	1100 4000 65 462000			EDUCATION FUND/DISTRICT WIDE/REGULAR PROGRAMS/SUPPLIES		143.75	
1033561	EDUCATION FRAMEWORK INC	11/18/2025	2190	SOFTWARE/SITE LICENSE, STUDENT DATA PRIVACY	5552600139	8,825.76	8,825.76
10E200	2220 3000 80 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC		8,825.76	
1033562	ENVIRONMENTAL FUTURES, INC.	11/18/2025	37516	SCHOOL SUPPLIES	902600057	420.00	420.00
10E090	1100 4000 50 000000			EDUCATION FUND/RED OAK/REGULAR PROGRAMS/SUPPLIES AND MA		420.00	
1033563	EVERWAY	11/18/2025	00261276N	2025-26 SPECIAL ED CURRICULUM = READ&WRITE - PER QUOTE #Q-196123	2122600009	6,055.00	6,055.00
10E200	1200 4000 58 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./SUPPLIES AND M		6,055.00	
1033564	EVERYDAY EXCELLENCE LLC	11/18/2025	110325	2025-2026 - PURCHASED SERVICES - CONSULTANT	2102600197	750.00	750.00
10E200	2210 3000 34 493200			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./PURCHASED S		750.00	
1033565	EXCEPTIONAL LEARNERS COLLABORA	11/18/2025	00026082	IDEA -- OT/PT THERAPY - INVOICE #00026082	2122600257	71,840.05	71,840.05
10E200	4120 3000 38 462000			EDUCATION FUND/DISTRICT WIDE/SPEC ED PMT PUBLIC/PURCHAS		71,840.05	
1033566	FABOLOUS FRAMES & ART	11/18/2025	40620	ART TEACHER SUPPLIES/EW	202600054	163.06	163.06
10E020	1100 4000 52 000000			EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/SUPPLIES AND M		163.06	
1033567	FELICITY EDUCATIONAL SERVICES	11/18/2025	538	SPECIAL ED PURCHASED SERVICES - L/T SUB SLP - SW	2122600284	6,000.00	6,000.00
10E200	1200 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		6,000.00	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
1033568	FIRST STUDENT, INC	11/18/2025	AUGUST 2025	BUSSES, AIDES, AND CHARTER TRIPS FOR AUGUST 2025. OKAY TO PAY.	2202600525	379,753.64	570,002.48
40E200	2550 3000 38 000000			TRANSPORTATION FUND/DISTRICT WIDE/TRANSPORTATION/PURCHA		16,108.39	
40E200	2550 3401 34 000000			TRANSPORTATION FUND/DISTRICT WIDE/TRANSPORTATION/CONTRA		334,660.17	
40E200	2550 3402 34 000000			TRANSPORTATION FUND/DISTRICT WIDE/TRANSPORTATION/CONTRA		4,602.39	
40E200	2550 3403 34 000000			TRANSPORTATION FUND/DISTRICT WIDE/TRANSPORTATION/CONTRA		5,298.09	
40E200	2550 3409 34 000000			TRANSPORTATION FUND/DISTRICT WIDE/TRANSPORTATION/CONTR:		12,322.25	
40E200	2550 3409 38 000000			TRANSPORTATION FUND/DISTRICT WIDE/TRANSPORTATION/CONTR:		6,762.35	
			AUGUST SPED 2025	SPECIAL ED TRANSPORTATION - AUGUST 2025	2122600247	5,270.14	
40E200	2550 3000 47 000000			TRANSPORTATION FUND/DISTRICT WIDE/TRANSPORTATION/PURCHA		5,270.14	
			FA25-00003392	SPECIAL ED TRANSPORTATION - INVOICE #FA25-00003392 - SEPT.2025	2122600274	184,978.70	
40E200	2550 3000 47 000000			TRANSPORTATION FUND/DISTRICT WIDE/TRANSPORTATION/PURCHA		184,978.70	
1033569	FLECKS LANDSCAPING	11/18/2025	2510175	DISTRICT WIDE LANDSCAPE MAINTENANCE FROM 10/6/25 TO 11/1/25. OKAY TO PAY	2202600586	15,650.88	15,650.88
20E200	2540 3283 89 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		15,650.88	
1033570	FLOLO CORPORATION	11/18/2025	466848	***QUOTE*** TRANE ACTUTOR FOR OAK TERRACE.	2202600530	689.82	689.82
20E070	2540 3203 31 000000			OPERATIONS & MAINTENANCE FUND/OAK TERRACE/OPER. & MAINT		689.82	
1033571	FOLEY CARRIER SERVICES, LLC	11/18/2025	INV000000001644045	CRIMINAL BACKGROUND CHECK	2002600040	864.00	1,164.00
10E200	2642 3102 38 000000			EDUCATION FUND/DISTRICT WIDE/PERSONNEL/CRIMINAL BACKGRO		864.00	
			INV000000001648052	PURCHASED SERVICES/FILIPPI	2002600043	300.00	
10E200	2642 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/PERSONNEL/PURCHASED SERVIC		300.00	
1033572	Vendor Continued Void	11/18/2025					0.00
1033573	FOLLETT CONTENT SOLUTIONS, LLC	11/18/2025	621081B	2025-2026 - SUPPLIES AND MATERIALS - LIBRARY	2102600123	21.44	1,282.01
10E200	2210 4000 60 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		21.44	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			621081F	2025-2026 - SUPPLIES AND MATERIALS - LIBRARY	2102600123	39.31	
10E200 2210 4000 60 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		39.31	
			626624A	2025-2026 - SUPPLIES AND MATERIALS - ELA	2102600131	253.39	
10E200 2210 4000 60 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		253.39	
			626624B	2025-2026 - SUPPLIES AND MATERIALS - ELA	2102600131	39.31	
10E200 2210 4000 60 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		39.31	
			633583A	2025-2026 - SUPPLIES AND MATERIALS - LIBRARY	2102600143	751.63	
10E200 2210 4000 60 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		751.63	
			644717F	2025-2026 - SUPPLIES AND MATERIALS - LIBRARY	2102600175	176.93	
10E200 2210 4000 60 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		176.93	
1033574	FOURTH CLIFF ADVENTURE INC.	11/18/2025	1800	2025-2026 - SUPPLIES AND MATERIALS - GENERAL	2102600200	4,177.76	4,177.76
10E200 2210 4000 50 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		4,177.76	
1033575	FRANK COONEY COMPANY	11/18/2025	34759	***QUOTE*** FURNITURE FOR RAVINIA.	2202600178	2,631.18	2,631.18
64E200 2540 5000 95 000000				RAVINIA 2022 REFERENDUM WORK/DISTRICT WIDE/OPER. & MAIN		2,631.18	
1033576	FRANCZEK PC	11/18/2025	243389	LEGAL SERVICES INVOICE #243389 10/22/25	2302600049	14,068.40	14,068.40
10E200 2310 3000 26 000000				EDUCATION FUND/DISTRICT WIDE/BOARD OF ED./PURCHASED SER		14,068.40	
1033577	TIM GALASSINI	11/18/2025	019	PAYMENT NEEDED FOR BASKETBALL REFEREE/NM/NW	602600154	120.00	120.00
10E060 1100 3000 38 000000				EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/PURCHASED SER		120.00	
1033578	RICK GEATI	11/18/2025	012	PAYMENT NEEDED	602600131	75.00	75.00

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E060	1100 3000 38 000000			FOR SOCCER ASSIGNOR FOR THE FALL 25 SEASON/NM/NW EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/PURCHASED SER		75.00	
1033579	Vendor Continued Void	11/18/2025					0.00
1033580	GILBANE	11/18/2025	202510-J329	WAYNE THOMAS ADDITIONS AND RENOVATIONS. GILBANE APPLICATION NO. 2. PROJECT NO. J06919-900. INVOICE NO. 202510-J329. OKAY TO PAY.	2202600504	28,272.00	1,487,030.48
66E200	2540 5000 95 000000			WAYNE THOMAS 2022 REFERENDUM/DISTRICT WIDE/OPER. & MAIN 202510-J465		28,272.00	
65E200	2540 5000 95 000000			BRAESIDE ADDITIONS AND RENOVATIONS. GILBANE APPLIATION NO. 9. INVOICE NO. 202510-J465. GILBANE PROJECT: J06919-950. OKAY TO PAY.	2202600537	547,125.96	
65E200	2540 5000 95 000000			BRAESIDE 2022 REFERENDUM WORK/DISTRICT WIDE/OPER. & MAI 202510-J673		547,125.96	
67E200	2540 5000 95 000000			SHERWOOD ADDITIONS AND RENOVATIONS. GILBANE APPLICATION 15. GILBANE PROJECT NO. J06919-800.INVOICE NO. 202510-J673. OKAY TO PAY.	2202600550	911,632.52	
67E200	2540 5000 95 000000			SHERWOOD 2022 REFERENDUM WORK/DISTRICT WIDE/OPER. & MAI		911,632.52	
1033581	Vendor Continued Void	11/18/2025					0.00
1033582	W.W. GRAINGER, INC.	11/18/2025	9672929016	MATERIALS AND SUPPLIES FOR RAVINIA. OKAY TO PAY.	2202600489	1,368.74	3,741.28
20E080	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/RAVINIA/OPER. & MAINT./SU		1,368.74	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			9673071586	MATERIALS AND SUPPLIES FOR RAVINIA. OKAY TO PAY.	2202600489	105.80	
20E080	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/RAVINIA/OPER. & MAINT./SU		105.80	
			9674984829	MATERIALS AND SUPPLIES FOR OAK TERRACE. OKAY TO PAY.	2202600488	689.77	
20E070	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/OAK TERRACE/OPER. & MAINT		689.77	
			9675039581	GRAINGER FY26	2202600075	87.64	
20E200	2540 4207 50 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		87.64	
			9678725491	GRAINGER FY26	2202600075	87.68	
20E200	2540 4207 50 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		87.68	
			9689914159	MATERIALS AND SUPPLIES FOR DISTRICT USE, OKAY TO PAY.	2202600546	384.00	
20E200	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		384.00	
			9691126297	MATERIALS AND SUPPLIES FOR DISTRICT USE, OKAY TO PAY.	2202600546	75.24	
20E200	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		75.24	
			9692064208	MATERIALS AND SUPPLIES FOR DISTRICT USE, OKAY TO PAY.	2202600546	942.41	
20E200	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		942.41	
1033583	HEARTLAND ALLIANCE CCIS A/R	11/18/2025	27514	SPECIAL ED PURCHASED SERVICES - INTERPRETER FOR PARENT MEETINGS	2122600227	699.76	795.86
10E200	1200 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		699.76	
			27558	STUDENT SERVICES PURCHASED SERVICES - TELEPHONE TRANSLATION	2122600296	96.10	
10E200	2190 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/STUDENT SERVICES/PURCHASED		96.10	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
1033584	HEARTLAND BUSINESS SYSTEMS	11/18/2025	834945-H	SOFTWARE, MICROSOFT 365	5552600107	897.50	21,786.57
10E200	2220 3000 80 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC		897.50	
			836401-H	PURCHASED SERVICE, OTHER	5552600031	12,130.85	
10E200	2220 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC		12,130.85	
			836883-H	PURCHASED SERVICE, WARRANTIES	5552600109	8,758.22	
10E200	2220 3000 31 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC		8,758.22	
1033585	HEALTH MANAGEMENT SYSTEMS	11/18/2025	2025-4911	MONTHLY EMPLOYEE ASSISTANCE PROGRAM	2502600009	1,603.98	1,603.98
10E200	2610 2220 22 000000			EDUCATION FUND/DISTRICT WIDE/DISTRICT BENEFITS/MEDICAL		1,603.98	
1033586	HEART OF THE CITY	11/18/2025	3426	STUDENT SERVICES PURCHASED SERVICES - FALL SOCCER ACADEMY	2122600246	9,340.00	9,340.00
10E200	2190 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/STUDENT SERVICES/PURCHASED		9,340.00	
1033587	HODGES, LOIZZI, EISENHAMMER	11/18/2025	66984	LEGAL SERVICES -INVOICE 66984. 9/30/25	2302600052	7,880.57	7,880.57
10E200	2310 3000 26 000000			EDUCATION FUND/DISTRICT WIDE/BOARD OF ED./PURCHASED SER		7,880.57	
1033588	HOWARD TECHNOLOGY SOLUTIONS	11/18/2025	5495122025	SUPPLIES, OTHER	5552600118	2,060.00	2,060.00
10E200	2220 4000 65 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/SUPPLIES AND MAT		2,060.00	
1033589	HUSAR ABATEMENT, LTD	11/18/2025	10264	***QUOTE*** REMOVAL OF LBP CEILING METAL STRIPS IN FOUR ROOMS AT SHERWOOD.	2202600481	11,827.00	54,627.00
67E200	2540 5000 95 000000			SHERWOOD 2022 REFERENDUM WORK/DISTRICT WIDE/OPER. & MAI		11,827.00	
			10266	+++++QUOTE++ +++++ +++++ CHANGED ORDER FOR BRAESIDE, ESTIMATE # 1115	2202600474	4,200.00	
65E200	2540 5000 95 000000			BRAESIDE 2022 REFERENDUM WORK/DISTRICT WIDE/OPER. & MAI		4,200.00	
			10274	***QUOTE*** MERCURY FLOORING	2202600516	38,600.00	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
65E200	2540 5000 95 000000		BRAESIDE 2022 REFERENDUM WORK/DISTRICT WIDE/OPER. & MAI	REMEDIATION AT BRAESIDE.		38,600.00	
1033590	Vendor Continued Void	11/18/2025					0.00
1033591	THE HYDE PARK DAY SCHOOL	11/18/2025	H202509.11	PRIVATE TUITION - SEPTEMBER/OCTOBER 2025 - INVOICES #H202509.11, H202509.12, H202510.11, H202510.12	2122600290	45,220.00	109,777.50
10E200	1912 6700 40 000000		EDUCATION FUND/DISTRICT WIDE/SP ED TUITION; PRIV FACILI			45,220.00	
			H202509.12	PRIVATE TUITION - SEPTEMBER/OCTOBER 2025 - INVOICES #H202509.11, H202509.12, H202510.11, H202510.12	2122600290	5,652.50	
10E200	1912 6700 40 000000		EDUCATION FUND/DISTRICT WIDE/SP ED TUITION; PRIV FACILI			5,652.50	
			H202510-11	PRIVATE TUITION - SEPTEMBER/OCTOBER 2025 - INVOICES #H202509.11, H202509.12, H202510.11, H202510.12	2122600290	52,360.00	
10E200	1912 6700 40 000000		EDUCATION FUND/DISTRICT WIDE/SP ED TUITION; PRIV FACILI			52,360.00	
			H202510-12	PRIVATE TUITION - SEPTEMBER/OCTOBER 2025 - INVOICES #H202509.11, H202509.12, H202510.11, H202510.12	2122600290	6,545.00	
10E200	1912 6700 40 000000		EDUCATION FUND/DISTRICT WIDE/SP ED TUITION; PRIV FACILI			6,545.00	
1033592	IC SIGNS AND GRAPHICS	11/18/2025	8054	***QUOTE*** REMOVAL, PREP, INSTALL NEW GLASS DOOR TINTING AT VITI.	2202600419	700.00	700.00
20E200	2540 3201 31 000000		OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI			700.00	
1033593	IDLEWOOD ELECTRIC SUPPLY, INC.	11/18/2025	INV246501	IDLEWOOD ELECTRIC SERVICES FY26	2202600079	704.50	1,956.71

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
20E200	2540 4207 50 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		704.50	
			INV247516	IDLEWOOD ELECTRIC SERVICES FY26	2202600079	517.77	
20E200	2540 4207 50 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		517.77	
			INV250818	IDLEWOOD ELECTRIC SERVICES FY26	2202600079	351.91	
20E200	2540 4207 50 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		351.91	
			INV251081	IDLEWOOD ELECTRIC SERVICES FY26	2202600079	382.53	
20E200	2540 4207 50 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		382.53	
1033594	IMBERT INTERNATIONAL***	11/18/2025	23521-00	+++++++QUOTE+++ +++++++ JAVIER HERRERA PLACE AN ORDER FOR DISTRICT WIDE (ALL BOILERS) (2 Q OF 5 GALLS CHEM D'ESCALADE SOLUTION, TOTAL OF \$978.	2202600473	978.00	978.00
20E200	2540 4203 50 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		978.00	
1033595	ISCORP	11/18/2025	0750410	HOSTING FOR SKYWARD	2502600007	1,890.00	1,890.00
10E200	2520 3000 80 000000			EDUCATION FUND/DISTRICT WIDE/FISCAL SERVICES/PURCHASED		1,890.00	
1033596	JESSICA MCINTYRE	11/18/2025	OCTOBER 2025	2025-2026 - PURCHASED SERVICES - PD	2102600171	2,500.00	2,500.00
10E200	2210 3000 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./PURCHASED S		2,500.00	
1033597	JOHNSON CONTROLS SECURITY SOLU	11/18/2025	41796069	QUARTLY BILLING AT INDIAN TRAIL. OKAY TO PAY	2202600500	243.75	243.75
20E040	2540 3000 38 000000			OPERATIONS & MAINTENANCE FUND/INDIAN TRAIL/OPER. & MAIN		243.75	
1033598	K & M PRINTING	11/18/2025	25-89547	K&M PRINTING/ STARS SIGNS/ RA	802600076	525.00	875.00
10E080	1100 4000 50 000000			EDUCATION FUND/RAVINIA/REGULAR PROGRAMS/SUPPLIES AND MA		525.00	
			25-89664	PURCHASED MAPS FOR RA FROM K&M PRINTING INVOICE #JK25-89664	2602600024	350.00	
20E200	2190 4000 50 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/STUDENT SER		350.00	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
1033599	KEYGUARD ASSISTIVE TECHNOLOGY,	11/18/2025	00037139	SPECIAL ED SUPPLIES - ASSISTIVE TECH - KEYGUARD /CASE FOR EC STUDENT	2122600197	98.91	98.91
10E200	1200 4000 50 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./SUPPLIES AND M		98.91	
1033600	Vendor Continued Void	11/18/2025					0.00
1033601	LAKE COUNTY HEALTH DEPT	11/18/2025	INV-00102545	STUDENT SERVICES PURCHASED SERVICES - VISION/HEARING SCREENINGS - INVOICE #INV-00102545 - OCTOBER 2025 - BR	2122600297	1,250.00	5,020.00
10E200	2190 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/STUDENT SERVICES/PURCHASED		1,250.00	
			INV-00102565	STUDENT SERVICES PURCHASED SERVICES - INVOICE #INV-00102565 - OCT 2025 - OT	2122600298	1,220.00	
10E200	2190 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/STUDENT SERVICES/PURCHASED		1,220.00	
			INV-00102571	STUDENT SERVICES PURCHASED SERVICES - HEARING/VISION TESTING - INV#INV-00102571 - RAV	2122600299	1,585.00	
10E200	2190 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/STUDENT SERVICES/PURCHASED		1,585.00	
			INV-00102572	STUDENT SERVICES PURCHASED SERVICES - HEARING/VISION SCREENING - INV #INV-00102572 - RO	2122600300	965.00	
10E200	2190 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/STUDENT SERVICES/PURCHASED		965.00	
1033602	LAKE COUNTY REGIONAL OFFICE OF	11/18/2025	163	LAKECOUNTY REGIONAL OFFICE OF EDUCATION MEMBERSHIP (for district membership)	2602600025	250.00	250.00

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				INVOICE 163			
20E200	2190 4000 50 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/STUDENT SER		250.00	
1033603	LAKELAND/LARSEN ELEVATOR CORPO	11/18/2025	204811	ELEVATOR REPAIR AT INDIAN TRAIL #2, INV:204811 OK TO PAY	2202600543	470.00	2,428.00
20E040	2540 3217 31 000000			OPERATIONS & MAINTENANCE FUND/INDIAN TRAIL/OPER. & MAIN		470.00	
			205026	MONTHLY ELEVATOR MAINTENANCE FOR: EP, OT, RO, WT, NW, EW, IT INV#205026	2202600574	1,958.00	
20E200	2540 3217 31 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		1,958.00	
1033604	LAKESHORE RECYCLING SYSTEMS	11/18/2025	LR6445905	TRASH AND RECYCLING SERVICES AT OPS BUILDING. OKAY TO PAY.	2202600577	221.41	221.41
20E150	2540 3000 86 000000			OPERATIONS & MAINTENANCE FUND/O&M Admin Building/OPER.		221.41	
1033605	LAKESIDE CONSULTANTS	11/18/2025	SD112-110225	OCTOBER 2025 PUBLIC SCHOOL INSPECTION SERVICE. OKAY TO PAY.	2202600560	175.00	175.00
20E200	2540 3236 34 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		175.00	
1033606	LAKESHORE LEARNING MATERIALS**	11/18/2025	92163377	PFA SUPPLIES	2122600163	776.95	2,400.63
10E120	1125 4000 50 370500			EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A		776.95	
			92163378	PFA CLASSROOM SUPPLIES	2122600165	227.68	
10E120	1125 4000 50 370500			EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A		227.68	
			92256711	PFA SUPPLIES - MOTOR ROOM	2122600206	349.00	
10E120	1125 4000 50 370500			EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A		349.00	
			92344276	PFA SUPPLIES - MOTOR ROOM	2122600206	1,047.00	
10E120	1125 4000 50 370500			EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A		1,047.00	
1033607	Vendor Continued Void	11/18/2025					0.00
1033608	LEARNWELL EDUCATION	11/18/2025	INV270818	SPECIAL ED PURCHASED SERVICES - HOSPITAL TUTORING	2122600232	595.84	1,872.64

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				- H.H. - INVOICE #INV270818			
10E200 1200 3000 38 000000				EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		595.84	
			INV272603	SPECIAL ED PURCHASED SERVICES - INVOICE #INV27603 - OCTOBER 14-17, 2025	2122600253	425.60	
10E200 1200 3000 38 000000				EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		425.60	
			INV273532	SPECIAL ED PURCHASED SERVICES - HOSPITAL TUTORING	2122600265	425.60	
10E200 1200 3000 38 000000				EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		425.60	
			INV275287	SPECIAL ED PURCHASED SERVICES - HOSPITAL TUTORING - INVOICE #INV275287	2122600295	425.60	
10E200 1200 3000 38 000000				EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		425.60	
1033609	LIBERTYVILLE MUSIC CENTER	11/18/2025	1725361	NAMD AND ORCHESTRA MUSIC SUPPLIES/EW	202600020	300.82	300.82
10E020 1100 4000 50 000000				EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/SUPPLIES AND M		300.82	
1033610	LOWERY MCDONNELL COMPANY	11/18/2025	IN0007865	***QUOTE*** FILING CABINETS FOR RAVINIA.	2202600179	7,140.00	7,140.00
64E200 2540 5000 95 000000				RAVINIA 2022 REFERENDUM WORK/DISTRICT WIDE/OPER. & MAIN		7,140.00	
1033611	LRP PUBLICATIONS***	11/18/2025	30082	IDEA PROFESSIONAL DEVELOPMENT - LRP NATIONAL INSTITUTE APRIL 26-29, 2025	2122600220	8,325.00	8,325.00
10E200 2210 3000 35 462000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./PURCHASED S		8,325.00	
1033612	LUIS FLOORING INSTALLATION LLC	11/18/2025	3900	FLOORING REPAIRS AT NORTHWOOD, GREEN BAY, AND RED OAK. OKAY TO PAY.	2202600557	1,944.00	9,073.00
20E090 2540 3211 31 000000				OPERATIONS & MAINTENANCE FUND/RED OAK/OPER. & MAINT./FL		1,944.00	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			3901	FLOORING REPAIRS AT NORTHWOOD, GREEN BAY, AND RED OAK. OKAY TO PAY.	2202600557	6,400.00	
20E120	2540 3211 31 000000			OPERATIONS & MAINTENANCE FUND/GREEN BAY SCHOOL/OPER. &		6,400.00	
			3901-1	FLOORING REPAIRS AT NORTHWOOD, GREEN BAY, AND RED OAK. OKAY TO PAY.	2202600557	729.00	
20E050	2540 3211 31 000000			OPERATIONS & MAINTENANCE FUND/LINCOLN/OPER. & MAINT./FL		729.00	
1033613	BERNIE LYONS	11/18/2025	017	PAYMENT NEEDED FOR BASKETBALL REFEREE/NM/NW	602600152	120.00	370.00
10E060	1100 3000 38 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/PURCHASED SER		120.00	
			102325-110525	BASKETBALL REFEREE/EW	202600063	250.00	
10E020	1100 3000 38 000000			EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/PURCHASED SERV		250.00	
1033614	MAG CONSTRUCTION	11/18/2025	17-1150	***QUOTE*** WALL REPAIR WORK AT GREEN BAY.	2202600252	30,400.00	30,400.00
20E120	2540 3201 31 000000			OPERATIONS & MAINTENANCE FUND/GREEN BAY SCHOOL/OPER. &		30,400.00	
1033615	JOHN MAK	11/18/2025	021	PAYMENT NEEDED FOR BASKETBALL REFEREE/NM/NW	602600156	120.00	620.00
10E060	1100 3000 38 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/PURCHASED SER		120.00	
			OCT-NOV 2025	BASKETBALL REFEREE/EW	202600062	500.00	
10E020	1100 3000 38 000000			EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/PURCHASED SERV		500.00	
1033616	Vendor Continued Void	11/18/2025					0.00
1033617	Vendor Continued Void	11/18/2025					0.00
1033618	Vendor Continued Void	11/18/2025					0.00
1033619	Vendor Continued Void	11/18/2025					0.00
1033620	Vendor Continued Void	11/18/2025					0.00
1033621	MARISSA BENNETT CONSULTING, LL	11/18/2025	12052644	IDEA BCBA/RBT / SPECIAL ED PURCHASED SERVICES - INVOICE #12060549, 12059654, 12052644,	2122600234	6,860.00	93,696.00

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E200	1200 3000 34 462000			12052706, 12059548 EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		6,860.00	
			12052706	IDEA BCBA/RBT / SPECIAL ED PURCHASED SERVICES - INVOICE #12060549, 12059654, 12052644, 12052706, 12059548	2122600234	6,888.00	
10E200	1200 3000 34 462000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		6,888.00	
			12059548	IDEA BCBA/RBT / SPECIAL ED PURCHASED SERVICES - INVOICE #12060549, 12059654, 12052644, 12052706, 12059548	2122600234	7,238.00	
10E200	1200 3000 34 462000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		7,238.00	
			12059654	IDEA BCBA/RBT / SPECIAL ED PURCHASED SERVICES - INVOICE #12060549, 12059654, 12052644, 12052706, 12059548	2122600234	7,588.00	
10E200	1200 3000 34 462000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		7,588.00	
			12060549	IDEA BCBA/RBT / SPECIAL ED PURCHASED SERVICES - INVOICE #12060549, 12059654, 12052644, 12052706, 12059548	2122600234	1,856.00	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E200 1200 3000 38 000000				EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		1,856.00	
			12205629	SPECIAL ED PURCHASED SERVICES / IDEA BCBA-RBT - OCTOBER 2025 - INVOICES #12205639, 12205641, 12205650, 12205633, 12205634, 12205635, 1225629	2122600285	9,324.00	
10E200 1200 3000 34 462000				EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		9,324.00	
			12205633	SPECIAL ED PURCHASED SERVICES / IDEA BCBA-RBT - OCTOBER 2025 - INVOICES #12205639, 12205641, 12205650, 12205633, 12205634, 12205635, 1225629	2122600285	8,736.00	
10E200 1200 3000 34 462000				EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		8,736.00	
			12205634	SPECIAL ED PURCHASED SERVICES / IDEA BCBA-RBT - OCTOBER 2025 - INVOICES #12205639, 12205641, 12205650, 12205633, 12205634, 12205635, 1225629	2122600285	9,464.00	
10E200 1200 3000 34 462000				EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		9,464.00	
			12205635	SPECIAL ED PURCHASED SERVICES / IDEA BCBA-RBT - OCTOBER 2025 - INVOICES	2122600285	9,968.00	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E200 1200 3000 34 462000				#12205639, 12205641, 12205650, 12205633, 12205634, 12205635, 1225629			
			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV			9,968.00	
			12205639	SPECIAL ED PURCHASED SERVICES / IDEA BCBA-RBT - OCTOBER 2025 - INVOICES	2122600285	17,850.00	
10E200 1200 3000 38 000000				#12205639, 12205641, 12205650, 12205633, 12205634, 12205635, 1225629			
			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV			17,850.00	
			12205641	SPECIAL ED PURCHASED SERVICES / IDEA BCBA-RBT - OCTOBER 2025 - INVOICES	2122600285	5,320.00	
10E200 1200 3000 38 000000				#12205639, 12205641, 12205650, 12205633, 12205634, 12205635, 1225629			
			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV			5,320.00	
			12205650	SPECIAL ED PURCHASED SERVICES / IDEA BCBA-RBT - OCTOBER 2025 - INVOICES	2122600285	2,604.00	
10E200 1200 3000 38 000000				#12205639, 12205641, 12205650, 12205633, 12205634, 12205635, 1225629			
			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV			2,604.00	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
1033622	MARZANO RESOURCES, LLC	11/18/2025	M225552	2025-2026 - PURCHASED SERVICES - PD	2102600023	14,400.00	14,400.00
10E200	2210 3000 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./PURCHASED S		14,400.00	
1033623	MASTER TRUCK & TRAILER, LLC	11/18/2025	S129195	PARTS & REPAIRS FOR HEAVY DUTY AND SNOW EQUIPMENT FY26	2202600081	839.94	2,985.93
20E200	2540 4213 50 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		839.94	
			S129355	PARTS & REPAIRS FOR HEAVY DUTY AND SNOW EQUIPMENT FY26	2202600081	1,907.99	
20E200	2540 4213 50 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		1,907.99	
			S90300	PARTS & REPAIRS FOR HEAVY DUTY AND SNOW EQUIPMENT FY26	2202600081	238.00	
20E200	2540 4213 50 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		238.00	
1033624	MCMASTER-CARR	11/18/2025	54565584	MATERIALS AND SUPPLIES FOR INDIAN TRAIL. OKAY TO PAY.	2202600554	1,345.14	2,022.51
20E040	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/INDIAN TRAIL/OPER. & MAIN		1,345.14	
			56333390	MATERIALS AND SUPPLIES FOR DISTRICT USE. OKAY TO PAY.	2202600491	677.37	
20E200	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		677.37	
1033625	MDI TRANSPORTATION SYSTEMS, IN	11/18/2025	186159	COPIER EXPENSE	5552600127	13,185.00	13,185.00
10E200	2220 3000 03 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC		13,185.00	
1033626	MENONI & MOCOJNI, INC.	11/18/2025	0075759-00	ROCK SALT & LANDSCAPING SUPPLIES FY26; DISTRICT WIDE	2202600077	89.65	89.65
20E200	2540 3283 89 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		89.65	
1033627	MICHAEL'S UNIFORM COMPANY	11/18/2025	MU-14061	***QUOTE*** UNIFORMS FOR DISTRICT EMPLOYEE	2202600407	414.89	414.89
20E200	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		414.89	
1033628	MOBILE ACADEMICS, INC	11/18/2025	6805	SPECIAL ED	2122600244	292.50	292.50

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E200 1200 3000 38 000000				PURCHASED SERVICES - OUTSIDE TUTORING		292.50	
			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV				
1033629	MODERN MEDIA TECH LLC	11/18/2025	7163	PURCHASED SERVICE & SECURITY	5552600117	100.00	240,662.50
60E060 2540 5000 96 000000			SECURITY 2022 REFERENDUM/NORTHWOOD/OPER. & MAINT./CAPIT			100.00	
			7166	PURCHASED SERVICE & SECURITY	5552600117	200.00	
60E100 2540 5000 96 000000			SECURITY 2022 REFERENDUM/SHERWOOD/OPER. & MAINT./CAPITA			200.00	
			7169	SECURITY, BRAESIDE	5552600119	232,567.50	
60E010 2540 5000 96 000000			SECURITY 2022 REFERENDUM/BRAESIDE/OPER. & MAINT./CAPITA			232,567.50	
			7183	SECURITY, EDGEWOOD	5552600068	7,795.00	
20E200 2540 5000 90 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI			7,795.00	
1033630	MULTIVISTA	11/18/2025	4761	PHOTOGRAPHIC DOCUMENTATION AT BRAESIDE AND SHERWOOD FOR SEPTEMBER AND OCTOBER. OKAY TO PAY.	2202600498	3,980.00	8,540.00
65E200 2540 5000 95 000000			BRAESIDE 2022 REFERENDUM WORK/DISTRICT WIDE/OPER. & MAI			3,980.00	
			4762	PHOTOGRAPHIC DOCUMENTATION AT BRAESIDE AND SHERWOOD FOR SEPTEMBER AND OCTOBER. OKAY TO PAY.	2202600498	4,560.00	
67E200 2540 5000 95 000000			SHERWOOD 2022 REFERENDUM WORK/DISTRICT WIDE/OPER. & MAI			4,560.00	
1033631	MUSIC & ARTS CENTER***	11/18/2025	INV054736634	band/orchestra - OT	702600097	648.00	648.00
10E070 1100 4000 50 000000			EDUCATION FUND/OAK TERRACE/REGULAR PROGRAMS/SUPPLIES AN			648.00	
1033632	Vendor Continued Void	11/18/2025					0.00
1033633	NAPA AUTO PARTS	11/18/2025	201499	PARTS AND SUPPLIES FOR DISTRICT VEHICLES. OKAY TO PAY.	2202600580	25.38	1,277.10
20E200 2540 4213 50 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI			25.38	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			201728	PARTS AND SUPPLIES FOR DISTRICT VEHICLES. OKAY TO PAY.	2202600580	548.11	
20E200 2540 4213 50 000000				OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		548.11	
			208111	PARTS AND SUPPLIES FOR DISTRICT VEHICLES. OKAY TO PAY.	2202600580	100.45	
20E200 2540 4213 50 000000				OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		100.45	
			208631	PARTS AND SUPPLIES FOR DISTRICT VEHICLES. OKAY TO PAY.	2202600580	32.94	
20E200 2540 4213 50 000000				OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		32.94	
			209001	PARTS AND SUPPLIES FOR DISTRICT VEHICLES. OKAY TO PAY.	2202600580	217.99	
20E200 2540 4213 50 000000				OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		217.99	
			213698	PARTS AND SUPPLIES FOR DISTRICT VEHICLES. OKAY TO PAY.	2202600580	352.23	
20E200 2540 4213 50 000000				OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		352.23	
1033634	NASCO EDUCATION	11/18/2025	877312	PE teacher supplies	102600050	164.83	235.71
10E010 1100 4000 53 000000				EDUCATION FUND/BRAESIDE/REGULAR PROGRAMS/SUPPLIES AND M		164.83	
			879229	Pe teacher supplies	102600053	70.88	
10E010 1100 4000 53 000000				EDUCATION FUND/BRAESIDE/REGULAR PROGRAMS/SUPPLIES AND M		70.88	
1033635	NATURESCAPE DESIGN, INC.	11/18/2025	99552	WINTERIZE SPRINKLER SYSTEM AT INDIAN TRAIL. OKAY TO PAY.	2202600575	325.00	325.00
20E040 2540 3212 31 000000				OPERATIONS & MAINTENANCE FUND/INDIAN TRAIL/OPER. & MAIN		325.00	
1033636	Vendor Continued Void	11/18/2025					0.00

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
1033637	NORTH SHORE WATER RECLAMATION	11/18/2025	5716832	WATER RECLAMATION AT NW, RO, WT, SW, AND OT. OKAY TO PAY.	2202600579	246.24	1,428.59
20E070	2540 3000 44 000000			OPERATIONS & MAINTENANCE FUND/OAK TERRACE/OPER. & MAINT		246.24	
			5719102	WATER RECLAMATION AT NW, RO, WT, SW, AND OT. OKAY TO PAY.	2202600579	352.06	
20E060	2540 3000 44 000000			OPERATIONS & MAINTENANCE FUND/NORTHWOOD/OPER. & MAINT./		352.06	
			5719434	WATER RECLAMATION AT NW, RO, WT, SW, AND OT. OKAY TO PAY.	2202600579	280.83	
20E090	2540 3000 44 000000			OPERATIONS & MAINTENANCE FUND/RED OAK/OPER. & MAINT./PU		280.83	
			5719916	WATER RECLAMATION AT NW, RO, WT, SW, AND OT. OKAY TO PAY.	2202600579	514.86	
20E110	2540 3000 44 000000			OPERATIONS & MAINTENANCE FUND/WAYNE THOMAS/OPER. & MAIN		514.86	
			5720731	WATER RECLAMATION AT NW, RO, WT, SW, AND OT. OKAY TO PAY.	2202600579	34.60	
20E100	2540 3000 44 000000			OPERATIONS & MAINTENANCE FUND/SHERWOOD/OPER. & MAINT./P		34.60	
1033638	NORTHEAST ILLINOIS SERVICE COM	11/18/2025	41764	REPAIR FREEZER AT NORTHWOOD. OKAY TO PAY.	2202600576	300.00	300.00
20E060	2540 3201 31 000000			OPERATIONS & MAINTENANCE FUND/NORTHWOOD/OPER. & MAINT./		300.00	
1033639	NORTHWEST SUBURBAN SPECIAL EDU	11/18/2025	13277	SPECIAL ED PURCHASED SERVICES - D/HH PROGRAM	2122600273	21,353.22	21,353.22
10E200	1200 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		21,353.22	
1033640	OFFICE DEPOT, INC.***	11/18/2025	445758747001	LABELS FOR OFFICE USE/JS/NW	602600115	124.76	163.24
10E060	1100 4000 50 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND		124.76	
			445758748001	LABELS FOR OFFICE USE/JS/NW	602600115	38.48	
10E060	1100 4000 50 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND		38.48	
1033641	ORGANICLIFE, LLC	11/18/2025	1136020705030	OCTOBER 2025	2502600182	125,809.25	134,738.02

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
15E200	2560 3000 41 000000			FOOD SERVICE/DISTRICT WIDE/FOOD SERVICE/PURCHASED SERVI		125,809.25	
			1136020705031	OCTOBER 2025	2502600182	8,347.50	
10E200	2560 3000 41 000000			EDUCATION FUND/DISTRICT WIDE/FOOD SERVICE/PURCHASED SER		8,347.50	
			1136020705032	OCTOBER 2025	2502600182	86.27	
15E200	2560 4000 50 000000			FOOD SERVICE/DISTRICT WIDE/FOOD SERVICE/SUPPLIES AND MA		86.27	
			1136020705065	OCTOBER 2025	2502600182	495.00	
10E200	2560 3000 41 000000			EDUCATION FUND/DISTRICT WIDE/FOOD SERVICE/PURCHASED SER		495.00	
1033642	ORIENTAL TRADING CO, INC.***	11/18/2025	739197936-01	ORIENTAL TRADING/ HARVEY/ RA	802600069	105.19	105.19
				EDUCATION FUND/RAVINIA/REGULAR PROGRAMS/SUPPLIES AND MA		105.19	
1033643	JW PEPPER & SON, INC.***	11/18/2025	367867669	music teacher classroom supplies	102600038	125.00	278.99
				EDUCATION FUND/BRAESIDE/REGULAR PROGRAMS/SUPPLIES AND M		125.00	
			367948389	music teacher supplies	102600057	68.99	
10E010	1100 4000 62 000000			EDUCATION FUND/BRAESIDE/REGULAR PROGRAMS/SUPPLIES AND M		68.99	
			367960438	INSTRUCTIONAL CLASSROOM SUPPLIES	902600059	45.00	
10E090	1100 4000 50 000000			EDUCATION FUND/RED OAK/REGULAR PROGRAMS/SUPPLIES AND MA		45.00	
			367973721	JW PEPPER/ ORCH WINTER CONCERT/ RA	802600080	40.00	
10E080	1100 4000 50 000000			EDUCATION FUND/RAVINIA/REGULAR PROGRAMS/SUPPLIES AND MA		40.00	
1033644	SONOVA USA INC***	11/18/2025	5404823428	REPAIRS - DIGIMASTER 5000 SPEAKERS - WILL NOT POWER ON PRICING PER VERBAL QUOTE	2122600180	188.99	357.99
				EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		188.99	
			5404823432	REPAIRS - DIGIMASTER 5000 SPEAKERS - WILL NOT POWER ON PRICING PER VERBAL QUOTE	2122600180	169.00	
10E200	1200 3000 31 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		169.00	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
1033645	PHOENIX CONSULTING SERVICES GR	11/18/2025	1125-01	BRAESIDE ASBESTOS PROJECT MANAGEMENT, OCTOBER 2025. OKAY TO PAY.	2202600570	22,065.00	22,065.00
65E200	2540 5000 95 000000			BRAESIDE 2022 REFERENDUM WORK/DISTRICT WIDE/OPER. & MAI		22,065.00	
1033646	PITNEY BOWES***	11/18/2025	900007561479101725	POSTAGE METER REFILL	2502600170	13.99	13.99
10E200	1100 3000 48 000000			EDUCATION FUND/DISTRICT WIDE/REGULAR PROGRAMS/PURCHASED		13.99	
1033647	PLAY ILLINOIS LLC	11/18/2025	2400	***QUOTE*** CLAMP ASSEMBLY AND HARDWARE PACKAGE FOR INDIAN TRAIL.	2202600528	527.60	527.60
20E040	2540 3214 31 000000			OPERATIONS & MAINTENANCE FUND/INDIAN TRAIL/OPER. & MAIN		527.60	
1033648	PRO-ED***	11/18/2025	3101966	SPEECH SUPPLIES - PROTOCOLS	2122600087	409.20	409.20
10E200	2150 4000 50 000000			EDUCATION FUND/DISTRICT WIDE/SPEECH PROGRAMS/SUPPLIES A		409.20	
1033649	NITIN RAO	11/18/2025	020	PAYMENT NEEDED FOR BASKETBALL REFEREE/NM/NW	602600155	120.00	245.00
10E060	1100 3000 38 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/PURCHASED SER		120.00	
10E020	1100 3000 38 000000		111025	BASKETBALL REFEREE/EW	202600065	125.00	
1033650	RESEARCH INSTITUTE FOR LEARNIN	11/18/2025	SMARTS 415	IDEA SUPPLEMENTAL RESOURCES	2122600221	429.00	429.00
10E200	1100 4000 65 462000			EDUCATION FUND/DISTRICT WIDE/REGULAR PROGRAMS/SUPPLIES		429.00	
1033651	RIVERSIDE INSIGHTS	11/18/2025	INV260795	PSYCH SUPPLIES - PROTOCOLS - PER QUOTES #QH29982, #QH29992	2122600086	2,950.00	2,950.00
10E200	2140 4000 50 000000			EDUCATION FUND/DISTRICT WIDE/PSYCHOLOGIST/SUPPLIES AND		2,271.36	
10E200	2210 3000 35 462000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./PURCHASED S		678.64	
1033652	TODD ROTH	11/18/2025	014	PAYMENT NEEDED FOR BASKETBALL ASSIGNOR/NM/NW	602600149	180.00	1,254.00
10E060	1100 3000 38 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/PURCHASED SER		180.00	
10E020	1100 3000 38 000000		OCT-NOV 2025	BASKETBALL REFEREE/ASSIGNER/E W	202600061	1,074.00	
10E020	1100 3000 38 000000			EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/PURCHASED SERV		1,074.00	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
1033653	JOE SAVINO	11/18/2025	015	PAYMENT NEEDED FOR BASKETBALL REFEREE/NM/NW	602600150	120.00	120.00
10E060	1100 3000 38 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/PURCHASED SER		120.00	
1033654	SCHOOL HEALTH CORPORATION***	11/18/2025	CINV000322466	PE/OT	702600071	579.21	579.21
10E070	1100 4000 53 000000			EDUCATION FUND/OAK TERRACE/REGULAR PROGRAMS/SUPPLIES AN		579.21	
1033655	SCHOOLLOCKERS.COM	11/18/2025	SI97858	***QUOTE*** DIGITAL LOCKS FOR DISTRICT USE.	2202600482	4,921.82	4,921.82
20E200	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		4,921.82	
1033656	SCHOOL SPECIALTY INC.***	11/18/2025	208136484757	ART SUPPLIES/EW	202600022	26.58	4,503.43
10E020	1100 4000 52 000000			EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/SUPPLIES AND M		26.58	
10E020	1100 4000 52 000000		208136523014	ART SUPPLIES/EW	202600022	95.10	
10E020	1100 4000 52 000000			EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/SUPPLIES AND M		95.10	
10E060	1100 4000 52 000000		308104819017	ART SUPPLY ORDER FOR 25-26 SY FOR ART TEACHER/BG/NW	602600098	4,071.43	
10E060	1100 4000 52 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND		4,071.43	
10E080	1100 4000 50 000000		308104820064	SCHOOL SPECIALTY/ HARVEY/ RA	802600070	310.32	
10E080	1100 4000 50 000000			EDUCATION FUND/RAVINIA/REGULAR PROGRAMS/SUPPLIES AND MA		310.32	
1033657	SECONDS MATTER SAFETY SOLUTION	11/18/2025	2133	supervision of the life safety system provided by EM24, Seconds Matter Safety, and Blue Point, covering certified monitoring services for 11 schools and 600 contacts from INVOICE 2133	2602600023	40,425.00	40,425.00
20E200	2190 3000 38 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/STUDENT SER		40,425.00	
1033658	LARRY SHAVITZ	11/18/2025	023	PAYMENT NEEDED FOR BASKETBALL REFEREE/NM/NW	602600157	120.00	245.00
10E060	1100 3000 38 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/PURCHASED SER		120.00	
			10302025	BASKETBALL REFEREE/EW	202600068	125.00	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E020	1100 3000 38 000000			EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/PURCHASED SERV		125.00	
1033659	Ruth Shook-Orr, Psy.D.	11/18/2025	100125-102925	SPECIAL ED PURCHASED SERVICES - PSYCH SUPERVISION - INVOICE DATED 10/30/2025	2122600279	750.00	1,350.00
10E200	1200 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		750.00	
			100325	SPECIAL ED PURCHASED SERVICES - CLINICAL SUPERVISION	2122600228	600.00	
10E200	1200 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		600.00	
1033660	JOHNSON CONTROLS FIRE PROTECTI	11/18/2025	41796063	QUARTERLY BILLING FOR SECURITY SOLUTIONS AT RAVINIA. OKAY TO PAY.	2202600517	217.00	4,030.30
20E080	2540 3000 38 000000			OPERATIONS & MAINTENANCE FUND/RAVINIA/OPER. & MAINT./PU		217.00	
			53487454	REPAIRS TO FIRE PANEL AT EDGEWOOD. OKAY TO PAY.	2202600569	3,813.30	
20E020	2540 3212 31 000000			OPERATIONS & MAINTENANCE FUND/EDGEWOOD/OPER. & MAINT./S		3,813.30	
1033661	Vendor Continued Void	11/18/2025					0.00
1033662	Vendor Continued Void	11/18/2025					0.00
1033663	Vendor Continued Void	11/18/2025					0.00
1033664	Vendor Continued Void	11/18/2025					0.00
1033665	SMITHEREEN PEST MANAGEMENT***	11/18/2025	3729504	PEST CONTROL SERVICES AT WT, GB, AND IT. OKAY TO PAY.	2202600484	50.00	1,350.00
20E110	2540 3238 34 000000			OPERATIONS & MAINTENANCE FUND/WAYNE THOMAS/OPER. & MAIN		50.00	
			3751661	PEST CONTROL SERVICES AT WT, GB, AND IT. OKAY TO PAY.	2202600484	75.00	
20E040	2540 3238 34 000000			OPERATIONS & MAINTENANCE FUND/INDIAN TRAIL/OPER. & MAIN		75.00	
			3760359	PEST CONTROL SERVICES AT WT, GB, AND IT. OKAY TO PAY.	2202600484	50.00	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
20E110	2540 3238 34 000000			OPERATIONS & MAINTENANCE FUND/WAYNE THOMAS/OPER. & MAIN		50.00	
			3760360	PEST CONTROL SERVICES AT WT, GB, AND IT. OKAY TO PAY.	2202600484	90.00	
20E040	2540 3238 34 000000			OPERATIONS & MAINTENANCE FUND/INDIAN TRAIL/OPER. & MAIN		90.00	
			3760366	PEST CONTROL SERVICES AT WT, GB, AND IT. OKAY TO PAY.	2202600484	57.00	
20E120	2540 3238 34 000000			OPERATIONS & MAINTENANCE FUND/GREEN BAY SCHOOL/OPER. &		57.00	
			3852776	MONTHLY PEST CONTROL SERVICE. OKAY TO PAY.	2202600503	53.00	
20E110	2540 3238 34 000000			OPERATIONS & MAINTENANCE FUND/WAYNE THOMAS/OPER. & MAIN		53.00	
			3852777	MONTHLY PEST CONTROL SERVICE. OKAY TO PAY.	2202600503	90.00	
20E040	2540 3238 34 000000			OPERATIONS & MAINTENANCE FUND/INDIAN TRAIL/OPER. & MAIN		90.00	
			3852779	MONTHLY PEST CONTROL SERVICE. OKAY TO PAY.	2202600503	49.00	
20E010	2540 3238 34 000000			OPERATIONS & MAINTENANCE FUND/BRAESIDE/OPER. & MAINT./P		49.00	
			3852784	MONTHLY PEST CONTROL SERVICE. OKAY TO PAY.	2202600503	60.00	
20E120	2540 3238 34 000000			OPERATIONS & MAINTENANCE FUND/GREEN BAY SCHOOL/OPER. &		60.00	
			3852785	MONTHLY PEST CONTROL SERVICE. OKAY TO PAY.	2202600503	35.00	
20E200	2540 3238 34 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		35.00	
			3852789	MONTHLY PEST CONTROL SERVICE. OKAY TO PAY.	2202600503	49.00	
20E090	2540 3238 34 000000			OPERATIONS & MAINTENANCE FUND/RED OAK/OPER. & MAINT./PE		49.00	
			3852790	MONTHLY PEST CONTROL SERVICE. OKAY TO PAY.	2202600503	63.00	
20E060	2540 3238 34 000000			OPERATIONS & MAINTENANCE FUND/NORTHWOOD/OPER. & MAINT./		63.00	
			3852806	MONTHLY PEST	2202600503	58.00	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
20E030	2540 3238 34 000000			CONTROL SERVICE. OKAY TO PAY. OPERATIONS & MAINTENANCE FUND/ELM PLACE/OPER. & MAINT./		58.00	
			3852807	MONTHLY PEST CONTROL SERVICE. OKAY TO PAY.	2202600503	150.00	
20E080	2540 3238 34 000000			OPERATIONS & MAINTENANCE FUND/RAVINIA/OPER. & MAINT./PE		150.00	
			3852809	MONTHLY PEST CONTROL SERVICE. OKAY TO PAY.	2202600503	74.00	
20E020	2540 3238 34 000000			OPERATIONS & MAINTENANCE FUND/EDGEWOOD/OPER. & MAINT./P		74.00	
			3852810	MONTHLY PEST CONTROL SERVICE. OKAY TO PAY.	2202600503	58.00	
20E070	2540 3238 34 000000			OPERATIONS & MAINTENANCE FUND/OAK TERRACE/OPER. & MAINT		58.00	
			3854536	MONTHLY PEST CONTROL SERVICE. OKAY TO PAY.	2202600503	74.00	
20E150	2540 3238 34 000000			OPERATIONS & MAINTENANCE FUND/O&M Admin Building/OPER.		74.00	
			3905031	PEST CONTROL SERVICES AT WAYNE THOMAS. OKAY TO PAY.	2202600583	215.00	
20E110	2540 3238 34 000000			OPERATIONS & MAINTENANCE FUND/WAYNE THOMAS/OPER. & MAIN		215.00	
1033666	Vendor Continued Void	11/18/2025					0.00
1033667	SOLIANT	11/18/2025	21295950	SPECIAL ED PURCHASED SERVICES - INVOICE #21295950, #21296241 - L/T SUB TEACHER, SLP	2122600245	4,571.00	13,462.00
10E200	1200 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		4,571.00	
			21296241	SPECIAL ED PURCHASED SERVICES - INVOICE #21295950, #21296241 - L/T SUB TEACHER, SLP	2122600245	4,383.00	
10E200	1200 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		4,383.00	
			21302032	SPECIAL ED	2122600280	4,508.00	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				PURCHASED SERVICES - SUB SPED TEACHER, SUB SLP - OCT 26 2025 - INVOICE #21302032			
10E200 1200 3000 38 000000				EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		4,508.00	
1033668	STANDARD INSURANCE COMPANY	11/18/2025	1586860001110125	THE STANDARD NOVEMBER 2025 INVOICE	2502600180	684.76	684.76
10E200 2610 2210 22 000000				EDUCATION FUND/DISTRICT WIDE/DISTRICT BENEFITS/LIFE INS		684.76	
1033669	STAPLES BUSINESS ADVANTAGE	11/18/2025	6046275771	STAPLES/ STAFF SUPPLIES/ RA	802600057	155.40	377.30
10E080 1100 4000 50 000000				EDUCATION FUND/RAVINIA/REGULAR PROGRAMS/SUPPLIES AND MA		155.40	
			6046275772	PADDED ENVELOPES	2302600044	42.91	
10E200 2320 4000 50 000000				EDUCATION FUND/DISTRICT WIDE/EXEC. ADMIN./SUPPLIES AND		42.91	
			6046275773	STAPLES/ OPEN HOUSE/ RA	802600052	83.74	
10E080 1100 4000 50 000000				EDUCATION FUND/RAVINIA/REGULAR PROGRAMS/SUPPLIES AND MA		83.74	
			6046275774	STAPLES/ STAFF SUPPLIES/ RA	802600057	53.85	
10E080 1100 4000 50 000000				EDUCATION FUND/RAVINIA/REGULAR PROGRAMS/SUPPLIES AND MA		53.85	
			6046275775	STAPLES/ ID WATER/ RA	802600067	41.40	
10E200 2210 4000 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		41.40	
1033670	BRAD S TANDET	11/18/2025	024	PAYMENT NEEDED FOR BASKETBALL REFEREE/NM/NW	602600158	120.00	120.00
10E060 1100 3000 38 000000				EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/PURCHASED SER		120.00	
1033671	TANG MATH	11/18/2025	33464	IDEA - SUPPLEMENTAL RESOURCES	2122600229	299.88	299.88
10E200 1100 4000 65 462000				EDUCATION FUND/DISTRICT WIDE/REGULAR PROGRAMS/SUPPLIES		299.88	
1033672	TECH SYSTEMS, INC.	11/18/2025	328657	SECURITY, SERVICE CALLS	5552600129	184.00	184.00
60E080 2540 5000 96 000000				SECURITY 2022 REFERENDUM/RAVINIA/OPER. & MAINT./CAPITAL		184.00	
1033673	THE JUNIOR ASSEMBLY OF THE MOD	11/18/2025	03	PAYMENT NEEDED FOR JR MODEL UN COMPETITION/JM/NW	602600134	165.00	165.00
10E060 1100 3000 38 000000				EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/PURCHASED SER		165.00	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
1033674	THE SHERWIN WILLIAMS COMPANY	11/18/2025	6038-3	PAINTING SUPPLIES FOR BRAESIDE AT GREENBAY. OKAY TO PAY.	2202600510	79.20	266.25
20E120	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/GREEN BAY SCHOOL/OPER. &		79.20	
			6401-3	MATERIALS AND SUPPLIES FOR GREEN BAY. OKAY TO PAY.	2202600548	47.67	
20E120	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/GREEN BAY SCHOOL/OPER. &		47.67	
			65101198061125	PAINT SUPPLIES. OKAY TO PAY.	2202600561	15.11	
20E120	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/GREEN BAY SCHOOL/OPER. &		15.11	
			66149199251125	PAINT AND PAINT SUPPLIES FOR RAVINIA.	2202600581	124.27	
20E080	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/RAVINIA/OPER. & MAINT./SU		124.27	
1033675	THOMSON REUTERS - WEST	11/18/2025	852777695	STUDENT SERVICES PURCHASED SERVICES - CLEAR	2122600275	2,098.95	2,098.95
10E200	2190 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/STUDENT SERVICES/PURCHASED		2,098.95	
1033676	TOTAL FITNESS, INC.	11/18/2025	2025226	PLACE AN ORDER FOR AN ITEM (CABLE) TO REPAIR A WORKOUT MACHINE TA NORTHWOOD SCHOOL. INV#2025226 OK TO PAY	2202600523	290.95	290.95
20E060	2540 3218 31 000000			OPERATIONS & MAINTENANCE FUND/NORTHWOOD/OPER. & MAINT./		290.95	
1033677	TOWNSHIP HIGH SCHOOL DIST. 113	11/18/2025	232	GASOLINE FOR ALL TRUCKS AT D112, INV# 232 FOR SEPTEMBER 2025 OK TO PAY	2202600497	2,361.18	2,361.18
20E200	2540 4214 50 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		2,361.18	
1033678	Vendor Continued Void	11/18/2025					0.00
1033679	Vendor Continued Void	11/18/2025					0.00
1033680	TRANE U.S. INC***	11/18/2025	20299335	HVAC/FILTERS/MOTOR SUPPLIES FY26; DISTRICT WIDE	2202600076	154.86	76,221.80
20E200	2540 4203 50 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		154.86	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			20352382	HVAC/FILTERS/MOTOR SUPPLIES FY26; DISTRICT WIDE	2202600076	81.94	
20E200	2540 4203 50 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		81.94	
			315719753	***QUOTE***' 10 SPOT COOLERS AT NORTHWOOD.	2202600220	13,140.00	
20E060	2540 4203 50 000000			OPERATIONS & MAINTENANCE FUND/NORTHWOOD/OPER. & MAINT./		13,140.00	
			315731538	EVALUATE COMPRESSOR MALFUNCTION AT GREEN BAY. OKAY TO PAY.	2202600519	1,540.00	
20E120	2540 3203 31 000000			OPERATIONS & MAINTENANCE FUND/GREEN BAY SCHOOL/OPER. &		1,540.00	
			315737196	***QUOTE*** RTU CONDENSER COIL AND CONDENSER FAN REPLACEMENT AY NORTHWOOD.	2202600325	16,642.00	
20E060	2540 3203 31 000000			OPERATIONS & MAINTENANCE FUND/NORTHWOOD/OPER. & MAINT./		16,642.00	
			315741576	***QUOTE*** NORTHWOOD RTU CONDENSER COIL AND CONDENSER FAN REPLACEMENT PROJECT.	2202600203	17,569.00	
20E060	2540 3203 31 000000			OPERATIONS & MAINTENANCE FUND/NORTHWOOD/OPER. & MAINT./		17,569.00	
			315743431	***QUOTE*** TEMPORARY COOLING PROJECT AT ELM PLACE.	2202600119	18,990.00	
20E030	2540 3000 38 000000			OPERATIONS & MAINTENANCE FUND/ELM PLACE/OPER. & MAINT./		18,990.00	
			315744137	***QUOTE*** TEMPORARY COOLING PROJECT AT RED OAK.	2202600117	8,104.00	
20E090	2540 3000 38 000000			OPERATIONS & MAINTENANCE FUND/RED OAK/OPER. & MAINT./PU		8,104.00	
1033681	TREERING CORPORATION	11/18/2025	258939-2025	YEARBOOK/NW/AF	602600116	8,828.40	8,828.40
	99L000 9040 0000 00 000000			NORTHWOODS YEARBOOK/NS		5,523.40	
	10E060 1100 4000 50 192006			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND		3,305.00	
1033682	TRUENORTH EDUCATIONAL COOP 804	11/18/2025	981130925	PUBLIC TUITION SERVICES -	2122600249	216,968.23	216,968.23

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				INVOICE #981130925			
10E200 4220 6700 40 000000				EDUCATION FUND/DISTRICT WIDE/SP ED TUITION PUBLIC/TUITI		216,968.23	
1033683	ANDREA TUCKER	11/18/2025	110325	IDEA PROFESSIONAL DEVELOPMENT - REIMBURSE EXPENSES	2122600277	70.46	70.46
10E200 2210 3000 35 462000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./PURCHASED S		70.46	
1033684	ULINE***	11/18/2025	199629081	TRASH CANS FOR RAVINIA. OKAY TO PAY.	2202600526	1,100.00	1,561.96
20E080 2540 4000 65 000000				OPERATIONS & MAINTENANCE FUND/RAVINIA/OPER. & MAINT./SU		1,100.00	
			200218759	PLACE AN ORDER FOR 4 JACKETS T FOR NEW CUSTODIAN CREW OK TO PAY	2202600584	461.96	
20E200 2540 4000 65 000000				OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		461.96	
1033685	UNITED RENTALS (NORTH AMERICA)	11/18/2025	203895023-049	RENTAL CONTAINER AT SHERWOOD. OKAY TO PAY.	2202600506	123.00	123.00
20E100 2540 3000 38 000000				OPERATIONS & MAINTENANCE FUND/SHERWOOD/OPER. & MAINT./P		123.00	
1033686	VAN ERT ELECTRIC COMPANY, INC	11/18/2025	001-042620	PURCHASED SERVICES, OTHER	5552600112	312.64	312.64
10E200 2220 3000 38 000000				EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC		312.64	
1033687	VARITRONICS	11/18/2025	PSI-194040	POSTER MAKER SUPPLIES/OT	702600093	424.05	424.05
10E070 1100 4000 50 000000				EDUCATION FUND/OAK TERRACE/REGULAR PROGRAMS/SUPPLIES AN		424.05	
1033688	VIRTUAL CONNECTIONS ACADEMY	11/18/2025	5932	PRIVATE TUITION - INVOICE #5932	2122600235	6,760.00	6,760.00
10E200 1912 6700 40 000000				EDUCATION FUND/DISTRICT WIDE/SP ED TUITION; PRIV FACILI		6,760.00	
1033689	VISO GRAPHIC	11/18/2025	248024	USED VISIO GRAPHIC FOR CARRIER ROUTE MAILING INVOICE 248024	2602600021	3,701.73	3,701.73
10E200 2630 3000 43 000000				EDUCATION FUND/DISTRICT WIDE/INFORMATION SERVICES/PURCH		3,701.73	
1033690	GABRIEL VITI REVOCABLE TRUST	11/18/2025	DECEMBER 2025	MONTHLY RENT BPO	2502600021	26,412.00	26,412.00
20E200 2540 3000 38 000000				OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		26,412.00	
1033691	Vendor Continued Void	11/18/2025					0.00
1033692	Vendor Continued Void	11/18/2025					0.00

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
1033693	WIGHT & COMPANY	11/18/2025	1029976	TEN YEAR LIFE SAFETY SURVEY. OKAY TO PAY. \$2,750.00 LESS \$1500.00 CREDIT (ATTACHED) = \$1,250.00	2202600511	-1,500.00	254,482.46
20E200	2540 3000 38 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		-1,500.00	
			220112-035	RAVINIA ADDITIONS AND RENOVATIONS. SERVICES FOR PERIOD ENDED 9/30/25. OKAY TO PAY.	2202600512	10,064.80	
64E200	2540 5000 95 000000			RAVINIA 2022 REFERENDUM WORK/DISTRICT WIDE/OPER. & MAIN		10,064.80	
			230068-015	BRAESIDE ADDITIONS AND RENOVATIONS. SERVICES FOR THE PERIOD ENDED 9/20/2025. OKAY TO PAY.	2202600513	22,705.20	
65E200	2540 5000 95 000000			BRAESIDE 2022 REFERENDUM WORK/DISTRICT WIDE/OPER. & MAI		22,705.20	
			230069-025	SHERWOOD ADDITIONS AND RENOVATIONS. SERVICES FOR PERIOD ENDING 9/30/25. OKAY TO PAY.	2202600514	33,715.25	
67E200	2540 5000 95 000000			SHERWOOD 2022 REFERENDUM WORK/DISTRICT WIDE/OPER. & MAI		33,715.25	
			230070-007	WAYNE THOMAS ADDITIONS AND RENOVATIONS. SERVICES FOR THE PERIOD ENDINF 9/30/25, OKAY TO PAY.	2202600515	186,747.21	
66E200	2540 5000 95 000000			WAYNE THOMAS 2022 REFERENDUM/DISTRICT WIDE/OPER. & MAIN		186,747.21	
			240232-008	TEN YEAR LIFE SAFETY SURVEY. OKAY TO PAY. \$2,750.00 LESS \$1500.00 CREDIT (ATTACHED) =	2202600511	2,750.00	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				\$1,250.00			
20E200	2540 3000 38 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		2,750.00	
1033694	YELLOWFOLDER-INTELLINETICS, INC	11/18/2025	20216154	PURCHASED	2002600042	6,132.12	6,132.12
				SERVICES/FILIPPI			
10E200	2642 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/PERSONNEL/PURCHASED SERVIC		6,132.12	
1033695	ZOOM VIDEO COMMUNICATIONS, INC	11/18/2025	INV327266970	TELEPHONE.	5552600004	295.92	295.92
10E200	2220 3000 42 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC		295.92	
				235 Computer	Check(s) For a Total of		4,394,668.70

	0	Manual	Checks For a Total of	0.00
	0	Wire Transfer	Checks For a Total of	0.00
	0	ACH	Checks For a Total of	0.00
	235	Computer	Checks For a Total of	4,394,668.70
Total For	235	Manual, Wire Tran, ACH & Computer Checks		4,394,668.70
Less	0	Voided	Checks For a Total of	0.00
			Net Amount	4,394,668.70

FUND SUMMARY

Fund	Description	Balance Sheet	Revenue	Expense	Total
10	EDUCATION FUND	0.00	0.00	1,152,766.82	1,152,766.82
15	FOOD SERVICE	0.00	0.00	125,895.52	125,895.52
20	OPERATIONS & MAINTENANCE FUND	0.00	0.00	465,769.62	465,769.62
30	DEBT SERVICE (Bond & Interest)	0.00	0.00	475.00	475.00
40	TRANSPORTATION FUND	0.00	0.00	570,002.48	570,002.48
60	SECURITY 2022 REFERENDUM	0.00	0.00	233,051.50	233,051.50
64	RAVINIA 2022 REFERENDUM WORK	0.00	0.00	19,835.98	19,835.98
65	BRAESIDE 2022 REFERENDUM WORK	0.00	0.00	638,676.16	638,676.16
66	WAYNE THOMAS 2022 REFERENDUM	0.00	0.00	220,331.21	220,331.21
67	SHERWOOD 2022 REFERENDUM WORK	0.00	0.00	961,734.77	961,734.77
99	ACTIVITY FUND	6,129.64	0.00	0.00	6,129.64

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
2002145	ILLINOIS MUSIC EDUCATION ASSOC	11/18/2025	34270	BILLING FOR FESTIVAL/EW	202600049	70.00	70.00
99L000	9003 0000 00 000000		EDGEWOOD EVENTS/NS			70.00	
				1 Computer	Check(s) For a Total of		70.00

	0	Manual	Checks For a Total of	0.00
	0	Wire Transfer	Checks For a Total of	0.00
	0	ACH	Checks For a Total of	0.00
	1	Computer	Checks For a Total of	70.00
Total For	1	Manual, Wire Tran, ACH & Computer	Checks	70.00
Less	0	Voided	Checks For a Total of	0.00
			Net Amount	70.00

F U N D S U M M A R Y

Fund	Description	Balance Sheet	Revenue	Expense	Total
99	ACTIVITY FUND	70.00	0.00	0.00	70.00

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
1033424	Vendor Continued Void	10/21/2025					0.00
1033425	CITY OF HIGHLAND PARK	10/21/2025	001348100625	WATER BILL FOR: OPS, LAND1, IT-GH, EP. SS FROM 7/1/25 TO 9/30/25 OK TO PAY	2202600463	819.70	1,770.00
20E030	2540 3000 44 000000			OPERATIONS & MAINTENANCE FUND/ELM PLACE/OPER. & MAINT./		819.70	
			031793100625	WATER BILL FOR: OPS, LAND1, IT-GH, EP. SS FROM 7/1/25 TO 9/30/25 OK TO PAY	2202600463	744.52	
10E040	2540 3000 38 000067			EDUCATION FUND/INDIAN TRAIL/OPER. & MAINT./PURCHASED SE		744.52	
			035443100625	WATER BILL FOR: OPS, LAND1, IT-GH, EP. SS FROM 7/1/25 TO 9/30/25 OK TO PAY	2202600463	27.30	
20E200	2540 3000 44 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		27.30	
			035692100625	WATER BILL FOR: OPS, LAND1, IT-GH, EP. SS FROM 7/1/25 TO 9/30/25 OK TO PAY	2202600463	178.48	
20E150	2540 3000 44 000000			OPERATIONS & MAINTENANCE FUND/O&M Admin Building/OPER.		178.48	
				2 Computer	Check(s) For a Total of		1,770.00

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
1033217	CITY OF HIGHLAND PARK	10/16/2025	001348100625	WATER BILL FOR: OPS, LAND1, IT-GH, EP. SS FROM 7/1/25 TO 9/30/25 OK TO PAY	2202600463	819.70	6,770.00
20E030	2540 3000 44 000000			OPERATIONS & MAINTENANCE FUND/ELM PLACE/OPER. & MAINT./		819.70	
			031793100625	WATER BILL FOR: OPS, LAND1, IT-GH, EP. SS FROM 7/1/25 TO 9/30/25 OK TO PAY	2202600463	744.52	
10E040	2540 3000 38 000067			EDUCATION FUND/INDIAN TRAIL/OPER. & MAINT./PURCHASED SE		744.52	
			035443100625	WATER BILL FOR: OPS, LAND1, IT-GH, EP. SS FROM 7/1/25 TO 9/30/25 OK TO PAY	2202600463	27.30	
20E200	2540 3000 44 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		27.30	
			035692100625	WATER BILL FOR: OPS, LAND1, IT-GH, EP. SS FROM 7/1/25 TO 9/30/25 OK TO PAY	2202600463	178.48	
20E150	2540 3000 44 000000			OPERATIONS & MAINTENANCE FUND/O&M Admin Building/OPER.		178.48	
			INV-00015753	Developer Deposit PUD (Amendment)	2302600048	5,000.00	
64E200	2540 5000 95 000000			RAVINIA 2022 REFERENDUM WORK/DISTRICT WIDE/OPER. & MAIN		5,000.00	
			1	Void	Check(s) For a Total of		6,770.00

	0	Manual	Checks For a Total of	0.00
	0	Wire Transfer	Checks For a Total of	0.00
	0	ACH	Checks For a Total of	0.00
	2	Computer	Checks For a Total of	1,770.00
Total For	2	Manual, Wire Tran, ACH & Computer	Checks	1,770.00
Less	1	Voided	Checks For a Total of	6,770.00
			Net Amount	-5,000.00

FUND SUMMARY

Fund	Description	Balance Sheet	Revenue	Expense	Total
10	EDUCATION FUND	0.00	0.00	0.00	0.00
20	OPERATIONS & MAINTENANCE FUND	0.00	0.00	0.00	0.00
64	RAVINIA 2022 REFERENDUM WORK	0.00	0.00	-5,000.00	-5,000.00

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
1033458	BUILD AND RESTORE MASONRY	11/12/2025	102225	***QUOTE*** BRICK AND MASONRY RESTORATION AT ELM PLACE.	2202600524	4,000.00	4,000.00
20E030	2540 3201 31 000000			OPERATIONS & MAINTENANCE FUND/ELM PLACE/OPER. & MAINT./		4,000.00	
1033459	PLAYLAB	11/12/2025	INV-0043	2025-26 STUDENT/TEACHER AI PROFESSIONAL LEARNING - INVOICE #INV 0043 9/24/25	2302600040	5,000.00	15,800.00
10E200	1100 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/REGULAR PROGRAMS/PURCHASED		5,000.00	
			INV-0051	2025-26 STUDENT/TEACHER AI PROFESSIONAL LEARNING - ADDENDUM/INCREASED SCOPE_INVOICE #INV 0051 10/6/25	2302600045	10,800.00	
10E200	1100 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/REGULAR PROGRAMS/PURCHASED		10,800.00	
			2	Computer	Check(s) For a Total of		19,800.00

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
1033343	PLAYLAB	11/12/2025	INV-0043	2025-26 STUDENT/TEACHER AI PROFESSIONAL LEARNING - INVOICE #INV 0043 9/24/25	2302600040	5,000.00	15,800.00
10E200 1100 3000 38 000000				EDUCATION FUND/DISTRICT WIDE/REGULAR PROGRAMS/PURCHASED		5,000.00	
			INV-0051	2025-26 STUDENT/TEACHER AI PROFESSIONAL LEARNING - ADDENDUM/INCREASED SCOPE_INVOICE #INV 0051 10/6/25	2302600045	10,800.00	
10E200 1100 3000 38 000000				EDUCATION FUND/DISTRICT WIDE/REGULAR PROGRAMS/PURCHASED		10,800.00	
			1	Void	Check(s) For a Total of		15,800.00

	0	Manual	Checks For a Total of	0.00
	0	Wire Transfer	Checks For a Total of	0.00
	0	ACH	Checks For a Total of	0.00
	2	Computer	Checks For a Total of	19,800.00
Total For	2	Manual, Wire Tran,	ACH & Computer Checks	19,800.00
Less	1	Voided	Checks For a Total of	15,800.00
			Net Amount	4,000.00

F U N D S U M M A R Y

Fund	Description	Balance Sheet	Revenue	Expense	Total
10	EDUCATION FUND	0.00	0.00	0.00	0.00
20	OPERATIONS & MAINTENANCE FUND	0.00	0.00	4,000.00	4,000.00

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
1033434	TRANE U.S. INC***	10/27/2025	76028512	ICE STORAGE FOR BRAESIDE. OKAY TO PAY.	2202600535	3,840,963.00	3,840,963.00
69E010	2540 5000 95 000000			BRAESIDE/OPER. & MAINT./CAPITAL OUTLAY/CAPITAL OUTLAY B		3,840,963.00	
				1 Computer	Check(s) For a Total of		3,840,963.00

	0	Manual	Checks For a Total of	0.00
	0	Wire Transfer	Checks For a Total of	0.00
	0	ACH	Checks For a Total of	0.00
	1	Computer	Checks For a Total of	3,840,963.00
Total For	1	Manual, Wire Tran, ACH & Computer	Checks	3,840,963.00
Less	0	Voided	Checks For a Total of	0.00
			Net Amount	3,840,963.00

F U N D S U M M A R Y

Fund	Description	Balance Sheet	Revenue	Expense	Total
69		0.00	0.00	3,840,963.00	3,840,963.00

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
252600179	REBECCA HANSEN	10/22/2025	101225	IDEA PROFESSIONAL DEVELOPMENT - REIMBURSE FOR EXPENSES	2122600218	65.68	65.68
10E200	2210 3000 35 462000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./PURCHASED S		65.68	
252600180	ELIZABETH HODGE	10/22/2025	101425	IDEA PD - REIMBURSE FOR EXPENSES	2122600211	99.56	99.56
10E200	2210 3000 35 462000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./PURCHASED S		99.56	
252600181	ELIZABETH J LEVERENTZ	10/22/2025	101525	IDEA PROFESSIONAL DEVELOPMENT - REIMBURSE EXPENSES	2122600226	80.96	80.96
10E200	2210 3000 35 462000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./PURCHASED S		80.96	
252600182	JENNIFER MARTIN	10/22/2025	101725	IDEA PROFESSIONAL DEVELOPMENT - IAASE EXPENSE (REIMBURSE)	2122600231	97.40	97.40
10E200	2210 3000 35 462000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./PURCHASED S		97.40	
				4 ACH	Check(s) For a Total of		343.60

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
1033426	COMMONWEALTH EDISON	10/22/2025	3615413000100825	ELECTRIC SERVICE AT VITI BUILDING. OKAY TO PAY.	2202600490	665.68	665.68
20E130	2540 4000 69 000000			OPERATIONS & MAINTENANCE FUND/VITI BUILDING/OPER. & MAI		665.68	
1033427	COMMONWEALTH EDISON	10/22/2025	6552331222100625	MONTHLY ELECTRIC SERVICE AT BG WAREHOUSE AND OAK TERRACE. OKAY TO PAY,	2202600499	2,095.62	2,095.62
20E140	2540 4000 69 000000			OPERATIONS & MAINTENANCE FUND/WAREHOUSE-BUFFALO GROVE/O		2,095.62	
1033428	COMMONWEALTH EDISON	10/22/2025	8356427000100925	MONTHLY ELECTRIC SERVICE AT BG WAREHOUSE AND OAK TERRACE. OKAY TO PAY,	2202600499	14,149.63	14,149.63
20E070	2540 4000 69 000000			OPERATIONS & MAINTENANCE FUND/OAK TERRACE/OPER. & MAINT		14,149.63	
1033429	COMMONWEALTH EDISON	10/22/2025	8682532000100825	ELECTRIC SERVICE AT VITI BUILDING. OKAY TO PAY.	2202600490	737.09	737.09
20E130	2540 4000 69 000000			OPERATIONS & MAINTENANCE FUND/VITI BUILDING/OPER. & MAI		737.09	
1033430	COMMONWEALTH EDISON	10/22/2025	8979184000100825	ELECTRIC SERVICE AT VITI BUILDING. OKAY TO PAY.	2202600490	936.81	936.81
20E130	2540 4000 69 000000			OPERATIONS & MAINTENANCE FUND/VITI BUILDING/OPER. & MAI		936.81	
1033431	NORTH SHORE GAS	10/22/2025	5664113257	MONTHLY GAS SERVICE AT BG WAREHOUSE. 'OKAY TO PAY.	2202600501	92.37	92.37
20E140	2540 4000 68 000000			OPERATIONS & MAINTENANCE FUND/WAREHOUSE-BUFFALO GROVE/O		92.37	
1033432	NORTH SHORE GAS	10/22/2025	5674647980	***QUOTE*** REMOVE EXISTING METER, RELOCATE EXISTING 2" PLASTIC SERVICE PIPE AND STUB TO NEW LOCATION; RETURN TO RE-INSTALL NEW METER AND REGULATOR.	2202600508	4,781.28	4,781.28
67E200	2540 5000 95 000000			SHERWOOD 2022 REFERENDUM WORK/DISTRICT WIDE/OPER. & MAI		4,781.28	

	0	Manual	Checks For a Total of	0.00
	0	Wire Transfer	Checks For a Total of	0.00
	4	ACH	Checks For a Total of	343.60
	7	Computer	Checks For a Total of	23,458.48
Total For	11	Manual, Wire Tran, ACH & Computer	Checks	23,802.08
Less	0	Voided	Checks For a Total of	0.00
			Net Amount	23,802.08

F U N D S U M M A R Y

Fund	Description	Balance Sheet	Revenue	Expense	Total
10	EDUCATION FUND	0.00	0.00	343.60	343.60
20	OPERATIONS & MAINTENANCE FUND	0.00	0.00	18,677.20	18,677.20
67	SHERWOOD 2022 REFERENDUM WORK	0.00	0.00	4,781.28	4,781.28

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
252600189	MICHAEL BUSS	11/03/2025	102025	OUT OF DISTRICT TRAVEL/EW	202600053	206.08	206.08
10E020	1100 3000 30 000000			EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/PURCHASED SERV		206.08	
252600190	ALEC GIBRICK	11/03/2025	100625	WT / Mileage / Alec Gibrick	1102600058	12.32	12.32
10E110	1100 3000 30 000000			EDUCATION FUND/WAYNE THOMAS/REGULAR PROGRAMS/PURCHASED		12.32	
252600191	ANNE ORLOV	11/03/2025	102725	TRAVEL REIMBURSEMENT FOR ANNE ORLOV FOR DR 2025/AO/NW	602600133	730.00	730.00
10E060	1100 3000 30 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/PURCHASED SER		730.00	
252600192	NATALYA SAGALOV	11/03/2025	102025	IDEA PROFESSIONAL DEVELOPMENT - REIMBURSE REGISTRATION FEE	2122600233	529.00	529.00
10E200	2210 3000 35 462000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./PURCHASED S		529.00	
4 ACH Check(s) For a Total of							1,477.40

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
1033435	CONSTELLATION NEWENERGY GAS DI	11/03/2025	4439533	MONTHLY GAS SERVICE FOR NSSD112. OKAY TO PAY.	2202600532	10,300.71	10,300.71
20E010	2540 4000 68 000000			OPERATIONS & MAINTENANCE FUND/BRAESIDE/OPER. & MAINT./S		407.36	
20E020	2540 4000 68 000000			OPERATIONS & MAINTENANCE FUND/EDGEWOOD/OPER. & MAINT./S		2,665.63	
20E030	2540 4000 68 000000			OPERATIONS & MAINTENANCE FUND/ELM PLACE/OPER. & MAINT./		868.63	
20E040	2540 4000 68 000000			OPERATIONS & MAINTENANCE FUND/INDIAN TRAIL/OPER. & MAIN		1,067.22	
20E060	2540 4000 68 000000			OPERATIONS & MAINTENANCE FUND/NORTHWOOD/OPER. & MAINT./		2,142.13	
20E070	2540 4000 68 000000			OPERATIONS & MAINTENANCE FUND/OAK TERRACE/OPER. & MAINT		1,070.10	
20E080	2540 4000 68 000000			OPERATIONS & MAINTENANCE FUND/RAVINIA/OPER. & MAINT./SU		415.64	
20E090	2540 4000 68 000000			OPERATIONS & MAINTENANCE FUND/RED OAK/OPER. & MAINT./SU		517.19	
20E100	2540 4000 68 000000			OPERATIONS & MAINTENANCE FUND/SHERWOOD/OPER. & MAINT./S		246.45	
20E110	2540 4000 68 000000			OPERATIONS & MAINTENANCE FUND/WAYNE THOMAS/OPER. & MAIN		458.91	
20E120	2540 4000 68 000000			OPERATIONS & MAINTENANCE FUND/GREEN BAY SCHOOL/OPER. &		441.45	
1033436	EF EDUCATIONAL TOURS	11/03/2025	103025	PAYMENT NEEDED FOR DR TRIP 2026/WK/NW	602600138	22,729.50	22,729.50
10E200	1100 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/REGULAR PROGRAMS/PURCHASED		22,729.50	
1033437	INTELICOACH	11/03/2025	0505	2025-2026 - PURCHASED SERVICES - CONSULTANT - TITLE III	2102600189	455.00	455.00
10E200	2210 3000 35 490900			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./PURCHASED S		455.00	
1033438	LAKESHORE RECYCLING SYSTEMS	11/03/2025	LR6446460	TRASH, RECYCLING AND COMPOSTING SERVICES FOR DISTRICT 112. OKAY TO PAY.	2202600549	3,680.08	4,086.94
20E030	2540 3000 86 000000			OPERATIONS & MAINTENANCE FUND/ELM PLACE/OPER. & MAINT./		352.09	
20E040	2540 3000 86 000000			OPERATIONS & MAINTENANCE FUND/INDIAN TRAIL/OPER. & MAIN		379.54	
20E060	2540 3000 86 000000			OPERATIONS & MAINTENANCE FUND/NORTHWOOD/OPER. & MAINT./		291.04	
20E080	2540 3000 86 000000			OPERATIONS & MAINTENANCE FUND/RAVINIA/OPER. & MAINT./PU		302.84	
20E090	2540 3000 86 000000			OPERATIONS & MAINTENANCE FUND/RED OAK/OPER. & MAINT./PU		581.74	
20E110	2540 3000 86 000000			OPERATIONS & MAINTENANCE FUND/WAYNE THOMAS/OPER. & MAIN		372.81	
20E120	2540 3000 86 000000			OPERATIONS & MAINTENANCE FUND/GREEN BAY SCHOOL/OPER. &		1,400.02	
			LR6450037	TRASH AND RECYCLING SERVICES AT EDGEWOOD. OKAY TO PAY.	2202600547	406.86	
20E020	2540 3000 86 000000			OPERATIONS & MAINTENANCE FUND/EDGEWOOD/OPER. & MAINT./P		406.86	
1033439	NORTH SHORE GAS	11/03/2025	5668426412	MONTHLY GAS SERVICE AT VITI	2202600518	47.65	188.83

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount		
20E130	2540 4000 68 000000			A, B, AND C. OKAY TO PAY. OPERATIONS & MAINTENANCE FUND/VITI BUILDING/OPER. & MAI		47.65			
			5668572184	GAS SERVICE AT IT GREENHOUSE. OKAY TO PAY.	2202600540	47.12			
10E040	2540 3000 38 000067			EDUCATION FUND/INDIAN TRAIL/OPER. & MAINT./PURCHASED SE		47.12			
			5669573241	MONTHLY GAS SERVICE AT VITI A, B, AND C. OKAY TO PAY.	2202600518	47.03			
20E130	2540 4000 68 000000			OPERATIONS & MAINTENANCE FUND/VITI BUILDING/OPER. & MAI		47.03			
			5670776080	MONTHLY GAS SERVICE AT VITI A, B, AND C. OKAY TO PAY.	2202600518	47.03			
20E130	2540 4000 68 000000			OPERATIONS & MAINTENANCE FUND/VITI BUILDING/OPER. & MAI		47.03			
1033440	T MOBILE	11/03/2025	972282849102125	STUDENT HOTSPOTS #972282849	5552600042	771.50	771.50		
10E200	2220 3000 42 090000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC		771.50			
						6	Computer	Check(s) For a Total of	38,532.48

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
1033228	DECKER EQUIPMENT***	10/31/2025	632390A	FELT FIBER CAPS FOR DISTRICT USE. OKAY TO PAY.	2202600400	420.00	420.00
20E200	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		420.00	
				1 Void	Check(s) For a Total of		420.00

	0	Manual	Checks For a Total of	0.00
	0	Wire Transfer	Checks For a Total of	0.00
	4	ACH	Checks For a Total of	1,477.40
	6	Computer	Checks For a Total of	38,532.48
Total For	10	Manual, Wire Tran, ACH & Computer Checks		40,009.88
Less	1	Voided	Checks For a Total of	420.00
			Net Amount	39,589.88

F U N D S U M M A R Y

Fund	Description	Balance Sheet	Revenue	Expense	Total
10	EDUCATION FUND	0.00	0.00	25,480.52	25,480.52
20	OPERATIONS & MAINTENANCE FUND	0.00	0.00	14,109.36	14,109.36

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
252600193	KRISTY EDWARDS	11/06/2025	103125	MILEAGE	5552600128	132.23	132.23
	10E200 2220 3000 30 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC		132.23	
252600194	NIHIP	11/06/2025	NOVEMBER 2025	NIHIP NOVEMBER 2025 INVOICE	2502600179	810,813.88	810,813.88
	10E200 2610 2220 22 000000			EDUCATION FUND/DISTRICT WIDE/DISTRICT BENEFITS/MEDICAL		762,284.56	
	10E200 2610 2230 22 000000			EDUCATION FUND/DISTRICT WIDE/DISTRICT BENEFITS/DENTAL I		48,529.32	
252600195	EMMANUEL SAJUAN	11/06/2025	090225-103125	MILEAGE	5552600130	168.94	168.94
	10E200 2220 3000 30 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC		168.94	
252600196	MIRELA VESA	11/06/2025	082225	MILEAGE CLAIM REIMBURSEMENT FOR IN DISTRICT TRAVEL	802600079	50.82	50.82
	10E080 1100 3000 30 000000			EDUCATION FUND/RAVINIA/REGULAR PROGRAMS/PURCHASED SERVI		50.82	
4 ACH Check(s) For a Total of							811,165.87

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
1033441	AT&T	11/06/2025	37637470181	INTERNET SERVICES, VITI, FY26	5552600071	3,933.61	3,933.61
10E200	2220 3261 42 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PHONE SECURITY/N		3,933.61	
1033442	AT&T MOBILITY	11/06/2025	287302649106X110325	PURCHASED SERVICE - CELL SERVICE - FY26	5552600044	5,804.98	5,804.98
10E200	2220 3000 42 090000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC		5,804.98	
1033443	CITY OF HIGHWOOD	11/06/2025	30017900110125	WATER BILL FOR OAK TERRACE SCHOOL. SS FROM 8/15/25 TO 10/16/25, OK TO PAY	2202600566	1,574.30	1,574.30
20E070	2540 3000 44 000000			OPERATIONS & MAINTENANCE FUND/OAK TERRACE/OPER. & MAINT		1,574.30	
1033444	COMMONWEALTH EDISON	11/06/2025	1387072222102925	ELECTRIC SERVICE FOR OPS BULDING, RA, GB, EW, WT, AND IT. OKAY TO PAY.	2202600559	6,518.10	6,518.10
20E120	2540 4000 69 000000			OPERATIONS & MAINTENANCE FUND/GREEN BAY SCHOOL/OPER. &		6,518.10	
1033445	COMMONWEALTH EDISON	11/06/2025	3555841222103025	MONTHLY ELECTRIC SERVICE AT IT GREENHOUSE, IT, AND BRAESIDE. OKAY TO PAY.	2202600568	15,854.68	15,854.68
20E010	2540 4000 69 000000			OPERATIONS & MAINTENANCE FUND/BRAESIDE/OPER. & MAINT./S		15,854.68	
1033446	COMMONWEALTH EDISON	11/06/2025	3637742222103025	ELECTRIC SERVICE FOR OPS BULDING, RA, GB, EW, WT, AND IT. OKAY TO PAY.	2202600559	447.43	447.43
20E150	2540 4000 69 000000			OPERATIONS & MAINTENANCE FUND/O&M Admin Building/OPER.		447.43	
1033447	COMMONWEALTH EDISON	11/06/2025	3790226000102825	MONTHLY ELECTRIC SERVICE AT NORTHWOOD AND SHERWOOD. OKAY TO PAY.	2202600563	1,520.91	1,520.91
20E100	2540 4000 69 000000			OPERATIONS & MAINTENANCE FUND/SHERWOOD/OPER. & MAINT./S		1,520.91	
1033448	COMMONWEALTH EDISON	11/06/2025	5618973000102925	ELECTRIC SERVICE FOR OPS BULDING, RA, GB, EW, WT, AND IT. OKAY TO	2202600559	486.80	486.80

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				PAY.			
20E080	2540 4000 69 000000			OPERATIONS & MAINTENANCE FUND/RAVINIA/OPER. & MAINT./SU		486.80	
1033449	COMMONWEALTH EDISON	11/06/2025	5725765000102925	ELECTRIC SERVICE FOR OPS BULDING, RA, GB, EW, WT, AND IT. OKAY TO PAY.	2202600559	19,558.24	19,558.24
20E020	2540 4000 69 000000			OPERATIONS & MAINTENANCE FUND/EDGEWOOD/OPER. & MAINT./S		19,558.24	
1033450	COMMONWEALTH EDISON	11/06/2025	5802881222102925	MONTHLY ELECTRIC SERVICE AT NORTHWOOD AND SHERWOOD. OKAY TO PAY.	2202600563	11,187.46	11,187.46
20E060	2540 4000 69 000000			OPERATIONS & MAINTENANCE FUND/NORTHWOOD/OPER. & MAINT./		11,187.46	
1033451	COMMONWEALTH EDISON	11/06/2025	5870671222102825	MONTHLY ELECTRICAL SERVICE AT IT. OKAY TO PAY.	2202600553	464.13	464.13
20E040	2540 4000 69 000000			OPERATIONS & MAINTENANCE FUND/INDIAN TRAIL/OPER. & MAIN		464.13	
1033452	COMMONWEALTH EDISON	11/06/2025	6275354000102925	ELECTRIC SERVICE FOR OPS BULDING, RA, GB, EW, WT, AND IT. OKAY TO PAY.	2202600559	13,019.58	13,019.58
20E030	2540 4000 69 000000			OPERATIONS & MAINTENANCE FUND/ELM PLACE/OPER. & MAINT./		13,019.58	
1033453	COMMONWEALTH EDISON	11/06/2025	6797141222102725	MONTHLY ELECTRIC SERVICE AT RED OAK. OKAY TO PAY.	2202600555	6,662.97	6,662.97
20E090	2540 4000 69 000000			OPERATIONS & MAINTENANCE FUND/RED OAK/OPER. & MAINT./SU		6,662.97	
1033454	COMMONWEALTH EDISON	11/06/2025	7347615000102925	ELECTRIC SERVICE FOR OPS BULDING, RA, GB, EW, WT, AND IT. OKAY TO PAY.	2202600559	6,711.38	6,711.38
20E110	2540 4000 69 000000			OPERATIONS & MAINTENANCE FUND/WAYNE THOMAS/OPER. & MAIN		6,711.38	
1033455	COMMONWEALTH EDISON	11/06/2025	7443705000102925	MONTHLY ELECTRIC SERVICE AT IT GREENHOUSE, IT, AND BRAESIDE. OKAY TO PAY.	2202600568	16,347.58	16,347.58
20E040	2540 4000 69 000000			OPERATIONS & MAINTENANCE FUND/INDIAN TRAIL/OPER. & MAIN		16,347.58	
1033456	COMMONWEALTH EDISON	11/06/2025	9404875000102825	MONTHLY ELECTRIC	2202600568	745.19	745.19

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E040 2540 3000 38 000067				SERVICE AT IT GREENHOUSE, IT, AND BRAESIDE. OKAY TO PAY. EDUCATION FUND/INDIAN TRAIL/OPER. & MAINT./PURCHASED SE		745.19	
1033457 T MOBILE		11/06/2025	969580760110525	STUDENT HOTSPOTS #969580760	5552600025	3,446.70	3,908.70
10E200 2220 3000 42 090000				EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC		3,446.70	
			974304005110325	CELL BOOSTERS #974304005	5552600022	462.00	
10E200 2220 3000 42 090000				EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC		462.00	

17 Computer Check(s) For a Total of 114,746.04

	0	Manual	Checks For a Total of	0.00
	0	Wire Transfer	Checks For a Total of	0.00
	4	ACH	Checks For a Total of	811,165.87
	17	Computer	Checks For a Total of	114,746.04
Total For	21	Manual, Wire Tran, ACH & Computer Checks		925,911.91
Less	0	Voided	Checks For a Total of	0.00
			Net Amount	925,911.91

FUND SUMMARY

Fund	Description	Balance Sheet	Revenue	Expense	Total
10	EDUCATION FUND	0.00	0.00	825,558.35	825,558.35
20	OPERATIONS & MAINTENANCE FUND	0.00	0.00	100,353.56	100,353.56

Check Date 09/15/2025

FUND / OBJECT SUMMARY

<u>FUND</u>	<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
10	1000	SALARIES	6,594.42
	2110	TEACHERS RETIREMENT	82.42
		Fund 10 Total	6,676.84
50	2140	MEDICARE	89.78
		Fund 50 Total	89.78
		Summary total	6,766.62

OBJECT SUMMARY

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
1000	SALARIES	6,594.42
2110	TEACHERS RETIREMENT	82.42
2140	MEDICARE	89.78
	Summary total	6,766.62

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

Check Date 09/15/2025

FUND / OBJECT SUMMARY

<u>FUND</u>	<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
10	1000	SALARIES	150.00
	1160	SUBSTITUTES	450.00
	2110	TEACHERS RETIREMENT	-1.88
		Fund 10 Total	598.12
50	2130	FICA	27.90
	2140	MEDICARE	8.70
		Fund 50 Total	36.60
		Summary total	634.72

OBJECT SUMMARY

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
1000	SALARIES	150.00
1160	SUBSTITUTES	450.00
2110	TEACHERS RETIREMENT	-1.88
2130	FICA	27.90
2140	MEDICARE	8.70
	Summary total	634.72

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

Check Date 09/15/2025

FUND / OBJECT SUMMARY

<u>FUND</u>	<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
10	1000	SALARIES	-6,537.18
	2110	TEACHERS RETIREMENT	-81.71
		Fund 10 Total	-6,618.89
50	2140	MEDICARE	-88.95
		Fund 50 Total	-88.95
		Summary total	-6,707.84

OBJECT SUMMARY

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
1000	SALARIES	-6,537.18
2110	TEACHERS RETIREMENT	-81.71
2140	MEDICARE	-88.95
	Summary total	-6,707.84

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

Check Date 09/15/2025

FUND / OBJECT SUMMARY

<u>FUND</u>	<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
10	1000	SALARIES	-150.00
	1160	SUBSTITUTES	-450.00
	2110	TEACHERS RETIREMENT	-1.88
		Fund 10 Total	-601.88
50	2130	FICA	-27.90
	2140	MEDICARE	-8.70
		Fund 50 Total	-36.60
		Summary total	-638.48

OBJECT SUMMARY

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
1000	SALARIES	-150.00
1160	SUBSTITUTES	-450.00
2110	TEACHERS RETIREMENT	-1.88
2130	FICA	-27.90
2140	MEDICARE	-8.70
	Summary total	-638.48

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

Check Date 09/15/2025

FUND / OBJECT SUMMARY

<u>FUND</u>	<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
10	2110	TEACHERS RETIREMENT	1.88
		Fund 10 Total	1.88
		Summary total	1.88

OBJECT SUMMARY

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
2110	TEACHERS RETIREMENT	1.88
	Summary total	1.88

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

Check Date 09/15/2025

FUND / OBJECT SUMMARY

<u>FUND</u>	<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
10	1000	SALARIES	2,163,061.85
	1160	SUBSTITUTES	6,465.00
	2000	EMPLOYEE BENEFITS	100.00
	2110	TEACHERS RETIREMENT	46,750.26
	2310	OTHER BENEFITS	1,805.04
		Fund 10 Total	2,218,182.15
20	1000	SALARIES	76,130.84
		Fund 20 Total	76,130.84
40	1000	SALARIES	4,549.13
		Fund 40 Total	4,549.13
50	2120	IMRF	27,326.69
	2130	FICA	21,007.40
	2140	MEDICARE	31,523.47
		Fund 50 Total	79,857.56
		Summary total	2,378,719.68

OBJECT SUMMARY

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
1000	SALARIES	2,243,741.82
1160	SUBSTITUTES	6,465.00
2000	EMPLOYEE BENEFITS	100.00
2110	TEACHERS RETIREMENT	46,750.26
2120	IMRF	27,326.69
2130	FICA	21,007.40

Check Date 09/15/2025

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
2140	MEDICARE	31,523.47
2310	OTHER BENEFITS	1,805.04
	Summary total	2,378,719.68

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

Check Date 09/30/2025

FUND / OBJECT SUMMARY

<u>FUND</u>	<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
10	1000	SALARIES	2,184,047.70
	1160	SUBSTITUTES	13,000.00
	2110	TEACHERS RETIREMENT	46,082.15
	2310	OTHER BENEFITS	1,805.04
		Fund 10 Total	2,244,934.89
20	1000	SALARIES	68,980.46
		Fund 20 Total	68,980.46
40	1000	SALARIES	4,549.13
		Fund 40 Total	4,549.13
50	2120	IMRF	26,348.25
	2130	FICA	20,102.86
	2140	MEDICARE	31,775.39
		Fund 50 Total	78,226.50
		Summary total	2,396,690.98

OBJECT SUMMARY

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
1000	SALARIES	2,257,577.29
1160	SUBSTITUTES	13,000.00
2110	TEACHERS RETIREMENT	46,082.15
2120	IMRF	26,348.25
2130	FICA	20,102.86
2140	MEDICARE	31,775.39
2310	OTHER BENEFITS	1,805.04

Check Date 09/30/2025

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
	Summary total	2,396,690.98

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

```
*****  
                                REPORT SPECIFICATIONS  
DISTRICT:      NORTH SHORE SCHOOL DISTRICT 112  
REPORT TITLE:  
PROGRAM NAME:  fin/3apcci12.  TIME:           10:24:50 AM  
COPIES:        1                LPI:           6  
RUN ON SERVER: yes              CREATE ASCII FILE: NO  
*****
```

Begin Date: 09/01/2025

Through Date: 09/30/2025

Page Break: no

<u>District Card Name</u>	<u>Trans Date</u>	<u>Transaction Description</u>	<u>Where Used</u>	<u>Amount</u>
Rachel Filippi3	09/03/2025	ADMIN ACADEMY FOR RACHEL FILIPPI	ILLINOIS ASSOCIATION O	200.00
			Total Credit Card Amount	200.00
Jessica Dubois	09/29/2025	NEIASPA LUNCH SUPPLIES	JEWEL OSCO 3459	53.04
	09/29/2025	LUNCH FOR NEIASPA	LA TAQUIZA EXPRESS	911.00
	09/26/2025	BOOK ORDER FOR M. SCHROEDER AND R.FILIPPI	JOHN WILEY & SONS	66.41
	09/26/2025	SUPPLIES FOR NEIASPA LUCH	TARGET 00011684	121.04
	09/23/2025	MINI FIGS (LEGOS) FOR 2 ADDITIONAL RETIREES	MINIFIGS	88.92
			Total Credit Card Amount	1,240.41
Enrique Castro	09/18/2025	SPED LUNCH PURCHASE FOR RONALD MCDONALD CARE MOBILE	JIMMY JOHNS 1032	44.63
	09/17/2025	PD LUNCH FOR CONSULTANT	TST CLUCKERS CHARCOAL	40.73
			Total Credit Card Amount	85.36
Leah Kimmelman	09/30/2025	MIDDLE SCHOOL SCIENCE SUPPLIES FOR JULIE TRACEY	FLINN SCIENTIFIC INC	513.26
	09/26/2025	ELA BOOKS	HARVARD ED PUBLISHING	75.97
	09/25/2025	BACK ORDERED SCIENCE MATERIALS FOR INDIAN TRAIL	SCHOOL SPECIALTY MOTO	15.84
	09/24/2025	ROBOTICS MATERIALS FOR BILL STEINBACH	USEL/WRO USELYOUTHROB	980.00
	09/19/2025	BACKORDERED FOSS SCIENCE MATERIALS	SCHOOL SPECIALTY MOTO	8.16
	09/17/2025	REFUND NEEDED TO ASSSIGN LICENSE TO CORRECT MUSIC TEACHER	J.W. PEPPER	-49.99
	09/17/2025	5 PIECES OF MUSIC FOR TIFFANY MELVIN	J.W. PEPPER	10.70
	09/17/2025	RE-ORDER FOR TIFFANY MELVIN MUSIC CORRECT LICENSE	J.W. PEPPER	49.99
	09/17/2025	SHEET MUSIC FOR BAND AND ORCHESTRA TEACHERS AND STUDENTS	LIBERTYVILLE MUSIC	1,156.29
	09/17/2025	SPANISH LANGUAGE BOOKS FOR ELEMENTARY SCHOOL	QEP PROFESSIONAL BOOKS	214.40
	09/17/2025	BACK ORDERED FOSS SCIENCE MATERIALS FOR OT	SCHOOL SPECIALTY MOTO	26.84
	09/16/2025	STORM CHORAL MUSIC AND SHIPPING FOR MUSIC TEACHER	J.W. PEPPER	57.98
	09/12/2025	BOOKS FOR WAYNE THOMAS LIBRARY RENATO VILLANUEVA	THE BOOK STALL	296.52
	09/09/2025	FOSS SCIENCE REFILLS FOR SCIENCE TEACHERS	SCHOOL SPECIALTY MOTO	2.79
	09/05/2025	TEACHING AND LEARNING SWEATSHIRTS	PY ULTIMATE SCREEN PR	315.00
	09/05/2025	SCIENCE REPLACEMENTS FOR FOSS FOR TEACHERS	SCHOOL SPECIALTY MOTO	58.20
	09/03/2025	LUNCH FROM APRIL FOR JOELLEN AND COACHES	PIEROS PIZZA-IL - MOTO	228.78
	09/03/2025	STUDENT CENTERED COACHING LUNCH	PIEROS PIZZA-IL - MOTO	375.72
	09/03/2025	MAGNETS FOR PBAC	STICKER MULE	161.00
			Total Credit Card Amount	4,497.45
Audrey Schulman	09/23/2025	HOTEL-JOINT ANNUAL CONFERENCE BOARD/ADMIN	HYATT REG CHICAGO EVNT	5,121.48
	09/22/2025	CELL PHONE CASE	SP DROPGUYS	65.39
	09/12/2025	LUNCH-ADMIN LITERACY GOAL PLANNING	TST CLUCKERS CHARCOAL	226.88
	09/01/2025	BREAKFAST-TRUENORTH REORG SUBCOMMITTEE	ONCE UPON A BAGEL HP	148.98

<u>District Card Name</u>	<u>Trans Date</u>	<u>Transaction Description</u>	<u>Where Used</u>	<u>Amount</u>
	09/01/2025	REFUND SALES TAX BREAKFAST-TRUENORTH REORG SUBCOMMITTEE	RBT ONCE UPON A BAGEL	-5.96
			Total Credit Card Amount	5,556.77
Javier Arriagal	09/30/2025	NOTEBOOK, PENCIL, BRUSH, THERMOSTAT, POCKET LEVEL	MUTUAL ACE HARDWARE &	75.54
	09/29/2025	PAINT, BUCKET, CLOTHS, GLOVES, PIPE THREAD TAPE, WRENCH	THE HOME DEPOT #1926	506.50
	09/26/2025	BUCKET, MOISTURE METER, ODOR ELIMINATOR, BATTERIES, NOZZLE	THE HOME DEPOT #1926	203.05
	09/22/2025	PLLIERS, LUBRICANT, CAR FRESHENER, PRO ACCESS MTS	THE HOME DEPOT #1926	153.76
	09/15/2025	LUGGAGE LOCK, PACKOUT TOTE, SUPPLIES	THE HOME DEPOT #1926	144.62
	09/04/2025	AA BATTERIES, NOTEBOOK, BRASS HOSE, PEN, NOZZLE, GLOVES, HOS	MUTUAL ACE HARDWARE &	189.61
	09/04/2025	DEHUMIDIFIER	THE HOME DEPOT #1926	254.00
			Total Credit Card Amount	1,527.08
Michael Lubelfeld	09/29/2025	PARKING IASA ANNUAL CONFERENCE	BANK OF SPRINGFIELD CT	14.00
	09/29/2025	HOTEL IASA ANNUAL CONFERENCE	DOUBLETREE AB LINCOLN	300.96
	09/26/2025	MEAL IASA ANNUAL CONFERENCE	DOUBLETREE LINDSAYS RE	26.67
	09/22/2025	MEAL AASA/PDK CONFERENCE	ICE BAR L ORD	24.80
	09/22/2025	TRANSPORATION AASA PDK CONF.	UBER TRIP	104.97
	09/22/2025	TRANSPORATION AASA PDK CONF.	UBER TRIP	55.96
	09/22/2025	TRANSPORATION AASA PDK CONF.	UBER TRIP TRIP	18.89
	09/19/2025	TRANSPORATION AASA PDK CONF.	UBER TRIP	42.99
	09/19/2025	TRANSPORATION AASA PDK CONF.	UBER TRIP	124.81
	09/19/2025	TRANSPORATION AASA PDK CONF.	UBER TRIP HELP.UBER.C	13.00
	09/09/2025	TRAVEL INSURANCE_CSV CONFERENCE APR26	ALLIANZ TRAVEL INS	49.92
	09/09/2025	AIRFARE_CSV CONFERENCE APR26	AMERICAN 0012273322650	635.95
	09/08/2025	VIDEO CREATOR PLATFORM	"PAELABS, INC."	89.50
	09/01/2025	REFUND TRAVEL INSURANCE	RES CHAUNCEYHO	-241.39
	09/01/2025	REFUND TRAVEL INSURANCE	RES CHAUNCEYHO	-47.07
			Total Credit Card Amount	1,213.96
Northwood Middle1	09/26/2025	EXTRA PAIRS OF PE SHOES FOR STUDENTS TO CHANGE INTO/TH/NW	WALMART.COM	32.37
	09/25/2025	PURCHASE OF BAND SHIRTS FOR FREE AND REDUCED STUDENTS/MD/NW	FSP AMERICAN OUTFITTER	396.00
	09/15/2025	SUBSCRIPTION TO MAGAZINE FOR READING LAB/SH/NW	THE WEEK JUNIOR	335.40
			Total Credit Card Amount	763.77
Dante Gates	09/26/2025	HOTEL EXPENSES AT CONFERENCE	HYATT REGENCY MCCORMIC	702.00
	09/25/2025	FOOD AT CONFERENCE	HYATT REG MCCORMICK F&	10.55
	09/25/2025	MEAL AT CONFERENCE	HYATT REG MCCORMICK F&	10.88
	09/18/2025	BATTERY	HOMEDEPOT.COM	22.56
	09/17/2025	SCREW NUT	THE HOME DEPOT #1926	4.85

<u>District Card Name</u>	<u>Trans Date</u>	<u>Transaction Description</u>	<u>Where Used</u>	<u>Amount</u>
	09/12/2025	ACE SLIMPLUG	MUTUAL ACE HARDWARE &	15.11
	09/09/2025	LG TELEVISION	BESTBUYCOM807085517104	298.99
			Total Credit Card Amount	1,064.94
Rachel Filippi4	09/24/2025	BOSSES DAY GIFTS FOR ADMINISTRATORS	DRINKBRANDERS	1,615.41
	09/24/2025	MAILBOX SUPPLIES FOR GRATITUDE ACTIVITY DISTRICTWIDE	MICHAELS STORES 2037	48.80
	09/16/2025	REIMBURSEMENT FROM FRAUD CHARGE FROM PREVIOUS CARD	WM.COM/FRD ADJ	-526.89
			Total Credit Card Amount	1,137.32
Susana Rabin	09/22/2025	YEARLY SUBSCRIPTION	GRAMMARLY CO WPQFVU0	144.00
			Total Credit Card Amount	144.00
James Bock1	09/30/2025	FURNITURE REPAIR AT NORTHWOOD	SQ THOMAS G UPHOLSTER	1,800.00
	09/29/2025	CUSTOM FRAMING	ARTIST FRAME HIGHLAND	4,089.23
	09/26/2025	MEAL AT CONFERENCE	MHR MARQUIS CHICAGO F&	32.82
	09/26/2025	HOTEL EXPENSES FOR CONFERENCE	MHR MARQUIS CHICAGO FD	722.77
	09/26/2025	FINAL PAYMENT FOR WEATHERVANE AT RAVINIA	"SQ GALLAS METALWORKS,"	3,722.42
	09/26/2025	FURNITURE REPAIR AT EDGEWOOD	SQ THOMAS G UPHOLSTER	5,400.00
	09/24/2025	PAVING AT NORTHWOOD	SQ FIVE STAR PAVING	3,200.00
	09/22/2025	MATERIALS AND SUPPLIES	ACTIVE FOAM PRODUCTS	1,405.33
	09/22/2025	CIRCUIT BOARD	AUTOMATICS AND MORE IN	758.19
	09/22/2025	FURNITURE REPAIR AT NORTHWOOD	SQ THOMAS G UPHOLSTER	2,000.00
	09/19/2025	STANDARD CHECK VALVE	UNITED STATES PLASTIC	26.19
	09/18/2025	Z FLASHING, BOLT CUTTER, GALV COILS, ROOFING. NAIL	MENARDS 3327	1,138.66
	09/17/2025	QUICKSTART START ROLL, CABLE TIE, ROOF EDGE, SCEWS, HEAT SHR	THE HOME DEPOT #1926	1,435.39
	09/16/2025	TAPE, SCREWS, BLOTS, ANCHOR, SAWBLADE, PLUGS	CRAFTWOOD LUMBER & HAR	564.75
	09/16/2025	SIERRA 8, FRONTIER CORNE BOARDS	CRAFTWOOD LUMBER & HAR	1,307.46
	09/16/2025	FRONTIER PVC, HOUSEWRAP, OTHER MATERIALS	CRAFTWOOD LUMBER & HAR	3,118.90
	09/11/2025	VINYL CUT LETTERING	IN IC SIGNS & GRAPHI	125.00
	09/02/2025	STRIPE PARKING LOT AT RAVINIA	SQ FIVE STAR PAVING	650.00
	09/01/2025	SNOW FENCE, POST SUPPORT, U-POST, CABLE TIE, WIRE ROLL	MENARDS LONG GROVE IL	412.82
	09/01/2025	LEAF RAKES, ODOR ELIMINATOR, FLEX HOSE	THE HOME DEPOT #1926	108.91
			Total Credit Card Amount	32,018.84
Ben Finfer	09/22/2025	MINI MAILER FOR RA COMMUNITY	VISOGRAPHIC INC	252.59
	09/15/2025	USED COMPANY FOR SOCIAL MEDIA MANAGEMENT	"BIL SOCIAL ASSURANCE,"	1,495.00
			Total Credit Card Amount	1,747.59
Jeremy Davis	09/19/2025	IASBO MEMBERSHIP FOR JEREMY DAVIS	ILLINOIS ASSOCIATION O	835.00

<u>District Card Name</u>	<u>Trans Date</u>	<u>Transaction Description</u>	<u>Where Used</u>	<u>Amount</u>
	09/11/2025	LEGAL NOTICE FOR FY26 BUDGET AND INTERFUND TRANSFERS	TRIBUNE PUBLISHING COM	46.04
			Total Credit Card Amount	881.04
Solveig Jurmu	09/26/2025	PURCHASED HOTEL ROOM AT MARRIOTT MARQUIS CHICAGO FOR SOLVEIG	MHR MARQUIS CHICAGO FD	676.22
	09/26/2025	S.J. ATTENDED THE ACTIVE THREAT INTEGRATED RESPONSE CONFEREN	WI DOJ ACTIVE THREAT	180.16
			Total Credit Card Amount	856.38
William Kaplan2	09/29/2025	PROFESSIONAL CLEANING SERVICE FOR WATER FILTER/JS/NW	PRIMO BRANDS/WATERSERV	79.99
	09/25/2025	ITEMS PURCHASED FOR COOKING CLUB/NB/NW	JEWEL OSCO 3475	55.35
	09/24/2025	ITEMS PURCHASED FOR COOKING CLUB/NB/NW	FRESH FARMS	41.94
	09/17/2025	ITEMS PURCHASED FOR TEACHERS FOR OPEN HOUSE/AG/NW	MARIANOS #542	95.98
	09/10/2025	SUBSCRIPTION RENEWED FOR PRINCIPALS USE/AO/NW	BOOMERANG	179.76
	09/10/2025	PURCHASE OF ADDITIONAL CHEER SQUAD UNIFORMS/KS/NW	ELITE SPORTSWEAR	3,376.80
	09/04/2025	PIZZA PURCHASED FOR NEW STUDENT LUNCH/AC/NW	DOMINOS 2765	52.55
	09/04/2025	PIZZA PURCHASED FOR NEW STUDENT LUNCH/AC/NW	DOMINOS 2765	53.55
			Total Credit Card Amount	3,935.92
Edgewood School3	09/26/2025	Sharon Steckel purchased supplies for her classroom - ART.	DOLLARTREE	37.75
	09/18/2025	NICOLE MAKI REQUESTED THE DIGITAL CLOCKS FOR CLASSROOM TEACH	AMAZON MARK 0E8FZ06T3	19.99
	09/18/2025	REBECCA HANSEN & ASHLEY SUSZEK REQUESTED THE SUPPLIES FOR TH	AMAZON MARK OJ7JV9EV3	103.41
	09/16/2025	Noelle Young purchased supplies for the 2025 musical.	THE HOME DEPOT #1922	116.34
	09/15/2025	REBECCA HANSEN & ASHLEY SUSZEK REQUESTED THE SUPPLIES FOR TH	AMAZON MARK 5S0RI4TI3	59.46
	09/15/2025	Noelle Young purchased supplies for the 2025 musical.	MICHAELS STORES 9961	18.67
	09/15/2025	Noelle Young purchased supplies for the 2025 musical.	TARGET 00008656	20.76
	09/08/2025	ANTHONY SWOPE HAD A STAFF RAFFLE DURING THE BEGINNING OF THE	TST CLUCKERS CHARCOAL	309.21
	09/01/2025	NICOLE MAKI NEEDED THE RINGS TO MAKE SIGNS FOR THE BIRAN TWI	AMAZON MARK Q20W83WN3	35.56
			Total Credit Card Amount	721.15
Anthony Candela2	09/30/2025	food for staff meeting	COSTCO BY INSTACART	81.91
	09/25/2025	food/drinks staff	COSTCO BY INSTACART	132.23
	09/15/2025	AIM Explorers curriculum book	SP SHAWNEE SCIENTIFI	178.21
	09/09/2025	materials for sped	SOCIAL THINKING	253.60
	09/08/2025	t shirts for staff	"AXIZ GROUP, LLC"	674.71
	09/04/2025	food/drinks for staff meeting	COSTCO BY INSTACART	99.59
	09/03/2025	chair for classroom	WALMART.COM	43.55
	09/01/2025	materials for reading resource teacher	WILSON LANGUAGE TRAINI	38.25
			Total Credit Card Amount	1,502.05
Accounts Payable1	09/26/2025	Skycon Registration for A. Patel	SKYWARD USER GROUP NFP	450.00

<u>District Card Name</u>	<u>Trans Date</u>	<u>Transaction Description</u>	<u>Where Used</u>	<u>Amount</u>
	09/25/2025	Services to send checks to vendors.	FEDEX501218284	28.81
	09/24/2025	Services to send checks to vendors.	FEDEX501032000	107.22
	09/22/2025	Services to send checks to vendors.	FEDEX500849178	158.54
	09/15/2025	Credit from Webstaurant	THE WEBSTAURANT STORE	-453.58
	09/12/2025	Hotel Stay for Skyward Conference in Tinley Park	Hampton Inn ADVPURCH8002367	519.18
	09/11/2025	Services to send checks to vendors.	FEDEX499938192	75.70
	09/11/2025	Skycon User Group Registration for S. Avalos	SKYWARD USER GROUP NFP	450.00
	09/08/2025	FY26 District User Group membership	SKYWARD USER GROUP NFP	350.00
	09/04/2025	Services to send checks to vendors.	FEDEX499371779	72.00
			Total Credit Card Amount	1,757.87
Juan Arriaga	09/30/2025	PAIL LINERS, RFUSTOLEUM, PAINT PAIL, WHIZZ COVERS & ROLLERS	CRAFTWOOD LUMBER & HAR	116.60
	09/26/2025	WASP KILLER	THE HOME DEPOT #1926	23.91
	09/23/2025	SCREWS, NUTS, BOLTS, PLASTIC ANCHOR SET	CRAFTWOOD LUMBER & HAR	57.46
	09/22/2025	ADAPTER KIT, METAL CUTOFF DSC	MUTUAL ACE HARDWARE &	200.78
	09/15/2025	POLE PRUNER, RED STAIN, TRAFFIC STRIPING, TRAY LINER, PAINT	THE HOME DEPOT #1926	329.27
	09/11/2025	SHARPEN PAPER CUTTER BLADE	CRAFTWOOD LUMBER & HAR	19.50
	09/09/2025	SOCKET SET, TORX WRENCH	THE HOME DEPOT #1926	50.94
	09/01/2025	BIT SET, BATTERY, FUEL HAMMER DRILL IMPACT KIT	THE HOME DEPOT #1926	427.44
			Total Credit Card Amount	1,225.90
Jenny Lagunas	09/30/2025	SPED MATERIALS	TEACHERSPAYTEACHERS.CO	4.50
	09/17/2025	Water filter rental andmaintenance Oct. Nov. Dec.	IN ENVIRONMENTAL FUTU	117.00
	09/12/2025	LUNCHROOM CLEANING SUPPLIES	TARGET 00011684	78.47
	09/10/2025	SAFETY PATROL BELTS	AAA SAFETY PATROL FL09	98.75
	09/10/2025	PARENT MEETING - PLATICAS	DOMINOS 2765	175.18
			Total Credit Card Amount	473.90
Anthony Swope	09/01/2025	rebecca hansen purchased ice cream for the lunch pbis raffle	"SUNSET FOOD MART, INC."	19.81
			Total Credit Card Amount	19.81
Nicole Rodrigo	09/15/2025	RESTOCKING FOR DIAL-4 KITS	AWL PEARSON EDUCATION	465.87
	09/12/2025	Second Step for EC	Second Step for EC	1,617.00
	09/08/2025	K-5 and EC Coffee Day	STARBUCKS	130.80
	09/08/2025	EC/OT Montly Staff Birthday	TST NOTHING BUNDT CAK	30.53
	09/04/2025	EC Celebration Golden Circle	LOU MALNATIS PIZZERIA	859.62
	09/02/2025	EC Celebration Golden Circle	TARGET 00018010	49.63
			Total Credit Card Amount	3,153.45

<u>District Card Name</u>	<u>Trans Date</u>	<u>Transaction Description</u>	<u>Where Used</u>	<u>Amount</u>
Andres Velasquez	09/29/2025	BIT SETS, SCREWS, WASHER, AUGER, COIL CLEANER, DEHUMIDIFIER	THE HOME DEPOT #1926	376.36
	09/25/2025	ZINC MENDING PLATES	CRAFTWOOD LUMBER & HAR	24.56
	09/19/2025	STEEL U POSTS	THE HOME DEPOT #1926	25.30
	09/15/2025	EXTREME LIGHT HOSE, THUMB CONTROL ADJ. TIP, HEX IMP DRIVER	THE HOME DEPOT #1926	208.96
	09/12/2025	INSTALLER KIT, PLIERS, FLANGE, ELBOW,K CAP	THE HOME DEPOT #1926	216.60
	09/11/2025	GORILLA DOUBLE SIDED TAPE	CRAFTWOOD LUMBER & HAR	16.98
	09/10/2025	BOTTLED WATER	THE HOME DEPOT #1926	49.80
			Total Credit Card Amount	918.56
Arielle Gleicher	09/29/2025	WT/ Michaels / Clubs	MICHAELS #9490	29.06
	09/22/2025	WT / Art Confernce	ILLINOIS ART ED ASSOC	324.00
	09/16/2025	WT / Target / Staff Meeting	TARGET.COM	57.21
	09/15/2025	WT / CustomInk / Staff	CUSTOMINK LLC	13.77
	09/12/2025	WT / CustomInk / Staff	CUSTOMINK LLC	696.50
	09/08/2025	WT / Voxer / Services	VOXER PRO ANNUAL	29.99
	09/05/2025	WT / Staff Morale / Food	SAMSCLUB.COM	348.71
			Total Credit Card Amount	1,499.24
Jamie Kahn1	09/26/2025	Dyslexia Conference	NIU OUTREACH	325.00
	09/18/2025	Staff Snacks	JEWEL OSCO 3459	140.05
			Total Credit Card Amount	465.05
Red Oak Principal	09/30/2025	SNACKS FOR THE STUDENTS	"SUNSET FOOD MART, INC."	93.10
	09/23/2025	SNACKS FOR LOW-INCOME STUDENTS.	"SUNSET FOOD MART, INC."	103.66
	09/17/2025	SNACKS FOR LOW-INCOME STUDENTS.	"SUNSET FOOD MART, INC."	104.68
	09/15/2025	SNACKS FOR LOW-INCOME STUDENTS.	"SUNSET FOOD MART, INC."	75.32
	09/12/2025	INSTRUCTIONAL CLASSROOM SUPPLIES	SP THE SECRET STORIES	14.99
	09/10/2025	TEACHER'S MEETING AND OPEN HOUSE DAY	PIEROS PIZZA-IL - MOTO	279.84
			Total Credit Card Amount	671.59
Ravinia Principal	09/19/2025	PTO SHIRTS FOR STAFF	ADDED INCENTIVES	627.60
	09/17/2025	COURTNEY NORDSTROM	JIMMY JOHNS 1032 MOTO	557.53
	09/17/2025	STAFF OPEN HOUSE BREAKFAST	UPPER CRUST BAGELS	208.96
	09/08/2025	STAR STUDENTS REWARD	4 ALL PROMOS	229.66
			Total Credit Card Amount	1,623.75
Technology	09/30/2025	BG WAREHOUSE INTERNET	COMCAST / XFINITY	236.95
	09/26/2025	J WICKHAM - VERKADA ONE CONFERENCE	MHR MARQUIS CHICAGO FD	676.22
	09/26/2025	C GREENWOOD - VERKADA ONE CONFERENCE	MHR MARQUIS CHICAGO FD	676.22

<u>District Card Name</u>	<u>Trans Date</u>	<u>Transaction Description</u>	<u>Where Used</u>	<u>Amount</u>
	09/24/2025	VITI BLDG INTERNET	COMCAST / XFINITY	307.20
	09/22/2025	BADGE PRINTER CLEANING KITS	CARD IMAGING	85.00
	09/22/2025	ESSENTIALS OF ILLINOIS SCHOOL FINANCE	IASB	44.00
	09/22/2025	PARKING, VERKADA ONE CONFERENCE	SPOTHERO 844-356-8054	54.99
	09/19/2025	iCLOUD STORAGE	APPLE.COM/BILL	2.99
	09/19/2025	WORKSHOP	THE IL ASSOC OF SCHOOL	97.85
	09/15/2025	MONTHLY FEE	OPENAI CHATGPT SUBSCR	20.00
	09/09/2025	MONTHLY FEE	ASANA.COM	228.67
	09/05/2025	INTERNET/OPS BUILDING	COMCAST / XFINITY	161.55
	09/02/2025	MONTHLY FEE	AMAZON WEB SERVICES	36.27
	09/02/2025	MONTHLY FEE	DMARC DIGESTS	10.00
	09/01/2025	BG WAREHOUSE INTERNET	COMCAST / XFINITY	236.95
			Total Credit Card Amount	2,874.86
Personnel	09/24/2025	IASPA CONFERENCE FOR M. SCHROEDER	IN ILLINOIS ASSOCIATI	425.00
	09/22/2025	APPRECIATION GIFRS FROM MONICA SCHROEDER	PAYPAL CLEADERLNTW67	38.28
	09/12/2025	ROOM FOR SKYWARD CONFERENCE FOR. M. SALGADO	HILTON ADVPURCH8002367	259.59
	09/11/2025	M. SALGADO SKYWARD USER GROUP CONFERENCE	SKYWARD USER GROUP NFP	450.00
			Total Credit Card Amount	1,172.87
Holly Colin2	09/30/2025	Special Ed Supplies	TST CLUCKERS CHARCOAL	204.39
	09/26/2025	SPECIAL ED SUPPLIES - ASSISTIVE PE	GOPHER FAMILY BRANDS	102.49
	09/25/2025	STUDENT SERVICES SUPPLIES	ILSOS NOTARY	16.00
	09/25/2025	IDEA - PROFESSIONAL DEVELOPMENT	NIU OUTREACH	325.00
	09/24/2025	SPECIAL ED SUPPLIES - ASSISTIVE TECH	SCHOOL HEALTH CORPORAT	-43.32
	09/18/2025	SPECIAL ED SUPPLIES - ASSISTIVE TECH	SCHOOL HEALTH CORPORAT	-43.32
	09/18/2025	IDEA PROFESSIONAL DEVELOPMENT	UNC CH TEACCH INT	540.00
	09/17/2025	SPECIAL ED SUPPLIES - ASSISTIVE TECH	SCHOOL HEALTH CORPORAT	418.95
	09/16/2025	IDEA PROFESSIONAL DEVELOPMENT	IAASE	925.00
	09/11/2025	SPECIAL ED SUPPLIES - ASSISTIVE TECH	SCHOOL HEALTH CORPORAT	418.95
	09/10/2025	IDEA - PROFESSIONAL DEVELOPMENT	PESI	269.98
	09/10/2025	IDEA - PROFESSIONAL DEVELOPMENT	VSP EPS LEARNING 800-2	400.00
	09/09/2025	HEALTH SERVICES SUPPLIES	SHARPS ASSURE	64.33
	09/08/2025	IDEA - PROFESSIONAL DEVELOPMENT	LANGUAGEDYNAMICSGROUP	380.47
	09/05/2025	IDEA PROFESSIONAL DEVELOPMENT	IAASE	2,575.00
	09/03/2025	STUDENT SERVICES SUPPLIES	NNA SERVICES LLC	238.05
			Total Credit Card Amount	6,791.97
Kevin Saunders	09/26/2025	Staff Gift - Branded Badge Reels	WWW.SPECIALISTID.COM	190.80
			Total Credit Card Amount	190.80

<u>District Card Name</u>	<u>Trans Date</u>	<u>Transaction Description</u>	<u>Where Used</u>	<u>Amount</u>
Greg Riley3	09/29/2025	STRIPING PAINT, CAULK	MENARDS 3327	156.04
	09/23/2025	WHITE AND RED MARKING PAINT	CRAFTWOOD LUMBER & HAR	21.28
	09/22/2025	BITS, COUNTERSINKS, METAL CUTOFF, EXTRACTOR SET, GLASSES	CRAFTWOOD LUMBER & HAR	204.67
	09/22/2025	BROOM	MENARDS 3327	29.97
	09/22/2025	DYNAFLEX, GLAZING COMPOUND, PRIMER, PAINT, CAULK GUN, BLADE	MENARDS LONG GROVE IL	531.01
	09/22/2025	LEVELOR ROLLER SHADES	MENARDS LONG GROVE IL	1,937.67
	09/19/2025	ROLLER SHADES	THE HOME DEPOT #1926	70.90
	09/18/2025	POST ANCHOR, PLANER, WHEEL BRUSHES, DRUM SPINDLE	MENARDS 3327	208.95
	09/15/2025	STAR FLAT, CABINET AND SHUT-OFF, MAXFIT ULTRA SET, BIT SET	THE HOME DEPOT #1926	127.82
	09/11/2025	SAW BLADE	MENARDS 3327	18.98
	09/11/2025	HANDSPLIT CEDAR RAIL-PICK	MENARDS 3327	583.86
	09/08/2025	PAINT, SPATULA, GRILL BRUSH, ROLLER FRAME, BLACKOUT SHADE	THE HOME DEPOT #1926	150.00
	09/03/2025	NICKEL CONNECTORS	MUTUAL ACE HARDWARE &	2.69
	09/01/2025	STAKES, ORANGE FLAGGING TAPE, CAUTION TAPE	THE HOME DEPOT #1926	94.83
	09/01/2025	DANGER SIGN, SCREWDRIVER SET, BLACK SPLINE	THE HOME DEPOT #1987	105.25
Total Credit Card Amount				4,243.92
Stan Paic3	09/30/2025	SCREWS, BITS, KNIFE, WASHER, NUTS, BOLTS	CRAFTWOOD LUMBER & HAR	149.79
	09/29/2025	SEALANT, KNEELING PAD, CAULK GUN	CRAFTWOOD LUMBER & HAR	148.16
	09/29/2025	SCRAPER, DYNAFLEX, GLOVES, 20 FT BACKER, MILW LP CP	THE HOME DEPOT #1926	359.38
	09/26/2025	SCREWDRIVER SET, SLOT BIT, DRILLBIT SET, PIN PUNCH, DRY BAR	CRAFTWOOD LUMBER & HAR	148.78
	09/15/2025	SCREWS, NUTS, BOLTS, FASTENERS, BIT SET	CRAFTWOOD LUMBER & HAR	81.70
	09/01/2025	CUTTING LABOR FOR PLYWOOD.	CRAFTWOOD LUMBER & HAR	19.40
	09/01/2025	SCREWS, CUTTING LABOR, SAWHORSE	CRAFTWOOD LUMBER & HAR	86.26
	09/01/2025	JIGSAW BLADE SET, HIGH OUTPUT BATTERY, PRO TOTE, CHISEL SET	THE HOME DEPOT #1926	500.37
Total Credit Card Amount				1,493.84
Tom Spellman3	09/29/2025	BLOWER, AIR HOSE, BLOW GUN, HOLE SCREW KIT, ORGANIZER, NAILS	THE HOME DEPOT #1926	599.81
	09/24/2025	HOMEWRAP, SCREWS, PAPER, SM BIT, CUT FIR	THE HOME DEPOT #1926	341.55
	09/22/2025	VOLT TESTER KIT, BOLT SET, TOILET CAPS, ELEC TAPE, PUTTY	MUTUAL ACE HARDWARE &	96.20
	09/15/2025	NO SKID PAD, CAULK FILLER, UTILITY KNIFE, PUTTY KNIFE, TOOL	CRAFTWOOD LUMBER & HAR	230.10
	09/15/2025	AVIATION SNIPS, PANEL BOARD, HEX DRIVE, ALUM-ROOF EDGE	THE HOME DEPOT #1926	74.13
	09/15/2025	MITER SAW, LITHIUM GREASE	THE HOME DEPOT #1926	456.98
	09/11/2025	PAINT SCRAPER, PAINT REMOVER, ROLLER COVERS, SPREADERS, SAND	MUTUAL ACE HARDWARE &	298.02
	09/11/2025	TOOLBOX, PEG HOOKS, NOZZLE KIT, TOOL HOLDER, BLOWER, ROLLER	THE HOME DEPOT #1926	336.82
Total Credit Card Amount				2,433.61
Dan Dal Pnte3	09/29/2025	FRONTIER PVC, SCREWDRIVER, SEALANT	CRAFTWOOD LUMBER & HAR	322.96
	09/22/2025	SHORT BODY LADDER JACK, BRAKE FLUID, PAPER, WATER	THE HOME DEPOT #1926	282.32

<u>District Card Name</u>	<u>Trans Date</u>	<u>Transaction Description</u>	<u>Where Used</u>	<u>Amount</u>
	09/22/2025	ORGANIZER BAG, SMALL TOOLBOX, CHALK, DROP CLOTH	THE HOME DEPOT #1926	314.22
	09/12/2025	CLAMPS, HOSES, SANDING TOOL, BRASS BARB	CRAFTWOOD LUMBER & HAR	130.06
	09/09/2025	SUPPLIES FOR GREEN BAY	CRAFTWOOD LUMBER & HAR	158.92
	09/09/2025	MINWOOD, PUTTY KNIFE, BRISTLE BRUSH, PUTTY TOOL, SANDING SPO	CRAFTWOOD LUMBER & HAR	231.74
	09/08/2025	BUCKET, PLUGS. SCREWS, BRUSH, SHRINK TUBING	CRAFTWOOD LUMBER & HAR	196.02
	09/08/2025	STAIN, CONCRETE, PAINT BRUSH, ROLLER POLE, NOZZLE, GAUGE	MUTUAL ACE HARDWARE &	264.99
	09/05/2025	AUTO BULB, FUSE, GASKET, PEG HOOKS, CABLE TIES, BATTERIES,	MUTUAL ACE HARDWARE &	86.56
	09/01/2025	PVC BOARD, TOOLBOX, BLOWER, QUICK LOCK HOOK, FUSE, SINK SET	THE HOME DEPOT #1926	410.83
			Total Credit Card Amount	2,398.62
Alfredo Jurado3	09/17/2025	FURNITURE REPAIR AT EDGEWOOD	SQ THOMAS G UPHOLSTER	2,200.00
	09/16/2025	SUN SCREEN, SCREEN SPLINE, CABLE TIE, HOSE CLAMPS	MUTUAL ACE HARDWARE &	55.34
	09/12/2025	BIT DRIVER, LATHE, KNIFE ASSY, WIRE STRIPPER, BLOWER, BATTER	THE HOME DEPOT #1926	396.17
	09/08/2025	AUTO LOCK, SCRAPER COMBO KIT, BATTERY ALARM, REMOVER GEL	THE HOME DEPOT #1926	64.38
	09/01/2025	RAID WASP AND HORNET, SCREWDRIVER SET, PIPE CUTTER, TUBE CUT	MUTUAL ACE HARDWARE &	96.25
			Total Credit Card Amount	2,812.14
			Grand Total Amount	95,315.78

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

MEMORANDUM
NORTH SHORE SCHOOL DISTRICT 112

TO: Dr. Michael Lubelfeld, Superintendent of Schools
Members of the Board of Education

FROM: Mr. Jeremy Davis, Assistant Superintendent of Finance and Operations

RE: **Business Office Monthly Report of Summary Financial Performance Data for October 2025**

Policy Alignment: Policy 4.8 – Accounting and Audits

DATE: November 18, 2025

1. Investments

See Treasurer’s Report for month and summary of cash and investments.

2. Financial Packet

The Financial Packet for the month of October, 2025, including the following reports, is presented for your review.

- a. Summary reports of Expenditures for the month.
- b. Check Summaries for disbursements processed from the last to the current Board meeting are provided for separate Board approval.

The status of the Education Fund expenses (in \$ millions) are as follows:

TOTAL	SPENT	
<u>BUDGET</u>	<u>YTD</u>	<u>BALANCE</u>
\$78.0	\$18.9	\$59.1

**North Shore School District 112
Summary of Cash & Investments
October 31, 2025**

	<u>Cash & Investments October 31, 2025</u>	<u>% of Total</u>	<u>Cash & Investments September 30, 2025</u>	<u>Monthly Change in Cash & Investments</u>	<u>Cash & Investments October 31, 2024</u>	<u>% of Total</u>	<u>Annual Change in Cash & Investments</u>
10 Education	\$ 107,406,795.07	65%	\$ 101,875,477.05	\$ 5,531,318.02	\$ 97,205,289.15	69%	\$ 10,201,505.92
20 Operations and Maintenance	\$ 16,602,647.03	10%	\$ 15,776,311.67	\$ 826,335.36	\$ 13,388,379.03	9%	\$ 3,214,268.00
30 Debt Service	\$ 8,317,366.65	5%	\$ 7,125,275.29	\$ 1,192,091.36	\$ 12,273,553.24	9%	\$ (3,956,186.59)
40 Transportation	\$ 4,700,493.71	3%	\$ 3,717,971.47	\$ 982,522.24	\$ 5,293,922.40	4%	\$ (593,428.69)
50 Municipal Retirement	\$ 2,699,025.55	2%	\$ 2,727,816.60	\$ (28,791.05)	\$ 3,616,105.97	3%	\$ (917,080.42)
60 Capital Projects	\$ 22,148,316.84	13%	\$ 29,226,052.37	\$ (7,077,735.53)	\$ 8,116,650.37	6%	\$ 14,031,666.47
70 Working Cash	\$ 4,121,173.33	2%	\$ 4,088,222.81	\$ 32,950.52	\$ 800,470.80	1%	\$ 3,320,702.53
Total District Funds	\$ 165,995,818.18	100%	\$ 164,537,127.26	\$ 1,458,690.92	\$ 140,694,370.96	100%	\$ 25,301,447.22
99 Student Activity	\$ 245,536.29	0%	\$ 238,879.71	\$ 6,656.58	\$ 246,827.83	0%	\$ (1,291.54)
Total All Funds	\$ 166,241,354.47	100%	\$ 164,776,006.97	\$ 1,465,347.50	\$ 140,941,198.79	100%	\$ 25,300,155.68

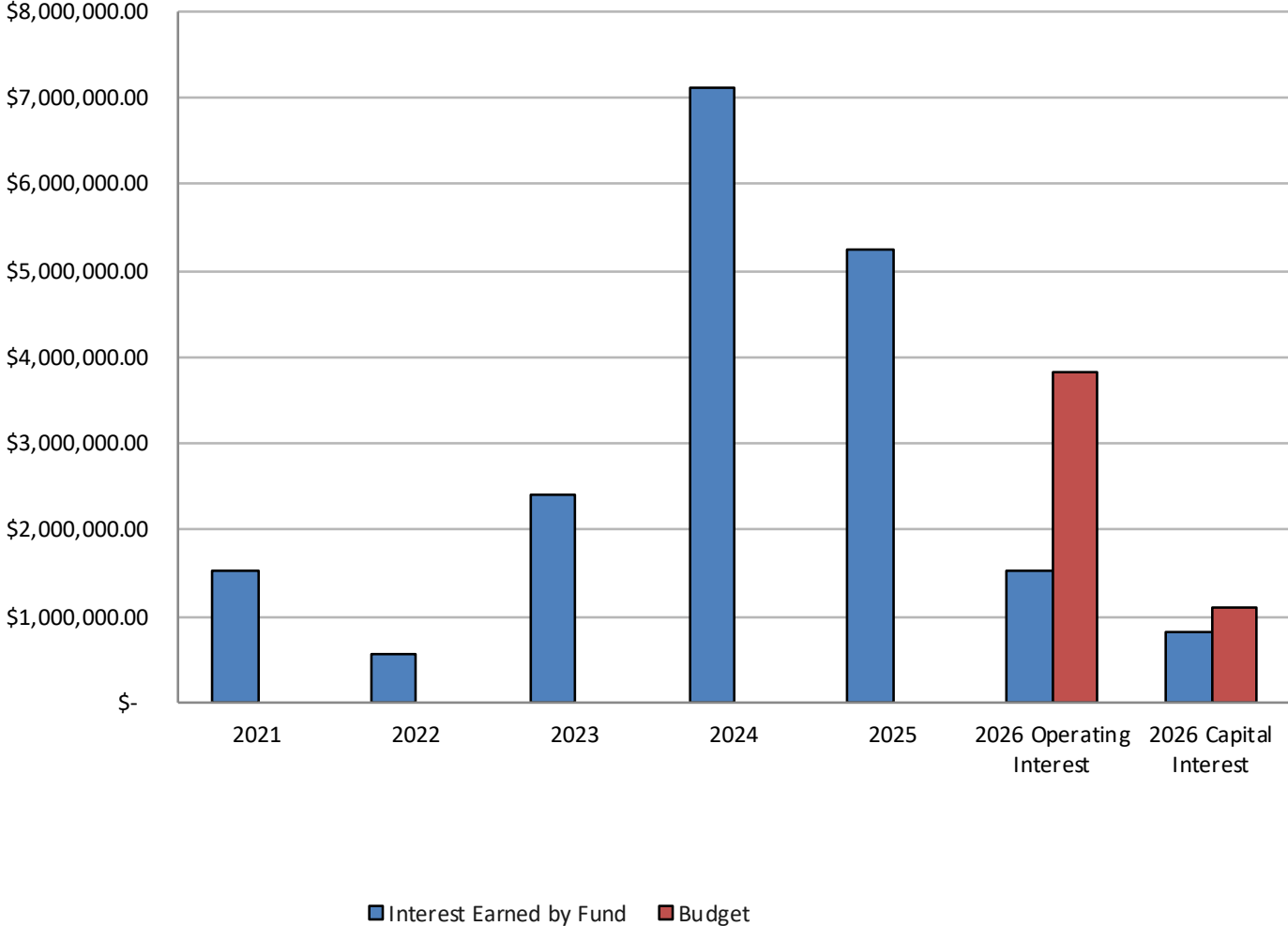
**Please note that the District is reporting cash and investments on a cost basis.

North Shore School District 112
Fund Balance Summary
October 31, 2025

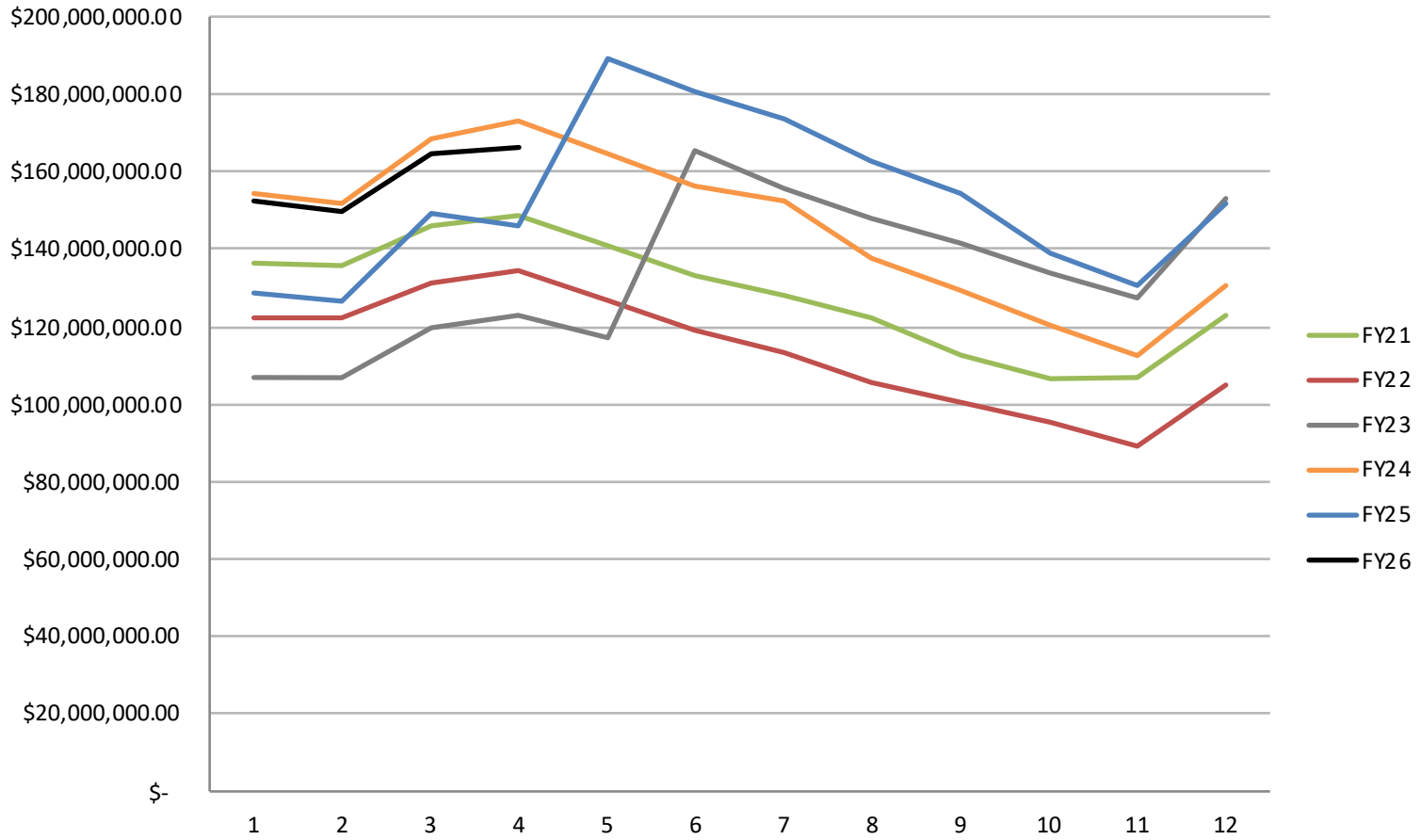
Fund	Audited Fund Balance June 30, 2025	2025-26 Fiscal Year to Date Revenues	2025-26 Fiscal Year to Date Expenditures	Excess / (Deficiency) of Revenues Over Expenditures	2025-26 Other Financing Sources/Uses	Unaudited Fund Balance October 31, 2025
(10) Education	\$ 52,039,115	\$ 74,420,457	\$ 18,906,350	\$ 55,514,108	\$ -	\$ 107,553,223
(15) Food Service	\$ 341,983	\$ 366,750	\$ 195,021	\$ 171,729	\$ -	\$ 513,712
(20) Operations and Maintenance	\$ 7,140,521	\$ 12,591,766	\$ 3,056,017	\$ 9,535,749	\$ -	\$ 16,676,270
(40) Transportation	\$ 479,732	\$ 4,398,081	\$ 185,434	\$ 4,212,647	\$ -	\$ 4,692,379
(50) Municipal Retirement	\$ 2,961,366	\$ 188,858	\$ 453,844	\$ (264,987)	\$ -	\$ 2,696,379
(70) Working Cash	\$ 3,906,280	\$ 214,894	\$ -	\$ 214,894	\$ -	\$ 4,121,174
Total Operating Funds	\$ 66,868,996	\$ 92,180,806	\$ 22,796,666	\$ 69,384,140	\$ -	\$ 136,253,136
(30) Debt Service	\$ 568,519	\$ 7,749,029	\$ -	\$ 7,749,029	\$ -	\$ 8,317,548
(60) Capital Projects	\$ 34,085,810	\$ 809,033	\$ 12,107,351	\$ (11,298,318)	\$ -	\$ 22,787,492
Total Non-Operating Funds	\$ 34,654,329	\$ 8,558,061	\$ 12,107,351	\$ (3,549,289)	\$ -	\$ 31,105,040
Total All Funds	\$ 101,523,325	\$ 100,738,867	\$ 34,904,016	\$ 65,834,851	\$ -	\$ 167,358,176

*Please note fund balance is the net of all District assets and liabilities.

Interest Received



Cash Balance



North Shore School District 112
Statement of Revenue, Expenditures and Change in Fund Balance
Total Governmental Funds by Object
Fiscal Year to Date through October 31, 2025

	Operating Funds											Total Governmental Funds
	General Fund		Special Revenue Funds									
	Education, Working Cash & Food Service Funds	% Bud	Operations & Maintenance Fund	% Bud	Transportation Fund	% Bud	Municipal Retirement / Social Security Fund	% Bud	Debt Service Fund	% Bud	Capital Projects Fund	% Bud
Revenue:												
Local Sources	\$ 73,457,787	96%	\$ 12,591,766	95%	\$ 3,834,001	94%	\$ 188,858	34%	\$ 7,749,029	95%	\$ -	\$ 97,821,441
State Sources	\$ 1,216,015	28%	\$ -		\$ 564,080	33%	\$ -		\$ -		\$ -	\$ 1,780,095
Federal Sources	\$ 328,299	14%	\$ -		\$ -		\$ -		\$ -		\$ -	\$ 328,299
2024 Referendum Bond Issuance	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	\$ -
2022 & 2024 Referendum Bond Interest	\$ -		\$ -		\$ -		\$ -		\$ -		\$ 809,033	\$ 809,033
Total Revenue	\$ 75,002,101	90%	\$ 12,591,766	95%	\$ 4,398,081	60%	\$ 188,858	34%	\$ 7,749,029	95%	\$ 809,033	\$ 100,738,867
Expenditures:												
Salaries	\$ 10,077,270	19%	\$ 555,287	39%	\$ 36,393	33%	\$ -		\$ -		\$ -	\$ 10,668,949
Employee Benefits	\$ 3,304,868	34%	\$ -		\$ -		\$ 453,844	25%	\$ -		\$ -	\$ 3,758,712
Purchased Services	\$ 3,579,105	43%	\$ 1,586,751	32%	\$ 140,130	2%	\$ -		\$ -		\$ -	\$ 5,305,986
Supplies	\$ 752,876	29%	\$ 591,935	39%	\$ 8,911	1286%	\$ -		\$ -		\$ -	\$ 1,353,722
Capital Outlay	\$ 115,263	6%	\$ 322,045	16%	\$ -		\$ -		\$ -		\$ -	\$ 437,308
2022 Referendum Capital Outlay	\$ -		\$ -		\$ -		\$ -		\$ -		\$ 12,107,351	\$ 12,107,351
Debt Service Payment	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	\$ -
Other	\$ 1,271,989	11%	\$ -		\$ -		\$ -		\$ -		\$ -	\$ 1,271,989
Total Expenditures	\$ 19,101,370	22%	\$ 3,056,017	22%	\$ 185,434	2%	\$ 453,844	25%	\$ -	27%	\$ 12,107,351	\$ 34,904,016
Excess (Deficiency) of Revenue over (under) Expenditures	\$ 55,900,731		\$ 9,535,749		\$ 4,212,647		\$ (264,987)		\$ 7,749,029		\$ (11,298,318)	\$ 65,834,851
Other Financing Sources/(Uses):												
Other Sources of Funds												\$ -
Other Uses of Funds												\$ -
Total Sources/(Uses)	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	\$ -
Change in Fund Balance	\$ 55,900,731		\$ 9,535,749		\$ 4,212,647		\$ (264,987)		\$ 7,749,029		\$ (11,298,318)	\$ 65,834,851
Beginning Fund Balance as of 6/30/25	\$ 56,287,377		\$ 7,140,521		\$ 479,732		\$ 2,961,366		\$ 568,519		\$ 34,085,810	\$ 101,523,325
Ending Fund Balance as of 10/31/25	\$ 111,674,396		\$ 16,676,270		\$ 4,692,379		\$ 2,696,379		\$ 8,317,548		\$ 22,787,492	\$ 167,358,176

Northshore School District 112
Cash and Investments
October 31, 2025

	<u>Account Balance</u>	<u>% of Total</u>
Petty Cash		
Statement Balance	\$ 643.67	
Less: Outstanding Checks	\$ -	
Plus Deposits in Transit	\$ -	
Adjusted	<u><u>\$ 643.67</u></u>	0.00%
PMA 1030		
Statement Balance	\$ 18,784,099.16	
Less: Outstanding Checks and transfers	\$ (595,695.83)	
Plus Deposits in Transit and transfers	\$ -	
Other Transactions	\$ 59,938.11	
Adjusted	<u><u>\$ 18,248,341.44</u></u>	10.98%
PMA 1033 ST Investments		
Statement Balance	\$ 82,012,198.89	
Less: Outstanding Checks	\$ -	
Plus Deposits in Transit	\$ -	
Adjusted	<u><u>\$ 82,012,198.89</u></u>	49.33%
PMA 1034 LT Cash		
Statement Balance	\$ 714,300.15	
Less: Outstanding Checks	\$ -	
Plus Deposits in Transit	\$ -	
Adjusted	<u><u>\$ 714,300.15</u></u>	0.43%
PMA 1047 LT Investments		
Statement Balance	\$ 26,354,843.26	
Less: Outstanding Checks	\$ -	
Plus Deposits in Transit	\$ -	
Adjusted	<u><u>\$ 26,354,843.26</u></u>	15.85%
PMA Flex 1048		
Statement Balance	\$ 40,029.46	
Less: Outstanding Checks	\$ -	
Plus Deposits in Transit	\$ -	
Adjusted	<u><u>\$ 40,029.46</u></u>	0.02%
PMA Stud Activity Account		
Statement Balance	\$ 336,396.79	
Less: Outstanding Checks	\$ (1,721.92)	
Plus Deposits in Transit	\$ 5,233.01	
Adjusted	<u><u>\$ 339,907.88</u></u>	0.20%

PMA 1059 Referendum		
Statement Balance	\$ 17,348,854.68	
Less: Outstanding Checks (Transfer)	\$ -	
Plus Deposits in Transit	\$ -	
Adjusted	<u>\$ 17,348,854.68</u>	10.44%
PMA 1005 Food Service		
Statement Balance	\$ 3,414,883.89	
Less: Outstanding Checks (Transfer)	\$ -	
Plus Deposits in Transit	\$ (5,352.14)	
Adjusted	<u>\$ 3,409,531.75</u>	2.05%
Fifth Third Bank 1024		
Statement Balance	\$ 10,606,814.20	
Unrealized (gain)/loss	\$ (97,898.76)	
(Increase)/decrease in investment cost value	\$ 2,044.56	
Adjusted	<u>\$ 10,510,960.00</u>	6.32%
JP Morgan Investments 1051		
Statement Balance	\$ 7,181,780.84	
Unrealized (gain)/loss	\$ (36,341.05)	
Accrued Interest	\$ -	
(Increase)/decrease in investment cost value	\$ -	
Adjusted	<u>\$ 7,145,439.79</u>	4.30%
Fifth Third Bank WC 1055		
Statement Balance	\$ 116,303.50	
Unrealized (gain)/loss	\$ -	
(Increase)/decrease in investment cost value	\$ -	
Adjusted	<u>\$ 116,303.50</u>	0.07%
Total Cash and Investments	\$ 166,241,354.47	100.00%

**North Shore School District 112
Summary of Referendum Projects
October 31, 2025**

	Indian Trail	Ravinia	Sherwood	Braeside
Overall Budget:	\$ 25,649,564	\$ 41,088,402	\$ 33,811,034	\$ 31,299,116
Plus: Identified Over-Runs/(Savings)	\$ (470,033)	\$ 38,748	\$ (513,131)	\$ (796,169)
Minus: Bills Paid	\$ 24,822,610	\$ 41,336,869	\$ 15,152,172	\$ 3,024,993
Items Paid By Fund 20	\$ 310,495	\$ -	\$ -	\$ -
Remaining Balance To Be Spent	\$ 986,491	\$ (287,215)	\$ 19,171,993	\$ 29,070,292

*This data is as of inception of project, which includes FY23, FY24 and FY25.



INSPIRE · INNOVATE · ENGAGE

NORTH SHORE

SCHOOL DISTRICT 112

Date: November 18, 2025
To: Members of the Board of Education
From: Dr. Michael Lubelfeld, Superintendent of Schools
Subject: Destruction of Closed Session Audio Recordings from May 14, 2024

Policy Alignment: Policy 2.220 Board of Education Meeting Procedures

Disposition: Action

Executive Summary:

In compliance with Board Policy 2:220 Board of Education Meeting Procedures, it is required that the superintendent or Board president records all closed session meetings. The policy also states that after 18 months, with the approval of the Board, these audio recordings can be destroyed.

I recommend that we proceed with the destruction of the audio recording from the closed meeting held on May 14, 2024. The Board has approved the written minutes of this closed meeting, and they will continue to be maintained in accordance with our legal requirements and policy.

Recommendation:

Roll call vote to approve the destruction of the audio recording from the closed session meeting on May 14, 2024.



INSPIRE • INNOVATE • ENGAGE
NORTH SHORE
SCHOOL DISTRICT 112

Date: November 18, 2025

To: Dr. Michael Lubelfeld, Superintendent of Schools
Members of the Board of Education

From: Jeremy Davis, Assistant Superintendent for Business Services/CSBO

Subject: Approve Annual Audit Fiscal Year 2025

Policy Alignment: Policy 4:10 - Fiscal and Business Management

Disposition: Action

Executive Summary:

At the November 18, 2025 Regular Board of Education meeting, the District's independent auditing firm, Baker Tilly, along with District personnel, will present a summary of the financials and the audit in the Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2025.

At this Board of Education meeting, the administration will recommend that the Board approve the Annual Comprehensive Financial Report as presented for the fiscal year ended 2025.

Recommendation:

Roll call vote to approve the Audit for the fiscal year ended June 30, 2025, as presented.

Due to ISBE on Wednesday, October 15, 2025
SD/JA25

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

**Illinois School District/Joint Agreement
Annual Financial Report
June 30, 2025**

School District
 Joint Agreement

School District/Joint Agreement Information <i>(See instructions on the inside of this page.)</i>		Accounting Basis:		Certified Public Accountant Information	
School District/Joint Agreement Number: 34049112002		<input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL		Name of Auditing Firm: Baker Tilly US, LLP	
County Name: Lake				Name of Audit Manager: Nick Cavaliere, CPA, CFE	
Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will populate): North Shore SD 112		School District Lookup Tool School District Directory		Address: 1301 West 22nd Street, Suite 400	
Address: 445 Sheridan Road		Filing Status: Auditors must submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system.		City: State: Zip Code: Oak Brook IL 60523	
City: Highwood		Superintendents/Directors must upload the limitation of administrative costs and corrective action plan (as applicable).		Phone Number: Fax Number: (630) 990-3131 (630) 990-0039	
Email Address:		Annual Financial Report (AFR) Instructions		IL License Number (9 digit): Expiration Date: 065-040118 9/30/2027	
Zip Code: 60040				Email Address:	
Annual Financial Report Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer		Annual Financial Report Questions 217-785-8779 or finance1@isbe.net Single Audit Questions 217-782-7970 or fsm@isbe.net		ISBE Use Only	
<input type="checkbox"/> Reviewed by District Superintendent/Administrator <input type="checkbox"/> Provided to Township Treasurer (Cook County only) <input type="checkbox"/> Provided to Regional Superintendent/ISC Director		ISBE Use Only		ISBE Use Only	
District Superintendent/Administrator Name (Type or Print): Dr. Michael Lubelfeld		Name of Township:		ROE / ISC Number and Name:	
Email Address: mlubelfeld@nssd112.org		Township Treasurer Name:		Regional Superintendent/Cook ISC Executive Director Name:	
Telephone: (224) 765-3001		Email Address:		Email Address:	
Fax Number:		Telephone:		Telephone:	
Signature & Date:		Fax Number:		Fax Number:	

Independent Auditors' Report on Supplementary Information

To the Board of Education of
North Shore School District 112

We have audited the financial statements of the governmental activities and each major fund of North Shore School District 112 (the District) as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 10, 2025 which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements as a whole.

The accompanying Annual Financial Report (ISBE Form SD50-35/JA50-60), as of and for the year ended June 30, 2025, has been prepared in the form prescribed by the Illinois State Board of Education, is presented for purposes of additional analysis, and is not a required part of the basic financial statements referenced in the preceding paragraph. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information, except for the financial profile information, estimated financial profile summary, statistical section, report on shared services or outsourcing, administrative cost worksheet, itemization schedule and deficit reduction calculation, which were not audited and on which we render no opinion, has been subjected to the auditing procedures applied to the audit of the basic financial statements and certain other additional procedures including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or 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, except for those portions identified in the previous sentence as not audited, the Annual Financial Report is fairly stated in all material respects, in relation to the basic financial statements as a whole.

The answers to questions 1 through 22 contained in the "Auditor's Questionnaire" on page 2 are based solely on the procedures performed and data obtained during the audit of the basic financial statements of the District as of and for the year ended June 30, 2025.

This report is intended solely for the information and use of the Board of Education, management of the North Shore School District 112 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.

Baker Tilly US, LLP

Oak Brook, Illinois
October 10, 2025

TABLE OF CONTENTS

	TAB Name	AFR Page No.
Auditor's Questionnaire.....	Aud Quest	2
Comments Applicable to the Auditor's Questionnaire.....	Aud Quest	2
Financial Profile Information	FP Info	3
Estimated Financial Profile Summary.....	Financial Profile	4
Basic Financial Statements		
Statement of Assets and Liabilities Arising from Cash Transactions/Statement of Position	Assets-Liab	5 - 6
Statement of Revenues Received/Revenues, Expenditures Disbursed/Expenditures, Other Sources (Uses) and Changes in Fund Balances (All Funds).....	Acct Summary	7-9
Statements of Revenues Received/Revenues (All Funds).....	Revenues	10-15
Statements of Expenditures Disbursed/Expenditures Budget to Actual (All Funds).....	Expenditures	16-24
Supplementary Schedules		
Schedule of Ad Valorem Tax Receipts.....	Tax Sched	25
Schedule of Short-Term Debt/Long-Term Debt	Short-Term Long-Term Debt	26
Schedule of Restricted Local Tax Levies and Selected Revenue Sources/ Schedule of Tort Immunity Expenditures.....	Rest Tax Levies-Tort Im	27
CARES CRRSA ARP Schedule.....	CARES CRRSA ARP	28-35
Statistical Section		
Schedule of Capital Outlay and Depreciation.....	Cap Outlay Deprec	36
Estimated Operating Expenditures Per Pupil and Per Capita Tuition Charge Computation.....	PCTC-OEPP	37-39
Indirect Cost Rate - Contracts paid in Current Year.....	Contracts Paid in CY	40
Indirect Cost Rate - Computation.....	ICR Computation	41
Report on Shared Services or Outsourcing	Shared Outsourced Serv.	42
Administrative Cost Worksheet.....	AC	43
Itemization Schedule.....	ITEMIZATION	44
Reference Page.....	REF	45
Notes, Opinion Letters, etc.....	Opinion-Notes	46
Deficit Reduction Calculation.....	Deficit AFR Sum Calc	47
Audit Checklist/Balancing Schedule.....	AUDITCHECK	Auditcheck
Single Audit and GATA Information.....	Single Audit and GATA Information	---

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

All School Districts/Joint Agreements must complete this form (Note: joint agreement supplementary/statistical schedules may not be applicable)

This form complies with Part 100 (Requirements for Accounting, Budgeting, Financial Reporting, and Auditing).

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

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

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

- 1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interested statements pursuant to the *Illinois Government Ethics Act. [5 ILCS 420/4A-101]*
- 2. One or more custodians of funds failed to comply with the bonding requirements pursuant to *Illinois School Code [105 ILCS 5/8-2;10-20.19;19-6]*.
- 3. One or more contracts were executed or purchases made contrary to the provisions of the *Illinois School Code [105 ILCS 5/10-20.21]*.
- 4. One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted *[30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq.]*.
- 5. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.
- 6. One or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- 7. One or more long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- 8. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the *Illinois State Revenue Sharing Act [30 ILCS 115/12]*.
- 9. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per the *Illinois School Code [105 ILCS 5/10-22.33, 20-4 and 20-5]*.
- 10. One or more interfund loans were outstanding beyond the term provided by statute per *Illinois School Code [105 ILCS 5/10-22.33, 20-4, 20-5]*.
- 11. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per *Illinois School Code [105 ILCS 5/17-2A]*.
- 12. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements, or expenses were observed.
- 13. The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBE rules pursuant to *Illinois School Code [105 ILCS 5/2-3.27; 2-3.28]*.
- 14. At least one of the following forms was filed with ISBE late: The FY24 AFR (ISBE FORM 50-35), FY24 Annual Statement of Affairs (ISBE Form 50-37), or FY25 Budget (ISBE FORM 50-36). Explain in the comments box below in pursuant to *Illinois School Code [105 ILCS 5/3-15.1; 5/10-17; 5/17-1]*.

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

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

PART C - OTHER ISSUES

- 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 20. Findings, other than those listed in Part A, were reported (e.g. student activity findings, significant deficiencies internal controls). These findings may be described extensively in the financial notes.
- 21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 10/1/1991 (Ex: 00/00/0000)
- 22. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

PART D - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

Baker Tilly US, LLP

Name of Audit Firm (print)

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

Signature of Audit Manager or Firm

mm/dd/yyyy

FINANCIAL PROFILE INFORMATION

Required to be completed for school districts only.

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

	Tax Year 2024		Equalized Assessed Valuation (EAV):	<input type="text" value="2,932,391,745"/>	
	Educational	Operations & Maintenance	Transportation	Combined Total	Working Cash
Rate(s):	<input type="text" value="0.024655"/>	+ <input type="text" value="0.004316"/>	+ <input type="text" value="0.001308"/>	= <input type="text" value="0.030280"/>	<input type="text" value="0.000075"/>

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

B. Results of Operations *

Receipts/Revenues	Disbursements/Expenditures	Excess/ (Deficiency)	Fund Balance
<input type="text" value="102,265,179"/>	<input type="text" value="89,943,661"/>	<input type="text" value="12,321,518"/>	<input type="text" value="63,907,632"/>

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

C. Short-Term Debt **

CPPRT Notes	TAWs	TANs	TO/EMP. Orders	EBF/GSA Certificates	
<input type="text" value="0"/>	+ <input type="text" value="0"/>	+ <input type="text" value="0"/>	+ <input type="text" value="0"/>	+ <input type="text" value="0"/>	+
Other	Total				
<input type="text" value="0"/>	= <input type="text" value="0"/>				

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

D. Long-Term Debt

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

<input checked="" type="checkbox"/>	a. 6.9% for elementary and high school districts.	<input type="text" value="202,335,030"/>
<input type="checkbox"/>	b. 13.8% for unit districts.	

Long-Term Debt Outstanding:

c. Long-Term Debt (Principal only)	Acct	
Outstanding:.....	511	<input type="text" value="139,822,828"/>

E. Material Impact on Financial Position

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

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

Comments:

ESTIMATED FINANCIAL PROFILE SUMMARY

[Financial Profile Website](#)

District Name: North Shore SD 112
District Code: 34049112002
County Name: Lake

1. Fund Balance to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	63,907,632.00	0.625	Weight	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	102,265,179.00		Value	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	0.00			
2. Expenditures to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	89,943,661.00	0.880	Adjustment	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	102,265,179.00		Weight	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	0.00			
Possible Adjustment:			0	Value	1.40
3. Days Cash on Hand:		Total	Days	Score	4
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	117,554,711.00	470.51	Weight	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	249,843.50		Value	0.40
4. Percent of Short-Term Borrowing Maximum Remaining:		Total	Percent	Score	4
Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	Weight	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	75,473,898.73		Value	0.40
5. Percent of Long-Term Debt Margin Remaining:		Total	Percent	Score	2
Long-Term Debt Outstanding (P3, Cell H38)		139,822,828.00	30.89	Weight	0.10
Total Long-Term Debt Allowed (P3, Cell H32)		202,335,030.41		Value	0.20

Total Profile Score: 3.80 *

Estimated 2026 Financial Profile Designation: RECOGNITION

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

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2025

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	ASSETS (Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		95,822,549	14,258,967	4,538,841	3,456,894	2,845,860	38,570,937	4,016,301	0	0
5	Investments	120									
6	Taxes Receivable	130	37,134,892	6,426,430	4,015,578	1,947,573	0	0	111,275	0	0
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	150	467,145	0	0	0	0	0	0	0	0
9	Other Receivables	160	900,883	16,066	0	25,546	119,130	536,748	0	0	0
10	Inventory	170	0	0	0	0	0	0	0	0	0
11	Prepaid Items	180	0	82,950	0	0	0	0	0	0	0
12	Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0
13	Total Current Assets		134,325,469	20,784,413	8,554,419	5,430,013	2,964,990	39,107,685	4,127,576	0	0
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410	0	0	0	0	0	0		0	0
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430	1,114,112	854,030	0	1,056,572	3,298	3,467,028	0	0	0
28	Contracts Payable	440	0	0	0	0	0	1,530,802	0	0	0
29	Loans Payable	460	0	0	0	0	0	0	0	0	0
30	Salaries & Benefits Payable	470	3,877,757	0	0	0	0	0	0	0	0
31	Payroll Deductions & Withholdings	480	2,489,021	9,428	0	1	219	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	74,463,481	12,780,435	7,985,900	3,893,706	107	24,046	221,296	0	0
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		81,944,371	13,643,893	7,985,900	4,950,279	3,624	5,021,876	221,296	0	0
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714	0	7,140,520	504,795	479,734	716,485	10,548,341	0	0	0
39	Unreserved Fund Balance	730	52,381,098	0	63,724	0	2,244,881	23,537,468	3,906,280	0	0
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		134,325,469	20,784,413	8,554,419	5,430,013	2,964,990	39,107,685	4,127,576	0	0
42											
43	ASSETS /LIABILITIES for Student Activity Funds										
44	CURRENT ASSETS (100) for Student Activity Funds										
45	Student Activity Fund Cash and Investments	126	233,718								
46	Total Student Activity Current Assets For Student Activity Funds		233,718								
47	CURRENT LIABILITIES (400) For Student Activity Funds										
48	Total Current Liabilities For Student Activity Funds		0								
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	233,718								
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		233,718								
51											
52	Total ASSETS /LIABILITIES District with Student Activity Funds										
53	Total Current Assets District with Student Activity Funds		134,559,187	20,784,413	8,554,419	5,430,013	2,964,990	39,107,685	4,127,576	0	0
54	Total Capital Assets District with Student Activity Funds										
55	CURRENT LIABILITIES (400) District with Student Activity Funds										
56	Total Current Liabilities District with Student Activity Funds		81,944,371	13,643,893	7,985,900	4,950,279	3,624	5,021,876	221,296	0	0
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds										
58	Total Long-Term Liabilities District with Student Activity Funds										
59	Reserved Fund Balance District with Student Activity Funds	714	233,718	7,140,520	504,795	479,734	716,485	10,548,341	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	52,381,098	0	63,724	0	2,244,881	23,537,468	3,906,280	0	0
61	Investment in General Fixed Assets District with Student Activity Funds										
62	Total Liabilities and Fund Balance District with Student Activity Funds		134,559,187	20,784,413	8,554,419	5,430,013	2,964,990	39,107,685	4,127,576	0	0

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2025

	A	B	L	M	N
1	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	Account Groups General Long-Term Debt
2					
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹				
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventories	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	Total Current Assets		0		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210		0	
16	Land	220		4,061,995	
17	Building & Building Improvements	230		226,925,685	
18	Site Improvements & Infrastructure	240		1,858,382	
19	Capitalized Equipment	250		38,298,484	
20	Construction in Progress	260		61,265,495	
21	Amount Available in Debt Service Funds	340			568,519
22	Amount to be Provided for Payment on Long-Term Debt	350			139,254,309
23	Total Capital Assets			332,410,041	139,822,828
24	CURRENT LIABILITIES (400)				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493	0		
34	Total Current Liabilities		0		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			139,822,828
37	Total Long-Term Liabilities				139,822,828
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			332,410,041	
41	Total Liabilities and Fund Balance		0	332,410,041	139,822,828
42					
43	ASSETS /LIABILITIES for Student Activity Funds				
44	CURRENT ASSETS (100) for Student Activity Funds				
45	Student Activity Fund Cash and Investments	126			
46	Total Student Activity Current Assets For Student Activity Funds				
47	CURRENT LIABILITIES (400) For Student Activity Funds				
48	Total Current Liabilities For Student Activity Funds				
49	Reserved Student Activity Fund Balance For Student Activity Funds	715			
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds				
51					
52	Total ASSETS /LIABILITIES District with Student Activity Funds				
53	Total Current Assets District with Student Activity Funds		0		
54	Total Capital Assets District with Student Activity Funds			332,410,041	139,822,828
55	CURRENT LIABILITIES (400) District with Student Activity Funds				
56	Total Current Liabilities District with Student Activity Funds		0		
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds				
58	Total Long-Term Liabilities District with Student Activity Funds				139,822,828
59	Reserved Fund Balance District with Student Activity Funds	714	0		
60	Unreserved Fund Balance District with Student Activity Funds	730	0		
61	Investment in General Fixed Assets District with Student Activity Funds			332,410,041	
62	Total Liabilities and Fund Balance District with Student Activity Funds		0	332,410,041	139,822,828

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2025

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
92	RECEIPTS/REVENUES (with Student Activity Funds)										
93	LOCAL SOURCES	1000	76,314,126	12,823,733	8,390,481	4,046,873	863,231	1,870,502	328,447	0	0
94	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0
95	STATE SOURCES	3000	4,407,595	50,000	0	1,726,596	0	0	0	0	0
96	FEDERAL SOURCES	4000	2,700,056	0	0	0	0	0	0	0	0
97	Total Direct Receipts/Revenues		83,421,777	12,873,733	8,390,481	5,773,469	863,231	1,870,502	328,447	0	0
98	Receipts/Revenues for "On Behalf" Payments ²	3998	21,229,711	0	0	0	0	0	0	0	0
99	Total Receipts/Revenues		104,651,488	12,873,733	8,390,481	5,773,469	863,231	1,870,502	328,447	0	0
100	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
101	Instruction	1000	46,370,695				819,487			0	
102	Support Services	2000	25,364,810	9,496,522		6,865,845	894,940	44,445,473		0	0
103	Community Services	3000	1,788	0		0	0	0		0	0
104	Payments to Other Districts & Governmental Units	4000	1,971,298	0	0	0	0	0		0	0
105	Debt Service	5000	0	0	15,711,287	0	0	0		0	0
106	Total Direct Disbursements/Expenditures		73,708,591	9,496,522	15,711,287	6,865,845	1,714,427	44,445,473		0	0
107	Disbursements/Expenditures for "On Behalf" Payments ²	4180	21,229,711	0	0	0	0	0		0	0
108	Total Disbursements/Expenditures		94,938,302	9,496,522	15,711,287	6,865,845	1,714,427	44,445,473		0	0
109	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		9,713,186	3,377,211	(7,320,806)	(1,092,376)	(851,196)	(42,574,971)	328,447	0	0
110	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
111	OTHER SOURCES OF FUNDS (7000)										
112	Total Other Sources of Funds		0	3,500,000	7,563,387	0	0	58,068,978	0	0	0
113	OTHER USES OF FUNDS (8000)										
114	Total Other Uses of Funds		4,862,504	4,346,780	0	0	0	0	0	0	0
115	Total Other Sources/Uses of Funds		(4,862,504)	(846,780)	7,563,387	0	0	58,068,978	0	0	0
116	Fund Balances (All sources with Student Activity Funds) - June 30, 2025		52,614,816	7,140,520	568,519	479,734	2,961,366	34,085,809	3,906,280	0	0

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2025

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
3			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		69,301,628	12,131,259	8,153,959	3,676,440	0	0	210,096	0	0
6	Leasing Purposes Levy ⁸	1130	0	0							
7	Special Education Purposes Levy	1140	798,336	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					0				
9	Area Vocational Construction Purposes Levy	1160		0	0			0			
10	Summer School Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
12	Total Ad Valorem Taxes Levied By District		70,099,964	12,131,259	8,153,959	3,676,440	0	0	210,096	0	0
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes ⁹	1230	0	92,588	0	148,141	685,152	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	Total Payments in Lieu of Taxes		0	92,588	0	148,141	685,152	0	0	0	0
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311	0								
21	Regular - Tuition from Other Districts (In State)	1312	0								
22	Regular - Tuition from Other Sources (In State)	1313	0								
23	Regular - Tuition from Other Sources (Out of State)	1314	0								
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	0								
25	Summer Sch - Tuition from Other Districts (In State)	1322	0								
26	Summer Sch - Tuition from Other Sources (In State)	1323	0								
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	0								
28	CTE - Tuition from Pupils or Parents (In State)	1331	0								
29	CTE - Tuition from Other Districts (In State)	1332	0								
30	CTE - Tuition from Other Sources (In State)	1333	0								
31	CTE - Tuition from Other Sources (Out of State)	1334	0								
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	0								
33	Special Ed - Tuition from Other Districts (In State)	1342	0								
34	Special Ed - Tuition from Other Sources (In State)	1343	0								
35	Special Ed - Tuition from Other Sources (Out of State)	1344	0								
36	Adult - Tuition from Pupils or Parents (In State)	1351	0								
37	Adult - Tuition from Other Districts (In State)	1352	0								
38	Adult - Tuition from Other Sources (In State)	1353	0								
39	Adult - Tuition from Other Sources (Out of State)	1354	0								
40	Total Tuition		0								
41	TRANSPORTATION FEES	1400									
42	Regular - Transp Fees from Pupils or Parents (In State)	1411				38,037					
43	Regular - Transp Fees from Other Districts (In State)	1412				0					
44	Regular - Transp Fees from Other Sources (In State)	1413				0					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				0					
46	Regular Transp Fees from Other Sources (Out of State)	1416				0					
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0					
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				0					
52	CTE - Transp Fees from Other Districts (In State)	1432				0					
53	CTE - Transp Fees from Other Sources (In State)	1433				0					
54	CTE - Transp Fees from Other Sources (Out of State)	1434				0					
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0					
56	Special Ed - Transp Fees from Other Districts (In State)	1442				0					
57	Special Ed - Transp Fees from Other Sources (In State)	1443				0					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				0					
60	Adult - Transp Fees from Other Districts (In State)	1452				0					
61	Adult - Transp Fees from Other Sources (In State)	1453				0					
62	Adult - Transp Fees from Other Sources (Out of State)	1454				0					
63	Total Transportation Fees					38,037					

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2025

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	4,318,745	529,194	236,522	184,255	178,079	1,765,070	118,351	0	0
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	Unrealized Gain or Loss on Investments	1530	214,350	0	0	0	0	105,432	0	0	0
68	Total Earnings on Investments		4,533,095	529,194	236,522	184,255	178,079	1,870,502	118,351	0	0
69	FOOD SERVICE	1600									
70	Sales to Pupils - Lunch	1611	167,141								
71	Sales to Pupils - Breakfast	1612	0								
72	Sales to Pupils - A la Carte	1613	0								
73	Sales to Pupils - Other (Describe & Itemize)	1614	0								
74	Sales to Adults	1620	0								
75	Other Food Service (Describe & Itemize)	1690	22,705								
76	Total Food Service		189,846								
77	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
78	Admissions - Athletic	1711	0	0							
79	Admissions - Other (Describe & Itemize)	1719	0	0							
80	Fees	1720	0	0							
81	Book Store Sales	1730	0	0							
82	Other District/School Activity Revenue (Describe & Itemize)	1790	0	0							
83	Student Activity Funds Revenues	1799	132,247								
84	Total District/School Activity Income (without Student Activity Funds)		0	0							
85	Total District/School Activity Income (with Student Activity Funds)		132,247								
86	TEXTBOOK INCOME	1800									
87	Rentals - Regular Textbooks	1811	0								
88	Rentals - Summer School Textbooks	1812	0								
89	Rentals - Adult/Continuing Education Textbooks	1813	0								
90	Rentals - Other (Describe & Itemize)	1819	0								
91	Sales - Regular Textbooks	1821	0								
92	Sales - Summer School Textbooks	1822	0								
93	Sales - Adult/Continuing Education Textbooks	1823	0								
94	Sales - Other (Describe & Itemize)	1829	0								
95	Other (Describe & Itemize)	1890	0								
96	Total Textbook Income		0								
97	OTHER REVENUE FROM LOCAL SOURCES	1900									
98	Rentals	1910	0	4,620							
99	Contributions and Donations from Private Sources	1920	0	0	0	0	0	0	0	0	0
100	Impact Fees from Municipal or County Governments	1930	0	66,072	0	0	0	0	0	0	0
101	Services Provided Other Districts	1940	0	0							
102	Refund of Prior Years' Expenditures	1950	167,732	0	0	0	0	0		0	0
103	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	0	0
104	Drivers' Education Fees	1970	0								
105	Proceeds from Vendors' Contracts	1980	60,778	0	0	0	0	0	0	0	0
106	School Facility Occupation Tax Proceeds	1983	0	0							
107	Payment from Other Districts	1991	0	0	0	0	0	0			
108	Sale of Vocational Projects	1992	0								
109	Other Local Fees (Describe & Itemize)	1993	533,627	0	0	0	0	0		0	0
110	Other Local Revenues (Describe & Itemize)	1999	596,837	0	0	0	0	0	0	0	0
111	Total Other Revenue from Local Sources		1,358,974	70,692	0	0	0	0	0	0	0
112	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	76,181,879	12,823,733	8,390,481	4,046,873	863,231	1,870,502	328,447	0	0
113	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	76,314,126								
114	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
115	Flow-through Revenue from State Sources	2100	0	0		0	0				
116	Flow-through Revenue from Federal Sources	2200	0	0		0	0				
117	Other Flow-Through (Describe & Itemize)	2300	0	0		0	0				
118	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
119	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
120	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
121	Evidence Based Funding Formula (Section 18-8.15)	3001	3,379,836	0	0	0	0	0		0	0
122	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
123	General State Aid - Fast Growth District Grant	3030	0	0	0	0	0	0		0	0
124	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
125	Total Unrestricted Grants-In-Aid		3,379,836	0	0	0	0	0		0	0

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2025

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
186	TITLE V										
187	Title V - Innovation and Flexibility Formula	4100	0	0		0	0				
188	Title V - District Projects	4105	0	0		0	0				
189	Title V - Rural Education Initiative (REI)	4107	0	0		0	0				
190	Title V - Other (Describe & Itemize)	4199	0	0		0	0				
191	Total Title V		0	0		0	0				
192	FOOD SERVICE										
193	Breakfast Start-Up Expansion	4200	0				0				
194	National School Lunch Program	4210	257,169				0				
195	Special Milk Program	4215	9,092				0				
196	School Breakfast Program	4220	42,442				0				
197	Summer Food Service Program	4225	0				0				
198	Child and Adult Care Food Program	4226	0				0				
199	Fresh Fruits & Vegetables	4240	0				0				
200	Food Service - Other (Describe & Itemize)	4299	43,199				0				
201	Total Food Service		351,902				0				
202	TITLE I										
203	Title I - Low Income	4300	413,204	0		0	0				
204	Title I - Low Income - Neglected, Private	4305	0	0		0	0				
205	Title I - Migrant Education	4340	0	0		0	0				
206	Title I - Other (Describe & Itemize)	4399	0	0		0	0				
207	Total Title I		413,204	0		0	0				
208	TITLE IV										
209	Title IV - Student Support & Academic Enrichment Grant	4400	6,981	0		0	0				
210	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415	0	0		0	0				
211	Title IV - 21st Century Comm Learning Centers	4421	0	0		0	0				
212	Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
213	Total Title IV		6,981	0		0	0				
214	FEDERAL - SPECIAL EDUCATION										
215	Fed - Spec Education - Preschool Flow-Through	4600	40,027	0		0	0				
216	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
217	Fed - Spec Education - IDEA - Flow Through	4620	1,015,026	0		0	0				
218	Fed - Spec Education - IDEA - Room & Board	4625	84,984	0		0	0				
219	Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0				
220	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
221	Total Federal - Special Education		1,140,037	0		0	0				
222	CTE - PERKINS										
223	CTE - Perkins - Title III E - Tech Prep	4770	0	0			0				
224	CTE - Other (Describe & Itemize)	4799	0	0			0				
225	Total CTE - Perkins		0	0			0				

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2025

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
226	Federal - Adult Education	4810	0	0			0				
227	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0		0	0
228	ARRA - Title I - Low Income	4851	0	0			0				
229	ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0		0	0
230	ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0		0	0
231	ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0		0	0
232	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0		0	0
233	ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0		0	0
234	ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0		0	0
235	ARRA - Title IID - Technology-Formula	4860	0	0	0	0	0	0		0	0
236	ARRA - Title IID - Technology-Competitive	4861	0	0	0	0	0	0		0	0
237	ARRA - McKinney - Vento Homeless Education	4862	0	0			0				
238	ARRA - Child Nutrition Equipment Assistance	4863	0	0							
239	Impact Aid Formula Grants	4864	0	0	0	0	0	0		0	0
240	Impact Aid Competitive Grants	4865	0	0	0	0	0	0		0	0
241	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0	0
242	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	0
243	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0
244	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0	0
245	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0		0	0
246	Other ARRA Funds - II	4871	0	0	0	0	0	0		0	0
247	Other ARRA Funds - III	4872	0	0	0	0	0	0		0	0
248	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0
249	Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
250	ARRA - Early Childhood	4875	0	0	0	0	0	0		0	0
251	Other ARRA Funds VII	4876	0	0	0	0	0	0		0	0
252	Other ARRA Funds VIII	4877	0	0	0	0	0	0		0	0
253	Other ARRA Funds IX	4878	0	0	0	0	0	0		0	0
254	Other ARRA Funds X	4879	0	0	0	0	0	0		0	0
255	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0		0	0
256	Total Stimulus Programs		0	0	0	0	0	0		0	0
257	Race to the Top Program	4901	0								
258	Race to the Top - Preschool Expansion Grant	4902	0	0			0	0			
259	Title III - Immigrant Education Program (IEP)	4905	5,793				0	0			
260	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	51,693				0	0			
261	McKinney Education for Homeless Children	4920	0	0			0	0			
262	Title II - Eisenhower Professional Development Formula	4930	0	0			0	0			
263	Title II - Teacher Quality	4932	94,700	0			0	0			
264	Title II - Part A - Supporting Effective Instruction - State Grants	4935	0	0			0	0			
265	Federal Charter Schools	4960	0	0			0	0			
266	State Assessment Grants	4981	0	0			0	0			
267	Grant for State Assessments and Related Activities	4982	0	0			0	0			
268	Medicaid Matching Funds - Administrative Outreach	4991	41,688	0			0	0			
269	Medicaid Matching Funds - Fee-for-Service Program	4992	147,351	0			0	0			
270	Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)	4998	176,580	0			0	0			0
271	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		2,429,929	0	0	0	0	0		0	0
272	Total Receipts/Revenues from Federal Sources	4000	2,700,056	0	0	0	0	0	0	0	0
273	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		83,289,530	12,873,733	8,390,481	5,773,469	863,231	1,870,502	328,447	0	0
274	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		83,421,777	12,873,733	8,390,481	5,773,469	863,231	1,870,502	328,447	0	0

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2025**

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Func #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	23,040,048	3,887,479	530,121	674,003	7,907	0	0	0	28,139,558	28,897,258
6	Tuition Payment to Charter Schools	1115			0						0	0
7	Pre-K Programs	1125	340,612	79,463	0	137,502	0	0	0	0	557,577	887,677
8	Special Education Programs (Functions 1200-1220)	1200	6,312,342	1,115,441	651,337	67,403	5,661	3,709	0	0	8,155,893	7,662,863
9	Special Education Programs Pre-K	1225	483,947	105,367	0	0	0	0	0	0	589,314	603,822
10	Remedial and Supplemental Programs K-12	1250	1,703,256	288,474	0	0	0	0	0	0	1,991,730	1,533,915
11	Remedial and Supplemental Programs Pre-K	1275	1,875	0	0	0	0	0	0	0	1,875	0
12	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
13	CTE Programs	1400	0	0	0	0	0	0	0	0	0	0
14	Interscholastic Programs	1500	0	0	0	0	0	0	0	0	0	0
15	Summer School Programs	1600	108,732	14,726	0	0	50	0	0	0	123,458	85,790
16	Gifted Programs	1650	761,739	133,354	0	0	0	0	0	0	895,093	865,619
17	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
18	Bilingual Programs	1800	3,756,832	682,475	0	0	0	0	0	0	4,439,307	4,357,747
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
20	Pre-K Programs - Private Tuition	1910									0	0
21	Regular K-12 Programs - Private Tuition	1911									0	0
22	Special Education Programs K-12 - Private Tuition	1912						1,349,593			1,349,593	1,962,390
23	Special Education Programs Pre-K - Tuition	1913						0			0	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0			0	0
26	Adult/Continuing Education Programs - Private Tuition	1916						0			0	0
27	CTE Programs - Private Tuition	1917						0			0	0
28	Interscholastic Programs - Private Tuition	1918						0			0	0
29	Summer School Programs - Private Tuition	1919						0			0	0
30	Gifted Programs - Private Tuition	1920						0			0	0
31	Bilingual Programs - Private Tuition	1921						0			0	0
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922						0			0	0
33	Student Activity Fund Expenditures	1999						127,297			127,297	200,000
34	Total Instruction ¹⁰ (without Student Activity Funds)	1000	36,509,383	6,306,779	1,181,458	878,908	13,568	1,353,302	0	0	46,243,398	46,857,081
35	Total Instruction ¹⁰ (with Student Activity Funds)	1000	36,509,383	6,306,779	1,181,458	878,908	13,568	1,480,599	0	0	46,370,695	47,057,081
36	SUPPORT SERVICES (ED)	2000										
37	SUPPORT SERVICES - PUPILS											
38	Attendance & Social Work Services	2110	0	0	0	0	0	0	0	0	0	124,127
39	Guidance Services	2120	1,782,925	313,554	0	0	0	0	0	0	2,096,479	2,102,659
40	Health Services	2130	569,925	93,520	26,762	1,830	9,242	0	0	0	701,279	640,162
41	Psychological Services	2140	1,015,226	178,542	11,310	16,181	0	0	0	0	1,221,259	714,492
42	Speech Pathology & Audiology Services	2150	1,579,726	278,680	1,777	1,427	0	0	0	0	1,861,610	1,832,793
43	Other Support Services - Pupils (Describe & Itemize)	2190	541,173	147,987	289,791	7,135	0	0	0	0	986,086	828,888
44	Total Support Services - Pupils	2100	5,488,975	1,012,283	329,640	26,573	9,242	0	0	0	6,866,713	6,243,121
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46	Improvement of Instruction Services	2210	564,845	335,187	1,296,634	1,021,563	0	0	0	0	3,218,229	3,808,694
47	Educational Media Services	2220	1,713,369	290,287	1,526,605	312,478	1,260,112	1,360	0	0	5,104,211	6,644,004
48	Assessment & Testing	2230	0	0	0	0	0	0	0	0	0	83,000
49	Total Support Services - Instructional Staff	2200	2,278,214	625,474	2,823,239	1,334,041	1,260,112	1,360	0	0	8,322,440	10,535,698
50	SUPPORT SERVICES - GENERAL ADMINISTRATION											
51	Board of Education Services	2310	0	8,598	909,010	1,463	0	33,611	0	0	952,682	946,598
52	Executive Administration Services	2320	502,502	185,645	13,664	453	0	8,234	0	0	710,498	702,825
53	Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0	0
54	Tort Immunity Services	2361, 2365	0	0	593,355	0	0	0	0	0	593,355	601,123
55	Total Support Services - General Administration	2300	502,502	194,243	1,516,029	1,916	0	41,845	0	0	2,256,535	2,250,546

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2025**

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
56	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
57	Office of the Principal Services	2410	3,031,330	761,363	5,168	0	0	0	0	0	3,797,861	3,714,780
58	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0
59	Total Support Services - School Administration	2400	3,031,330	761,363	5,168	0	0	0	0	0	3,797,861	3,714,780
60	SUPPORT SERVICES - BUSINESS											
61	Direction of Business Support Services	2510	559,623	116,994	0	0	0	0	0	0	676,617	698,160
62	Fiscal Services	2520	256,507	41,901	139,020	9,401	0	44,842	0	0	491,671	510,220
63	Operation & Maintenance of Plant Services	2540	0	0	13,016	0	0	0	0	0	13,016	10,000
64	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
65	Food Services	2560	0	0	545,646	50,589	0	180	0	0	596,415	673,908
66	Internal Services	2570	0	0	0	0	0	0	0	0	0	500
67	Total Support Services - Business	2500	816,130	158,895	697,682	59,990	0	45,022	0	0	1,777,719	1,892,788
68	SUPPORT SERVICES - CENTRAL											
69	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
70	Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
71	Information Services	2630	117,625	19,214	60,965	15,223	0	41,859	0	0	254,886	298,578
72	Staff Services	2640	787,690	223,653	161,089	53,856	0	3,911	0	0	1,230,199	1,006,720
73	Data Processing Services	2660	0	0	0	0	0	0	0	0	0	0
74	Total Support Services - Central	2600	905,315	242,867	222,054	69,079	0	45,770	0	0	1,485,085	1,305,298
75	Other Support Services (Describe & Itemize)	2900	0	0	0	923	0	857,534	0	0	858,457	3,550
76	Total Support Services	2000	13,022,466	2,995,125	5,593,812	1,492,522	1,269,354	991,531	0	0	25,364,810	25,945,781
77	COMMUNITY SERVICES (ED)	3000	0	0	0	1,788	0	0	0	0	1,788	10,000
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
80	Payments for Regular Programs	4110			0			0			0	0
81	Payments for Special Education Programs	4120			0			0			0	335,611
82	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
83	Payments for CTE Programs	4140			0			0			0	0
84	Payments for Community College Programs	4170			0			0			0	0
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
86	Total Payments to Other Govt Units (In-State)	4100			0			0			0	335,611
87	Payments for Regular Programs - Tuition	4210						0			0	0
88	Payments for Special Education Programs - Tuition	4220						1,971,298			1,971,298	1,510,265
89	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
90	Payments for CTE Programs - Tuition	4240						0			0	0
91	Payments for Community College Programs - Tuition	4270						0			0	0
92	Payments for Other Programs - Tuition	4280						0			0	0
93	Other Payments to In-State Govt Units	4290						0			0	0
94	Total Payments to Other Govt Units -Tuition (In State)	4200						1,971,298			1,971,298	1,510,265
95	Payments for Regular Programs - Transfers	4310						0			0	0
96	Payments for Special Education Programs - Transfers	4320						0			0	0
97	Payments for Adult/Continuing Ed Programs-Transfers	4330						0			0	0
98	Payments for CTE Programs - Transfers	4340						0			0	0
99	Payments for Community College Program - Transfers	4370						0			0	0
100	Payments for Other Programs - Transfers	4380						0			0	0
101	Other Payments to In-State Govt Units - Transfers	4390			0			0			0	0
102	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0	0
103	Payments to Other Govt Units (Out-of-State)	4400			0			0			0	0
104	Total Payments to Other Govt Units	4000			0			1,971,298			1,971,298	1,845,876

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2025**

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Func #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
105	DEBT SERVICES (ED)	5000										
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
107	Tax Anticipation Warrants	5110						0			0	0
108	Tax Anticipation Notes	5120						0			0	0
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
110	State Aid Anticipation Certificates	5140						0			0	0
111	Other Interest on Short-Term Debt	5150						0			0	0
112	Total Interest on Short-Term Debt	5100						0			0	0
113	Debt Services - Interest on Long-Term Debt	5200						0			0	0
114	Total Debt Services	5000						0			0	0
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										0
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		49,531,849	9,301,904	6,775,270	2,373,218	1,282,922	4,316,131	0	0	73,581,294	74,658,738
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		49,531,849	9,301,904	6,775,270	2,373,218	1,282,922	4,443,428	0	0	73,708,591	74,858,738
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										9,708,236	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										9,713,186	
120												
121	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
122	SUPPORT SERVICES (O&M)	2000										
123	SUPPORT SERVICES - PUPILS											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
125	SUPPORT SERVICES - BUSINESS											
126	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
127	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
128	Operation & Maintenance of Plant Services	2540	1,508,150	246,363	5,043,672	1,820,881	877,456	0	0	0	9,496,522	15,906,576
129	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
130	Food Services	2560										0
131	Total Support Services - Business	2500	1,508,150	246,363	5,043,672	1,820,881	877,456	0	0	0	9,496,522	15,906,576
132	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
133	Total Support Services	2000	1,508,150	246,363	5,043,672	1,820,881	877,456	0	0	0	9,496,522	15,906,576
134	COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	0	0	0
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
137	Payments for Regular Programs	4110			0			0			0	0
138	Payments for Special Education Programs	4120			0			0			0	0
139	Payments for CTE Programs	4140			0			0			0	0
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
141	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
142	Payments to Other Govt. Units (Out of State)	4400			0			0			0	0
143	Total Payments to Other Govt Units	4000			0			0			0	0
144	DEBT SERVICES (O&M)	5000										
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
146	Tax Anticipation Warrants	5110						0			0	0
147	Tax Anticipation Notes	5120						0			0	0
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
149	State Aid Anticipation Certificates	5140						0			0	0
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200						0			0	0
153	Total Debt Services	5000						0			0	0
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										0
155	Total Direct Disbursements/Expenditures		1,508,150	246,363	5,043,672	1,820,881	877,456	0	0	0	9,496,522	15,906,576
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										3,377,211	

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2025**

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Func #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
157			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
158	30 - DEBT SERVICES (DS)											
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
161	Payments for Regular Programs	4110						0			0	0
162	Payments for Special Education Programs	4120						0			0	0
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190						0			0	0
164	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
165	DEBT SERVICES (DS)	5000										
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110						0			0	0
168	Tax Anticipation Notes	5120						0			0	0
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
170	State Aid Anticipation Certificates	5140						0			0	12,014,338
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	12,014,338
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						5,338,931			5,338,931	0
174	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired)¹¹	5300						10,041,846			10,041,846	0
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400			330,510			0			330,510	858,997
176	Total Debt Services	5000			330,510			15,380,777			15,711,287	12,873,335
177	PROVISION FOR CONTINGENCIES (DS)	6000										0
178	Total Disbursements/ Expenditures				330,510			15,380,777			15,711,287	12,873,335
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(7,320,806)	
180												
181	40 - TRANSPORTATION FUND (TR)											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550	94,456	15,428	6,755,268	693	0	0	0	0	6,865,845	5,945,108
187	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
188	Total Support Services	2000	94,456	15,428	6,755,268	693	0	0	0	0	6,865,845	5,945,108
189	COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0	0	0	0	0
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110			0			0			0	0
193	Payments for Special Education Programs	4120			0			0			0	0
194	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
195	Payments for CTE Programs	4140			0			0			0	0
196	Payments for Community College Programs	4170			0			0			0	0
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
198	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	0
200	Total Payments to Other Govt Units	4000			0			0			0	0
201	DEBT SERVICES (TR)	5000										
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110						0			0	0
204	Tax Anticipation Notes	5120						0			0	0
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
206	State Aid Anticipation Certificates	5140						0			0	0
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
210	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired)¹¹	5300						0			0	0
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
212	Total Debt Services	5000						0			0	0

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2025**

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Func #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
213	PROVISION FOR CONTINGENCIES (TR)	6000										0
214	Total Disbursements/ Expenditures		94,456	15,428	6,755,268	693	0	0	0	0	6,865,845	5,945,108
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,092,376)	
216												
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		349,768							349,768	374,588
220	Pre-K Programs	1125		4,473							4,473	35,348
221	Special Education Programs (Functions 1200-1220)	1200		334,087							334,087	211,190
222	Special Education Programs - Pre-K	1225		7,037							7,037	28,095
223	Remedial and Supplemental Programs - K-12	1250		23,433							23,433	20,123
224	Remedial and Supplemental Programs - Pre-K	1275		143							143	325
225	Adult/Continuing Education Programs	1300		0							0	0
226	CTE Programs	1400		0							0	0
227	Interscholastic Programs	1500		0							0	0
228	Summer School Programs	1600		1,803							1,803	3,609
229	Gifted Programs	1650		10,571							10,571	11,808
230	Driver's Education Programs	1700		0							0	0
231	Bilingual Programs	1800		88,172							88,172	63,321
232	Truants' Alternative & Optional Programs	1900		0							0	0
233	Total Instruction	1000		819,487							819,487	748,407
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110		0							0	0
237	Guidance Services	2120		24,437							24,437	22,421
238	Health Services	2130		67,140							67,140	84,890
239	Psychological Services	2140		14,103							14,103	10,450
240	Speech Pathology & Audiology Services	2150		22,246							22,246	21,685
241	Other Support Services - Pupils (Describe & Itemize)	2190		14,684							14,684	11,670
242	Total Support Services - Pupils	2100		142,610							142,610	151,116
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210		17,932							17,932	17,573
245	Educational Media Services	2220		141,151							141,151	112,247
246	Assessment & Testing	2230		0							0	0
247	Total Support Services - Instructional Staff	2200		159,083							159,083	129,820
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310		0							0	0
250	Executive Administration Services	2320		29,304							29,304	25,571
251	Special Area Administration Services	2330		0							0	0
252	Claims Paid from Self Insurance Fund	2361		0							0	0
253	Risk Management and Claims Services Payments	2365		0							0	0
254	Total Support Services - General Administration	2300		29,304							29,304	25,571
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		134,671							134,671	131,672
257	Other Support Services - School Administration (Describe & Itemize)	2490		0							0	0
258	Total Support Services - School Administration	2400		134,671							134,671	131,672

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2025**

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

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-24 thru 6-30-25 (from 2023 Levy & Prior Levies) *	Taxes Received (from the 2024 Levy)	Taxes Received (from 2023 & Prior Levies)	Total Estimated Taxes (from the 2024 Levy)	Estimated Taxes Due (from the 2024 Levy)
3				(Column B - C)		(Column E - C)
4		Educational	70,674,621	36,298,226	34,376,395	73,010,190
5	Operations & Maintenance	12,371,598	6,354,005	6,017,593	12,780,435	6,426,430
6	Debt Services **	8,015,013	3,970,322	4,044,691	7,985,900	4,015,578
7	Transportation	3,749,285	1,925,623	1,823,662	3,873,195	1,947,572
8	Municipal Retirement	18,780		18,780		0
9	Capital Improvements	0		0		0
10	Working Cash	214,236	110,021	104,215	221,296	111,275
11	Tort Immunity	0		0		0
12	Fire Prevention & Safety	0		0		0
13	Leasing Levy	0		0		0
14	Special Education	814,168	418,162	396,006	841,090	422,928
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	0		0		0
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	95,857,701	49,076,359	46,781,342	98,712,106	49,635,747
20						
21	* The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J	K
1	SCHEDULE OF SHORT-TERM DEBT										
2	Description (Enter Whole Dollars)		Outstanding Beginning July 1, 2024	Issued July 1, 2024 thru June 30, 2025	Retired July 1, 2024 thru June 30, 2025	Outstanding Ending June 30, 2025					
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)										
4	Total CPPRT Notes					0					
5	TAX ANTICIPATION WARRANTS (TAW)										
6	Educational Fund					0					
7	Operations & Maintenance Fund					0					
8	Debt Services - Construction					0					
9	Debt Services - Working Cash					0					
10	Debt Services - Refunding Bonds					0					
11	Transportation Fund					0					
12	Municipal Retirement/Social Security Fund					0					
13	Fire Prevention & Safety Fund					0					
14	Other - (Describe & Itemize)					0					
15	Total TAWs		0	0	0	0					
16	TAX ANTICIPATION NOTES (TAN)										
17	Educational Fund					0					
18	Operations & Maintenance Fund					0					
19	Fire Prevention & Safety Fund					0					
20	Other - (Describe & Itemize)					0					
21	Total TANs		0	0	0	0					
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)										
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)					0					
24	General State Aid/Evidence-Based Funding Anticipation Certificates										
25	Total (All Funds)					0					
26	OTHER SHORT-TERM BORROWING										
27	Total Other Short-Term Borrowing (Describe & Itemize)					0					
28											
29	SCHEDULE OF LONG-TERM DEBT										
30											
31	Long-Term Debt Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Counts Against Statutory Debt Limit? (Y/N)**	Outstanding Beginning July 1, 2024	Issued July 1, 2024 thru June 30, 2025	Any differences (Described and Itemize)	Retired July 1, 2024 thru June 30, 2025	Outstanding Ending June 30, 2025	Amount to be Provided for Payment on Long-Term Debt
32	Xerox - Printers/Copiers	12/01/20	669,138	7	Y	234,102			162,685	71,417	71,127
33	1495 Building LLC - Building lease 1495 Old Deerfield RD	04/12/23	179,575	7	Y	268,237			50,375	217,862	216,976
34	CGA Investment Company	01/18/23	140,644	7	Y	201,417			96,416	105,001	104,574
35	Gabriel J Viti Revocabale Trust-Office Space Lease - 445 Sheridan Rd	12/31/22	1,068,313	7	Y	944,403			253,047	691,356	688,545
36	Series 2019 GO ARS Bonds	03/14/19	50,945,000	6	N	41,425,000			2,200,000	39,225,000	39,065,511
37	Series 2022 GO Bonds	12/30/22	54,045,000	6	Y	49,215,000			6,120,000	43,095,000	42,919,776
38	Installment contract - laptops	12/08/22	805,816	9	Y	3,276,515			1,159,323	2,117,192	2,108,584
39	Series 2024 GO Bonds	11/05/24	54,300,000	6	Y		54,300,000			54,300,000	54,079,216
40										0	
41										0	
42										0	
43										0	
44										0	
45										0	
46										0	
47										0	
48										0	
49										0	
50			162,153,486			95,564,674	54,300,000	0	10,041,846	139,822,828	139,254,309
51											
52	* Each type of debt issued must be identified separately with the amount:										
53	1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds		7. Leases					10. Other		
54	2. Funding Bonds	5. Tort Judgment Bonds		8. Subscription-Based Information Technology Arrangements					11. Other		
55	3. Refunding Bonds	6. Building Bonds		9. Other	Installation Contracts				12. Other		
56											
57											
58	** Debts that do not count against the debt limit may include:										
59	Building bonds approved by referendum on or after Nov. 5, 2024; see 105 ILCS 5/19-1(p-225)										
60	Refunding bonds issued to refund building bonds approved by referendum held on or after Nov. 5, 2024; see 105 ILCS 5/19-1(p-225)										
61	Alternate revenue bonds paid from the alternate revenue source; see 30 ILCS 350/15										
62	Warrants in anticipation of taxes levied according to provisions in 105 ILCS 5/17-16										
63	Various individual exemptions; see 105 ILCS 5/19-1										
64											
65	Note: Working Cash Fund Bonds and Funding Bonds may be issued in excess of the statutory debt limit, but do count against the debt limit once issued.										

**Schedule of Restricted Local Tax Levies and Selected Revenues Sources
Schedule of Tort Immunity Expenditures**

	A	B	C	D	E	F	G	H	I	J	K	
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES											
2	Description (Enter Whole Dollars)					Account No.	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education	
3	Cash Basis Fund Balance as of July 1, 2024											
4	RECEIPTS:											
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	0	798,336				
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	0					
7	Drivers' Education Fees					10-1970					0	
8	School Facility Occupation Tax Proceeds					30 or 60-1983						
9	Driver Education					10 or 20-3370					0	
10	Other Receipts (Describe & Itemize)					--	0					
11	Sale of Bonds					10, 20, 40 or 60-7200						
12	Total Receipts						0	798,336	0	0	0	
13	DISBURSEMENTS:											
14	Instruction					10 or 50-1000		798,336				
15	Facilities Acquisition & Construction Services					20 or 60-2530						
16	Tort Immunity Services					80	0					
17	DEBT SERVICE:											
18	Debt Services - Interest on Long-Term Debt					30-5200						
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300						
20	Debt Services Other (Describe & Itemize)					30-5400						
21	Total Debt Services									0		
22	Other Disbursements (Describe & Itemize)					--						
23	Total Disbursements						0	798,336	0	0	0	
24	Ending Cash Basis Fund Balance as of June 30, 2025							0	0	0	0	
25	Reserved Cash Balance					714						
26	Unreserved Cash Balance					730	0	0	0	0	0	

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
43	Part 2: CARES, CRRSA, and ARP EXPENDITURES											
44	Review of the July 1, 2024 through June 30, 2025 FRIS Expenditures reports may assist in determining the expenditures to use below.											
45	Expenditure Section A:											
46	ESSER I EXPENDITURES (CARES)		-----DISBURSEMENTS-----									
47			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
48			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
49	FUNCTION											
50	1. List the total expenditures for the Functions 1000 and 2000 below											
51	INSTRUCTION Total Expenditures	1000										0
52	SUPPORT SERVICES Total Expenditures	2000										0
53	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
54												
55	Facilities Acquisition and Construction Services (Total)	2530										0
56	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
57	FOOD SERVICES (Total)	2560										0
58	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
59												
60	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
61	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
62	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0			0

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

	A	B	C	D	E	F	G	H	I	J	K	L
99	Expenditure Section D:											
100	GEER II EXPENDITURES (CRRSA)	DISBURSEMENTS										
101		(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures		
102	FUNCTION											
103	1. List the total expenditures for the Functions 1000 and 2000 below											
104												
105	INSTRUCTION Total Expenditures	1000										0
106	SUPPORT SERVICES Total Expenditures	2000										0
107												
108	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
109	Facilities Acquisition and Construction Services (Total)	2530										0
110	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
111	FOOD SERVICES (Total)	2560										0
112												
113	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
114	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
115	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
116	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology	0	0	0			0				0
117	Expenditure Section E:											
118	ESSER III EXPENDITURES (ARP)	DISBURSEMENTS										
119		(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures		
120	FUNCTION											
121	1. List the total expenditures for the Functions 1000 and 2000 below											
122												
123	INSTRUCTION Total Expenditures	1000										0
124	SUPPORT SERVICES Total Expenditures	2000			3,255							3,255
125												
126	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
127	Facilities Acquisition and Construction Services (Total)	2530										0
128	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
129	FOOD SERVICES (Total)	2560										0
130												
131	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
132	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
133	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
134	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology	0	0	0			0				0

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

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

	A	B	C	D	E	F	G	H	I	J	K	L	
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION												
2	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2024	Add: Additions July 1, 2024 thru June 30, 2025	Less: Deletions July 1, 2024 thru June 30, 2025	Cost Ending June 30, 2025	Life In Years	Accumulated Depreciation Beginning July 1, 2024	Add: Depreciation Allowable July 1, 2024 thru June 30, 2025	Less: Depreciation Deletions July 1, 2024 thru June 30, 2025	Accumulated Depreciation Ending June 30, 2025	Ending Balance Undepreciated June 30, 2025	
3	Works of Art & Historical Treasures	210	0			0	50				0	0	
4	Land	220											
5	Non-Depreciable Land	221	4,061,995			4,061,995							4,061,995
6	Depreciable Land	222	0			0			0	0		0	0
7	Buildings	230											
8	Permanent Buildings	231	198,323,798	26,910,038		225,233,836		50	57,613,760	4,504,677		62,118,437	163,115,399
9	Temporary Buildings	232	1,691,849			1,691,849		20	277,792	84,592		362,384	1,329,465
10	Improvements Other than Buildings (Infrastructure)	240	1,858,382			1,858,382		20	1,311,681	92,919		1,404,600	453,782
11	Capitalized Equipment	250											
12	10 Yr Schedule	251	34,822,295	2,807,051		37,629,346		10	18,876,985	3,762,935		22,639,920	14,989,426
13	5 Yr Schedule	252	669,138			669,138		5	449,561	133,828		583,389	85,749
14	3 Yr Schedule	253	0			0		3	0	0		0	0
15	Construction in Progress	260	44,380,469	42,308,091	25,423,065	61,265,495		--					61,265,495
16	Total Capital Assets	200	285,807,926	72,025,180	25,423,065	332,410,041			78,529,779	8,578,951	0	87,108,730	245,301,311
17	Non-Capitalized Equipment	700				0		10		0			
18	Allowable Depreciation									8,578,951			

	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2024 - 2025)						
2	<i>This schedule is completed for school districts only.</i>						
3							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount	
5							
6	OPERATING EXPENSE PER PUPIL						
7	EXPENDITURES:						
8	ED	Expenditures 16-24, L116	Total Expenditures		\$	73,581,294	
9	O&M	Expenditures 16-24, L155	Total Expenditures			9,496,522	
10	DS	Expenditures 16-24, L178	Total Expenditures			15,711,287	
11	TR	Expenditures 16-24, L214	Total Expenditures			6,865,845	
12	MR/SS	Expenditures 16-24, L292	Total Expenditures			1,714,427	
13	TORT	Expenditures 16-24, L429	Total Expenditures			0	
14			Total Expenditures		\$	107,369,375	
15	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:						
16							
18	TR	Revenues 10-15, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)		\$	0	
19	TR	Revenues 10-15, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)			0	
20	TR	Revenues 10-15, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)			0	
21	TR	Revenues 10-15, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)			0	
22	TR	Revenues 10-15, L50, Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)			0	
23	TR	Revenues 10-15, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)			0	
24	TR	Revenues 10-15, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)			0	
25	TR	Revenues 10-15, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)			0	
26	TR	Revenues 10-15, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)			0	
27	TR	Revenues 10-15, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)			0	
28	TR	Revenues 10-15, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)			0	
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410 Adult Ed (from ICCB)			0	
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499 Adult Ed - Other (Describe & Itemize)			0	
31	O&M-TR	Revenues 10-15, L214, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through			0	
32	O&M-TR	Revenues 10-15, L215, Col D,F	4605 Fed - Spec Education - Preschool Discretionary			0	
33	O&M	Revenues 10-15, L225, Col D	4810 Federal - Adult Education			0	
34	ED	Expenditures 16-24, L7, Col K - (G+)	1125 Pre-K Programs			557,577	
35	ED	Expenditures 16-24, L9, Col K - (G+)	1225 Special Education Programs Pre-K			589,314	
36	ED	Expenditures 16-24, L11, Col K - (G+)	1275 Remedial and Supplemental Programs Pre-K			1,875	
37	ED	Expenditures 16-24, L12, Col K - (G+)	1300 Adult/Continuing Education Programs			0	
38	ED	Expenditures 16-24, L15, Col K - (G+)	1600 Summer School Programs			123,458	
39	ED	Expenditures 16-24, L20, Col K	1910 Pre-K Programs - Private Tuition			0	
40	ED	Expenditures 16-24, L21, Col K	1911 Regular K-12 Programs - Private Tuition			0	
41	ED	Expenditures 16-24, L22, Col K	1912 Special Education Programs K-12 - Private Tuition			1,349,593	
42	ED	Expenditures 16-24, L23, Col K	1913 Special Education Programs Pre-K - Tuition			0	
43	ED	Expenditures 16-24, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0	
44	ED	Expenditures 16-24, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0	
45	ED	Expenditures 16-24, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0	
46	ED	Expenditures 16-24, L27, Col K	1917 CTE Programs - Private Tuition			0	
47	ED	Expenditures 16-24, L28, Col K	1918 Interscholastic Programs - Private Tuition			0	
48	ED	Expenditures 16-24, L29, Col K	1919 Summer School Programs - Private Tuition			0	
49	ED	Expenditures 16-24, L30, Col K	1920 Gifted Programs - Private Tuition			0	
50	ED	Expenditures 16-24, L31, Col K	1921 Bilingual Programs - Private Tuition			0	
51	ED	Expenditures 16-24, L32, Col K	1922 Truants Alternative/Optional Ed Progs - Private Tuition			0	
52	ED	Expenditures 16-24, L77, Col K - (G+)	3000 Community Services			1,788	
53	ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units			1,971,298	
54	ED	Expenditures 16-24, L116, Col G	- Capital Outlay			1,282,922	
55	ED	Expenditures 16-24, L116, Col I	- Non-Capitalized Equipment			0	
56	O&M	Expenditures 16-24, L134, Col K - (G+)	3000 Community Services			0	
57	O&M	Expenditures 16-24, L143, Col K	4000 Total Payments to Other Govt Units			0	
58	O&M	Expenditures 16-24, L155, Col G	- Capital Outlay			877,456	
59	O&M	Expenditures 16-24, L155, Col I	- Non-Capitalized Equipment			0	
60	DS	Expenditures 16-24, L164, Col K	4000 Payments to Other Dist & Govt Units			0	

	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2024 - 2025)						
2	<i>This schedule is completed for school districts only.</i>						
3							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount	
61	DS	Expenditures 16-24, L174, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			10,041,846	
62	TR	Expenditures 16-24, L189, Col K - (G+H)	3000 Community Services			0	
63	TR	Expenditures 16-24, L200, Col K	4000 Total Payments to Other Govt Units			0	
64	TR	Expenditures 16-24, L210, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			0	
65	TR	Expenditures 16-24, L214, Col G	- Capital Outlay			0	
66	TR	Expenditures 16-24, L214, Col I	- Non-Capitalized Equipment			0	
67	MR/SS	Expenditures 16-24, L220, Col K	1125 Pre-K Programs			4,473	
68	MR/SS	Expenditures 16-24, L222, Col K	1225 Special Education Programs - Pre-K			7,037	
69	MR/SS	Expenditures 16-24, L224, Col K	1275 Remedial and Supplemental Programs - Pre-K			143	
70	MR/SS	Expenditures 16-24, L225, Col K	1300 Adult/Continuing Education Programs			0	
71	MR/SS	Expenditures 16-24, L228, Col K	1600 Summer School Programs			1,803	
72	MR/SS	Expenditures 16-24, L277, Col K	3000 Community Services			0	
73	MR/SS	Expenditures 16-24, L282, Col K	4000 Total Payments to Other Govt Units			0	
74	Tort	Expenditures 16-24, L318, Col K - (G+H)	1125 Pre-K Programs			0	
75	Tort	Expenditures 16-24, L320, Col K - (G+H)	1225 Special Education Programs Pre-K			0	
76	Tort	Expenditures 16-24, L322, Col K - (G+H)	1275 Remedial and Supplemental Programs Pre-K			0	
77	Tort	Expenditures 16-24, L323, Col K - (G+H)	1300 Adult/Continuing Education Programs			0	
78	Tort	Expenditures 16-24, L326, Col K - (G+H)	1600 Summer School Programs			0	
79	Tort	Expenditures 16-24, L331, Col K	1910 Pre-K Programs - Private Tuition			0	
80	Tort	Expenditures 16-24, L332, Col K	1911 Regular K-12 Programs - Private Tuition			0	
81	Tort	Expenditures 16-24, L333, Col K	1912 Special Education Programs K-12 - Private Tuition			0	
82	Tort	Expenditures 16-24, L334, Col K	1913 Special Education Programs Pre-K - Tuition			0	
83	Tort	Expenditures 16-24, L335, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0	
84	Tort	Expenditures 16-24, L336, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0	
85	Tort	Expenditures 16-24, L337, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0	
86	Tort	Expenditures 16-24, L338, Col K	1917 CTE Programs - Private Tuition			0	
87	Tort	Expenditures 16-24, L339, Col K	1918 Interscholastic Programs - Private Tuition			0	
88	Tort	Expenditures 16-24, L340, Col K	1919 Summer School Programs - Private Tuition			0	
89	Tort	Expenditures 16-24, L341, Col K	1920 Gifted Programs - Private Tuition			0	
90	Tort	Expenditures 16-24, L342, Col K	1921 Bilingual Programs - Private Tuition			0	
91	Tort	Expenditures 16-24, L343, Col K	1922 Truants Alternative/Optional Ed Programs - Private Tuition			0	
92	Tort	Expenditures 16-24, L388, Col K - (G+H)	3000 Community Services			0	
93	Tort	Expenditures 16-24, L415, Col K	4000 Total Payments to Other Govt Units			0	
94	Tort	Expenditures 16-24, L429, Col G	- Capital Outlay			0	
95	Tort	Expenditures 16-24, L429, Col I	- Non-Capitalized Equipment			0	
96			Total Deductions for OEPP Computation (Sum of Lines 18 - 95)			\$ 16,810,583	
97			Total Operating Expenses Regular K-12 (Line 14 minus Line 96)			90,558,792	
98			9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2024-2025			3,420.30	
99			Estimated OEPP (Line 97 divided by Line 98)			\$ 26,476.86	
100							
101			PER CAPITA TUITION CHARGE				
103	LESS OFFSETTING RECEIPTS/REVENUES:						
104	TR	Revenues 10-15, L42, Col F	1411 Regular -Transp Fees from Pupils or Parents (In State)			\$ 38,037	
105	TR	Revenues 10-15, L44, Col F	1413 Regular - Transp Fees from Other Sources (In State)			0	
106	TR	Revenues 10-15, L45, Col F	1415 Regular - Transp Fees from Co-curricular Activities (In State)			0	
107	TR	Revenues 10-15, L46, Col F	1416 Regular Transp Fees from Other Sources (Out of State)			0	
108	TR	Revenues 10-15, L51, Col F	1431 CTE - Transp Fees from Pupils or Parents (In State)			0	
109	TR	Revenues 10-15, L53, Col F	1433 CTE - Transp Fees from Other Sources (In State)			0	
110	TR	Revenues 10-15, L54, Col F	1434 CTE - Transp Fees from Other Sources (Out of State)			0	
111	TR	Revenues 10-15, L55, Col F	1441 Special Ed - Transp Fees from Pupils or Parents (In State)			0	
112	TR	Revenues 10-15, L57, Col F	1443 Special Ed - Transp Fees from Other Sources (In State)			0	
113	TR	Revenues 10-15, L58, Col F	1444 Special Ed - Transp Fees from Other Sources (Out of State)			0	
114	ED	Revenues 10-15, L75, Col C	1600 Total Food Service			189,846	
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700 Total District/School Activity Income (without Student Activity Funds)			0	
116	ED	Revenues 10-15, L86, Col C	1811 Rentals - Regular Textbooks			0	
117	ED	Revenues 10-15, L89, Col C	1819 Rentals - Other (Describe & Itemize)			0	
118	ED	Revenues 10-15, L90, Col C	1821 Sales - Regular Textbooks			0	
119	ED	Revenues 10-15, L93, Col C	1829 Sales - Other (Describe & Itemize)			0	
120	ED	Revenues 10-15, L94, Col C	1890 Other (Describe & Itemize)			0	
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910 Rentals			4,620	
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940 Services Provided Other Districts			0	
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991 Payment from Other Districts			0	
124	ED	Revenues 10-15, L108, Col C	1993 Other Local Fees (Describe & Itemize)			533,627	
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100 Total Special Education			240,004	
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200 Total Career and Technical Education			0	
127	ED-MR/SS	Revenues 10-15, L147, Col C,G	3300 Total Bilingual Ed			0	
128	ED	Revenues 10-15, L148, Col C	3360 State Free Lunch & Breakfast			3,111	
129	ED-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365 School Breakfast Initiative			0	
130	ED-O&M	Revenues 10-15, L150, Col C,D	3370 Driver Education			0	

	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2024 - 2025)						
2	<i>This schedule is completed for school districts only.</i>						
3							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount	
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500 Total Transportation			1,726,596	
132	ED	Revenues 10-15, L158, Col C	3610 Learning Improvement - Change Grants			0	
133	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660 Scientific Literacy			0	
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695 Truant Alternative/Optional Education			0	
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766 Chicago General Education Block Grant			0	
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767 Chicago Educational Services Block Grant			0	
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775 School Safety & Educational Improvement Block Grant			0	
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780 Technology - Technology for Success			1,500	
139	ED-TR	Revenues 10-15, L166, Col C,F	3815 State Charter Schools			0	
140	O&M	Revenues 10-15, L169, Col D	3925 School Infrastructure - Maintenance Projects			50,000	
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999 Other Restricted Revenue from State Sources			3,144	
142	ED	Revenues 10-15, L179, Col C	4045 Head Start (Subtract)			0	
143	ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	- Total Restricted Grants-In-Aid Received Directly from Federal Govt			0	
144	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100 Total Title V			0	
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200 Total Food Service			351,902	
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300 Total Title I			413,204	
147	ED-O&M-TR-MR/SS	Revenues 10-15, L212, Col C,D,F,G	4400 Total Title IV			6,981	
148	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620 Fed - Spec Education - IDEA - Flow Through			1,015,026	
149	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4625 Fed - Spec Education - IDEA - Room & Board			84,984	
150	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4630 Fed - Spec Education - IDEA - Discretionary			0	
151	ED-O&M-TR-MR/SS	Revenues 10-15, L219, Col C,D,F,G	4699 Fed - Spec Education - IDEA - Other (Describe & Itemize)			0	
152	ED-O&M-MR/SS	Revenues 10-15, L224, Col C,D,G	4700 Total CTE - Perkins			0	
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C225 thru J254)	4800 Total ARRA Program Adjustments			0	
178	ED	Revenues 10-15, L256, Col C	4901 Race to the Top			0	
179	ED-O&M-TR-MR/SS	Revenues 10-15, L257, Col C,D,F,G	4902 Race to the Top-Preschool Expansion Grant			0	
180	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4905 Title III - Immigrant Education Program (IEP)			5,793	
181	ED-TR-MR/SS	Revenues 10-15, L259, Col C,F,G	4909 Title III - Language Inst Program - Limited Eng (LIPLEP)			51,693	
182	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4920 McKinney Education for Homeless Children			0	
183	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4930 Title II - Eisenhower Professional Development Formula			0	
184	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4932 Title II - Teacher Quality			94,700	
185	ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4935 Title II - Part A - Supporting Effective Instruction - State Grants			0	
186	ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4960 Federal Charter Schools			0	
187	ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4981 State Assessment Grants			0	
188	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4982 Grant for State Assessments and Related Activities			0	
189	ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4991 Medicaid Matching Funds - Administrative Outreach			41,688	
190	ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program			147,351	
191	ED-O&M-TR-MR/SS	Revenues 10-15, L269, Col C,D,F,G	4998 Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)			176,580	
192	Federal Stimulus Revenue	CARES CRRSA ARP Schedule	Adjusting for FY21, FY22, FY23, FY24, or FY25 revenue received in FY25 for FY21, FY22, FY23, FY24, or FY25 Expenses			0	
193	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100 Special Education Contributions from EBF Funds **			1,852,891	
194	ED-MR/SS	Revenues (Part of EBF Payment)	3300 English Learning (Bilingual) Contributions from EBF Funds **			234,558	
196			Total Deductions for PCTC Computation (Line 104 through Line 194)			\$ 7,267,836	
197			Net Operating Expense for Tuition Computation (Line 97 minus Line 196)			83,290,956	
198			Total Depreciation Allowance (from page 36, Line 18, Col I)			8,578,951	
199			Total Allowance for PCTC Computation (Line 197 plus Line 198)			91,869,907	
200			9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2024-2025			3,420.30	
201			Total Estimated PCTC (Line 199 divided by Line 200) * \$			26,860.19	
202							
203	*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.						
204	**Go to the Evidence-Based Funding Distribution Calculation webpage.						
205	Under Reports, open the FY 2025 Special Education Funding Allocation Calculation Details and the FY 2025 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. Please enter 0 if the district does not have allocations for lines 193 and 194						

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>							
5	<p>ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.</p>							
6	Support Services - Direct Costs							
7	Direction of Business Support Services (10, 50, and 80 -2510)							
8	Fiscal Services (10, 50, & 80 -2520)							
9	Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540)							
10	Food Services (10 & 80 -2560) <i>Must be less than (P16, Col E-F, L65) *Only include food costs.</i> 596,415							
11	Value of Commodities Received for Fiscal Year 2025 (Include the value of commodities when determining if a Single Audit is required). 43,199							
12	Internal Services (10, 50, and 80 -2570)							
13	Staff Services (10, 50, and 80 -2640)							
14	Data Processing Services (10, 50, & 80 -2660)							
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs							
17				Restricted Program		Unrestricted Program		
18		Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs		
19	Instruction	1000		47,049,317		47,049,317		
20	Support Services:							
21	Pupil	2100		7,000,081		7,000,081		
22	Instructional Staff	2200		7,221,411		7,221,411		
23	General Admin.	2300		2,285,839		2,285,839		
24	School Admin.	2400		3,932,532		3,932,532		
25	Business:							
26	Direction of Business Spt. Srv.	2510	743,906	0	743,906	0		
27	Fiscal Services	2520	537,000	0	537,000	0		
28	Oper. & Maint. Plant Services	2540		8,852,050	8,852,050	0		
29	Pupil Transportation	2550		6,884,490		6,884,490		
30	Food Services	2560		0		0		
31	Internal Services	2570	0	0	0	0		
32	Central:							
33	Direction of Central Spt. Srv.	2610		0		0		
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0		
35	Information Services	2630		278,090		278,090		
36	Staff Services	2640	1,285,036	0	1,285,036	0		
37	Data Processing Services	2660	0	0	0	0		
38	Other:	2900		858,457		858,457		
39	Community Services	3000		1,788		1,788		
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)							
41	Total		2,565,942	72,704,851	11,417,992	63,852,801		
42			Restricted Rate*		Unrestricted Rate*			
43			Total Indirect Costs:	2,565,942	Total Indirect Costs:	11,417,992		
44			Total Direct Costs:	72,704,851	Total Direct Costs:	63,852,801		
45			= 3.53%		= 17.88%			
46								
47	<i>* These are estimated rates. Final rates, which include carry forward adjustments, will be calculated and published by ISBE.</i>							
48								

	A	B	C	D	E	F
1	REPORT ON SHARED SERVICES OR OUTSOURCING					
2	School Code, Section 17-1.1 (<i>Public Act 97-0357</i>)					
3	Fiscal Year Ending June 30, 2025					
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current, and next fiscal years.					
6	North Shore SD 112			34-049-1120-02_AFR25 North Shore SD 112		
7	34049112002					
8	<i>Check box if this schedule is not applicable.....</i>	<input type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative, or Shared Service.
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget ➔					
10	Service or Function (<i>Check all that apply</i>)			Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)	
11	Curriculum Planning					
12	Custodial Services	x	x	NONE	GCA/ABM	
13	Educational Shared Programs	x	x	NONE	Township HS District 113 - Math Pgm	
14	Employee Benefits	x	x	NONE	CLIC	
15	Energy Purchasing	x	x	NONE	IEC; Ameren Energy Marketing; Constellation New Energy Gas	
16	Food Services	x	x	NONE	Organic Life	
17	Grant Writing					
18	Grounds Maintenance Services	x	x	NONE	Highland Park Park District joint use of facilities	
19	Insurance	x	x	NONE	CLIC (General, Casualty & Workers Comp), NIHIP (Health Insurance)	
20	Investment Pools	x	x	NONE	ISDLAF; PMA	
21	Legal Services	x	x	NONE	Hodges Loizzi, and Franczyk	
22	Maintenance Services					
23	Personnel Recruitment	x	x	NONE	HumanEx	
24	Professional Development	x	x	NONE	HumanEx	
25	Shared Personnel		x	NONE	Shared Director for Safety and Security (D106 & D109)	
26	Special Education Cooperatives	x	x	NONE	NSSD (North Suburban Special Education District), Exceptional Learners Collaborative	
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing	x	x	NONE	US Communities, BuyBoard, National IPA, NAEIR	
29	Technology Services	x	x	NONE	Township HS District 113	
30	Transportation	x	x	NONE	First Student, Safeway	
31	Vocational Education Cooperatives					
32	All Other Joint/Cooperative Agreements	x	x	NONE	Highland Park Park District Joint use of facilities; Lake County	
33	Other	x	x	NONE	Highland Park Police Dept; Township HS District 113	
34						
35	<u>Additional space for Column (D) - Barriers to Implementation:</u>					
36						
37						
38						
40	<u>Additional space for Column (E) - Name of LEA :</u>					
41						
42						
43						

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

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

School District Name: North Shore SD 112
 RCDT Number: 34049112002

Description	Funct. No.	Actual Expenditures, Fiscal Year 2025				Budgeted Expenditures, Fiscal Year 2026			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	710,498		0	710,498	691,351		0	691,351
2. Special Area Administration Services	2330	0		0	0	0		0	0
3. Other Support Services - School Administration	2490	0		0	0	27,496		0	27,496
4. Direction of Business Support Services	2510	676,617	0	0	676,617	714,319	0	0	714,319
5. Internal Services	2570	0		0	0	0		0	0
6. Direction of Central Support Services	2610	0		0	0	0		0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		1,387,115	0	0	1,387,115	1,433,166	0	0	1,433,166
9. Percent Increase (Decrease) for FY2026 (Budgeted) over FY2025 (Actual)									3%

CERTIFICATION

I certify that the amounts shown above as Actual Expenditures, Fiscal Year 2025, agree with the amounts on the district's Annual Financial Report for Fiscal Year 2025. I also certify that the amounts shown above as Budgeted Expenditures, Fiscal Year 2026, agree with the amounts on the budget adopted by the Board of Education.

Signature of Superintendent

Date

Contact Name (for questions)

Contact Telephone Number

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

The district is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing.

The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by July 15, 2025, to ensure inclusion in the fall 2025 report or postmarked by December 15, 2026, to ensure inclusion in the spring 2026 report. Information on the waiver process can be found at the waiver's webpage below.

<https://www.isbe.net/Pages/Waivers.aspx>

The district will amend their budget to become in compliance with the limitation.

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

Type Below.

- | | |
|---|---|
| 1. Page 11, Row 75 Other Food Service | Student milk fees |
| 2. Page 12, Row 109 Other Local Fees | Registration fees , other miscellaneous revenue |
| 3. Page 12, Row 110 Other Local Revenues | Other Miscellaneous revenue |
| 4. Page 13, Row 171 Other Restricted Revenue from State Sources | Library Grant program |
| 5. Page 14, Row 200 Food Service - Other | Food Commodities |
| 6. Page 15, Row 270 Other Restricted Revenue from Federal Sources | Stronger Connections Grant |
| 7. Ed Fund - Page 16, Row 43 Other Support Services - Pupils | Support staff salaries |
| 8. Ed Fund - Page 17, Row 75 Other Support Services | Support staff salaries |
| 9. DS Fund - Page 19, Row 175 Debt Services - Other | Debt Service fees |
| 10. IMRF Fund - Page 20, Row 241 Other Support Services - Pupils | Support staff benefits |

Reference Pages.

- ¹ Do not enter negative numbers. Reports with negative numbers will be returned for correction.
- ² GASB Statement No. 24; Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On Behalf of" Payments should only be reflected on this page.
- ³ Equals Line 8 minus Line 17.
- ⁴ May require notification to the county clerk to abate an equal amount from taxes next extended. Refer to Section 17-2.11 for the applicable provisions and other "limited" transfer authority to O&M.
- ⁵ Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14
- ⁶ Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 5-22 and 10-22.8 of the School Code.
- ⁷ Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.
- ⁸ Educational Fund (10) - Computer Technology only.
- ⁹ Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- ¹⁰ Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.
- ¹¹ Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund—e.g. alternate revenue bonds (Describe & Itemize).
- ¹² Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation).
Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation).
- ¹³ GASB Statement No. 87; all leases should be reflected on this line.

	A	B	C	D	E	F
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2026 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell F11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	- If the FY 2026 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.					
5	- If the Annual Financial Report requires a deficit reduction plan even though the FY2026 budget does not, a completed deficit reduction plan is still required.					
6	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	83,289,530	12,873,733	5,773,469	328,447	102,265,179
9	Direct Expenditures	73,581,294	9,496,522	6,865,845		89,943,661
10	Difference	9,708,236	3,377,211	(1,092,376)	328,447	12,321,518
11	Fund Balance - June 30, 2025	52,381,098	7,140,520	479,734	3,906,280	63,907,632
12	Balanced - no deficit reduction plan is required.					
13						
14						
15						

FY 2025 Audit Checklist

RCDT: 34049112002
School District/Joint Agreement Name: North Shore SD 112
Auditor Name: Nick Cavaliere, CPA, CFE
License #: 065-040118 License Expiration Date (below): 9/30/2027
34-049-1120-02_AFR25 North Shore SD 112

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

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

Balancing Schedule

Check this Section for Error Messages

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

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

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

[Please insert files above]

Instructions to insert word doc or pdf files:

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

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

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

SINGLE AUDIT WORKPAPERS

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

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

[Single Audit Workpapers](#)

GATA REQUIREMENTS

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

Once an audit case is created in the ARRMS, the following steps must be taken by the grantee, in the Grantee Portal:

- 1) Step 1 - Audit Certification Form
- 2) Step 2 - Consolidated Year-End Financial Report (CYEFR)
- 3) Step 3 - CPA Information and Instructions
- 4) Step 4 - Audit Package Upload
- 5) Step 5 - Certification and Submission

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

[Audit Report Review Process Overview Manual](#)



INSPIRE · INNOVATE · ENGAGE

NORTH SHORE

SCHOOL DISTRICT 112

Date: November 18, 2025
To: Members of the Board of Education
From: Rachel Filippi, Executive Director of Personnel Services
Subject: NSEA Memorandum of Understanding - Homebound Tutoring

Policy Alignment: Policy 5:35 Compliance with Fair Labor Standards Act

Disposition: Action

Executive Summary:

The North Shore School District 112 and the North Shore Education Association (NSEA) are parties to a Collective Bargaining Agreement (CBA) effective from the 2024 - 2025 school year through the 2029 - 2030 school year. The current CBA does not address the provision of homebound tutoring by licensed teachers for students who are unable to attend school due to medical or other qualifying circumstances.

The District and NSEA met to establish a mutual understanding regarding compensation and procedures for teachers providing homebound tutoring services. The hourly rate reflects comparable homebound tutoring rates in the area. The Memorandum of Understanding (MOU) clarifies that:

- When homebound tutoring services are required, administration will first offer the opportunity to the teachers who are part of the student's educational team.
- If a team member is not available, the opportunity will be extended to other staff members at the building or district level, as appropriate.
- Should an internal candidate not be secured, the District may post externally to fill the need.
- Homebound tutoring will occur outside of the regular school day. Teachers will be compensated at \$70 per hour, inclusive of planning and contact time, recorded in quarter-hour increments.
- Teachers will record their tutoring time in the same manner as other hourly stipend positions as outlined in the CBA.

- The MOU is non-precedential and not subject to the grievance or arbitration procedures of the CBA.

The MOU will take effect immediately upon Board and Association approval and will remain in force through the duration of the current CBA.

Recommendation:

Roll call vote to approve the NSEA Homebound Tutoring MOU, as presented.

MEMORANDUM OF UNDERSTANDING

TUTORING OF HOMEBOUND STUDENTS

The purpose of this Memorandum is to memorialize the understanding reached between the Board of Education of North Shore School District No. 112 (“Board” or “District”) and the North Shore Education Association, IEA-NEA (“NSEA”) (collectively, “the Parties”) concerning the provision of homebound tutoring by licensed teachers of the District. The Board and the NSEA are currently parties to a Collective Bargaining Agreement in effect from the first day of the 2024-2025 school year through the day preceding the start of the 2029-2030 school year (“CBA”). The CBA does not address the topic of teachers tutoring homebound students of the District. The Parties have met to discuss the topic of homebound tutoring by teachers and agreed to the following:

1. When homebound tutoring services are needed, administration will initially present the opportunity to the teachers who are part of the student’s team. In the event a team member is not secured, then the opportunity will be presented to the teaching staff at the building level or districtwide as determined by the administration depending on the circumstances. The assignment of homebound tutoring will be selected by the administration as deemed appropriate based on the needs and best interests of the student.
2. In the event the District is unable to secure a qualified internal candidate for the homebound tutoring services, the District will post the position externally for an external candidate.
3. Homebound tutoring services occur outside of the regular school day. Teachers assigned to such services will be paid at the rate of \$70 per hour, which is calculated in increments of a quarter of an hour. Payment for this service is inclusive of student contact and planning time.
4. Teachers are required to record their time tutoring and planning in the same manner that other hourly stipend positions in the CBA are expected to be recorded.
5. In the event of a conflict between the terms and conditions of this MOU and those of the CBA, the terms and conditions contained herein shall govern. All other provisions of the CBA not otherwise modified herein shall remain in full force and effect.

Upon signature of the Parties, this Memorandum of Understanding shall be effective immediately and shall terminate on the same date provided in the CBA. The terms and conditions of this MOU as noted herein are non-precedential and not subject to the Grievance Procedure or Arbitration Proceedings contained in the CBA.

[SIGNATURE TO FOLLOW]

IN WITNESS WHEREOF, the Parties have executed this Memorandum of Understanding on the dates written below.

**BOARD OF EDUCATION
NORTH SHORE SCHOOL DISTRICT NO 112**

**NORTH SHORE EDUCATION
ASSOCIATION, IEA/NEA**

By: _____

By: *Jessica Share*

Date: _____

Date: 9/17/2025

1410809.1



INSPIRE · INNOVATE · ENGAGE

NORTH SHORE
SCHOOL DISTRICT 112

Date: November 18, 2025
To: Members of the Board of Education, Dr. Mike Lubelfeld,
Superintendent
From: Dr. Monica Schroeder, Deputy Superintendent
Subject: Recommendation to Rescind Notice of Intent to Withdraw from TrueNorth
Policy Alignment: Policy 1:20 District Organizations and Cooperative Agreements
Policy 6:120 Education of Students With Disabilities
Disposition: Action

Executive Summary:

As you may recall, in June, we reluctantly requested board approval to intend to withdraw from TrueNorth Educational Cooperative #804—formerly the Northern Suburban Special Education District (NSSD)—which serves 18 school districts in Cook and Lake Counties. At that time, the cooperative’s future was uncertain, as Glenview Community Consolidated School District 34 and Glenbrook High School District 225 had formally announced their intention to withdraw. These decisions prompted broader discussions among remaining member districts, leading to further withdrawal intentions.

Concerns raised included TrueNorth’s ability to serve students effectively through local programming, leadership, governance structure, and fee structure.

Over the past several months, a plan for a reimagined TrueNorth has emerged. TrueNorth and its member districts have engaged in extensive discussions about its future, culminating in a proposal presented at the September Leadership Council meeting. This reorganization planning has been marked by strong collaboration, with students and staff remaining central to all efforts.

At the September TrueNorth Leadership Council meeting, the Reorganization Committee, comprised of member district administrators and TrueNorth leadership, presented a proposal including:

- Consolidation of programs into a single therapeutic day school at the TrueNorth campus.
- Continued access to itinerant and related services for positions under 1.0 FTE.
- A revised fee structure eliminates membership fees, allowing districts to pay only for the services they use.
- Administrative and overhead costs are covered through TrueNorth's state Evidence-Based Funding (EBF) allocation.

Governance would shift to an Executive Committee of member district superintendents, with the full Governing Board (one elected board member per district) meeting only as required by statute.

A Programs and Services Subcommittee, comprising superintendents and student services directors, has been established to address program-level questions and plan implementation.

At the October 15, 2025, TrueNorth Leadership Council meeting, revisions to the Articles of Agreement reflecting the reorganization plan were presented. The amendment process requires two readings:

- First reading: October 15, 2025.
- Second reading and vote: Scheduled for November 19, 2025.

The revised articles were developed in consultation with legal counsel and input from member districts and TrueNorth interim superintendents, and benchmarked against other Illinois cooperatives. Member districts have had time to review and even submitted feedback, which has been considered and adjusted accordingly.

At the November 19, 2025, Leadership Council meeting, the following will occur:

- Second reading and adoption of the revised Articles of Agreement.
- Formal announcement of each district's intent to withdraw or remain in TrueNorth.
- Consideration of a resolution to reorganize or dissolve the cooperative.

This reimagined framework is a pivotal step toward defining TrueNorth's future, with planning now focused on implementation for the 2026–2027 school year.

If approved, the Leadership Council will continue meeting through 2025. In January 2026, the new Executive Committee will be seated, followed by Governing Board meetings, which are scheduled to begin in the spring. A March meeting will address staffing recommendations related to the reduction-in-force process.

Once fully implemented, the Governing Board is expected to meet two to three times annually to maintain oversight and alignment with cooperative goals.

We are optimistic about this future and look forward to continuing as members of the cooperative. Member districts have been more connected to TrueNorth in recent months than they have been in years, thanks to the interim leaders, Jim Nelson and Jimmy Gunnell. We enthusiastically recommend that the Board approve Resolution 25118 Rescission Of Intent To Withdraw From Truenorth Educational Cooperative 804 at the November 18, 2025, Regular Meeting.

Recommendation:

Roll Call vote to approve Resolution 25118 Rescission Of Intent To Withdraw From Truenorth Educational Cooperative 804, as presented.

RESOLUTION 251118
RESCISSION OF INTENT TO WITHDRAW FROM TRUENORTH
EDUCATIONAL COOPERATIVE 804

WHEREAS, the Board of Education of North Shore School District 112 (“Board of Education”) currently is a member of the TrueNorth Education Educational Cooperative 804 (“TrueNorth”); and

WHEREAS, the Board of Education adopted a Resolution: Notice of Intent to Withdraw from TrueNorth (“June Resolution”) at its June 26, 2025 Board meeting; and

WHEREAS, the June Resolution set forth the Board’s direction to notify TrueNorth of the Board’s intent to withdraw, its intent to engage in an evaluation of its special education program, and to direct the Superintendent to take action necessary to effectuate a lawful withdrawal; and

WHEREAS, the Board of Education has taken no further action to pursue withdrawal from TrueNorth; and

WHEREAS, the Board of Education has reviewed plans for the reorganization of TrueNorth and wishes to remain a member at this time;

NOW, THEREFORE, BE IT RESOLVED, by the Board of Education, as follows:

1. That the recitals set forth above are incorporated herein.
2. That the Board of Education hereby rescinds its notice of intent to withdraw from the cooperative conditioned upon:
 - a. This Board’s representative to the TrueNorth Leadership Council voting in favor of amending the TrueNorth Articles of Agreement to effectuate the reorganization of the cooperative substantially in the form as presented at the October Leadership Council meeting; and
 - b. The Leadership Council’s passage of the amendments to the Articles of Agreement.
3. This Resolution shall be in full force and effect immediately upon its adoption.

ADOPTED this _____ day of November, 2025, by a roll call vote of the Board as follows:

YAY: _____

NAY: _____

ABSENT: _____

Art Kessler, President

Jenny Butler, Secretary



Date: November 18, 2025

To: Dr. Michael Lubelfeld, Superintendent of Schools
Members of the Board of Education

From: Jeremy Davis, Assistant Superintendent for Business Services/CSBO

Subject: Approval of the 2025 Tax Levy Resolution No. 251118a

Policy Alignment: 4:10 – Final Adoption Procedures

Disposition: Action

Executive Summary:

The administration shared the information on the proposed 2025 Levy at the October 21, 2025 Board Meeting. At the meeting, the Board approved the proposed 2025 tentative levy for publication and approved holding a public hearing regarding the Levy at the November 18, 2025 Board meeting. The attached proposed 2025 Levy and Levy Hearing notice was published in the Highland Park News, on Thursday, November 6, 2025. The Public Hearing is scheduled for the November 18, 2025, Regular Board of Education meeting.

A presentation at the Public Hearing regarding the 2025 Levy will be part of the November 18, 2025, Regular Board of Education meeting. The Levy approved by the Board will be filed with Lake County before the filing due date of the last Tuesday in December.

The administration recommends that the Board approve the attached Resolution No. 251118a to adopt the 2025 Tax Levy, as presented on November 18, 2025, Regular Board of Education meeting and subject to the results of the Public Hearing.

Recommendation: Action

Roll call vote to approve Resolution No. 251118a to adopt the 2025 Levy, as presented by the administration.

RESOLUTION NO. 251118a

**AUTHORIZING FINAL AGGREGATE TAX
LEVY FOR TAX YEAR 2025**

WHEREAS, the Board of Education of North Shore School District No. 112, Lake County, Illinois (“the Board of Education”), is empowered to levy taxes on the real property within North Shore School District No. 112, Lake County, Illinois (“the School District”); and

WHEREAS, the Board of Education previously has estimated the property taxes to be levied for 2025; and

WHEREAS, based on said estimate, no notice or hearing were required under the *Truth in Taxation Law*, but an optional notice was published and an optional public hearing was held, and the Board of Education now wishes to adopt the final aggregate tax levy as published..

NOW, THEREFORE, Be It Resolved by the Board of Education of the North Shore School District No. 112, Lake County, Illinois, as follows:

Section 1: The aggregate property taxes to be levied for 2025, exclusive of debt service levies and levies made for the purpose of paying amounts due under public building commission leases, shall be as set forth in the Certificate of Tax Levy attached hereto and incorporated herein as Exhibit 1.

Section 2: The Secretary of the Board of Education, or designee, is authorized and directed to file with the Clerk of Lake County on or before the last Tuesday in December 2025: a copy of this resolution, including Exhibit 1; a copy of the Truth in Taxation Law Certification of Compliance of Final Tax Levy; and any other additional levies, and resolutions authorizing such additional levies, adopted by the Board of Education for 2025.

Section 3: All resolutions or parts of resolutions in conflict herewith shall be and the same are hereby repealed, and this Resolution shall be in full force and effect immediately and forthwith upon its passage.

ADOPTED this 18th day of November, 2025, by a roll call vote as follows:

AYES: _____

NAYS: _____

ABSENT: _____

President, Board of Education

ATTEST:

Secretary, Board of Education

EXHIBIT 1

ILLINOIS STATE BOARD OF EDUCATION

School Business Services Department
217-785-8779

Original:
Amended:

CERTIFICATE OF TAX LEVY

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

District Name North Shore School District	District Number 112	County Lake
--	------------------------	----------------

Amount of Levy

Educational	\$ 75,549,058	Fire Prevention & Safety *	\$ _____
Operations & Maintenance	\$ 13,224,865	Tort Immunity	\$ _____
Transportation	\$ 4,007,883	Special Education	\$ 870,339
Working Cash	\$ 228,992	Leasing	\$ _____
Municipal Retirement	\$ _____	Other	\$ _____
Social Security	\$ _____	Other	\$ _____
		Total Levy	\$ 93,881,137

* 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 75,549,058 dollars to be levied as a special tax for educational purposes; and
the sum of 13,224,865 dollars to be levied as a special tax for operations and maintenance purposes; and
the sum of 4,007,883 dollars to be levied as a special tax for transportation purposes; and
the sum of 228,992 dollars to be levied as a special tax for a working cash fund; and
the sum of 0 dollars to be levied as a special tax for municipal retirement purposes; and
the sum of 0 dollars to be levied as a special tax for social security purposes; and
the sum of 0 dollars to be levied as a special tax for fire prevention, safety, energy conservation,
disabled accessibility, school security and specified repair purposes; and
the sum of 0 dollars to be levied as a special tax for tort immunity purposes; and
the sum of 870,339 dollars to be levied as a special tax for special education purposes; and
the sum of 0 dollars to be levied as a special tax for leasing of educational facilities
or computer technology or both, and temporary relocation expense purposes; and
the sum of 0 dollars to be levied as a special tax for _____; and
the sum of 0 dollars to be levied as a special tax for _____
on the taxable property of our school district for the year _____.

Signed this 18 day of November, 2025. _____
(President)

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

When any school is authorized to issue bonds, the school board shall file a certified copy of the resolution in the office of the county clerk of each county in which the district is situated to provide for the issuance of the bonds and to levy a tax to pay for them. The county clerk shall extend the tax for bonds and interest as set forth in the certified copy of the resolution, each year during the life of the bond issue. Therefore to avoid a possible duplication of tax levies, the school board should not include a levy for bonds and interest in the district's annual tax levy.

Number of bond issues of said school district that have not been paid in full 3.

(Detach and Return to School District)

This is to certify that the Certificate of Tax Levy for School District No. 112, Lake County, Illinois, on the equalized assessed value of all taxable property of said school district for the year 2025, was filed in the office of the County Clerk of this County on _____.

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 2025, is \$ _____.

(Signature of County Clerk)

(Date)

(County)

STATE OF ILLINOIS)
)
COUNTY OF LAKE) SS

SECRETARY’S CERTIFICATE

FINAL LEVY

I, Jenny Butler, the undersigned, hereby certify that I am the duly qualified and acting Secretary of the Board of Education of North Shore School District No. 112, Lake County, Illinois, and that, as such official, I am the keeper of the records and files of the Board of Education of said School District.

I do further certify that the foregoing Resolution No. 251118a Authorizing the Final Aggregate Tax Levy for Tax Year 2025, including the Certificate of Tax Levy attached thereto, is the true, correct, and complete copy of said Resolution as adopted by the Board of Education of said School District at a meeting held on the 18th day of November, 2025.

IN WITNESS WHEREOF, I hereunto affix my official signature this 18th day of November, 2025.

Secretary
Board of Education
North Shore School District No. 112, Lake
County, Illinois

STATE OF ILLINOIS)
)
COUNTY OF LAKE) SS

TRUTH IN TAXATION LAW

**CERTIFICATE OF COMPLIANCE OF
FINAL LEVY**

As the undersigned, President of the Board of Education of North Shore School District No. 112, Lake County, Illinois, I hereby certify that I am President and presiding officer of the Board of Education of North Shore School District No. 112, Lake County, Illinois, and, as such presiding officer, I certify that the Certificate of Tax Levy, a copy of which is appended hereto, was adopted pursuant to, and in all respects compliant with, the applicable provisions of Sections 18-60 through 18-85 of the *Truth in Taxation Law* (35 ILCS 200/18-55 *et seq.*), and that:

1. The notice and hearing requirements of Sections 18-70, 18-75, and 18-80 required for an estimated aggregate levy exceeding the prior year's aggregate levy extension, including abatements prior to extension, by more than 105% were ***inapplicable***.
2. The notice and hearing requirements of Section 18-72 required for intent to amend the Board's certificate of tax levy were ***inapplicable***.
3. The notice requirement of Section 18-85 required for a final aggregate levy adopted in excess of the estimated aggregate levy was ***inapplicable***.

President, Board of Education

Date: November 18, 2025



Date: November 18, 2025

To: Dr. Michael Lubelfeld, Superintendent of Schools
Members of the Board of Education

From: Jeremy Davis, Assistant Superintendent for Business Services/CSBO

Subject: Approval of the Abatement of Tax heretofore levied for the year
2025 to Pay Debt Service on General Obligation Bonds (Alternate
Revenue Source), Series 2019 - Resolution No. 251118b

Policy Alignment: Policy 4:10 – Final Adoption Procedures

Disposition: Action

Executive Summary:

The Board of Education of District 112 issued \$50,945,000 in General Obligation School Bonds (Alternate Revenue Source) on February 21, 2019. The bond proceeds were used to fund a majority of Phase 1 of the District's 3-Phase Facilities Plan (the District also contributed \$20 million of its own fund balance to Phase 1). Phase 1 involved successfully renovating NSSD 112's two middle schools without imposing a dedicated tax increase for those renovations. The attached resolution abates any taxes to be levied for our Alternate Revenue Bonds, Series 2019.

Except in a rare instance, the District is obligated to annually abate the Debt Service Fund Levy related to the Alternative Revenue Bonds. A resolution must be adopted by the Board of Education and filed with the Lake County Clerk no later than the end of February of the following year after the levy is filed. It is important to note that this resolution only applies to the Series 2019 Alternate Revenue Bonds, not the more recently issued Series 2022 General Obligation Bonds.

The administration recommends that the Board adopt the attached Resolution No. 251118b Abating the Property tax heretofore levied for 2025 to pay debt service on General Obligation School Bonds (Alternate Revenue Source), Series 2019 at the November 18, 2025 Regular Board of Education meeting.

Recommendation: Action

Roll call vote to adopt Resolution No. 251118b Abating the property tax heretofore levied for 2025, to pay debt service on General Obligation School Bonds (Alternate Revenue Source), Series 2019, as presented.

MINUTES of a regular public meeting of the Board of Education of School District Number 112, Lake County, Illinois, will be held in the Northwood Middle School Auditorium, 945 North Ave, Highland Park, Illinois, in said School District at 7:00 o'clock P.M., on the 18th day of November 2025.

* * *

The meeting was called to order by the President and upon the roll being called, Art Kessler, the President, and the following members at said location answered present:

_____.

The following members were allowed by a majority of the members of the Board of Education in accordance with and to the extent allowed by rules adopted by the Board of Education to attend the meeting by video or audio conference:

No member was not permitted to attend the meeting by video or audio conference.

The following members were absent and did not participate in the meeting in any manner or to any extent whatsoever:

The President announced that the next item of business before the Board of Education was the consideration of a resolution abating the tax heretofore levied for the year 2025 to pay debt service on the General Obligation School Bonds (Alternate Revenue Source), Series 2019, of the District.

Whereupon member _____ presented and the Secretary read by title a resolution as follows, copies of which were made available to all in attendance at said meeting who requested a copy:

RESOLUTION abating the tax heretofore levied for the year 2025 to pay debt service on General Obligation School Bonds (Alternate Revenue Source), Series 2019, of School District Number 112, Lake County, Illinois.

* * *

WHEREAS, the Board of Education (the “*Board*”) of School District Number 112, Lake County, Illinois (the “*District*”), by resolution adopted on February 12, 2019 (as supplemented by a notification of sale dated February 21, 2019, the “*Resolution*”), did provide for the issue of \$50,945,000 General Obligation School Bonds (Alternate Revenue Source), Series 2019 (the “*Bonds*”), and the levy of a direct annual tax sufficient to pay the principal of and interest on the Bonds; and

WHEREAS, the Bonds were issued by the District pursuant to the terms of the Resolution; and

WHEREAS, the Board has determined and does hereby determine that funds are or will be available to pay all of the principal of and interest on the Bonds in the next succeeding bond year (consisting of payments due on December 1, 2026, and June 1, 2027), and the District is therefore authorized to abate the tax levied for the year 2025 for the purpose making such payments in its entirety; and

WHEREAS, it is necessary and in the best interests of the District that the tax heretofore levied for the year 2025 to pay principal and interest on the Bonds be abated:

NOW, THEREFORE, Be It and It is Hereby Resolved by the Board of Education of School District Number 112, Lake County, Illinois, as follows:

Section 1. Abatement of Tax. The tax heretofore levied for the year 2025 in the Resolution is hereby abated in its entirety.

Section 2. Filing of Resolution. Forthwith upon the adoption of this resolution, the Secretary of the Board shall file a certified copy hereof with the County Clerk of The County of Lake, Illinois (the “*County Clerk*”), and it shall be the duty of said County Clerk to abate said tax levied for the year 2025 in accordance with the provisions hereof.

Section 3. Effective Date. This resolution shall be in full force and effect forthwith upon its adoption.

Adopted November 18, 2025.

Art Kessler
President, Board of Education

Jenny Butler
Secretary, Board of Education

Member _____ moved and member _____ seconded the motion that said resolution as presented and read by title be adopted.

After a full discussion thereof, the President directed that the roll be called for a vote upon the motion to adopt said resolution.

Upon the roll being called, the following members voted AYE: _____

_____ .

NAY: _____

Whereupon the President declared the motion carried and said resolution adopted, approved, and signed the same in open meeting and directed the Secretary to record the same in the records of the Board of Education of School District Number 112, Lake County, Illinois, which was done.

Other business not pertinent to the adoption of said resolution was duly transacted at the meeting.

Upon motion duly made, seconded and carried, the meeting was adjourned.

Jenny Butler
Secretary, Board of Education

STATE OF ILLINOIS)
) SS
COUNTY OF LAKE)

CERTIFICATION OF RESOLUTION AND MINUTES

I, the undersigned, do hereby certify that I am the duly qualified and acting Secretary of the Board of Education (the “*Board*”) of School District Number 112, Lake County, Illinois (the “*District*”), and as such official, I am the keeper of the records and files of the District and the Board.

I do further certify that the foregoing constitutes a full, true and complete transcript of the minutes of the meeting of the Board held on the 18th day of November 2025, insofar as same relates to the adoption of a resolution entitled:

RESOLUTION abating the tax heretofore levied for the year 2025 to pay debt service on General Obligation School Bonds (Alternate Revenue Source), Series 2019, of School District Number 112, Lake County, Illinois.

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

I do further certify that the deliberations of the Board on the adoption of said resolution were taken openly, that the vote on the adoption of said resolution was taken openly, that said meeting was held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that an agenda for said meeting was posted at the location where said meeting was held and at the principal office of the Board at least 48 hours in advance of the holding of said meeting, that at least one copy of said agenda was continuously available for public review during the entire 48-hour period preceding said meeting, that a true, correct and complete copy of said agenda as so posted is attached hereto as *Exhibit A*, that said meeting was called and held in strict accordance with the provisions of the School Code of the State of Illinois, as amended, the Open Meetings Act of the State of Illinois, as amended, and the Local Government Debt Reform Act of the State of Illinois, and that the Board has complied with all of the applicable provisions of said Code and said Acts and its procedural rules in the adoption of said resolution.

IN WITNESS WHEREOF, I hereunto affix my official signature, this 18th day of November 2025.

Jenny Butler, Secretary
Board of Education

STATE OF ILLINOIS)
) SS
COUNTY OF LAKE)

FILING CERTIFICATE

I, the undersigned, do hereby certify that I am the duly qualified and acting County Clerk of The County of Lake, Illinois, and as such official, I do further certify that on the ____ day of _____, 2025, there was filed in my office a duly certified copy of a resolution entitled:

RESOLUTION abating the tax heretofore levied for the year 2025 to pay debt service on General Obligation School Bonds (Alternate Revenue Source), Series 2019, of School District Number 112, Lake County, Illinois.

duly adopted by the Board of Education of School District Number 112, Lake County, Illinois, on the 18th day of November 2025, and that the same has been deposited in the official files and records of my office.

I do further certify that the tax heretofore levied for the year 2025 for the payment of General Obligation School Bonds (Alternate Revenue Source), Series 2019, as described in said resolution, will be abated in its entirety as provided in said resolution.

IN WITNESS WHERETO, I hereunto affix my official signature and the seal of said County, this ____ day of _____, 2025.

County Clerk of
The County of Lake, Illinois

(SEAL)



Date: November 18, 2025

To: Michael Lubelfeld, Superintendent
Members of the Board of Education

From: Jeremy Davis, Assistant Superintendent for Business Services/CSBO

Subject: FY26 Round 1 School Maintenance Grant Application

Policy Alignment: 4:150 Facility Management Building Program

Disposition: Action

Executive Summary:

The Illinois State Board of Education has made available to school districts a school maintenance grant in the amount of \$50,000. This grant is a matching grant for specific projects “for maintenance or upkeep of buildings or structures for educational purposes.” The grant requires that the Board approves District 112’s application for the funds and requires that the Board reserve matching funds in the amount of \$50,000.

At the November 18, 2025, Regular Board of Education meeting, the administration will recommend that the Board approve the submission of the FY 2026 Round 1 School Maintenance Project Grant application through the Illinois State Board of Education’s IWAS system, with a commitment of \$50,000 in local matching funds. The District has identified the fire pump at Braeside for this grant award, and we plan to utilize the FY26 School Maintenance Project Grant to complete this maintenance.

Recommendation:

Roll call vote to approve the submission of the FY 2026 Round 1 School Maintenance Project Grant application through the Illinois State Board of Education IWAS System and to reserve \$50,000 in local matching funds.

SCHOOL MAINTENANCE PROJECT GRANT

FY 26 Application Cycle - Round 1

District Certification

Name : North Shore SD 112

RCDT #: 34-049-1120-02

TIN #: 363873034

The submissions made to the Illinois State Board of Education by the applicant and the terms and conditions described in the Grant Application Certifications and Assurances and the Program Specific and Financial Assurances of this application shall constitute the grant agreement between the applicant and the Illinois State Board of Education for the use of the funds to complete the projects described in the "Work Item Listing" section of the School Maintenance Project Grant Application. This grant agreement shall be deemed to be entered into when the application has been approved by the Illinois State Board of Education. This grant agreement constitutes the entirety of the agreement between the parties and supersedes any other agreement or communication, whether written or oral, relating to the award of the grant funds. The person submitting this application on behalf of the applicant certifies and assures the Illinois State Board of Education that he or she has been duly authorized to file this application for and on behalf of the applicant, is the authorized representative of the applicant in connection with this grant agreement, and that he or she is authorized to execute these Certifications and Assurances and Standard Terms of the Grant on behalf of the applicant. Further, the person submitting this application on behalf of the applicant certifies under oath that all information in the grant agreement is true and correct to the best of his or her knowledge, information and belief, that grant funds shall be used only for the purposes described in this agreement, and that the award of this grant is conditioned upon this certification.

The authorized representative of the applicant who will affix his or her signature below certifies that he or she has read, understood and will comply with all of the provisions of the following certifications and assurances.

The person approving these Certifications, Assurances and Standard Terms of the Grant hereby certifies and assures the Illinois State Board of Education that the person submitting the final application on behalf of the applicant (and thereby executing the grant agreement with the Illinois State Board of Education) has the necessary legal authority to do so. (v2.23.2017)

The person approving this application certifies (1) to the statements contained in the list of certifications, and (2) that the statements herein are true, complete and accurate to the best of his/her knowledge. He/she also provided the required assurances titled "Grant Application Certifications and Assurances, and Standard Terms for the School Maintenance Project Grant" and "Program Specific and Financial Assurances for the School Maintenance Project Grant" (found within the application under "Application Certifications and Assurances") and agrees to comply with any resulting terms if an award is accepted. He/she is aware that any false, fictitious, or fraudulent statements or claims may subject him/her to criminal, civil or administrative penalties. (U.S. Code, Title 18, Section 1001). The list of certification and assurances is included below.

By submitting this form, I certify to the above and that the local board of education or other school governing authority has authorized the school maintenance project during a duly convened meeting, and has reserved local funds to meet the local match requirement. In addition, the applicant has not obligated funds or begun work on any of the projects listed on this application prior to the submission of this application. Signing below certifies that he or she has read, understood, and will comply with all the provisions of the following:

- Grant Application Certifications and Assurances, and Standard Terms for the School Maintenance Project Grant, and
- Program-Specific and Financial Assurances for the School Maintenance Project Grant.

Signature of President of Board of Education

Date

Art Kessler

Name of Board President (type or print)

A copy of this form signed by the President of the Board of Education AND the Taxpayer Identification Number Form MUST be printed, signed, and attached as a PDF under the Application Required Attachments before your application can be approved. No application will be processed without these two signed attachments.

(SMPG Dist. Cert. - Rev. 8/2023)



INSPIRE • INNOVATE • ENGAGE

NORTH SHORE

SCHOOL DISTRICT 112

Date: November 18, 2025

To: Dr. Michael Lubelfeld, Superintendent of Schools
Members of the Board of Education

From: Jeremy Davis, Assistant Superintendent for Business Services/CSBO

Subject: Approval of Baker Tilly Agreements - IRA Tax Consulting Geothermal for Ravinia School

Policy Alignment: Policy 4:60 - Purchases and Contracts

Disposition: Action

Executive Summary:

North Shore School District 112 (NSSD 112) has engaged Baker Tilly Advisory Group, LP to provide comprehensive consulting services aimed at securing Federal Renewable Energy Tax Credits available under the Inflation Reduction Act of 2022 (IRA22). The engagement involves the installation of geothermal heat pump equipment at Ravinia School during the fiscal year ending June 30, 2026, representing an estimated total investment of \$142,500.

The core objective is to maximize the value of Investment Tax Credits (ITC) or Production Tax Credits (PTC) for NSSD 112. The strategy involves a multi-phased approach to ensure compliance, from initial eligibility assessment to the final generation of workpapers for claiming the credits. A key focus is securing valuable "bonus" credits, including additional percentages for projects meeting Domestic Content requirements.

As a tax-exempt entity, NSSD 112 will utilize the "Direct Pay" option to monetize the tax credits, a critical provision of the IRA22 that allows such organizations to receive the credit's value as a direct payment from the IRS. The engagement is governed by a Master Services Agreement effective August 30, 2024, with specific Scopes of Work (SOWs) detailing the services for each project.

Recommendation:

Roll call vote to approve the Baker Tilly Agreement - IRA Tax Consulting Geothermal for Ravinia Elementary School.



Scope of Work #2 - Appendix A Phases 1- 4 IRA Base Energy Credit Compliance

Michael Lubelfeld
North Shore School District 112
445 Sheridan Road
Highwood, Illinois 60040
United States

Delivered via email – Michael Lubelfeld – mlubelfeld@nssd112.org

RE: IRA Renewable Tax Credit Consulting Services – Ravinia School

Baker Tilly Advisory Group, LP will perform the following services: Support Related to the Pursuit of the Federal Renewable Energy Tax Credit as part of the Inflation Reduction Act 2022 (“IRA22”, or the “Act”), the “Scope”.

The following is pursuant to the Master Services Agreement effective August 30, 2024, for services to be provided by Baker Tilly Advisory Group, LP (“Baker Tilly” or “Consultant”) and North Shore School District 112 (“the Company” or “Client”).

Our Understanding:

The project is a geothermal heat pump equipment installation at Ravinia School during the fiscal year ending June 30, 2026 for an approximate cost of \$7,069,000 (the Project).

The Client is aware that it may be eligible for a Federal Tax Credit because of the Project qualifying under the IRA22. The Act’s “energy security” subtitle includes tax provisions providing credits and incentives for the production and consumption of clean energy, carbon emissions reduction, electric vehicle purchases and, among other items, promoting domestic energy security.

Based upon initial discussions, the Client is interested in having Baker Tilly support its goal to preserve, enhance, and claim an Investment Tax Credit (ITC) or a Production Tax Credit (PTC) from its Project to the Client. The following outlines Baker Tilly’s proposed approach to this engagement:

Scope, Objectives and Approach:

It is anticipated that this Project will be completed in phases from the initial pursuit of the IRA22 applicability through the construction of the Project. The scope of the Project includes four main phases to assist the Client with how to Determine, Preserve, Enhance and Claim the IRA 22 tax credit. Additional bonus criteria certifications, related to Prevailing Wage & Apprenticeship, Energy Community, or Domestic Content, will be issued under separate engagement after Phase 1 as required for each Project as appendices B, C, & D (as applicable).

Baker Tilly's detailed approach/work plan for Appendix A can be summarized as follows:

Phase 1. Determining Project Eligibility for an IRA22 Tax Credit

- a. Provide assistance with interpretation and application of the IRA22 guidance to the Project's set of facts and circumstances to the Project.
- b. Understand the Property Type versus IRS rules.
- c. Coordinate data request from Client.
- d. Analyze the proposed sources and uses of funds, existing Project budgets and financial model prepared by management, and other relevant documents to gain an understanding of the Project on a preliminary basis.
- e. Analyze the planned legal structure for ownership of the Project.
- f. Analyze Project documents that establish the eligible Project costs which are considered eligible for ITC or PTC (if applicable). This will include review of the Project's process design, associated capitalized costs, use of any grant proceeds, timeline regarding construction and placed in service activities, and actions taken to-date that may support compliance with the IRS Begun Construction and placed in service requirements.
- g. Estimate the size range of the tax credit for the Project.
- h. Confirm if project is subject to Prevailing Wage & Apprenticeship (PW&A) to obtain credit adder.
- i. Confirm if the Energy Community adder could apply to the Project site.
- j. Confirm if the Domestic Content adder could apply to the Project.
- k. Prepare an updated written summary which outlines our initial views regarding the Project's eligibility for the ITC or PTC, estimated ITC or PTC amounts, suggested steps to meet any Begun Construction and/or placed in service requirements under the IRA22 timeline requirements. This will include review of the Client's ability to retain and utilize the ITC or PTC tax benefits.

Phase 2. Preserving the Tax Credit – Pre-Construction Communication to Contractors and Vendors

- a. Identify all key Contractors and Vendors within scope for the Project Type and the total Project budget.
- b. Analyze Project plans with Client Project manager as it relates to impacts on credit amount and key action steps for preserving the tax credit with use of prevailing wage and apprenticeship.
- c. Assist Client to communicate to its Contractors and Vendors the compliance requirements of IRA22 to obtain the Domestic Content and/or Prevailing Wage & Apprenticeship credit adders.
- d. Review Property Type Sizing, as requested, to the extent it pertains to tax credit considerations.
- e. Support the Client in assembling project labor agreements, preparing requests to Department of Labor for additional labor classifications, and communicating requests to contractors to set-up payroll data in LCP.
- f. Set-up the Contractors in the Baker Tilly and LCP portals for PW&A compliance program for the Project instance.

Phase 3. Establishing The Eligible Energy Basis – Post Construction

- a. Establish total cost basis of the Project and perform a cost segregation study to determine the Eligible Cost Basis of the Energy Property.
- b. Review Client's own expenditures, in addition to the Project vendors, for qualifying expenditures which could qualify as Energy Property.

- c. Upon construction completion, perform a site visit (as needed) to complete the cost segregation study, delineate key process areas with upstream production facility that can be part of Energy Property, and document the Project on an as-built basis.
- d. From cost segregation study, categorize the depreciation lives of assets included in the study according to MACRS rules. This includes both capitalized items as well as items that may be expensed for tax purposes.
- e. Document with vendors how the Project was placed in-service.
- f. Determine final tax credit eligible basis, subject to management review and agreement, for purposes of claiming the tax credit.
- g. Issue a schedule of values showing the buildup of Energy Property basis along with other asset classifications from the fixed asset schedule for the final Project costs.

Phase 4. Claiming the Tax Credit - Project Workpaper File Generation

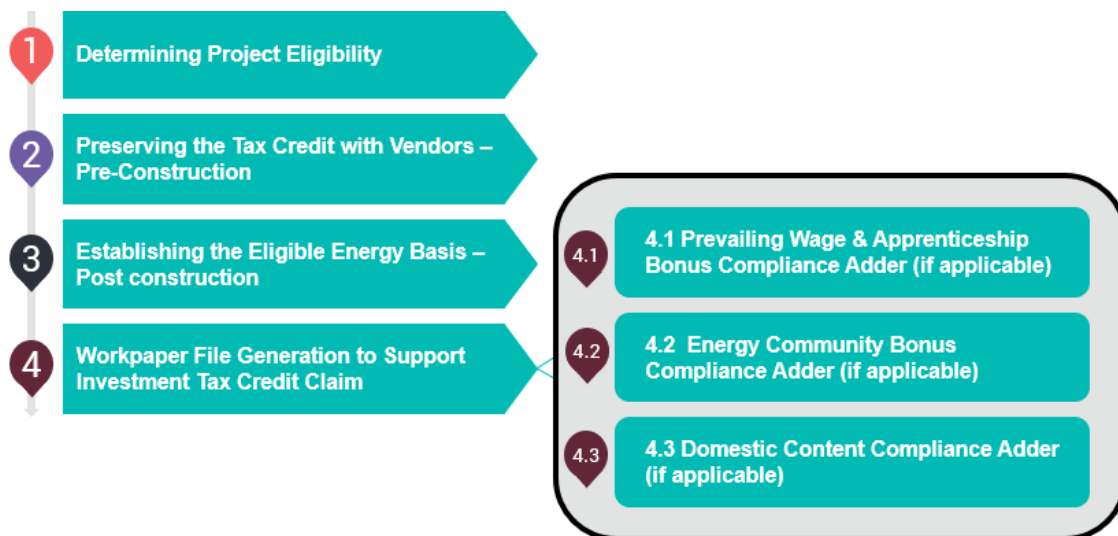
- a. Document compliance with “begun construction” tests as required by the Internal Revenue Service (IRS) (if applicable).
- b. Document compliance with “placed in service” tests as required by the IRS.
- c. Document Project Type eligibility based upon IRS code and other IRS and Environmental Protection Agency (EPA) memoranda.
- d. Document timing Tax Credit can be claimed or transferred.
- e. Provide any additional information which would help support the Project’s claiming a Tax Credit in the event of an IRS audit.
- f. Provide the necessary workpapers to the Client to support its claim or transfer of the Tax Credit and assist with the preparation of the prescribed tax form.

Example supporting workpapers outlined in Addendum 1.

Additionally, Baker Tilly will assess the Project for eligible bonus credit criteria related to Prevailing Wage & Apprenticeship (5X multiplier), Energy Community and the Domestic Content under separate appendices B, C, & D respectively (as applicable).

Project Timing, Phases and Budget:

The Project will commence upon execution of a formal engagement letter and applicable SOW, and subject to availability of requested information from the Client. Below are the work steps associated with the complete IRA compliance program:



Pricing for IRA Compliance Management will be billed on a fixed total dollar amount for the Project. Signature of this agreement confirms consent with the fees for Appendix A only as follows:

Appendix	Phase	IRA Compliance Management	Fee Each
A	1	Project Eligibility Memo	N/A
	2	Vendor Management*	N/A
	3	IRA Cost Segregation and Energy Property Basis	\$14,000
	4	Workpaper File Generation to Support Tax Credit Claim	\$28,000
B	4.1	PW&A Compliance Program and Certification**	N/A
C	4.2	IRA Energy Community	N/A
D	4.3	Domestic Content	\$95,000
E	4.4	Tax-Exempt Compliance Form 990-T	\$5,500
Total IRA Compliance Cost			\$142,500

Annual PW&A Compliance During Recapture Period	N/A
---	------------

*Phase 2 pricing reduced for pre-construction work with vendors assuming Domestic Content is N/A.

**Projects which must backflush prior wages will incur an additional admin charge to administer data entry.

A separate Appendix B for 4.1 PW&A requires signature for agreement with the work activities being performed.

A separate Appendix C for the 4.2 Energy Community bonus credit compliance requires signature for agreement with work activities being performed.

A separate Appendix D for the 4.3 Domestic Content bonus credit compliance requires signature for agreement with work activities being performed.

Billing for the collective Project Appendices, as signed together, will be issued in one combined bill in monthly installments from the Project start date through the expected placed in service (PIS) date. The fee schedule for this Project if all Appendices are signed is as follows:

Total IRA Program Cost	Cost (\$)
Total Project Capital Cost	\$7,069,000
Appendix A	\$42,000
Appendix B	N/A
Appendix C	N/A
Appendix D	\$95,000
Appendix E	\$5,500
Total IRA Compliance Cost:	\$142,500
Project start to PIS completion (months)	14
Billing amount per month	\$10,179
Annual Compliance (Y1+) \$/year	N/A

Any out-of-scope fees for non-IRA compliance, will be at billed at Baker Tilly's standard billing rates based on actual time incurred according to the rate schedule set forth below:

Standard Hourly Rates			
Principals / Directors	\$350.00	To	\$650.00
Senior Managers / Managers	\$245.00	To	\$340.00
Consultants / Accountants	\$160.00	To	\$250.00
Support / Municipal Bond Disclosure Specialists	\$130.00	To	\$220.00
Interns / Staff / Admin Support	\$130.00	To	\$220.00

} Billing rates are subject to change periodically due to changing requirements and economic conditions. The fees billed will be the fees in place at the time services are provided. Actual fees will be based upon experience of the staff assigned and the complexity of the engagement.

Travel time and out-of-pocket expenses are in addition to these amounts, will be itemized separately, and will always be billed at actual cost with no mark-up. Travel time is billed at half Baker Tilly's standard hourly rates.

Billing Procedures

You will receive a monthly statement showing the installment fees and any travel costs incurred in the prior month which is payable no later than 45 days after the invoice date. The account balance is due and payable on receipt of the invoice. All unpaid invoices will accrue 1% late payment charges monthly.

Nonattest Services

As part of this engagement, we will perform certain nonattest services. For purposes of the Agreement and this SOW Appendix, nonattest services include services that the *Government Auditing Standards* refers to as nonaudit services.

We will not perform any management functions or make management decisions on your behalf with respect to any nonattest services we provide.

In connection with our performance of any nonattest services, you agree that you will:

- > Continue to make all management decisions and perform all management functions, including approving all journal entries and general ledger classifications when they are submitted to you.
- > Designate an employee with suitable skill, knowledge, and/or experience, preferably within senior management, to oversee the services we perform.
- > Evaluate the adequacy and results of the nonattest services we perform.
- > Accept responsibility for the results of our nonattest services.
- > Establish and maintain internal controls, including monitoring ongoing activities related to the nonattest function.

Conflicts of Interest

We are unaware of any additional conflicts of interest related to this SOW Appendix that exist at this time.

Termination

Notwithstanding termination provisions contained in the Agreement, this SOW Appendix is intended to be ongoing and applicable individually to specific services including financings, arbitrage computations, and/or continuing disclosure engagement, ("Sub-engagements") as if they are the sole subject of the SOW Appendix. As such, termination may occur for a specific Sub-engagement without terminating the SOW Appendix itself. On termination of a Sub-engagement or the SOW Appendix, all fees and charges incurred prior to termination shall be paid promptly. Unless otherwise agreed to by the Client and Baker Tilly, the scope of services provided in a Sub-engagement performed under this SOW Appendix will terminate 60 days after completion of the services for such Sub-engagement.

Project Team

This work will be led by a cross functional advisory and tax Baker Tilly team, with members from our Manufacturing, Energy & Infrastructure, Real Estate and State and Local Government teams as necessary to complete the work, based on the Property Type seeking the tax credit.

Other Disclosures

During the course of the Agreement, Baker Tilly may interact with other Project participants (service providers, investors, lenders, funding parties, utilities, etc.) that have pre-existing client relationships with Baker Tilly. By signing this Agreement, the Client acknowledges the potential conflicts of interest that may arise. In the event of any such conflicts of interest, Baker Tilly shall immediately notify the Client of such circumstance.

Baker Tilly works with many clients that are involved in energy project development across a wide geographic region. The Client acknowledges by signing below that Baker Tilly is not exclusive in its relationship with the Client and that Baker Tilly may provide similar services to these separate clients, provided that it complies with all confidentiality and other professional obligations to the Client.

Baker Tilly does not draft legal documents, ensuring that operating and funding agreements are consistent with the Client's intent and enforceable will be the responsibility of the Client's law firm.

Engagement-Specific Terms and Conditions

The following terms and conditions are in addition to, and not in lieu of, the terms and conditions included in the Agreement to which this SOW Appendix is attached. Should there be any conflict between the terms of the Agreement and the terms listed below, the terms below shall govern.

1. Responsibilities of Client

- a. To ensure an effective and efficient engagement, Client agrees to provide Baker Tilly with all information requested, in a timely manner, and to provide any reasonable assistance as may be required to properly perform the engagement. In performing services under this Agreement, Baker Tilly will rely upon Client personnel for the accuracy and completeness of its records and all other information supplied to us, without independent investigation or verification. Inaccuracy, incompleteness, or tardiness in the delivery of information to Baker Tilly, whether or not Client personnel knew or should have known that such information was not complete, accurate or current, could have a material effect on tax returns, our conclusions and the fee for services.
 - b. US Treasury Regulations require taxpayers to disclose any tax strategy or transaction that the IRS identifies as: 1) a Listed Transaction; 2) substantially similar to a Listed Transaction; or 3) any other Reportable Transaction. In addition, certain states have similar disclosure requirements. Noncompliance with these rules may result in significant penalties. Client agrees to inform Baker Tilly of participation in any such transactions.
 - c. Client agrees to file with Client's tax returns the forms as prepared by Baker Tilly. Client agrees that Baker Tilly assumes no responsibility and has no liability for any forms altered by Client prior to filing with the taxing jurisdiction. Client is responsible for the timely filing of the forms Baker Tilly prepares and agrees to inform us in writing of any failure to timely file the forms with Client's related tax returns.
 - d. Most tax returns require signatures, under penalty of perjury, by the taxpayer or an officer of the taxpayer affirming that the tax returns and the accounting schedules and statements are true, correct and complete to the best of his or her knowledge. Client is responsible for understanding and agreeing with the various amounts, computations and statements made in the tax returns
-

and accepts responsibility for the results of the tax services rendered. Baker Tilly's services may include advice and recommendations, but all decisions in connection with the implementation of such advice and recommendations shall be the responsibility of, and made by, Client. Baker Tilly will not perform any management functions or make management decisions for Client in connection with this engagement.

- e. Client is required to maintain and retain adequate documentation to support the tax returns as filed as penalties can be imposed by taxing authorities for the failure to produce adequate documentation supporting the items included in a tax return. Baker Tilly has no responsibility or liability for Client's failure to maintain adequate documentation.
- f. Official IRS guidance for IRA22 has been issued as of the date of this SOW. Baker Tilly is performing the services consistent with current prevailing guidance and interpretation under IRA22 and will continue to monitor FAQs and subsequent guidance issued by the IRS. Client accepts and acknowledges that Baker Tilly makes no guarantees that the IRS will issue a tax credit and/or Client will receive or be able to utilize such tax credit.

2. Responsibilities of Baker Tilly

- a. Baker Tilly's services under this Agreement are subject to and will be performed in accordance with Treasury Department Circular 230, the American Institute of Certified Public Accountants (AICPA) and other professional standards applicable to tax services. We disclaim all other warranties, either express or implied.
 - b. Baker Tilly will perform these services on the basis of the information you have provided and in consideration of the applicable tax laws, regulations and associated interpretations as of the date the services are provided. Tax laws and regulations and/or their interpretation are subject to change at any time, and such changes may be retroactive in effect and may be applicable to advice given or other services rendered before their effective dates. Baker Tilly has no responsibility or liability for such changes occurring after the completion date of this engagement.
 - c. Client acknowledges and agrees that any advice, recommendations, information or work product provided to Client by Baker Tilly in connection with this Agreement is for the sole use of Client and may not be relied upon by any third party. Baker Tilly has no liability or responsibility to any third parties as a result of this Agreement.
 - d. Tax returns and other filings are subject to examination by taxing authorities. Baker Tilly will be available to assist Client in the event of an audit of any issue for which Baker Tilly has provided services under this Agreement. Fees for these additional services will be communicated in a separate SOW.
 - e. The services performed under this Agreement do not include the provision of legal advice and Baker Tilly makes no representations regarding questions of legal interpretation. Client should consult with its attorneys with respect to any legal matters or items that require legal interpretation, under federal, state or other type of law or regulation.
 - f. Baker Tilly may utilize the services of independent contractors in providing services to Client. All such third parties are bound by the same confidentiality requirements as Baker Tilly and its employees. Client hereby consents to disclosure of confidential information necessary to the provision of the related services.
-

- g. Subject to the "Other Disclosures" section above and any other similar provisions regarding conflicts and professional responsibilities, nothing in this Agreement prevents Baker Tilly from providing services to other clients.

3. Beneficial Ownership Information Reporting

- a. The Corporate Transparency Act ("CTA") imposes new reporting requirements on most small businesses, including those that may be reported on Schedule C of the Form 1040. All domestic and foreign entities formed or registered to do business in the United States are subject to filing requirements unless they meet one of the explicitly stated exceptions. Affected companies will be required to submit a Beneficial Ownership Information ("BOI") reporting form with the Financial Crimes Enforcement Network ("FinCEN"). The report requires companies to provide identifying information on beneficial owners and company applicants. As of Jan. 1, 2024, filings for newly formed entities are due within 30 days of formation; however, the initial filing deadline for existing companies is Jan. 1, 2025. Companies are also required to file updated BOI reports.
- b. Consultations and preparation of reports related to the BOI reporting requirements are services that are considered to involve the practice of law. As such Baker Tilly will not be responsible for advising you regarding the legal or regulatory aspects of your company's compliance with the CTA, nor will Baker Tilly be responsible for the preparation or submission of any BOI reports to FinCEN. If you have any questions regarding your compliance with the CTA, we encourage you to consult with qualified legal counsel.

4. Third Party Service Providers and Tax Return Information Disclosure Consent

- a. Baker Tilly is committed to protecting the privacy and confidentiality of Client's tax return information. Baker Tilly is also committed to providing Client with comprehensive, integrated services that enhance and protect Client's value. To optimize Baker Tilly's service delivery and the results Baker Tilly is able to provide, Baker Tilly would like to obtain Client's consent to use and disclose Client's tax return information for various purposes of benefit to Client, as detailed below.
- b. For any business taxpayer subject to this Agreement, the Section 7216 consent is contained in the body of the letter immediately below. Please read the consent below carefully before executing. Client is not required to execute this consent to engage Baker Tilly's tax return preparation services, and Baker Tilly is not conditioning Baker Tilly's provision of services on Client's consent. For the avoidance of doubt, by signing this SOW, Client is providing your consent to allow Baker Tilly to use the tax return information with respect to Client's business for the purposes identified below. Client may request to limit the tax return information disclosed or used, and to limit the consented uses and disclosures. Client may terminate consent at any time by providing written notice to Baker Tilly.

I.R.C. § 7216 Client Consent to Disclosure and Use of Tax Return Information (Non-1040)

I authorize Baker Tilly Advisory Group, LP ("Baker Tilly") to use and disclose all of Taxpayer's tax return information for the purposes identified below. I authorize Baker Tilly to use Taxpayer's tax return information for the following purposes:

- To identify and suggest useful information and services, including attest services, non-tax services such as audit services, financial services, investment advisory services, and consulting services, and additional tax services such as advanced federal and state income tax, indirect tax credits & incentives, international tax, and industry-specific services, and to determine whether such information and services would be valuable to you.

- To aggregate and anonymize tax return information to analyze, deliver, support, optimize, communicate, and market our services and to allow us to provide you and others with other helpful information.

I authorize Baker Tilly to disclose Taxpayer's tax return information to all Baker Tilly national and international affiliates (including officers, employees, or members thereof who may be located outside the United States; together, "Baker Tilly Entities") and contractors inside and outside the United States providing administrative, tax return preparation and ancillary services ("Outsource Providers") for the following purposes:

- To enable Baker Tilly Entities and Outsource Providers to provide administrative, tax return preparation and ancillary services for Baker Tilly on behalf of Taxpayer.
- To enable Baker Tilly Entities to identify and suggest useful information and services, including attest services, non-tax services such as audit services, financial services, investment advisory services, and consulting services, and additional tax services such as advanced federal and state income tax, indirect tax credits & incentives, international tax, and industry-specific services, and to determine whether such information and services would be valuable to you.

This consent will remain in effect until and unless revoked by written notice of Taxpayer.

5. Copies of Our Work Product

You have the right to review and/or be supplied with copies of any and all tax planning or research memoranda and work papers prepared by our firm related to this engagement. The scope of this engagement is not intended to rise to the level at which we will issue a formal tax opinion to you. Therefore, all written tax advice provided under this engagement letter will contain the following legend:

Tax information, if any, contained in this communication was not intended or written to be used by any person for the purpose of avoiding penalties, nor should such information be construed as an opinion upon which any person may rely.

6. Audit Defense

Your returns may be selected for review by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination, we will be available upon request to represent you at our standard hourly rates. Please note we cannot make, nor provide, any guarantee with respect to any proposed adjustments by a taxing authority. Any such audit defense work shall be covered under the terms of a separate engagement letter.

7. Additional Work Due to Tax Law Changes

Congress and Treasury continue to revise the tax law, as well as issue additional guidance and rules relating to the law changes. Any such guidance or legislative changes have the potential to impact tax positions on your return and may require additional analysis and computations. Our fee associated with any additional time that we spend on such issues will be based on our standard hourly rates for the level of staff performing the services. Before we begin any incremental work, we will provide an estimate of the additional fees expected to be incurred.

8. Tax Return Preparer Standards, Reporting, Disclosure, Privacy, and Related Matters

- a. Prior to engaging our services in preparation of tax returns, it is important you are aware of the standards that will be applied to preparing, signing and filing such returns. Internal Revenue Code (IRC) section 6694 and the related Treasury Regulations provide that a tax return preparer may sign a tax return only if there is substantial authority for all tax positions reflected in the return, or alternatively, there is disclosure of any position that has a reasonable basis but lacks the support of substantial authority. This standard corresponds with the taxpayer standard that relates to the avoidance of a penalty for a substantial understatement of tax. Positions claimed on a tax return that lack a reasonable basis could subject taxpayers to a substantial understatement of tax penalty, even if such positions are disclosed on their returns. Professionals cannot sign returns with positions that lack a reasonable basis.
 - b. With respect to any transaction deemed to be a tax shelter there is a higher minimum standard of "more-likely-than-not" which must be satisfied for any benefits to be claimed on a tax return. Disclosure of the position does not remove this minimum standard for tax shelter positions.
 - c. As a result of the existence of these standards, our professional standards and related due diligence may require us to evaluate all positions to be reflected on your federal tax returns to determine if such positions meet the substantial authority standard discussed above. As noted above, certain positions may be required to be disclosed to the federal, and in some cases, the state tax authorities.
 - d. It is not possible for us to know in advance whether any positions to be reflected on your return may require additional analysis. Therefore, we cannot estimate in advance the additional amount of fees which may be associated with any such effort if it becomes necessary. We will, however, advise you of any positions which require additional analysis and discuss the associated fees with you prior to undertaking the additional effort required to reach a conclusion in compliance with these standards.
 - e. The federal government requires U.S. persons which have any interest in, or signature authority over, a foreign bank, securities, or other financial account to report such interest on Form 114, Report of Foreign Bank and Financial Accounts (formerly Form TD F 90-22.1), if the aggregate value of such accounts exceeds \$10,000 at any time during the year. U.S. persons include U.S. citizens, U.S. residents and entities including, but not limited to corporations, partnerships or limited liability companies created or organized in the U.S. or under the laws of the U.S., and trusts and estates formed under the laws of the U.S. Please inform Baker Tilly if Client has any foreign bank accounts, activities, or investments, so that Baker Tilly can discuss how it can help Client comply with the law.
 - f. Revised (IRC) section 7216 and the related Treasury Regulations prescribe a penalty for any tax return preparer that uses or discloses tax return information without securing the consent of the taxpayer prior to any such use or disclosure. Should Client request that any tax information be provided to a third party, Baker Tilly can provide the information directly to Client, and Client can provide the information to the third party, or Baker Tilly can provide the information directly to the third party. If Client requests that Baker Tilly provide the information directly to a third party, a specific and detailed written consent with Client's signature will be required to be furnished to Baker Tilly prior to the release of any tax return information. Baker Tilly will bill Client for the time necessary to draft the consent, obtain Client's signature and satisfy Client's request to provide tax information directly to a third party.
-

- g. The advice Baker Tilly renders may result in one or more positions that will be reflected on Client's federal tax returns. Taxpayers will not be subject to an underpayment of tax penalty if each position taken on the return has substantial authority. Positions that lack substantial authority but have a reasonable basis may be claimed on the tax return if such positions are disclosed to the IRS. Positions that lack a reasonable basis claimed on a tax return could subject taxpayers to a substantial understatement of tax penalty, even if such positions are disclosed on their returns. The higher more-likely-than-not standard for reportable transactions remains. Regardless of disclosure, any position or transaction deemed to be a reportable transaction must meet the more-likely-than-not confidence level in order to avoid penalties. Baker Tilly will inform Client of the level of confidence Baker Tilly may have regarding all such positions.

9. Prevailing Wage & Apprenticeship Bonus Compliance

The following applies to the extent you engage Baker Tilly for Prevailing Wage & Apprenticeship Bonus Compliance service as further specified in Appendix B (Phase 4.1).

- a. You acknowledge that in order to provide the Prevailing Wage & Apprenticeship Bonus Compliance services to you, Baker Tilly may provide you access to certain online software for purposes of uploading data and documentation (the "PW&A Portal"). Such PW&A Portal shall be considered an Online Offering.
 - b. As a condition of accessing and using the PW&A Portal, in addition to any applicable Online Terms as such term is defined in the Agreement, you acknowledge and agree to the following:
 - i. You are solely responsible for compliance with all applicable laws related to the use of the PW&A Portal, and Baker Tilly shall have no liability for your input of data or use of the PW&A Portal. You agree that you (a) will confirm the accuracy of any bulk upload/API/data migration/auto-geo assignment integration into the PW&A Portal, and (b) further understand and agree that bulk uploads/API/data migration/auto-geo assignments are effective only as of the date of the upload(s)/migration(s). It is your responsibility to provide updated data to the PW&A Portal to the extent necessary. You accept that auto-geo assignments, based upon the coordinates in the KML supplied by you may have auto-correction applied to the file to close a boundary if there are any incomplete polygons. Furthermore, a third-party system is utilized to obtain geographical coordinates that are used to determine if a worker's address falls within the boundaries defined by the client provided KML-file. Neither Baker Tilly nor third party service providers guarantee accuracy of the third-party system. You agree to not directly send any personally identifiable information by email or otherwise, except through the PW&A Portal.
 - ii. You retain sole responsibility for: (a) all data, including its content and use; (b) all information, instructions, and materials provided by you or on your behalf of in connection with the PW&A Portal; (c) your information technology infrastructure, including computers, software, databases, electronic systems (including database management systems), and networks, whether operated directly by you or through the use of third-party services; (d) the security and use of your access credentials; and (e) all access to and use of the PW&A Portal, including all results obtained from, and all conclusions, decisions, and actions based on, such access or use.
-

10. Domestic Content Certification; Confidentiality, Disclosures, and Disclaimers

The following applies to the extent you engage Baker Tilly for Domestic Content Compliance services as further specified in Appendix D (Phase 4.3).

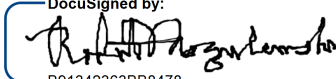
- a. As an express condition to Baker Tilly providing the Domestic Content Compliance Services, you agree to the following:
 - i. Baker Tilly will not independently verify the information you provide.
 - ii. Baker Tilly is not responsible for or liable for incorrect, inaccurate, or incomplete information you provide, and shall be entitled to rely on such information without further examination.
 - iii. Baker Tilly does not and cannot guarantee acceptance and granting of such domestic content tax credit, and you acknowledge and accept the risk that taxation authorities and/or courts may find that your clients are not entitled to the bonus tax credit related to domestic content or may assess interest and penalties owed by your clients as a result of the loss of tax credit.
 - iv. You will indemnify, defend, and hold Baker Tilly harmless from and against any penalties, fines, losses, liabilities, or other damages incurred by Baker Tilly related to or arising from incorrect information you provide, including, but not limited to, penalties, fines, losses, liabilities, or other damages incurred by Baker Tilly or the Project Owner client as a result of such information.

If this SOW Appendix is acceptable, please sign below and return one copy to us for our files. We look forward to working with you on this important project.

Acknowledgement

The services and terms as set forth in this SOW Appendix are agreed to on behalf of the Client and Baker Tilly by their respective authorized representatives identified below:

Baker Tilly Advisory Group, LP

Signature: 
DocuSigned by:
B91342363BB8478...

Name: Robert Moczulewski

Title: Director

Date: November 10, 2025

North Shore School District 112

Signature: 
DocuSigned by:
736EBA220D31443...

Name: Michael Lubelfeld

Title: Superintendent

Date: November 10, 2025

Addendum 1: Phase 4 Example Workpaper Exhibits: (as applicable)

- Exhibit A – Begun Construction Safe Harbor report.
- Exhibit B – Production and Consumption report
- Exhibit C – Energy Eligible Basis report
- Exhibit D – Tax Forms
 - Exhibit D.1 – Election statement
 - Exhibit D.2 – Tax Filing Forms
 - Exhibit D.3 – Pre-filing registration
 - Exhibit D.4 – Election to transfer credits.
 - Exhibit D.5 – Election for direct pay
- Exhibit E – Prevailing Wage & Apprenticeship Compliance and Documentation
- Exhibit F – Energy Community Compliance
- Exhibit G – Domestic Content Compliance and Documentation
- Exhibit H – IRS Project Credit Allocation letter (48C/Environmental Justice)
- Exhibit I – Credit Summary

	Type	%
Base Energy Credit	Energy Type	6%
PW&A	Y	30%
Domestic Content	N	0%
Energy Community	Y	10%
Total Credit %		40%
Project Cost	\$XX,000,000	From Exhibit C
Eligible Energy Property	\$ X,000,000	From Exhibit C
Total Credit Value		\$X,X00,000



SOW #4 - Appendix D

4.3 IRA Renewable Tax Credit

Domestic Content Consulting Services

Baker Tilly Advisory Group, LP will perform the following services: Support Related to the Pursuit of the Federal Renewable Energy Tax Credit as part of the Inflation Reduction Act 2022 (“IRA22”, the “Act”) – Domestic Content Compliance Consulting.

The following is pursuant to the Master Services Agreement (“MSA”) effective August 30, 2024 for services to be provided by Baker Tilly Advisory Group, LP (“Baker Tilly” or “Consultant”) and North Shore School District 112 (“the Company” or “Client”).

Our Understanding:

The project is geothermal heat pump equipment constructed at Wayne Thomas School during the fiscal year ending June 30, 2026 for approximately \$4,000,000 (“the Project”).

The Client is aware that it may be eligible for a Federal Tax Credit because of the Project utilizing IRA22. The Act’s “energy security” subtitle includes tax provisions providing credits and incentives for the production and consumption of clean energy, carbon emissions reduction, electric vehicle purchases and, among other items, promoting domestic energy security.

Based upon initial discussions, the Client is interested in having Baker Tilly support its goal to preserve, enhance, and claim the Domestic Content bonus as defined within IRA22 from its Project to the Client.

Summary of Services

For the designated Project, Baker Tilly will perform an analysis of the supply chain, procurement and equipment country of origin documentation, manufacturer’s cost and Project costs for the purposes of reporting the Project’s Domestic Content compliance status (the “Services”).

Project Summary*	
Project Name	Wayne Thomas School
Project Type	Geothermal
Project Compliance Start Date	April 1, 2025
Expected Placed In Service Date	June 30, 2025
Project Capital Expenditure	\$4,000,000
Estimated number of primary equipment manufacturers	5
Is the project expecting to utilize the Safe Harbor option to calculate domestic content?	No
What is the expected approach to monetize the credit?	Direct Pay

**If any of these facts change prior to the completion of the Services, the project fees proposed below will be subject to revision. Baker Tilly will notify the Client in writing of any changes required to project scope and request the Client confirm the Services scope changes prior to proceeding with additional work.*

Scope, Objectives and Approach

IRA22 Planning & Guidance

Baker Tilly will assist the Client's Project team with developing domestic content requirements that may be integrated into their procurement procedures and documents.

- Interpretation of IRA22 domestic content guidance:
 - Title 49 CFR Part 661
 - Notice 2023-38
 - Notice 2024-41
 - Notice 2025-08
- Domestic Content Bonus Credit Guidance under Sections 45, 45Y, 48 and 48E
- Procurement guidance with respect to
 - Answering contractor/supplier/manufacture questions
 - Procurement requirements
 - Procurement documentation

Baker Tilly shall deliver its domestic content services to assist the Client in meeting the compliance requirements of the relevant prevailing guidance for the Project (either Treasury Notice 2023-38, 2024-41, or 2025-08). If the Client determines that an alternative set of guidance should be relied upon after the Services commence, a change order will be reviewed with the Client to re-scope the Services, if necessary.

Part 1: Preliminary Domestic Content Scorecard

Baker Tilly will begin by assessing the overall project upon completion of this Scope of Work. If the Project has not begun procurement, Baker Tilly shall provide recommended language to insert into contracts to establish terms for suppliers to abide by as products are manufactured for the Project. If the Project has already begun procurement, Baker Tilly shall begin gathering current status by reviewing known facts with the Client, general contractor, and other key partners supporting the product procurement function.

The most critical step will be to verify that the Steel or Iron Requirement is met. The Steel or Iron Requirement is met if all manufacturing processes with respect to any steel or iron items that are applicable project components take place in the United States, except metallurgical processes involving the refinement of steel additives. The Steel or Iron Requirement applies to Applicable Project Components that are construction materials made primarily of steel or iron and are structural in function. The Steel or Iron Requirement does not apply to steel or iron used in Manufactured Product Components or subcomponents of Manufactured Product Components. For example, items such as nuts, bolts, screws, washers, cabinets, covers, shelves, clamps, fittings, sleeves, adapters, tie wire, spacers, door hinges, and similar items that are made primarily of steel or iron but are not structural in function are not subject to the Steel or Iron Requirement.

The evaluation of the steel or iron requirement begins with identifying steel or iron in the project that is a construction material and structural in function. Baker Tilly will rely upon the project's qualified engineer to define the materials used in the project that are structural in function. For steel or iron identified as structural on the project, Baker Tilly shall communicate with stakeholders involved in procuring structural steel or iron and verify processes are in place to procure only domestic steel or iron for these functions.

If the Project appears to meet the steel or iron requirement, the next step will focus on planning for manufactured product compliance. The project scoping documents provided by any contractors hired by the Client will be reviewed to determine which products will be under consideration for the Bonus. Location of manufacture and cost estimates (based on the Client's costs paid for such manufactured products, if not a safe harbor project) shall be compiled to develop a preliminary evaluation of the likelihood of successfully achieving the Bonus.

The deliverable provided for this portion of the Services is a scorecard that summarizes the current likelihood of achieving the domestic content bonus requirements, and the potential compliance risks to the Project. Baker Tilly

will review the identified risks with the Client and provide action steps required to protect the bonus credit, where possible.

If the Client determines that pursuing the domestic content bonus credit is no longer desired after this assessment, the Services will conclude with the delivery of the preliminary scorecard.

Part 2: Project Compliance Administration

Once the Project passes preliminary review, the Services transition to the administration phase. In this phase, actions are taken to protect the Bonus by proactively engaging with Project contractors and suppliers.

Baker Tilly has established an electronic data room environment to collaborate amongst Project stakeholders to compile and organize the information needed to document compliance with the requirements of the Bonus.

A proactive management process effectively achieves results, especially in long-term projects with turnover in key roles. Baker Tilly's intends to compile information relevant to the Project as it is known, which usually means that manufactured product cost representations and product delivery documents are obtained as they are delivered to the site of the project. This contrasts with an approach that is taken by some parties where the focus on documentation gathering does not begin until the owner is preparing to file for the credit.

The compliance administration program leverages Baker Tilly's IRA compliance portal to deliver project level status reports on documentation and information requests throughout the construction process. The Client will be assigned a project manager who will facilitate communication amongst the Project team members and notify the Client of potential concerns, should they be identified. A monthly status update will be generated from Baker Tilly's domestic content portal, and provide status updates on documentation received to date, as well as outstanding data requests and potential project risks.

Part 3: Domestic Content Compliance Report Issuance

As the Project is placed into service, the compliance focus shifts towards compiling and verifying the necessary documentation to prepare for filing for the Bonus.

The first step of this process is to isolate Project spend that's in-scope for domestic content consideration to verify completeness and accuracy of any equipment listings prepared by contractors or suppliers. As part of this process, all Project payments will be verified to identify the type of spend incurred, for which any manufactured products or structural steel or iron will be transferred to the domestic content review.

With a known population of structural steel and iron and manufactured products within scope of IRA domestic content, the equipment listing shall be finalized to determine required compliance for each manufacturing partner. The method of gathering manufacturer's cost information will be dependent on whether the safe harbor method or the cost-based approach established in Notice 2023-38 is used as a costing approach and the preferences of the Client, which shall be evaluated in Part 1 to create a plan with the manufacturing partners and establish clear expectations.

The required information shall be compiled through Baker Tilly executing non-disclosure agreements with any third parties (e.g. manufacturers) where confidentiality is required to protect sensitive information such as product costs. Baker Tilly shall have a secure, segregated environment where third parties can provide Project information that supports the claiming of the Bonus.

Upon receipt of all necessary information, a domestic content summary report memo shall be prepared by Baker Tilly to include as substantiation for the position to claim the Bonus. This memo will serve as the primary workpaper to convey the tax position taken on the return with references to any key supporting documentation reviewed to determine the conclusion. The tax memo does not express a tax opinion.

The domestic content memo will include the following sections:

- Project Overview
 - Summary of Relevant Guidance
 - Project Cost Review
 - Structural Steel Analysis
 - Manufactured Product Analysis
 - Domestic Content Bonus Compliance Conclusions
 - Appendices: Domestic Content Relevant Supporting Documentation

Roles and responsibilities

The following table shows the responsibilities of Baker Tilly included in the Services. Should Baker Tilly need to serve any responsibilities noted as “Client” below, the services can be provided at an additional charge.

Roles and Responsibilities	
Decisions to pursue Domestic Content bonus and manage any associated supplier costs	Client
Providing recommended procurement language for inclusion in project sourcing / procurement documents	Baker Tilly
Writing procurement and contracting terms and conditions	Client
Establishing a key point of contact with each supply chain partner who will agree to provide required cost or operational information	Client
Initiating document requests and introducing Baker Tilly to supply chain partners	Client
Facilitating information collection from manufacturing partners	Baker Tilly
Manufactured product and structural iron and steel supplier selection	Client
Providing evidence of location of manufacture through photos, videos, or on-site representations made by employees, if available	Client
Provide recommended manufactured product interpretation for the project based on review of project documents and consultation of project contractors and engineers	Baker Tilly
Identify steel or iron that is structural in nature used on the Project	Client’s Project Engineer
Collaborate with Client and their supply chain partners to obtain acceptable domestic content documentation	Baker Tilly
Communicating with Client events or decisions that may impair realizing the domestic content bonus	Baker Tilly
Providing supply chain partners with representation templates	Baker Tilly
Providing supply chain partners with a secure data room	Baker Tilly
Final determination of adequacy of domestic content documentation	Baker Tilly

Additional Disclaimers

Please note that Baker Tilly will, in good faith, rely on purchase orders, bills of materials, procurement information, manufacturer’s costs and their representations furnished by the Client or third parties, without independent audit or verification except as otherwise provided in the applicable Statement of Work (SOW) or the Master Services Agreement (MSA). By providing this information to Baker Tilly, Client represents that all procurement, supply chain and finished product manufacturer’s cost data they have provided for the credit computation is complete and accurate and therefore does not require independent verification from Baker Tilly.

Baker Tilly does not host any of Client’s information. The Baker Tilly Portal (the “Portal”) is used solely as a method of transferring data and is not intended for the storage of Client’s information. Upon conclusion of the engagement, Baker Tilly will provide Client with a copy of the deliverables from the Portal relating to the engagement in a mutually agreed-upon format.

The data and other content will either be removed from the Portal or become unavailable to Client within a reasonable period of time after project conclusion.

Additionally, the Client adheres to and ratifies all terms and disclaimers outlined in SOW Appendix A, Engagement-Specific Terms and Conditions Section 10.a.

Engagement Fee

Domestic Content Consulting Services	Fee
Pre-Construction Communication to Contractors	Included in Appendix A Phase 2
1. Preliminary Domestic Content Scorecard	\$60,000
2. Domestic Content Monitoring Services	\$35,000
3. Preparation of Domestic Content Report and supporting workpapers* <i>Note: Supporting workpapers containing sensitive third-party information subject to non-disclosure agreements will be retained by Baker Tilly for seven years to support IRS audit compliance requirements, but will not be disclosed directly to the Client at the completion of the Services.</i>	Included
Total	\$95,000
*Domestic manufacturer review assumes 5 manufacturer(s), each additional is \$15,000 for the collection of and review of supporting evidence for inclusion into final report.	

Billing for the collective Project Appendices, as signed together, will be issued in one combined bill in monthly installments from the Project compliance start date through the expected placed in service (PIS) date.


Billing Procedures

You will receive a monthly statement showing the installment fees and any travel costs incurred in the prior month which is payable no later than 45-days after the invoice date. All unpaid invoices will accrue 1% late payment charges monthly.

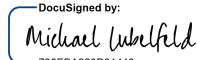
Signature Section

The services and terms as set forth in this scope of work are agreed to on behalf of the Client and Baker Tilly by their respective authorized representatives identified below:

Baker Tilly Advisory Group, LP

Signature: 
1DCCBA038ED4AA
Name: Joel Laubenstein
Title: Principal
Date: November 10, 2025

North Shore School District 112

Signature: 
738EBA220D31443
Name: Michael Lubelfeld
Title: Superintendent
Date: November 10, 2025



SOW #2 - Appendix E

4.4 Tax-Exempt Compliance Form 990-T

Add-on to Appendix A & Master Services Agreement

Michael Lubelfeld
North Shore School District 112
445 Sheridan Road
Highwood, Illinois 60040
United States

RE: Engagement Letter for Tax Compliance Services (Exempt Organization) – Ravinia School

Dear Michael Lubelfeld:

Thank you for allowing Baker Tilly Advisory Group, LP (“Baker Tilly”, “we”, “our”) to serve as your tax accountants and advisors.

This Appendix E and the Master Services Agreement (“MSA”) effective August 30, 2024 and Appendix A set forth the understanding of the nature and scope of the services to be performed and the fees we will charge for these services. In addition, this letter delineates the responsibilities of Baker Tilly and North Shore School District 112 in connection with the services to be provided under this engagement.

Summary of Services

We will prepare and sign as preparer the federal Form 990-T for the tax year beginning July 1, 2024 through June 30, 2025. The Form 990-T is being filed to claim the direct pay tax credits under the Inflation Reduction Act (IRA).

The scope of our work does not include an analysis as to whether any of your activities constitute an unrelated trade or business. If you are engaging in any unrelated business income activities, it is your responsibility to notify us so we can determine whether these activities are required to be reported as well.

Our work in connection with preparing your return does not include any procedures designed to assure continued exempt status of your organization. Exempt organizations are at risk of losing exempt status if they engage in transactions that are considered private benefit or private inurement transactions. The client organization and its officers may be subject to certain penalties for transactions that result in an excess benefit transaction pursuant to the intermediate sanctions rules as provided in the Internal Revenue Code and regulations promulgated thereunder. Our work in connection with preparing your return does not include any procedures designed to assure that private benefit and private inurement transactions do not exist; and does not assure the prevention of intermediate sanctions.

In certain cases, Form 990-T is subject to public disclosure and therefore is open to review by the general public. You have the final responsibility for reviewing each item on your return which may be subject to public disclosure. If a special analysis of private benefit, private inurement or intermediate sanctions is requested by the Organization, such services will require a separate engagement letter specifically identifying the scope of such procedures.

Unless otherwise agreed to in writing, you will be responsible for preparing and filing all other tax or

information returns required to be filed with the applicable authorities including, for example, city and county income or gross receipts filings, payroll tax filings, sales and use tax filings, information reporting filings, secretary of state annual corporate renewal forms, etc.

Additional Services

During the time period covered by this Appendix E you may request that we provide services outside the original scope of this engagement. Any such "Additional Services" may be provided under the authority of the MSA and this Appendix E where the fee associated with the requested project or service is expected to be less than \$10,000, provided it is not a specifically "Out of Scope Service." Out of Scope Services and tax consulting services that require a separate engagement letter, regardless of the anticipated fee, include but are not limited to:

- Amended tax filings for any prior tax years, including the tax year for this engagement letter.
- Asset and investment sale consultations involving more than \$100,000 in proceeds.
- Consulting on current and future transactions, including structuring and due diligence.
- Consultations related to the formation and/or restructuring of business holdings.
- R&E credit consulting and/or computations
- State nexus studies
- Federal or state tax controversy assistance
- International tax
- Organizational tax issues

Any professional services outside the scope of this Appendix E as defined above must be mutually agreed to **and delineated in written or electronic communication.**

If you request that we provide personal financial planning services, such services are subject to *Additional Disclosures*, which are enclosed with this letter.

Your Assistance

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You agree to bring to our attention any matters that may reasonably be expected to require further consideration to determine the proper tax treatment of such matters. You also agree to bring to our attention any changes in the information as originally provided to us as soon as such information becomes available.

You represent that the information you are supplying to us is accurate and complete to the best of your knowledge. and that any expenses for meals, entertainment, travel, business gifts, charitable contributions, dues and memberships, vehicle use, etc. are supported by records as required by law. You should retain all documents, canceled checks and other data that support income and deductions reported on your returns. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority. You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign them. We will not audit or otherwise verify the data you submit, although it may be necessary to ask you to clarify some of the information. To the extent information that you provide is incorrect, incomplete, or has other errors, we are not responsible for how those errors impact the correctness of the return. Our work in connection with the preparation of your income tax and/or information returns does not include any procedures designed to discover defalcations, irregularities or abusive tax shelter transactions, should any exist.

Timing

We will complete the preparation of the tax return so it can be timely filed by November 15, 2026 or filed by the extended due date of the respective tax return. In the event unforeseen circumstances occur that impact our ability to meet the final completion date, we will contact you to discuss an acceptable revised

completion date.

Fees

Our fee for this engagement will be as follows:

Explanation of Work	Fee
Form 990-T including the direct pay election and first federal IRA tax credit form (Forms 3468, 8911, and 8936), as applicable	\$5,500
Additional federal Forms 3468, 8911 and 8936 as required for multiple projects and vehicle acquisitions	\$750/filing

For any Additional Services covered by this Appendix E, you will pay Baker Tilly a fee based on our standard hourly rates for the level of staff performing the services.

In addition to our professional fees summarized above, our invoices will include a 5% administrative fee for software, technology, and data security charge, plus travel and subsistence and other out-of-pocket expenses related to the engagement. Interim billings will be submitted on a monthly basis as work progresses and expenses are incurred. Our invoices are due and payable upon receipt.

In the event we believe an additional fee is required as the result of an unforeseen difficulty in completing the assignment, a change in the underlying facts or law or your failure to provide complete information and timely assistance, we will inform you promptly and agree on a revised fee with you at that time.

We look forward to working with you to complete this important project. If this engagement letter correctly describes the engagement, please sign one copy, and return it to us. Please retain a copy for your files. If you have any questions or comments regarding the terms of this engagement letter, please don't hesitate to contact me.

Sincerely,



Robert Moczulewski
BAKER TILLY ADVISORY GROUP, LP

Acknowledgement

The services and terms as set forth in this Appendix E, the MSA to which this is attached and the existing Appendix A, incorporated by reference, are agreed to by:

Baker Tilly Advisory Group, LP

Signature:

Name:

Title:

Date:

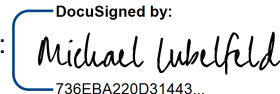
North Shore School District 112

Signature:

Name: Michael Lubelfeld

Title: Superintendent

Date: November 10, 2025

DocuSigned by:


736EBA220D31443...

Baker Tilly Advisory Group, LP
Additional Disclosures Related to Tax Engagements (Compliance)

Please note that this document only applies if you have requested that we provide personal financial planning services in addition to those services contracted for in the original engagement letter.

* * * *

You have requested that we provide some additional planning or consulting services pursuant to the engagement letter you signed. We are pleased to perform such services for you. However, under the standards governing the provision of such services we are obligated to make certain disclosures to you. Therefore, we are making the following disclosures in accordance with professional practice standards established by the American Institute of Certified Public Accountants (AICPA).

Scope

The requested additional services are consultative in nature. These services do not cover any implementation or ongoing monitoring services that may be required in the future. We are available to assist you in implementing the actions and strategies agreed upon as you deem appropriate. The nature and extent of our implementation services will be established at that time. Implementation of any such planning ideas or strategies is a separate engagement, and we will provide you with a separate engagement letter for that process when and if that becomes necessary.

The advice requested may require your cooperation in providing us with various types of information and documents concerning your personal financial situation. We will be relying on your representations. If we are unable to obtain from you sufficient information to form a reasonable basis for our conclusions and recommendations, our services in connection with this engagement may be limited to those matters for which sufficient information is available, and this may affect our conclusions and recommendations. Should this be the case, we will so advise you in writing.

If we are unable to obtain sufficient information to proceed with the engagement as contemplated and agreed, we will advise you and, as appropriate, discuss terminating or modifying the engagement with you. If we agree to modify or terminate the engagement, we will communicate that to you in writing.

Other Advisors

We cannot be responsible for the acts, omissions or solvency of any broker, agent or independent contractor or other advisor or professional selected to implement any planning ideas or strategies identified as part of the additional services you have asked us to provide. Our services are not designed, and should not be relied upon, as a substitute for your own business judgment nor are they meant to mitigate the necessity of your personal review and analysis of a particular investment. Our services are designed to supplement your own planning analysis and to aid you in fulfilling your financial objectives.

In the event we refer you to another service provider, we will disclose to you, in writing, any compensation we receive for making such a referral.

Conflicts of Interest

We have no conflicts of interest in providing the requested additional services. We will advise you of any conflicts of interest, should they arise.

Other

You are, of course, free to follow or disregard, in whole or in part, any recommendations we make. You are under no obligation to act on any recommendation. Because this engagement does not cover implementation activities, we cannot be responsible for any decisions you make regarding implementation of the recommendations.

Certificate Of Completion

Envelope Id: BC7CBFCB-8046-4233-AEC3-B2B761E145D9

Status: Sent

Subject: North Shore School District 112 and Baker Tilly Agreement for Signature

Source Envelope:

Document Pages: 23

Signatures: 5

Envelope Originator:

Certificate Pages: 5

Initials: 0

Baker Tilly Contracts

AutoNav: Enabled

BakerTillyContracts@bakertilly.com

Envelopeld Stamping: Enabled

IP Address: 34.83.245.227

Time Zone: (UTC-08:00) Pacific Time (US & Canada)

Record Tracking

Status: Original

Holder: Baker Tilly Contracts

Location: DocuSign

11/10/2025 8:40:17 AM

BakerTillyContracts@bakertilly.com

Signer Events

Michael Lubelfeld

mlubelfeld@nssd112.org

Security Level: Email, Account Authentication
(None)

Signature

DocuSigned by:



Michael Lubelfeld
736EBA220D31443...

Sent: 11/10/2025 8:40:21 AM

Viewed: 11/10/2025 9:51:13 AM

Signed: 11/10/2025 9:52:12 AM

Signature Adoption: Pre-selected Style

Using IP Address: 12.49.47.195

Electronic Record and Signature Disclosure:

Accepted: 11/10/2025 9:51:13 AM

ID: e6cfd34c-d567-4d1f-9667-bc128d7a0641

Robert Moczulewski

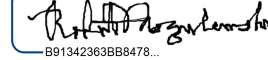
robert.moczulewski@bakertilly.com

Director

Baker Tilly Advisory Group, LP

Security Level: Email, Account Authentication
(None)

DocuSigned by:



Robert Moczulewski
B91342363BB8478...

Sent: 11/10/2025 9:52:13 AM

Viewed: 11/10/2025 11:49:10 AM

Signed: 11/10/2025 11:50:07 AM

Signature Adoption: Drawn on Device

Using IP Address: 135.134.222.205

Electronic Record and Signature Disclosure:

Accepted: 9/12/2024 7:24:47 PM

ID: a770cf13-603e-49fb-ab67-062c332f82a6

Joel Laubenstein

joel.laubenstein@bakertilly.com

Principal

Baker Tilly US, LLP

Security Level: Email, Account Authentication
(None)

DocuSigned by:



Joel Laubenstein
1DCCABA038ED4AA...

Sent: 11/10/2025 11:50:08 AM

Viewed: 11/10/2025 12:17:16 PM

Signed: 11/10/2025 12:17:36 PM

Signature Adoption: Pre-selected Style

Using IP Address: 64.68.3.202

Electronic Record and Signature Disclosure:

Accepted: 11/10/2025 12:17:16 PM

ID: 9297b1b7-7d4f-4103-9f75-5eb7c19d701f

Robert Moczulewski (1)

robert.moczulewski@bakertilly.com

Director

Baker Tilly Advisory Group, LP

Security Level: Email, Account Authentication
(None)

Sent: 11/10/2025 12:17:37 PM

Electronic Record and Signature Disclosure:

Accepted: 9/12/2024 7:24:47 PM

ID: a770cf13-603e-49fb-ab67-062c332f82a6

In Person Signer Events

Signature

Timestamp

Editor Delivery Events	Status	Timestamp
Agent Delivery Events	Status	Timestamp
Intermediary Delivery Events	Status	Timestamp
Certified Delivery Events	Status	Timestamp
Carbon Copy Events	Status	Timestamp
Witness Events	Signature	Timestamp
Notary Events	Signature	Timestamp
Envelope Summary Events	Status	Timestamps
Envelope Sent	Hashed/Encrypted	11/10/2025 8:40:21 AM
Payment Events	Status	Timestamps
Electronic Record and Signature Disclosure		

ELECTRONIC RECORD AND SIGNATURE DISCLOSURE

From time to time, Baker Tilly Advisory Group, LP (we, us or Company) may be required by law to provide to you certain written notices or disclosures. Described below are the terms and conditions for providing to you such notices and disclosures electronically through the DocuSign system. Please read the information below carefully and thoroughly, and if you can access this information electronically to your satisfaction and agree to this Electronic Record and Signature Disclosure (ERSD), please confirm your agreement by selecting the check-box next to 'I agree to use electronic records and signatures' before clicking 'CONTINUE' within the DocuSign system.

Getting paper copies

At any time, you may request from us a paper copy of any record provided or made available electronically to you by us. You will have the ability to download and print documents we send to you through the DocuSign system during and immediately after the signing session and, if you elect to create a DocuSign account, you may access the documents for a limited period of time (usually 30 days) after such documents are first sent to you. After such time, if you wish for us to send you paper copies of any such documents from our office to you, you will be charged a \$0.00 per-page fee. You may request delivery of such paper copies from us by following the procedure described below.

Withdrawing your consent

If you decide to receive notices and disclosures from us electronically, you may at any time change your mind and tell us that thereafter you want to receive required notices and disclosures only in paper format. How you must inform us of your decision to receive future notices and disclosure in paper format and withdraw your consent to receive notices and disclosures electronically is described below.

Consequences of changing your mind

If you elect to receive required notices and disclosures only in paper format, it will slow the speed at which we can complete certain steps in transactions with you and delivering services to you because we will need first to send the required notices or disclosures to you in paper format, and then wait until we receive back from you your acknowledgment of your receipt of such paper notices or disclosures. Further, you will no longer be able to use the DocuSign system to receive required notices and consents electronically from us or to sign electronically documents from us.

All notices and disclosures will be sent to you electronically

Unless you tell us otherwise in accordance with the procedures described herein, we will provide electronically to you through the DocuSign system all required notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you during the course of our relationship with you. To reduce the chance of you inadvertently not receiving any notice or disclosure, we prefer to provide all of the required notices and disclosures to you by the same method and to the same address that you have given us. Thus, you can receive all the disclosures and notices electronically or in paper format through the paper mail delivery system. If you do not agree with this process, please let us know as described below. Please also see the paragraph immediately above that describes the consequences of your electing not to receive delivery of the notices and disclosures electronically from us.

How to contact Baker Tilly Advisory Group, LP:

You may contact us to let us know of your changes as to how we may contact you electronically, to request paper copies of certain information from us, and to withdraw your prior consent to receive notices and disclosures electronically as follows:

To contact us by email send messages to: jaclyn.smith@bakertilly.com

To advise Baker Tilly Advisory Group, LP of your new email address

To let us know of a change in your email address where we should send notices and disclosures electronically to you, you must send an email message to us at jaclyn.smith@bakertilly.com and in the body of such request you must state: your previous email address, your new email address. We do not require any other information from you to change your email address.

If you created a DocuSign account, you may update it with your new email address through your account preferences.

To request paper copies from Baker Tilly Advisory Group, LP

To request delivery from us of paper copies of the notices and disclosures previously provided by us to you electronically, you must send us an email to jaclyn.smith@bakertilly.com and in the body of such request you must state your email address, full name, mailing address, and telephone number. We will bill you for any fees at that time, if any.

To withdraw your consent with Baker Tilly Advisory Group, LP

To inform us that you no longer wish to receive future notices and disclosures in electronic format you may:

- i. decline to sign a document from within your signing session, and on the subsequent page, select the check-box indicating you wish to withdraw your consent, or you may;
- ii. send us an email to jaclyn.smith@bakertilly.com and in the body of such request you must state your email, full name, mailing address, and telephone number. We do not need any other information from you to withdraw consent.. The consequences of your withdrawing consent for online documents will be that transactions may take a longer time to process..

Required hardware and software

The minimum system requirements for using the DocuSign system may change over time. The current system requirements are found here: <https://support.docusign.com/guides/signer-guide-signing-system-requirements>.

Acknowledging your access and consent to receive and sign documents electronically

To confirm to us that you can access this information electronically, which will be similar to other electronic notices and disclosures that we will provide to you, please confirm that you have read this ERSD, and (i) that you are able to print on paper or electronically save this ERSD for your future reference and access; or (ii) that you are able to email this ERSD to an email address where you will be able to print on paper or save it for your future reference and access. Further, if you consent to receiving notices and disclosures exclusively in electronic format as described herein, then select the check-box next to ‘I agree to use electronic records and signatures’ before clicking ‘CONTINUE’ within the DocuSign system.

By selecting the check-box next to ‘I agree to use electronic records and signatures’, you confirm that:

- You can access and read this Electronic Record and Signature Disclosure; and
- You can print on paper this Electronic Record and Signature Disclosure, or save or send this Electronic Record and Disclosure to a location where you can print it, for future reference and access; and
- Until or unless you notify Baker Tilly Advisory Group, LP as described above, you consent to receive exclusively through electronic means all notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you by Baker Tilly Advisory Group, LP during the course of your relationship with Baker Tilly Advisory Group, LP.



INSPIRE · INNOVATE · ENGAGE

NORTH SHORE
SCHOOL DISTRICT 112

Date: November 18, 2025
To: Members of the Board of Education
Dr. Michael Lubelfeld, Superintendent
From: Rachel Filippi, Executive Director of Personnel Services
Subject: Notice to Remedy for Tenured Employee - Nikki Smith
Disposition: Action

Executive Summary:

Resolution 251118c Notice to Remedy for tenured employee Nikki Smith will be presented for the board's consideration at the November 18, 2025, Regular Meeting.

Recommendation:

Roll call vote to approve Resolution 251118c Notice to Remedy for Nikki Smith as presented.

**RESOLUTION 251118c AUTHORIZING NOTICE TO REMEDY
FOR NICOLE SMITH**

BE IT RESOLVED by the Board of Education of North Shore School District 112, Lake County, Illinois, as follows:

1. The Superintendent is hereby authorized and directed to serve, or cause to be served, on the tenured teacher named in the minutes of the closed session immediately preceding the adoption of this Resolution, a Notice to Remedy substantially in the form of Exhibit 1, attached hereto and made a part hereof. The Notice to Remedy references deficiencies in the conduct of the tenured teacher which, if not remedied, may result in the tenured teacher's dismissal. The Notice to Remedy also references directives, expectations and remedial activities which, if not followed, may result in the tenure teacher's dismissal.
2. The foregoing actions constitute the Board's final adjudication of an employee disciplinary case.
3. This Resolution shall be in full force and effect upon its adoption.

ADOPTED this 18 day of November, 2025, by a roll call vote as follows:

YES: _____

NO: _____

ABSENT: _____

President, Board of Education

Attest:

Vice President, Board of Education

EXHIBIT 1

Ms. Nikki Smith


Re: Notice to Remedy

Dear Ms. Smith:

This Notice to Remedy is issued to you by the Board of Education as a result of your unprofessional conduct described in Ms. Filippi's October 27, 2025, letter to you and incorporates the directives stated in that letter. A repetition of this sort of conduct, or your failure to comply with the directives stated in the October 27, 2025, letter, will most likely result in further disciplinary action up to and including your dismissal as a tenured employee in this School District. Attached is a copy of the resolution adopted by the Board at its meeting of November 18, 2025, authorizing this Notice to Remedy.

If you have any questions or need assistance regarding this Notice to Remedy, please see Ms. Filippi immediately.

Sincerely,

President, Board of Education

Attest:

Vice President, Board of Education

cc: Personnel File
Dr. Michael Lubelfeld, Superintendent
Dr. Monica Schroeder, Deputy Superintendent

Via Hand Delivery/Emails

October 27, 2025

Nikki Smith
[REDACTED]

Re: Letter of Direction and Recommendation for Notice to Remedy

Dear Ms. Smith:

A concern was brought to my attention regarding the removal of your colleague, [REDACTED], from a District Google Drive you maintain and your subsequent communications with her when she asked to be added back to the drive. In the course of investigating this complaint, we received information from [REDACTED], we reviewed documentation related to your exchange with her, and we spoke with you, accompanied by your union representative, to get your response to the allegations.

On October 3, 2025, [REDACTED] noticed that she no longer had access to the shared [REDACTED] Google Drive. When she contacted you to regain access, you sent her the following communication via email:

[REDACTED]

When asked about why you removed [REDACTED] from the [REDACTED] Drive, you told me that you had provided access for her to the entirety of the drive and that you were concerned about her having access to confidential student data and evaluative documents. You claim to be following directions from Staff Connections about limiting access to electronic documents. I do not find this explanation credible. First and foremost, based on the email you sent to [REDACTED], it is clear that you removed her from the drive in retaliation for her filing a complaint this past summer against you related to your social media posts. Indeed, you state that quite plainly. You make no reference in your email to [REDACTED] about Staff Connections or concerns about confidentiality.

Additionally, had you been concerned with her having access to specific files, you would have notified her in advance of the issue and either removed her from those files or advised her that you were removing her from the parent drive and then re-adding her to the [REDACTED] documents. You did none of these things. Rather, you removed the entirety of her access without contacting her first and without sharing back any [REDACTED] documents.

Indeed, when questioned further, you claim that [REDACTED] could not be trusted with certain documents because she filed a false complaint against you - as a reminder, the complaint against you was founded. In any event, you are confirming that you removed her from the drive because she filed a complaint.

You also claim to have reached out to Jessica Share to seek guidance on whether or not to remove [REDACTED] and to get her feedback on your concerns with access to your files. You

have declined to share those texts or the dates and times, so we cannot confirm whether this correspondence happened before or after you sent the above email to [REDACTED]. In any event, this was not a union issue - if you had concerns about access to your drive, that should have been addressed with your administrative supervisor, not the union.

Finally, you allege that your email was prompted by information gained from a colleague that [REDACTED] was spreading negative information about you. Again, you have declined to provide proof of such texts, leaving me unable to verify whether this occurred. However, whether [REDACTED] is sharing negative information about you is not relevant to the fact that you removed her access to district materials in retaliation for her filing a complaint against you.

Your removal of [REDACTED]'s access to shared work documents, combined with your October 6th response to her access request, violated District policies:

Board Policy 5:20 (Workplace Harassment Prohibited) because you retaliated against a colleague for filing a complaint of discrimination. Retaliation against employees for bringing complaints is prohibited.

Board Policy 5:120 (Employee Ethics; Code of Professional Conduct) because you failed to meet the requirements of this Policy by failing to conduct yourself in a manner that increases students' ability to learn and the District's ability to educate, while maintaining a constructive work environment for all staff.

Board Policy 5:170 (Copyright Works Made for Hire) because by voluntarily sharing your materials with the entire [REDACTED] team as collaborative resources, you established them as shared team assets essential to the [REDACTED] program's operation. You cannot subsequently remove access to these shared materials from specific team members based on personal grievances or in retaliation for an employee filing a complaint. Such selective restriction undermines the collaborative nature of the [REDACTED] program and creates an inequitable work environment.

Board Policy 6:235 (Access to Electronic Networks) because you failed to use the District's network and technology in compliance with the accessible use ethics and standards of this Policy.

Your behavior constitutes retaliation against an employee who filed a formal complaint and represents a continuation of the conduct addressed in your August 25, 2025, Written Letter of Reprimand. Additionally, it is a part of an overall pattern of unprofessional conduct that you have engaged in, resulting in disciplinary action on May 17, 2022, August 25, 2025, and this current incident.

Your actions have:

- Disrupted [REDACTED]'S ability to perform her professional duties
- Created differential treatment among [REDACTED] team members
- Demonstrated retaliatory behavior following a founded complaint
- Failed to conduct yourself in a manner that supports the District's educational mission
- Undermined the collaborative [REDACTED] program by selectively restricting access to shared resources.

After carefully considering the information set forth above, I am hereby notifying you of my decision to recommend to the Board of Education that it issue a Notice to Remedy to you at its meeting of November 18, 2025. You may address the Board on my recommendation in closed session at 6:30 pm before the Board makes a decision. You may be assisted by the representative of your choice. You may also submit a written response to the Board. If you are going to be appearing in person, please let me know on or before November 12, 2025, and who you will be bringing as your representative.

Enclosed is a draft resolution authorizing a notice to remedy, with the form of notice attached as Exhibit 1. The notice to remedy references directives, which are:

1. Engage with other teachers, employees, administrators, students, parents/guardians and community members in a professional manner consistent with Board Policy.
2. Refrain from retaliating against any teacher, employees, administrators, students and parents/guardians, and community members for any reason, including because of the complaint filed against you by multiple staff members in the summer of 2025.
3. Refrain from withholding District resources from any teacher, employee, administrator who needs access to such resources to carry out job responsibilities or to otherwise assist with the educational program of the District unless you are given permission to do so by an administrator.
4. Engage collaboratively with teachers, employees, administrators, students, parents/guardians and community members.

You must comply with these directives immediately. Any violation of these directives may result in further disciplinary action, up to and including termination.

Please be reminded that you are also currently under the following directives from the August 25, 2025, Letter of Reprimand:

- Going forward, please be advised that public social media content that you post or maintain on your accounts that conflicts with district values and mission or may negatively impact the learning environment or the working relationships with your colleagues may result in disciplinary action up to and including termination.

Respectfully,

Ms. Rachel Filippi
Executive Director of Personnel Services

cc: Personnel File
Dr. Mike Lubelfeld, Superintendent
Dr. Monica Schroeder, Deputy Superintendent