Business Meeting Agenda

Township High School District 214 Board of Education
Thursday, December 11, 2025, 6:30 PM
Forest View Educational Center
2121 South Goebbert Road
Arlington Heights, IL 60005

1. **Call to Order (Board Room - 6:30 p.m.)**

   1.1. Roll Call

2. **Closed Session**

   2.1. Motion to go into Closed Session for the purpose of discussing:

   - The appointment, employment, compensation, discipline, performance, or dismissal of specific employees, specific individuals who serve as independent contractors in an educational setting, or legal counsel for the public body
   - Collective negotiating matters between the public body and its employees or their representatives

   2.2. Motion to adjourn Closed Session

3. **Reconvene in Open Session (Theater - 7:00 p.m.)**

4. **Pledge of Allegiance, John Hersey High School**
   Fall Musical performers: Water for Elephants
   Sophia Coelho
   Gavin Gordon
   Radhika Patel
   John Sencion
   Aadi Shah
   Eliya Skonecke
   Bethany Voelker

5. **Approval of the Agenda**
   Seeking approval of the Agenda for December 11, 2025.

6. **Approval of the Minutes**
   Seeking approval of the Minutes from November 13, 2025.

7. **Student Recognition**
   The Board of Education recognizes student achievement in sports and activities for the Fall of 2025.

8. **Reconvene in the Board Room**

9. **Public Hearing: Tax Levy**
   As required by the State of Illinois, a Public Hearing for the tax levy was published and will be held at the start of the meeting.

10. **Public Comments**
    Members of the public, especially residents of District 214, are welcome to contribute during public comments. To do so, you must sign up before the start of the meeting.

11. **Superintendent Report**

12. **Board Member Updates**

13. **Department Reports**

    13.1. Business Services

        13.1.1. Budget Update
        Presentation of the budget update, year to date, as of October 2025.

        13.1.2. Bond Record Keeping
        Presentation of the annual bond record keeping requirement.

14. **Discussion Items**

    14.1. Presentation of the Annual Audit for District 214
    The annual report of the auditors will be presented to the Board for fiscal year 2024-2025.

    14.2. Proposed Changes to Board Policy
    Discussion of proposed changes to Board Policy as recommended by the Illinois Association of School Boards.

15. **Roll Call Action Items**

    15.1. Business of the Board

        15.1.1. Approval to Dispose of Closed Session Audio Recordings Pursuant to the Open Meetings Act
        Seeking approval to dispose of Closed Session audio recordings pursuant to the Open Meetings Act.

    15.2. Activities and Operations

        15.2.1. Approval of 2026 Summer Projects
        Seeking approval of capital improvement projects for the Summer of 2026 at Wheeling High School, Rolling Meadows High School, Buffalo Grove High School, John Hersey High School, and Prospect High School.

        15.2.2. Approval of Rolling Meadows High School Building Automation System (BAS) Controller Purchase
        Seeking approval of the purchase of the Rolling Meadows High School Building Automation System (BAS) Controller.

        15.2.3. Approval of Replacement of Main Gymnasium Scoreboards
        Seeking approval of the purchase and installation of six new gymnasium scoreboards for Buffalo Grove High School, Elk Grove High School, John Hersey High School, Prospect High School, Rolling Meadows High School, and Wheeling High School, in keeping with the Illinois High School Association (IHSA) mandate.

15.2.4. Approval of Prospect High School Chiller Purchase
Seeking approval of the purchase of the Prospect High School chiller.

15.2.5. Approval of Elk Grove High School International Exchange to Japan
Seeking approval of the Elk Grove High School International Exchange to Japan in June 2026.

15.2.6. Approval of Digitalization Services Contract with Datamation
Seeking approval of the Datamation contract for digitalization services.

15.3. Human Resources

15.3.1. Approval of Personnel Transaction Reports
Seeking approval of Personnel Transaction Reports for December 11, 2025.

15.3.2. Approval of Notice to Remedy
Seeking approval of Notice to Remedy.

15.4. Business Services

15.4.1. Approval of Accounts Payable
Seeking approval of Accounts Payable for December 11, 2025.

15.4.2. Approval of Financial Statements
Seeking approval of Financial Statements for October 2025.

15.4.3. Approval of Infinite Visions Contract
Seeking approval of the contract with Infinite Visions.

15.4.4. Approval of Tax Levy Resolution
Seeking approval of the Tax Levy Resolution for 2025.

15.4.5. Acceptance of Annual Financial Audit and Report
Seeking formal acceptance of the 2024-2025 (FY25) Annual Financial Audit and Annual Financial Report.

16. **Informational Items**

16.1. Freedom of Information Act (FOIA) Report
The FOIA Report for December 11, 2025, for informational purposes.

17. **Adjournment**

BUSINESS MEETING MINUTES

Township High School District 214 Board of Education
Thursday, November 13, 2025 at 6:30 PM
Forest View Educational Center
2121 South Goebbert Road
Arlington Heights, IL 60005

Present: May Kay Baldino, Dr. Vicki Chung, Bill Dussling, Frank Fiarito, Mark Hineman, Alva Kreutzer, Dr. Joe Sagerer

1. **Call to Order**

   1.1. Roll Call

   President Alva Kreutzer called the meeting to order at 6:30 p.m.

2. **Closed Session**

   2.1. Motion to go into Closed Session for the purpose of discussing:

   - The appointment, employment, compensation, discipline, performance, or dismissal of specific employees, specific individuals who serve as independent contractors in an educational setting, or legal counsel for the public body

   Motion by Dr. Vicki Chung with second by Mark Hineman.
   Aye: May Kay Baldino, Dr. Vicki Chung, Bill Dussling, Frank Fiarito, Mark Hineman, Alva Kreutzer, Dr. Joe Sagerer

   2.2. Motion to adjourn Closed Session

   Motion by Dr. Vicki Chung with second by Mary Kay Baldino.
   Aye: May Kay Baldino, Dr. Vicki Chung, Bill Dussling, Frank Fiarito, Mark Hineman, Alva Kreutzer, Dr. Joe Sagerer
   The Board adjourned Closed Session at 7:00 p.m.

3. **Reconvene in Open Session**

   The Board reconvened in Open Session at 7:05 p.m.

4. **Pledge of Allegiance - Buffalo Grove High School**

   The Pledge of Allegiance was led by Buffalo Grove High School's ProStart culinary program students, who were recently featured live on WGN's Spotlight Chicago. Students Alex Greenstein and Delainey Washburn were joined by teacher Rachel McNamara.

5. **Approval of the Agenda**

   Motion by Frank Fiarito with second by Dr. Vicki Chung.

Aye: May Kay Baldino, Dr. Vicki Chung, Bill Dussling, Frank Fiarito, Mark Hineman, Alva Kreutzer, Dr. Joe Sagerer

6. Approval of the Minutes from October 9, 2025

Motion by Dr. Joe Sagerer with second by Frank Fiarito.
Aye: Dr. Vicki Chung, Bill Dussling, Frank Fiarito, Mark Hineman, Alva Kreutzer, Dr. Joe Sagerer
Abstain: Mary Kay Baldino

7. **Partner Recognition**

The Board recognized its partnership with Honeywell and their support of District 214's internship program.

8. **Public Comments**

8.1. Craig Horwitz, resident, spoke about the tax levy and facilities improvement via a referendum.

8.2. Lori Taylor, resident, spoke about the schools that Arlington Heights students attend and requested the District consider looking at enrollment numbers and the need for six comprehensive high schools.

8.3. Scott Tucker, Mount Prospect resident, spoke about the quality of audio on meeting recordings and asked about the recording from the November 3 meeting, as well as allowing for more questions at meetings.

8.4. Mary Cosenza Vicars, a resident and educator, asked questions of the Board regarding bonds and facilities improvement.

8.5. Joan Burke, resident, spoke about Board Policy regarding facility improvements and maintenance and the need for the District to have a long-range plan.

8.6. Steve Chase, a D214 graduate, requested that families with current students pay more for improvements, rather than the aging population.

8.7. Lee Bennett, resident, spoke about adding a fourth boys volleyball team to the mid-suburban league conference, requested contact with the mid-suburban league conference, and stated that he has a petition regarding this topic.

9. **Superintendent Report**

Dr. Scott Rowe, Superintendent, announced that District 214 is the first in Illinois to receive the Department of Energy's "50001 Ready" program designation, due to the successful implementation of a structured, data-driven energy management system aligned with national best practices for continuous improvement. Dr. Rowe thanked Aneta Mistak, Director of Operations, and her team, for their efforts. Dr. Rowe noted that Saturday, November 15 is Board Member Appreciation Day, and expressed gratitude to our Board members for their partnership and the love and care they show our community. Dr. Rowe presented a video highlighting students' appreciation, as well.

10. **Board Member Updates**

10.1. Bill Dussling attended Veterans Day events at Elk Grove High School and Hersey High School. Mr. Dussling had the opportunity to interview veteran Emil Hirsch, a World War II survivor. He also attended the Honors Orchestra concert at Buffalo Grove High School and the Orchesis Artist in Residence at Prospect High School, the NJROTC awards night at Wheeling, performances of "Urinetown" the musical at Elk Grove High School and "Ride the Cyclone"

at Wheeling High School, and he also welcomed students from France, Spain, and Italy to Prospect High School.

10.2. Dr. Joe Sagerer volunteered at the Elk Grove High School Craft Fair, attended "Urinetown" the musical at Elk Grove High School, the NSSEO Governing Board Meeting, and Sunrise Lake Outdoor Educational Center Harvest Fest.

10.3. Frank Fiarito volunteered at the Elk Grove High School Craft Fair, will attend DECA next Thursday at Rolling Meadows High School, and gave shout outs to the girls who are swimming at the state meet this weekend in Westmont, as well as to the Hersey Huskies football team, who has a playoff game this weekend against St. Rita.

10.4. Dr. Vicki Chung attended the Buffalo Grove Chorale Extravaganza, the Prospect Marching Knights Band-O-Rama, the Education Foundation quarterly meeting, and the public engagement session concerning facilities improvement and thanked community members for participating.

11. **Department Reports**

11.1. **Business Services**

11.1.1. Budget Update
Dr. Justin Attaway, Associate Superintendent for Business Services, gave the monthly update on the budget, year to date, as of September 2025. Dr. Attaway took questions from the Board.

11.2. **Community Engagement and Outreach**

11.2.1. EOSullivan Phase 2 Update
Collin Corbett from EOSullivan gave an update on community engagement efforts for District 214 thus far. Phase 2 of these efforts took place in October and November, with a "menu" of potential projects and funding levels developed for community input. Active outreach was conducted by meeting with the Community Committee, conducting a phone survey, and hosting three public engagement sessions. Feedback was gathered through notes taken, responses provided via paper and digital forms at the meeting and sessions, and spreadsheets generated from the phone survey. Mr. Corbett reviewed the feedback and noted that Phase 3 will entail constructing options for the community to consider and testing them through additional engagement, with feedback used to refine the direction. At the conclusion of Phase 3, a report will be made to the Board. Mr. Corbett took questions from the Board.

11.2.2. Freedom of Information Act (FOIA) Report
The FOIA Report for November 13, 2025 was presented, for informational purposes.

11.3. **Teaching and Learning**

11.3.1. Student Performance Update
Dr. Brad Hubbard, Associate Superintendent for Teaching and Learning, gave an overview of key data points for District 214 reflected in the 2025 Illinois State Board of Education (ISBE) Report Card.

12. **Roll Call Action Items**

12.1. **Business of the Board**

12.1.1. Approval of Board Member Appreciation Resolution

Dr. Rowe read a resolution proclaiming November 15, 2025 as School Board Members Day.
Motion by Frank Fiarito with second by Dr. Vicki Chung.
Aye: May Kay Baldino, Dr. Vicki Chung, Bill Dussling, Frank Fiarito, Mark Hineman, Alva Kreutzer, Dr. Joe Sagerer

12.1.2. Approval of American Education Week Resolution

Mary Kay Baldino read a resolution proclaiming November 17-21, 2025 as the 104th annual observance of American Education Week, and November 19, 2025 as Education Support Professionals Day.
Motion by Dr. Vicki Chung with second by Frank Fiarito.
Aye: May Kay Baldino, Dr. Vicki Chung, Bill Dussling, Frank Fiarito, Mark Hineman, Alva Kreutzer, Dr. Joe Sagerer

12.1.3. Approval to Apply for the Illinois State Board of Education (ISBE) School Maintenance Project Grant

The Board approved the submission of the ISBE School Maintenance Grant application for asbestos abatement at Wheeling High School in the Student Services area.
Motion by Mark Hineman with second by Dr. Joe Sagerer.
Aye: May Kay Baldino, Dr. Vicki Chung, Bill Dussling, Frank Fiarito, Mark Hineman, Alva Kreutzer, Dr. Joe Sagerer

12.1.4. Approval of Resolution Ratifying Proposed Amendments to the Northwest Suburban Special Education Organization (NSSEO) Articles of Agreement

Dr. Joe Sagerer, NSSEO Governing Board Member, presented the resolution to ratify the proposed amendments to the NSSEO Articles of Agreement, for Board approval.
Motion by Frank Fiarito with second by Dr. Joe Sagerer.
Aye: May Kay Baldino, Dr. Vicki Chung, Bill Dussling, Frank Fiarito, Mark Hineman, Alva Kreutzer, Dr. Joe Sagerer

12.1.5. Approval of Appointment of Delegate and Alternate Delegate to the 2025 Illinois Association of School Boards (IASB) Delegate Assembly

The Board appointed Dr. Joe Sagerer as Delegate and Dr. Vicki Chung as Alternate Delegate to the 2025 IASB Delegate Assembly on November 22, 2025, granting them the authority to vote on the IASB Constitutional Amendments and Resolution in accordance with IASB's recommendations.
Motion by Frank Fiarito with second by Dr. Vicki Chung.
Aye: May Kay Baldino, Dr. Vicki Chung, Bill Dussling, Frank Fiarito, Mark Hineman, Alva Kreutzer, Dr. Joe Sagerer

12.1.6. Approval to Dispose of Closed Session Audio Recordings Pursuant to the Open Meetings Act

Motion by Frank Fiarito with second by Dr. Vicki Chung.
Aye: May Kay Baldino, Dr. Vicki Chung, Bill Dussling, Frank Fiarito, Mark Hineman, Alva Kreutzer, Dr. Joe Sagerer

12.2. **Business Services**

12.2.1. Approval of Tentative Tax Levy

Dr. Justin Attaway presented the annual tax levy process, which must occur before the end of December. The Board was presented with the tentative levy and authorized a public hearing on the proposed levy to be held on December 11, 2025, at 7:00 p.m. at Forest View Education Center.
Motion by Bill Dussling with second by Mark Hineman.
Aye: May Kay Baldino, Dr. Vicki Chung, Bill Dussling, Frank Fiarito, Mark Hineman, Alva Kreutzer, Dr. Joe Sagerer

12.2.2. Approval of Wheeling High School Band Uniform Bid

The bid from Fred J. Miller was accepted by the Board.
Motion by Mark Hineman with second by Dr. Vicki Chung.
Aye: May Kay Baldino, Dr. Vicki Chung, Bill Dussling, Frank Fiarito, Mark Hineman, Alva Kreutzer, Dr. Joe Sagerer

12.2.3. Approval of Baker Tilly Purchase Card (P-Card) Engagement

Dr. Justin Attaway presented an engagement plan with Baker Tilly to provide a purchase card program assessment focused on enhancing operational effectiveness, optimizing procedural workflows, and identifying opportunities for improvement.
Motion by Frank Fiarito with second by Mark Hineman.
Aye: May Kay Baldino, Dr. Vicki Chung, Bill Dussling, Frank Fiarito, Mark Hineman, Alva Kreutzer, Dr. Joe Sagerer

12.2.4. Approval of O'Hare Noise Compatibility Commission (ONCC) Intergovernmental Agreement

Motion by Mary Kay Baldino with second by Dr. Vicki Chung.
Aye: May Kay Baldino, Dr. Vicki Chung, Bill Dussling, Frank Fiarito, Mark Hineman, Alva Kreutzer, Dr. Joe Sagerer

12.2.5. Approval of September Financial Reports

Motion by Dr. Vicki Chung with second by Frank Fiarito.
Aye: May Kay Baldino, Dr. Vicki Chung, Bill Dussling, Frank Fiarito, Mark Hineman, Alva Kreutzer, Dr. Joe Sagerer

12.2.6. Approval of Accounts Payable

Motion by Bill Dussling with second by Mary Kay Baldino.
Aye: May Kay Baldino, Dr. Vicki Chung, Bill Dussling, Frank Fiarito, Mark Hineman, Alva Kreutzer, Dr. Joe Sagerer

12.3. **Human Resources**

12.3.1. Approval of Personnel Transaction Reports

Motion by Mary Kay Baldino with second by Dr. Joe Sagerer.
Aye: May Kay Baldino, Dr. Vicki Chung, Bill Dussling, Frank Fiarito, Mark Hineman, Alva Kreutzer, Dr. Joe Sagerer

12.4. **Teaching and Learning**

12.4.1. Approval of Summer Experience Program

Dr. Brad Hubbard presented 2026 summer school session information, with courses to be held at Prospect High School and the Forest View Education Center. The first session will run June 8 to June 25 (Monday through Thursday) and the second session will run July 6 to July 23 (Monday through Thursday, including a break during the first week of July). The total per-student cost is $250.50 and it was recommended that the fee be increased from $211.00 to $228.00 and revisited annually. The per-student cost for transportation is $140.00 and it was recommended that the transportation fee remain at $84.00 per session and be revisited annually.
Motion by Frank Fiarito with second by Dr. Vicki Chung.
Aye: May Kay Baldino, Dr. Vicki Chung, Bill Dussling, Frank Fiarito, Mark Hineman, Alva Kreutzer, Dr. Joe Sagerer

12.4.2. Approval of PAC House Architect

Dr. Brad Hubbard recommended that the Board approve Legat Architects as the Architect of Record to provide professional architectural services for the 2026 PAC House project located at 2310 Bluebird Lane, Rolling Meadows, Illinois.
Motion by Mark Hineman with second by Dr. Joe Sagerer.
Aye: May Kay Baldino, Dr. Vicki Chung, Bill Dussling, Frank Fiarito, Mark Hineman, Alva Kreutzer, Dr. Joe Sagerer

12.4.3. Approval of New Course Addition

Dr. Brad Hubbard presented a curriculum addition, AP Cybersecurity, for Board approval.
Motion by Mary Kay Baldino with second by Dr. Vicki Chung.
Aye: May Kay Baldino, Dr. Vicki Chung, Bill Dussling, Frank Fiarito, Mark Hineman, Alva Kreutzer, Dr. Joe Sagerer

13. Adjournment

Motion by Dr. Joe Sagerer with second by Dr. Vicki Chung.
Aye: May Kay Baldino, Dr. Vicki Chung, Bill Dussling, Frank Fiarito, Mark Hineman, Alva Kreutzer, Dr. Joe Sagerer

The meeting adjourned at 10:07 p.m.

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Alva Kreutzer, President Frank Fiarito, Vice President

December Student Recognition
December 11, 2025 Board of Education Meeting

Perfect ACT

Buffalo Grove High School
- Filippo Battaglia
- Amanda Stephens
- Samay Verma
- Riley Wold
- Brooke Yang

John Hersey High School
- William Corley
- Maxwell Droll
- Richard Fetyko
- Daniella Jacob
- Timothy Laskiewicz
- Connor Martin
- Caiden Tricoci
- Jackson Wilder
- Erik Woods
- Subin Yee

Rolling Meadows High School
- Mary Berwick
- Zachary Rogers
- Auren Whiting

Wheeling High School
- Brendan Frank

Perfect ACT Superscore

John Hersey High School
- Madeleine Murphy
- Giovan Roura
- Eva Szwajka
- Jillian Wandler

Perfect 800 on SAT Math

Buffalo Grove High School
- Benjamin Tessier

Perfect ACT and Perfect SAT

Buffalo Grove High School
- Alexander Skiles

Boys Golf

John Hersey High School
- Owen Spokas

Football

John Hersey High School
- Jake Nawrot

Prospect High School
- Nate Cichy

Boys Soccer

Elk Grove High School
- Olivier Bielecki

Boys Cross Country

John Hersey High School
- Santiago Arroyo
- Elliot Baik
- Luke Carlson
- Jeremiah Esposito
- Johan Gonzalez
- Gabe Gronski
- Aidan Korb
- Kass Kurzynski

- Matt Lammersfeld
- Nathan Marotta
- Mateus Salomao
- Brandon Rugg
- Connor Rugg
- Mateo Valera-Morrales

Girls Swimming

Buffalo Grove High School
- Ella Houston

Rolling Meadows High School
- Vera Conic

Girls Cross Country

Prospect High School
- Ella Benassi
- Erin Collins
- Jocelyn Farina
- Adelaide Galla
- Allison Kalkwarf
- Samantha Lobacz
- Kaitlin Miazga
- Juliana Mihalopoulos
- Meg Peterson
- Caitlin Resac
- Amalia Scorza
- Ashley Skelton
- Brooklyn Stocking
- Anna Zajac

Journalism Education Association National Write-Off (Superior Rating)

Prospect High School
- Xander Adkins
- Sage Gilliland
- Siena Mirandola
- Stella Palm

High School District 214
2121 South Goebbert Road
Arlington Heights, Illinois 60005
847-718-7600 | www.d214.org

Dr. Scott Rowe
Superintendent

Date: December 11, 2025

To: Board of Education

From: Dr. Justin Attaway, Associate Superintendent for Business Services

Subject: Disclosure of Cash Balances

Pursuant to 105 ILCS 5/17-1.3, the cash reserve balances of all funds held by Township High School District 214 are as follows:

Fund	**Balance as of June 30, 2025 (Audited)**
Educational	$109,987,130
Operations and Maintenance	$30,275,336
Debt Service	$2,422,578
Transportation	$4,854,992
Municipal Retirement	$8,965,649
Capital Projects	$8,642,659
Working Cash	$27,551,840
TOTAL	**$192,700,184**

High School District 214
2121 South Goebbert Road
Arlington Heights, Illinois 60005
847-718-7600 | www.d214.org

Dr. Scott Rowe
Superintendent

Date: December 11, 2025

To: Board of Education

From: Dr. Justin Attaway, Associate Superintendent for Business Services

Subject: Operational Funds Expenditure Report

Pursuant to 105 ILCS 5/17-1.10, the annual average expenditures of Township High School District 214's operational funds for the previous three fiscal years are as follows:

School District: Township High School District 214 **Most Recent AFR Fiscal Year:** 2025
RCDT: 05-016-2140-17

2.5 Yrs Annual Average Expenditures to Combined Cash Reserve Balance

Data from District's Annual Financial Reports

Direct Disbursements / Expenditures	FY2023	FY2024	FY2025	Total Expenditures	Average Annual Expenditures	Cash Reserve Balances FY2025
Educational Fund (10)	244,280,338	254,025,733	262,093,194	760,399,265	253,466,421.67	109,987,130
Operations & Maintenance Fund (20)	39,287,750	42,629,340	39,039,663	120,956,753	40,318,917.67	30,275,336
Transportation Fund (40)	15,619,691	15,477,507	18,806,768	49,903,966	16,634,655.33	4,854,992
Operational Balance - June 2025	299,187,779	312,132,580	319,939,625	931,259,984	310,419,994.67	145,117,458

Must be < 2.5
Cash Reserve Balance to Expenditures Ratio: 0.467

Determination: No action needed

Required by 105 ILCS 5/17-1.10 Illinois General Assembly - Illinois Compiled Statutes (ilga.gov)

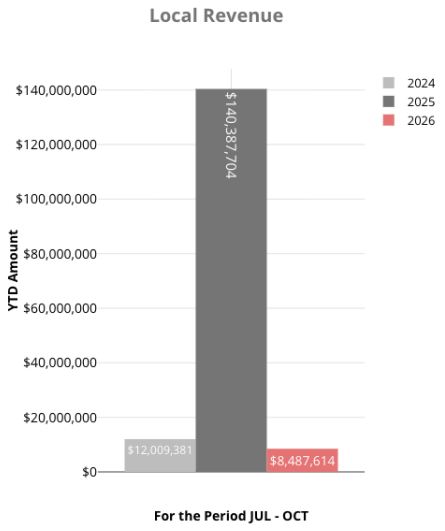
Sec. 17-1.10. Operational funds expenditure report and reserve reduction plan.

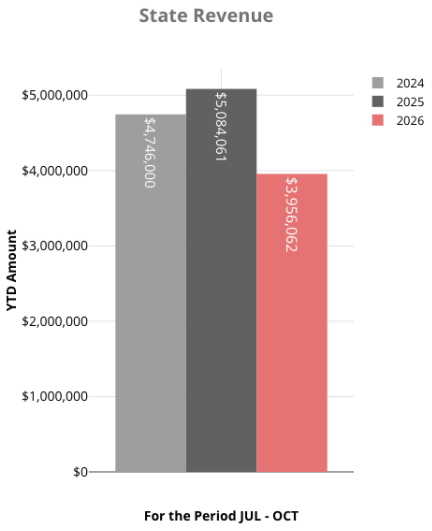
(a) In the 2024-2025 school year and in each subsequent school year, the school board of any school district that does not receive federal impact aid funding shall calculate the combined, annual average expenditures of its operational funds for the previous 3 fiscal years, as reported in the school district's most recently audited annual financial reports. Operational funds shall include the district's educational, transportation, and operations and maintenance funds. The school board shall annually present a written report covering the annual average expenditures of its operational funds for the previous 3 fiscal years at a board meeting.

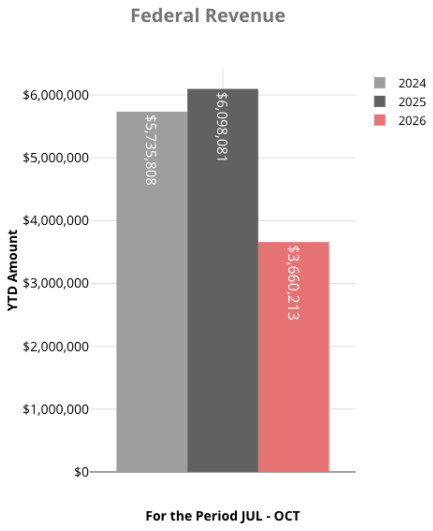
(b) With respect to a school district to which subsection (a) applies, if the school district's combined cash reserve balance of its operational funds, as most recently reported by the district pursuant to Section 17-1.3 of this Code, exceeds 2.5 times the annual average expenditures of its operational funds for the previous 3 fiscal years, the school board shall adopt and file with the State Board of Education by December 31 a written operational funds reserve reduction plan to reduce, within 3 years, the district's combined cash reserve balance of its operational funds to an amount at or below 2.5 times the annual average expenditures of its operational funds for the previous 3 fiscal years. The State Board shall post any operational funds reserve reduction plans received on the State Board's Internet website.
(Source: P.A. 103-394, eff. 7-28-23.)

Township HSD 214
Year to Date Revenue Overview - Operating Funds*
October 2025

Local Revenue	State Revenue	Federal Revenue
$8,487,614	**$3,956,062**	**$3,660,213**
2.71% of Budget	20.31% of Budget	43.33% of Budget





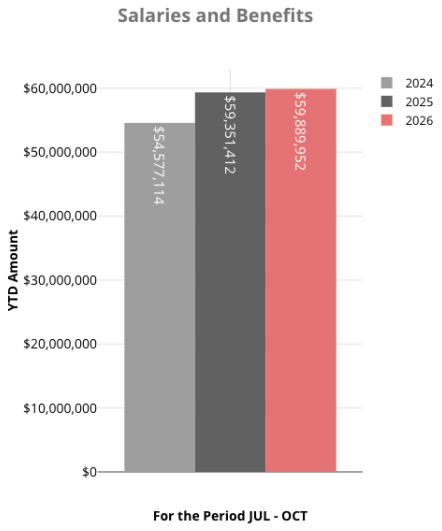


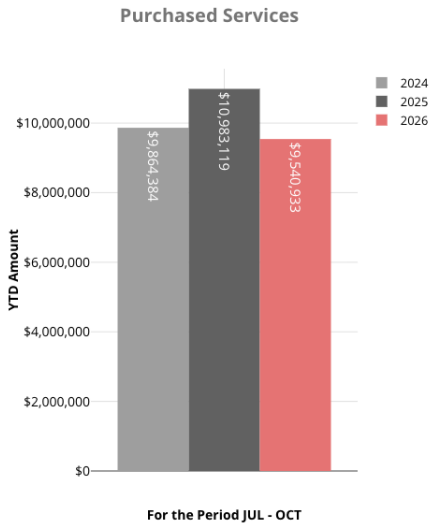
	FY 2024 YTD Amount	FY 2025 YTD Amount	FY 2026 YTD Amount	FY 2026 Annual Budget	FY 2026 % YTD Budget
LOCAL REVENUE					
1100 Ad Valorem Taxes	$3,373,689	$131,476,821	$1,055,273	$280,861,047	0.38%
1200 Payments in Lieu of Taxes	$4,402,008	$2,048,503	$1,962,908	$10,708,481	18.33%
1500 Earnings on Investments	$1,417,538	$2,610,540	$1,537,387	$7,267,566	21.15%
1600 Food Service	$1,069,492	$1,177,210	$1,191,696	$3,449,900	34.54%
1900 Other Revenue from Local Sources	$836,353	$1,068,602	$842,423	$5,195,524	16.21%
ALL OTHER LOCAL REVENUE	$910,302	$2,006,028	$1,897,927	$5,851,691	32.43%
TOTAL LOCAL REVENUE	$12,009,381	$140,387,704	$8,487,614	$313,334,209	2.71%
STATE REVENUE					
3000 Unrestricted Grants-in-Aid	$2,766,306	$2,769,816	$2,370,770	$10,431,390	22.73%
3100 Special Education	$304,135	$401,984	$130,740	$900,000	14.53%
3300 Bilingual Education	$24,832	$31,945	$18,579	$90,000	20.64%
3500 State Transportation Reimbursement	$1,298,929	$1,278,778	$1,287,502	$6,000,000	21.46%
ALL OTHER STATE REVENUE	$351,799	$601,538	$148,471	$2,058,650	7.21%
TOTAL STATE REVENUE	$4,746,000	$5,084,061	$3,956,062	$19,480,040	20.31%
TOTAL FEDERAL REVENUE	$5,735,808	$6,098,081	$3,660,213	$8,447,949	43.33%
TOTAL REVENUE	**$22,491,189**	**$151,569,846**	**$16,103,889**	**$341,262,198**	**4.72%**
OTHER FINANCING SOURCES	$0	$0	$0	$0	$0
TOTAL REVENUE & OTHER FINANCING SOURCES	**$22,491,189**	**$151,569,846**	**$16,103,889**	**$341,262,198**	**4.72%**

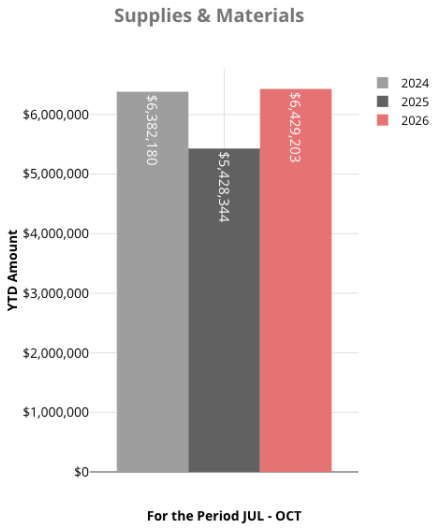
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Township HSD 214
Year to Date Expense Overview - Operating Funds*
October 2025

Salaries and Benefits	Purchased Services	Supplies & Materials
$59,889,952	**$9,540,933**	**$6,429,203**
24.23% of Budget	21.88% of Budget	31.15% of Budget





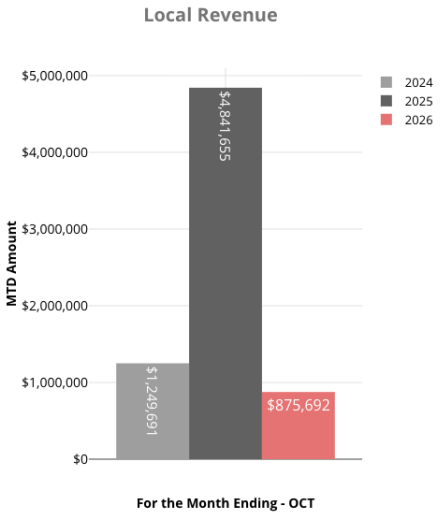


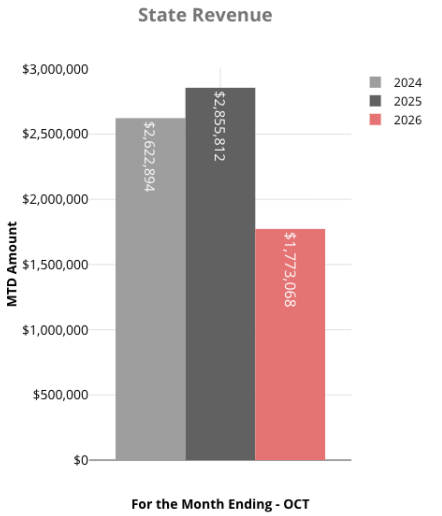
	FY 2024 YTD Amount	FY 2025 YTD Amount	FY 2026 YTD Amount	FY 2026 Annual Budget	FY 2026 % YTD Budget
SALARIES AND BENEFITS					
100 Salaries	$44,128,950	$46,174,147	$48,119,234	$195,663,774	24.59%
200 Benefits	$10,448,163	$13,177,264	$11,770,718	$51,516,410	22.85%
TOTAL SALARIES AND BENEFITS	$54,577,113	$59,351,411	$59,889,952	$247,180,184	24.23%
OTHER EXPENSES					
300 Purchased Services	$9,864,384	$10,983,119	$9,540,933	$43,611,144	21.88%
400 Supplies & Materials	$6,382,180	$5,428,344	$6,429,203	$20,638,861	31.15%
500 Capital Outlay	$2,018,584	$724,648	$953,485	$2,383,403	40.01%
600 Other Objects	$4,962,233	$3,329,301	$5,120,674	$15,487,655	33.06%
700 Non-Capitalized Equipment	$747,000	$691,230	$198,966	$4,395,966	4.53%
800 Termination Benefits	$0	$0	$0	$0	$0
TOTAL OTHER EXPENSES	$23,974,381	$21,156,642	$22,243,261	$86,517,029	25.71%
TOTAL EXPENSES	**$78,551,494**	**$80,508,053**	**$82,133,213**	**$333,697,213**	**24.61%**
OTHER FINANCING USES	$0	$0	$0	$16,500,000	0.00%
TOTAL EXPENSES & OTHER FINANCING USES	**$78,551,494**	**$80,508,053**	**$82,133,213**	**$350,197,213**	**23.45%**

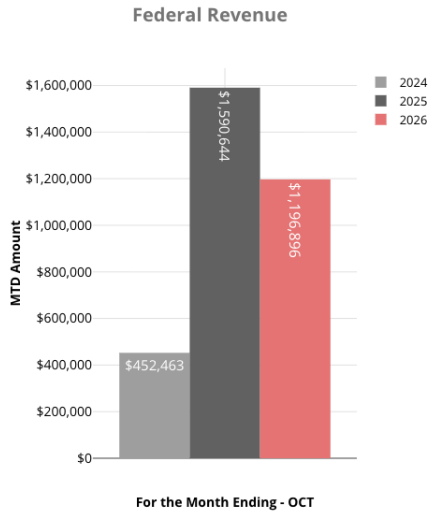
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Township HSD 214
Month to Date Revenue Overview - Operating Funds*
October 2025

Local Revenue	State Revenue	Federal Revenue
$875,692	**$1,773,068**	**$1,196,896**
0.28% of Budget	9.10% of Budget	14.17% of Budget





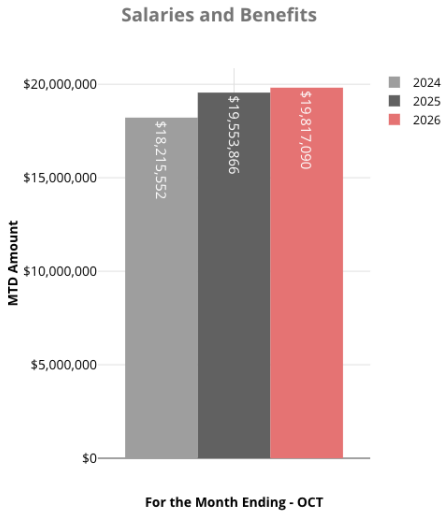


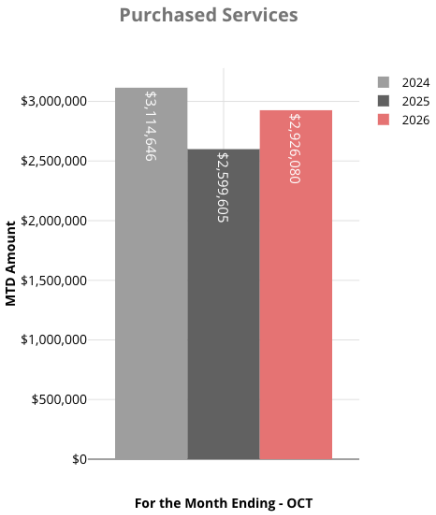
	FY 2024 MTD Amount	FY 2025 MTD Amount	FY 2026 MTD Amount	FY 2026 Annual Budget	FY 2026 % MTD Budget
LOCAL REVENUE					
1100 Ad Valorem Taxes	$0	$4,142,705	$0	$280,861,047	0.00%
1200 Payments in Lieu of Taxes	$0	$-862,541	$0	$10,708,481	0.00%
1500 Earnings on Investments	$456,082	$678,794	$338,792	$7,267,566	4.66%
1600 Food Service	$397,000	$433,307	$447,397	$3,449,900	12.97%
1900 Other Revenue from Local Sources	$57,476	$270,198	$54,370	$5,195,524	1.05%
ALL OTHER LOCAL REVENUE	$339,134	$179,193	$35,134	$5,851,691	0.60%
TOTAL LOCAL REVENUE	$1,249,691	$4,841,655	$875,692	$313,334,209	0.28%
STATE REVENUE					
3000 Unrestricted Grants-in-Aid	$922,102	$923,272	$474,154	$10,431,390	4.55%
3100 Special Education	$304,135	$391,422	$11,412	$900,000	1.27%
3300 Bilingual Education	$0	$17,115	$0	$90,000	0.00%
3500 State Transportation Reimbursement	$1,298,929	$1,278,778	$1,287,502	$6,000,000	21.46%
ALL OTHER STATE REVENUE	$97,728	$245,225	$0	$2,058,650	0.00%
TOTAL STATE REVENUE	$2,622,894	$2,855,812	$1,773,068	$19,480,040	9.10%
TOTAL FEDERAL REVENUE	$452,463	$1,590,644	$1,196,896	$8,447,949	14.17%
TOTAL REVENUE	**$4,325,048**	**$9,288,111**	**$3,845,656**	**$341,262,198**	**1.13%**
OTHER FINANCING SOURCES	$0	$0	$0	$0	$0
TOTAL REVENUE & OTHER FINANCING SOURCES	**$4,325,048**	**$9,288,111**	**$3,845,656**	**$341,262,198**	**1.13%**

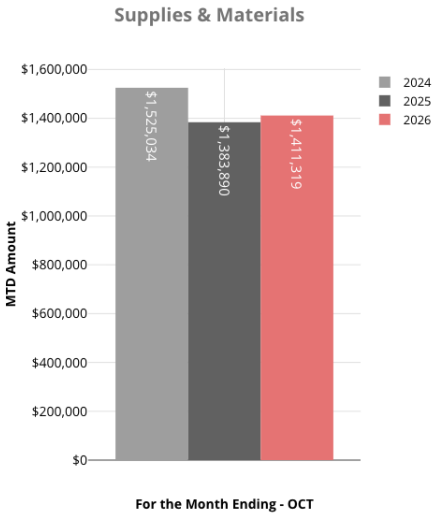
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Township HSD 214
Month to Date Expense Overview - Operating Funds*
October 2025

Salaries and Benefits	Purchased Services	Supplies & Materials
$19,817,090	**$2,926,080**	**$1,411,319**
8.02% of Budget	6.71% of Budget	6.84% of Budget



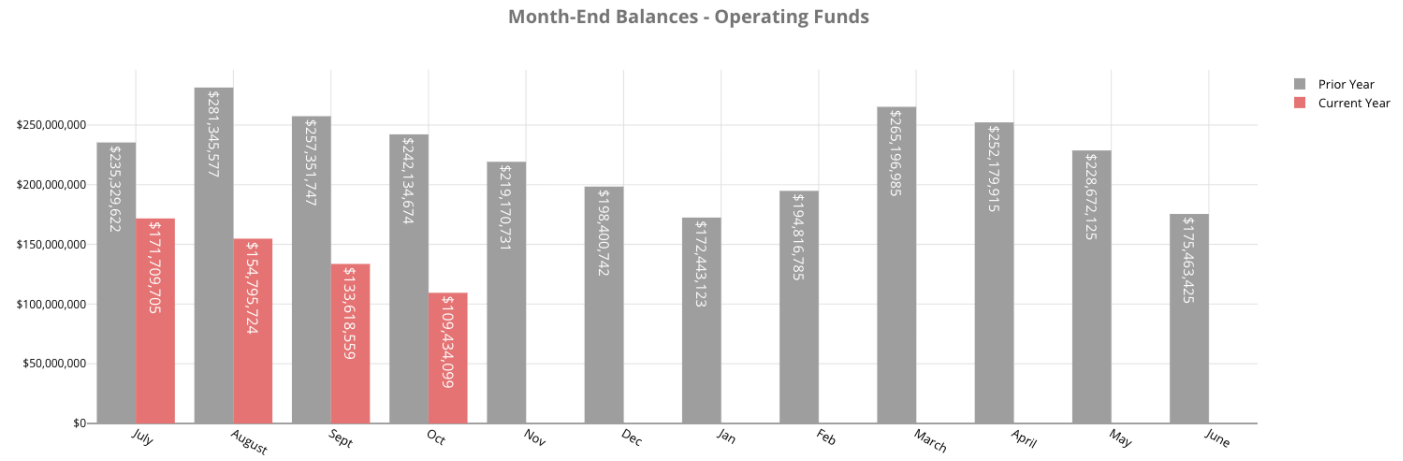




	FY 2024 MTD Amount	FY 2025 MTD Amount	FY 2026 MTD Amount	FY 2026 Annual Budget	FY 2026 % MTD Budget
SALARIES AND BENEFITS					
100 Salaries	$15,117,306	$15,662,713	$16,291,942	$195,663,774	8.33%
200 Benefits	$3,098,246	$3,891,153	$3,525,148	$51,516,410	6.84%
TOTAL SALARIES AND BENEFITS	$18,215,552	$19,553,866	$19,817,090	$247,180,184	8.02%
OTHER EXPENSES					
300 Purchased Services	$3,114,646	$2,599,605	$2,926,080	$43,611,144	6.71%
400 Supplies & Materials	$1,525,034	$1,383,890	$1,411,319	$20,638,861	6.84%
500 Capital Outlay	$55,853	$33,496	$70,692	$2,383,403	2.97%
600 Other Objects	$3,048,110	$824,193	$3,764,070	$15,487,655	24.30%
700 Non-Capitalized Equipment	$207,172	$110,134	$40,865	$4,395,966	0.93%
800 Termination Benefits	$0	$0	$0	$0	$0
TOTAL OTHER EXPENSES	$7,950,815	$4,951,318	$8,213,026	$86,517,029	9.49%
TOTAL EXPENSES	**$26,166,367**	**$24,505,184**	**$28,030,116**	**$333,697,213**	**8.4%**
OTHER FINANCING USES	$0	$0	$0	$16,500,000	0.00%
TOTAL EXPENSES & OTHER FINANCING USES	**$26,166,367**	**$24,505,184**	**$28,030,116**	**$350,197,213**	**8%**

*Operating Funds = Educational, Operations & Maintenance, Transportation, Illinois Municipal Retirement & Social Security, Working Cash, Tort

Township HSD 214
Fund Balance Overview
October 2025



Fund Balances - YTD

	Fund Balance July 1, 2025	Revenues	Expenses	Other Sources	Other Uses	Fund Balance Oct 2025
Operating Funds:						
Educational	$103,041,006	$11,980,024	$67,098,732	$0	$0	$47,922,298
Operations and Maintenance	$30,680,564	$2,146,423	$10,131,680	$0	$0	$22,695,307
Transportation	$3,591,735	$1,561,570	$3,102,695	$0	$0	$2,050,610
IMRF	$10,944,647	$160,130	$1,800,106	$0	$0	$9,304,671
Working Cash	$27,205,473	$255,741	$0	$0	$0	$27,461,214
Tort	$0	$0	$0	$0	$0	$0
Total Operating Funds	**$175,463,425**	**$16,103,888**	**$82,133,214**	**$0**	**$0**	**$109,434,099**
Non-Operating Funds:						
Debt Service	$2,472,449	$49,863	$0	$0	$0	$2,522,312
Capital Projects	$8,567,954	$46,534	$7,150,576	$0	$0	$1,463,912
Fire Prevention and Safety	$0	$0	$0	$0	$0	$0
Total Non-Operating Funds	**$11,040,403**	**$96,397**	**$7,150,576**	**$0**	**$0**	**$3,986,224**
Total All Funds	**$186,503,828**	**$16,200,286**	**$89,283,790**	**$0**	**$0**	**$113,420,324**

Fund Balances - MTD

	Fund Balance Oct 1, 2025	Revenues	Expenses	Other Sources	Other Uses	Fund Balance Oct 2025
Operating Funds:						
Educational	$69,048,998	$2,384,575	$23,511,275	$0	$0	$47,922,298
Operations and Maintenance	$24,952,404	$77,036	$2,334,133	$0	$0	$22,695,307
Transportation	$2,384,272	$1,294,408	$1,628,070	$0	$0	$2,050,610
IMRF	$9,836,799	$24,508	$556,637	$0	$0	$9,304,670
Working Cash	$27,396,085	$65,129	$0	$0	$0	$27,461,214
Tort	$0	$0	$0	$0	$0	$0
Total Operating Funds	**$133,618,559**	**$3,845,656**	**$28,030,116**	**$0**	**$0**	**$109,434,099**
Non-Operating Funds:						
Debt Service	$2,516,529	$5,783	$0	$0	$0	$2,522,312
Capital Projects	$2,768,967	$7,819	$1,312,874	$0	$0	$1,463,912
Fire Prevention and Safety	$0	$0	$0	$0	$0	$0
Total Non-Operating Funds	**$5,285,497**	**$13,601**	**$1,312,874**	**$0**	**$0**	**$3,986,224**
Total All Funds	**$138,904,056**	**$3,859,257**	**$29,342,990**	**$0**	**$0**	**$113,420,323**

High School District 214
2121 South Goebbert Road
Arlington Heights, Illinois 60005
847-718-7600 | www.d214.org

Dr. Scott Rowe
Superintendent

Date: December 11, 2025

To: Board of Education

From: Dr. Justin Attaway, Associate Superintendent of Business Services

Re: Annual Bond Record Keeping Requirement

Summary

The District actively maintains appropriate records and procedures to support post-issuance compliance with requirements related to the tax-exempt status of its debt obligations. These practices help ensure that necessary information is available if requested by federal authorities, and ongoing reviews are conducted with updates provided to the Board of Education.

Administrative Considerations

Justin Attaway, Associate Superintendent of Business Services, is designated as the bond record-keeping compliance officer. To assist with this responsibility, Chapman and Cutler LLP provided the attached reporting template that has been completed for all outstanding bonds from 2016 through 2020.

As of December 2025, District 214 is in compliance with the applicable reporting and tax law requirements. The District continues to work with PMA Securities to submit the required reporting to the Electronic Municipal Market Access (EMMA) portal annually.

POST ISSUANCE COMPLIANCE CHECKLIST
$8,815,000 GENERAL OBLIGATION LIMITED REFUNDING SCHOOL BONDS, SERIES 2016

Responsible Person for Debt Management Activities	**Associate Superintendent for Business Services**
Bond Counsel	**Chapman and Cutler LLP**
Financial Advisor	**PMA Securities, Inc.**
Underwriter	**Mesirow Financial, Inc.**
Paying Agent	**The Bank of New York Mellon Trust Company, National Association**
Rebate Service	
Other: _____	

A. FEDERAL TAX LAW REQUIREMENTS

1. General Matters.

(a) Location of complete bond transcript: ***2121 S. Goebbert Rd., Arlington Heights, IL 60005***

(b) Have there been any "significant modifications" to the bond documents? If so, this could result in a reissuance. You may need proof of filing a new Form 8038-G plus a final rebate calculation on the pre-modified bonds. ***None***

2. Monitor the Use of Proceeds and Financed Facilities.

(a) Do you have any private business use arrangements with any private entities (includes the federal government and Section 501(c)(3) organizations)? ***Not applicable as this is a refund school series bond***.

(b) Have you taken any actions Re: the Financed Facilities? ***None***.

(i) Sale?

(ii) Leases?

(iii) Management contracts"?

(iv) "Special legal entitlements"?

3. Arbitrage.

(a) Rebate[1].

(i) First installment of arbitrage rebate generally is due on the fifth anniversary of bond issuance plus 60 days.

(ii) Succeeding installments every five years.

(iii) Final installment 60 days after retirement of last bonds of issue.

(iv) Monitor expenditures prior to semi-annual target dates for six-month, 18-month, or 24-month spending exception.

(b) Monitor expenditures generally against date of issuance expectations for three-year temporary period.

(c) For advance refunding escrows, confirm that any scheduled purchases of 0% SLGS are made on scheduled date.

4. Record Retention.

(a) Maintain general records relating to issue for life of issue plus any refunding plus three years.

(b) Maintain special records required by safe harbor for investment contracts or defeasance escrows.

(c) Maintain record of identification on issuer's books and records of "qualified hedge" contracts and all payments and receipts thereunder.

B. SECURITIES LAW DISCLOSURE REQUIREMENTS

1. SEC Rule 15c2-12 Requirements[2].

(a) Did the District execute and deliver a continuing disclosure undertaking (*"CDU"*) in connection with the bond issue? Was it a limited or a full CDU? If you are obligated to provide certain information to the market and fail to do so, subsequent attempts to access the market may be penalized.

(b) Periodically determine that required CDU filings have been prepared, sent to and received by EMMA.

---

[1] To calculate rebate one must have at least (i) complete records of all payments of principal and interest made on the bonds and (ii) all investment income received on the investment of bond proceeds.

[2] Disclosures must be made via the Municipal Securities Rulemaking Board's Electronic Municipal Market Access (*"EMMA"*) system. Material filed at EMMA will be open to the public for free.

(c) Information required to be provided to EMMA:

(i) Annual Reports.

(1) Quantitative financial information and operating data disclosed in official statement.

(2) Audited financial statements.

(ii) Other information.

(1) Change of fiscal year.

(2) Other information specified in CDU.

(d) Reportable Event Disclosure.

Notification by obligated person to EMMA, in timely manner, of any of the following events with respect to the Bonds:

(i) Principal and interest payment delinquencies.

(ii) Non-payment related defaults, if material.

(iii) Unscheduled draws on debt service reserves reflecting financial difficulties.

(iv) Unscheduled draws on credit enhancements reflecting financial difficulties.

(v) Substitution of credit or liquidity providers, or their failure to perform.

(vi) Adverse tax opinions, the issuance by the IRS of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB) or other material notices or determinations with respect to the tax status of the bonds, or other material events affecting the tax status of the bonds.

(vii) Modifications to rights of holders of the bonds, if material.

(viii) Bond calls and tender offers.

(ix) Defeasances.

(x) Release, substitution or sale of property securing repayment of the bonds.

(xi) Rating changes.

(xii) Bankruptcy, insolvency, receivership or similar event of the District.

(xiii) The consummation of a merger, consolidation, or acquisition involving the District or the sale of all or substantially all of the assets of the District, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or

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(xiv) Appointment of a successor or additional trustee or the change of name of a trustee, if material.

(e) Failure of the District to timely file financial information (including audited financial statements) and operating data with EMMA.

2. Notification to Underwriters of the bonds.

Determine if the bond purchase agreement requires the District to notify underwriters for a specified period of time of any fact or event that might cause the official statement to contain any untrue statement of material fact or omit to state a material fact necessary to make the statements made therein, in light of the circumstances in which they were made, not misleading.

3. Information Required to be Filed with Other Entities.

(a) Rating Agency(ies).

(b) Bond Insurer.

(c) Credit Enhancer.

Examples:

(i) Financial records.

(1) Annual.

(2) Quarterly.

(ii) Budgets.

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(iv) Events of default.

(v) Notices of redemption.

(vi) Amendments to bond documents.

C. MISCELLANEOUS

1. Financial Covenants.

Monitor rate or other covenants.

2. Investments.

Monitor permitted investments restrictions.

PLEASE NOTE: This checklist is by its nature not comprehensive. No checklist can ever be a complete safeguard. Federal tax law compliance depends upon all of the relevant facts and circumstances in the particular transaction. Nonetheless, checklists can help provide a methodology for compliance.

The joint task force between the National Association of Bond Lawyers and the Government Finance Officers Association has prepared a more comprehensive "Tax Compliance Checklist—Post Issuance," which can be found at www.http://www.gfoa.org/downloads/ PostIssuanceCompliance.pdf.

December 11, 2025

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Disclosure Officer

POST ISSUANCE COMPLIANCE CHECKLIST
$8,960,000 GENERAL OBLIGATION LIMITED REFUNDING SCHOOL BONDS, SERIES 2017

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Monitor permitted investments restrictions.

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The joint task force between the National Association of Bond Lawyers and the Government Finance Officers Association has prepared a more comprehensive "Tax Compliance Checklist—Post Issuance," which can be found at www.http://www.gfoa.org/downloads/ PostIssuanceCompliance.pdf.

December 11, 2025

_____

Disclosure Officer

POST ISSUANCE COMPLIANCE CHECKLIST
$16,395,000 GENERAL OBLIGATION LIMITED REFUNDING SCHOOL BONDS, SERIES 2020

Responsible Person for Debt Management Activities	**Associate Superintendent for Business Services**
Bond Counsel	**Chapman and Cutler LLP**
Financial Advisor	**PMA Securities, Inc.**
Underwriter	**Raymond James & Associates, Inc.**
Paying Agent	**Zions Bancorporation, National Association**
Rebate Service	
Other: _____	

A. FEDERAL TAX LAW REQUIREMENTS

1. General Matters.

(a)

Location of complete bond transcript: ***2121 S. Goebbert Rd., Arlington Heights, IL 60005***

(b)

Have there been any "significant modifications" to the bond documents? If so, this could result in a reissuance. You may need proof of filing a new Form 8038-G plus a final rebate calculation on the pre-modified bonds. ***None***

2. Monitor the Use of Proceeds and Financed Facilities.

(a) Do you have any private business use arrangements with any private entities (includes the federal government and Section 501(c)(3) organizations)? ***Not applicable as this is a refund school series bond***.

(b) Have you taken any actions Re: the Financed Facilities? ***None***.

(i) Sale?

(ii) Leases?

(iii) Management contracts"?

(iv) "Special legal entitlements"?

3. Arbitrage.

(a) Rebate[1].

(i) First installment of arbitrage rebate generally is due on the fifth anniversary of bond issuance plus 60 days.

(ii) Succeeding installments every five years.

(iii) Final installment 60 days after retirement of last bonds of issue.

(iv) Monitor expenditures prior to semi-annual target dates for six-month, 18-month, or 24-month spending exception.

(b) Monitor expenditures generally against date of issuance expectations for three-year temporary period.

(c) For advance refunding escrows, confirm that any scheduled purchases of 0% SLGS are made on scheduled date.

4. Record Retention.

(a) Maintain general records relating to issue for life of issue plus any refunding plus three years.

(b) Maintain special records required by safe harbor for investment contracts or defeasance escrows.

(c) Maintain record of identification on issuer's books and records of "qualified hedge" contracts and all payments and receipts thereunder.

B. SECURITIES LAW DISCLOSURE REQUIREMENTS

1. SEC Rule 15c2-12 Requirements[2].

(a) Did the District execute and deliver a continuing disclosure undertaking (*"CDU"*) in connection with the bond issue? Was it a limited or a full CDU? If you are obligated to provide certain information to the market and fail to do so, subsequent attempts to access the market may be penalized.

---

[1] To calculate rebate one must have at least (i) complete records of all payments of principal and interest made on the bonds and (ii) all investment income received on the investment of bond proceeds.

[2] Disclosures must be made via the Municipal Securities Rulemaking Board's Electronic Municipal Market Access (*"EMMA"*) system. Material filed at EMMA will be open to the public for free.

(b) Periodically determine that required CDU filings have been prepared, sent to and received by EMMA.

(c) Information required to be provided to EMMA:

(i) Annual Reports.

(1) Quantitative financial information and operating data disclosed in official statement.

(2) Audited financial statements.

(ii) Other information.

(1) Change of fiscal year.

(2) Other information specified in CDU.

(d) Reportable Event Disclosure.

Notification by obligated person to EMMA, in timely manner, of any of the following events with respect to the Bonds:

(i) Principal and interest payment delinquencies.

(ii) Non-payment related defaults, if material.

(iii) Unscheduled draws on debt service reserves reflecting financial difficulties.

(iv) Unscheduled draws on credit enhancements reflecting financial difficulties.

(v) Substitution of credit or liquidity providers, or their failure to perform.

(vi) Adverse tax opinions, the issuance by the IRS of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB) or other material notices or determinations with respect to the tax status of the bonds, or other material events affecting the tax status of the bonds.

(vii) Modifications to rights of holders of the bonds, if material.

(viii) Bond calls and tender offers.

(ix) Defeasances.

(x) Release, substitution or sale of property securing repayment of the bonds.

(xi) Rating changes.

(xii) Bankruptcy, insolvency, receivership or similar event of the District.

(xiii) The consummation of a merger, consolidation, or acquisition involving the District or the sale of all or substantially all of the assets of the District, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material.

(xiv) Appointment of a successor or additional trustee or the change of name of a trustee, if material.

(e) Failure of the District to timely file financial information (including audited financial statements) and operating data with EMMA.

2. Notification to Underwriters of the bonds.

Determine if the bond purchase agreement requires the District to notify underwriters for a specified period of time of any fact or event that might cause the official statement to contain any untrue statement of material fact or omit to state a material fact necessary to make the statements made therein, in light of the circumstances in which they were made, not misleading.

3. Information Required to be Filed with Other Entities.

(a) Rating Agency(ies).

(b) Bond Insurer.

(c) Credit Enhancer.

Examples:

(i) Financial records.

(1) Annual.

(2) Quarterly.

(ii) Budgets.

(iii) Issuance of additional bonds.

(iv) Events of default.

(v) Notices of redemption.

(vi) Amendments to bond documents.

C. MISCELLANEOUS

1. Financial Covenants.

Monitor rate or other covenants.

2. Investments.

Monitor permitted investments restrictions.

PLEASE NOTE: This checklist is by its nature not comprehensive. No checklist can ever be a complete safeguard. Federal tax law compliance depends upon all of the relevant facts and circumstances in the particular transaction. Nonetheless, checklists can help provide a methodology for compliance.

The joint task force between the National Association of Bond Lawyers and the Government Finance Officers Association has prepared a more comprehensive "Tax Compliance Checklist—Post Issuance," which can be found at www.http://www.gfoa.org/downloads/ PostIssuanceCompliance.pdf.

December 11, 2025

_____

Disclosure Officer

Due to ISBE on SD/JA25: Wednesday, October 15, 2025

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

[X] School District
[ ] Joint Agreement

School District/Joint Agreement Information

(See instructions on the inside of this page.)

School District/Joint Agreement Number: **05016214017**

County Name: **Cook**

Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will populate): **Township HSD 214**

Address: **2121 South Goebbert Road**

City: **Arlington Heights**

Email Address:

Zip Code: **60005**

Accounting Basis:

[ ] CASH
[X] ACCRUAL

School District Lookup Tool | School District Directory

Filing Status:

Auditors must submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system.
Superintendents/Directors must upload the limitation of administrative costs and corrective action plan (as applicable).
Annual Financial Report (AFR) Instructions

Certified Public Accountant Information

Name of Auditing Firm: **Baker Tilly US, LLP**

Name of Audit Manager: **Michael Malatt**

Address: **1301 West 22nd Street, Suite 400**

City: **Oak Brook** | State: **IL** | Zip Code: **60523**

Phone Number: **(630) 990-3131** | Fax Number: **(630) 990-0039**

IL License Number (9 digit): **065-033525** | Expiration Date: **9/30/2027**

Email Address: Michael.Malatt@bakertilly.com

Annual Financial Report

Type of Auditor's Report Issued:

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

Annual Financial Report Questions 217-785-8779 or finance1@isbe.net

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

ISBE Use Only

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

ISBE Use Only

ISBE Use Only

District Superintendent/Administrator Name (Type or Print): **Scott Rowe**

Email Address: Scott.Rowe@d214.org

Telephone: **(847)-718-7600** | Fax Number: **(847)-718-7645**

Signature & Date:

Name of Township: **Wheeling Township**

Township Treasurer Name: **Justin Attaway**

Email Address: Justin.Attaway@d214.org

Telephone: **(847)-718-7600** | Fax Number: **(847)-718-7645**

ROE / ISC Number and Name:

Regional Superintendent/Cook ISC Executive Director Name:

Email Address:

Telephone: | Fax Number:

ISBE Form SD50-35/JA50-60 (07/25-version1)

05-016-2140-17_AFR25 Township HSD 214

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

Independent Auditors' Report on Supplementary Information

To the Board of Education of
Township High School District 214

We have audited the modified cash basis financial statements of the governmental activities and each major fund of Township High School District 214 (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 November 14, 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 Township High School District 214, 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
November 14, 2025

Baker Tilly Advisory Group, LP and Baker Tilly US, LLP, trading as Baker Tilly, are members of the global network of Baker Tilly International Ltd., the members of which are separate and independent legal entities. Baker Tilly US, LLP is a licensed CPA firm that provides assurance services to its clients. Baker Tilly Advisory Group, LP and its subsidiary entities provide tax and consulting services to their clients and are not licensed CPA firms.

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

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

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

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

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

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

Page 2

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.
- [X] **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

Page 3

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): 11,548,469,689

	Educational		Operations & Maintenance		Transportation		Combined Total	Working Cash
Rate(s):	0.019848	+	0.003131	+	0.001089	=	0.024070	0.000125

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
322,455,372	309,864,483	12,590,889	164,521,895

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

C. Short-Term Debt **

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

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

D. Long-Term Debt

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

X	a. 6.9% for elementary and high school districts.	796,844,409
	b. 13.8% for unit districts.	

Long-Term Debt Outstanding:

	Acct	
c. Long-Term Debt (Principal only) Outstanding:.....	511	17,118,651

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:

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ESTIMATED FINANCIAL PROFILE SUMMARY

Financial Profile Website

District Name: Township HSD 214
District Code: 05016214017
County Name: Cook

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)	164,521,895.00	0.510	**Weight**	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	322,455,372.00		**Value**	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)					
2. Expenditures to Revenue Ratio:		**Total**	**Ratio**	**Score**	4
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	309,864,483.00	0.961	**Adjustment**	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	322,455,372.00		**Weight**	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)			0	**Value**	1.40
Possible Adjustment:					
3. Days Cash on Hand:		**Total**	**Days**	**Score**	4
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	172,669,298.00	200.60	**Weight**	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	860,734.68		**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	236,275,915.60		**Value**	0.40
5. Percent of Long-Term Debt Margin Remaining:		**Total**	**Percent**	**Score**	4
Long-Term Debt Outstanding (P3, Cell H38)		17,118,651.00	97.85	**Weight**	0.10
Total Long-Term Debt Allowed (P3, Cell H32)		796,844,408.54		**Value**	0.40

Total Profile Score: **4.00** *

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

Page 5

	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]		109,987,130	30,275,336	2,422,578	4,854,992	8,965,649	8,642,659	27,551,840	0	0
5	Investments	120									
6	Taxes Receivable	130	116,433,556	17,704,337	1,965,239	6,156,144	2,624,709	0	707,259	0	0
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	150	1,895,556	0	0	0	0	0	0	0	0
9	Other Receivables	160	501,109	990,519	840	229,381	44,329	944,518	9,245	0	0
10	Inventory	170	0	0	0	0	0	0	0	0	0
11	Prepaid Items	180	996,915	78,934	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**		229,814,266	49,049,126	4,388,657	11,240,517	11,634,687	9,587,177	28,268,344	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	1,199,259	1,315,444	0	473,309	0	3,318,286	0	0	0
28	Contracts Payable	440	0	0	0	0	0	0	0	0	0
29	Loans Payable	460	0	0	0	0	0	0	0	0	0
30	Salaries & Benefits Payable	470	0	0	0	0	0	0	0	0	0
31	Payroll Deductions & Withholdings	480	4,061,694	4,693	0	120	501	139,960	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	121,187,886	18,784,289	1,953,860	6,120,500	2,609,512	0	703,164	0	0
33	Due to Activity Fund Organizations	493									
34	**Total Current Liabilities**		126,448,839	20,104,426	1,953,860	6,593,929	2,610,013	3,458,246	703,164	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	4,511,298	28,944,700	579,726	3,630,065	2,269,080	4,240,705	0	0	0
39	Unreserved Fund Balance	730	98,854,129	0	1,855,071	1,016,523	6,755,594	1,888,226	27,565,180	0	0
40	Investment in General Fixed Assets										
41	**Total Liabilities and Fund Balance**		229,814,266	49,049,126	4,388,657	11,240,517	11,634,687	9,587,177	28,268,344	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	3,101,292								
46	**Total Student Activity Current Assets For Student Activity Funds**		3,101,292								
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	3,101,292								
50	**Total Student Activity Liabilities and Fund Balance For Student Activity Funds**		3,101,292								
51											
52	**Total ASSETS /LIABILITIES District with Student Activity Funds**										
53	**Total Current Assets District with Student Activity Funds**		232,915,558	49,049,126	4,388,657	11,240,517	11,634,687	9,587,177	28,268,344	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**		126,448,839	20,104,426	1,953,860	6,593,929	2,610,013	3,458,246	703,164	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	7,612,590	28,944,700	579,726	3,630,065	2,269,080	4,240,705	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	98,854,129	0	1,855,071	1,016,523	6,755,594	1,888,226	27,565,180	0	0
61	Investment in General Fixed Assets District with Student Activity Funds										
62	**Total Liabilities and Fund Balance District with Student Activity Funds**		232,915,558	49,049,126	4,388,657	11,240,517	11,634,687	9,587,177	28,268,344	0	0

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2025

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	A	B	L	M	N
1				Account Groups	
2	**ASSETS (Enter Whole Dollars)**	**Acct. #**	**Agency Fund**	**General Fixed Assets**	**General Long-Term Debt**
3	**CURRENT ASSETS (100)**				
4	Cash (Accounts 111 through 115) [1]				
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	**Total Current Assets**		0		
14	**CAPITAL ASSETS (200)**				
15	Works of Art & Historical Treasures	210		0	
16	Land	220		5,282,022	
17	Building & Building Improvements	230		489,541,365	
18	Site Improvements & Infrastructure	240		32,816,901	
19	Capitalized Equipment	250		57,895,191	
20	Construction in Progress	260		9,681,801	
21	Amount Available in Debt Service Funds	340			2,434,797
22	Amount to be Provided for Payment on Long-Term Debt	350			14,683,854
23	**Total Capital Assets**			595,217,280	17,118,651
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			17,118,651
37	**Total Long-Term Liabilities**				17,118,651
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			595,217,280	
41	**Total Liabilities and Fund Balance**		0	595,217,280	17,118,651
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**			595,217,280	17,118,651
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**				17,118,651
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			595,217,280	
62	**Total Liabilities and Fund Balance District with Student Activity Funds**		0	595,217,280	17,118,651

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

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	**RECEIPTS/REVENUES**										
4	**LOCAL SOURCES**	1000	237,029,630	38,989,663	3,962,022	12,862,582	5,623,854	6,370,460	2,515,747	0	0
5	**FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT**	2000	0	0		0	0				
6	**STATE SOURCES**	3000	13,884,437	50,000	0	5,896,886	0	0	0	0	0
7	**FEDERAL SOURCES**	4000	11,179,127	0	0	47,300	0	733,001	0	0	0
8	**Total Direct Receipts/Revenues**		262,093,194	39,039,663	3,962,022	18,806,768	5,623,854	7,103,461	2,515,747	0	0
9	*Receipts/Revenues for "On Behalf" Payments* [2]	3998	67,109,747								
10	**Total Receipts/Revenues**		329,202,941	39,039,663	3,962,022	18,806,768	5,623,854	7,103,461	2,515,747	0	0
11	**DISBURSEMENTS/EXPENDITURES**										
12	**Instruction**	1000	176,807,219				3,187,084			0	
13	**Support Services**	2000	76,293,559	30,362,732		19,886,172	2,906,291	28,492,542		0	0
14	**Community Services**	3000	305,136	938		0	17,573			0	
15	**Payments to Other Districts & Governmental Units**	4000	6,146,107	0	0	62,620	0	0		0	0
16	**Debt Service**	5000	0	0	4,092,491	0	0			0	0
17	**Total Direct Disbursements/Expenditures**		259,552,021	30,363,670	4,092,491	19,948,792	6,110,948	28,492,542		0	0
18	*Disbursements/Expenditures for "On Behalf" Payments* [2]	4180	67,109,747	0	0	0	0	0		0	0
19	**Total Disbursements/Expenditures**		326,661,768	30,363,670	4,092,491	19,948,792	6,110,948	28,492,542		0	0
20	**Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures** [3]		2,541,173	8,675,993	(130,469)	(1,142,024)	(487,094)	(21,389,081)	2,515,747	0	0
21	**OTHER SOURCES/USES OF FUNDS**										
22	**OTHER SOURCES OF FUNDS (7000)**										
23	**PERMANENT TRANSFER FROM VARIOUS FUNDS**										
24	Abolishment of the Working Cash Fund [12]	7110									
25	Abatement of the Working Cash Fund [12]	7110	0	0	0	0	0	0		0	0
26	Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0		0	0
27	Transfer Among Funds	7130	0	0		0					
28	Transfer of Interest	7140	0	0	0	0	0	0	0	0	0
29	Transfer from Capital Project Fund to O&M Fund	7150		0							
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund [4]	7160		0							
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund [5]	7170			0						
32	**SALE OF BONDS (7200)**										
33	Principal on Bonds Sold	7210	0	0	0	0		0	0	0	0
34	Premium on Bonds Sold	7220	0	0	0	0		0	0	0	0
35	Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0	0	0
36	Sale or Compensation for Fixed Assets [6]	7300	0	0	0	0	0	0		0	0
37	Transfer to Debt Service to Pay Principal on Leases[13]	7400			374,778						
38	Transfer to Debt Service to Pay Interest on Leases[13]	7500			48,313						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						13,000,000			
42	ISBE Loan Proceeds	7900	0	0	0	0	0	0			0
43	Other Sources Not Classified Elsewhere	7990	0	0	0	0	0	0	0	0	0
44	**Total Other Sources of Funds**		0	0	423,091	0	0	13,000,000	0	0	0
45	**OTHER USES OF FUNDS (8000)**										

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

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description (Enter Whole Dollars)**	**Acct #**	**Educational**	**Operations & Maintenance**	**Debt Services**	**Transportation**	**Municipal Retirement/ Social Security**	**Capital Projects**	**Working Cash**	**Tort**	**Fire Prevention & Safety**
46	**PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)**										
47	Abolishment or Abatement of the Working Cash Fund [12]	8110							0		
48	Transfer of Working Cash Fund Interest [12]	8120							0		
49	Transfer Among Funds	8130	0	0		0					
50	Transfer of Interest	8140	0	0	0	0	0	0		0	
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund [4]	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund [5]	8170									0
54	Taxes Pledged to Pay Principal on Leases[13]	8410									
55	Grants/Reimbursements Pledged to Pay Principal on Leases[13]	8420									
56	Other Revenues Pledged to Pay Principal on Leases[13]	8430									
57	Fund Balance Transfers Pledged to Pay Principal on Leases[13]	8440	143,457	231,321				0			
58	Taxes Pledged to Pay Interest on Leases[13]	8510									
59	Grants/Reimbursements Pledged to Pay Interest on Leases[13]	8520									
60	Other Revenues Pledged to Pay Interest on Leases[13]	8530									
61	Fund Balance Transfers Pledged to Pay Interest on Leases[13]	8540	33,548	14,765				0			
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	0							
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0							
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	13,000,000							
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0		0	0	0			0
75	Other Uses Not Classified Elsewhere	8990	0	0	0	0	0	0	0	0	0
76	**Total Other Uses of Funds**		177,005	13,246,086	0	0	0	0	0	0	0
77	**Total Other Sources/Uses of Funds**		(177,005)	(13,246,086)	423,091	0	0	13,000,000	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		2,364,168	(4,570,093)	292,622	(1,142,024)	(487,094)	(8,389,081)	2,515,747	0	0
79	**Fund Balances without Student Activity Funds - July 1, 2024**		101,001,259	33,514,793	2,142,175	5,788,612	9,511,768	14,518,012	25,049,433	0	0
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	**Fund Balances without Student Activity Funds - June 30, 2025**		103,365,427	28,944,700	2,434,797	4,646,588	9,024,674	6,128,931	27,565,180	0	0
84											
85	**Student Activity Fund Balance - July 1, 2024**		3,493,646								
86	**RECEIPTS/REVENUES -Student Activity Funds**										
87	**Total Student Activity Direct Receipts/Revenues**	**1799**	6,980,137								
88	**DISBURSEMENTS/EXPENDITURES -Students Activity Funds**										
89	**Total Student Activity Disbursements/Expenditures**	**1999**	7,372,491								
90	**Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures** [3]		(392,354)								
91	**Student Activity Fund Balance - June 30, 2025**		3,101,292								

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

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
92											
93	RECEIPTS/REVENUES (with Student Activity Funds)										
94	LOCAL SOURCES	1000	244,009,767	38,989,663	3,962,022	12,862,582	5,623,854	6,370,460	2,515,747	0	0
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
96	STATE SOURCES	3000	13,884,437	50,000	0	5,896,886	0	0	0	0	0
97	FEDERAL SOURCES	4000	11,179,127	0	0	47,300	0	733,001	0	0	0
98	Total Direct Receipts/Revenues		269,073,331	39,039,663	3,962,022	18,806,768	5,623,854	7,103,461	2,515,747	0	0
99	*Receipts/Revenues for "On Behalf" Payments* [2]	3998	67,109,747	0	0	0	0	0		0	0
100	Total Receipts/Revenues		336,183,078	39,039,663	3,962,022	18,806,768	5,623,854	7,103,461	2,515,747	0	0
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	184,179,710				3,187,084			0	
103	Support Services	2000	76,293,559	30,362,732		19,886,172	2,906,291	28,492,542		0	0
104	Community Services	3000	305,136	938		0	17,573				
105	Payments to Other Districts & Governmental Units	4000	6,146,107	0	0	62,620	0	0		0	0
106	Debt Service	5000	0	0	4,092,491	0	0			0	0
107	Total Direct Disbursements/Expenditures		266,924,512	30,363,670	4,092,491	19,948,792	6,110,948	28,492,542		0	0
108	*Disbursements/Expenditures for "On Behalf" Payments* [2]	4180	67,109,747	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		334,034,259	30,363,670	4,092,491	19,948,792	6,110,948	28,492,542		0	0
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures [3]		2,148,819	8,675,993	(130,469)	(1,142,024)	(487,094)	(21,389,081)	2,515,747	0	0
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds		0	0	423,091	0	0	13,000,000	0	0	0
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		177,005	13,246,086	0	0	0	0	0	0	0
116	Total Other Sources/Uses of Funds		(177,005)	(13,246,086)	423,091	0	0	13,000,000	0	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2025		106,466,719	28,944,700	2,434,797	4,646,588	9,024,674	6,128,931	27,565,180	0	0

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2025

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	**RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)**										
4	**AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY**	**1100**									
5	Designated Purposes Levies (1110-1120) [7]		211,092,486	35,923,836	3,866,936	10,720,244	0	0	1,435,871	0	0
6	Leasing Purposes Levy [8]	1130	0	0							
7	Special Education Purposes Levy	1140	2,664,291	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					4,876,630				
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**		213,756,777	35,923,836	3,866,936	10,720,244	4,876,630	0	1,435,871	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	2,639,703	0	0	1,329,575	255,939	5,488,781	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**		2,639,703	0	0	1,329,575	255,939	5,488,781	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	268,809								
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	536,435								
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**		805,244								
41	**TRANSPORTATION FEES**	**1400**									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411				3,375					
43	Regular - Transp Fees from Other Districts (In State)	1412				538,335					
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				18,388					
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**					560,098					

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2025

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
64	**EARNINGS ON INVESTMENTS**	**1500**									
65	Interest on Investments	1510	5,137,243	1,346,242	67,644	203,861	369,806	35,030	777,922	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	220,844	340,594	27,442	39,865	121,479	96,649	301,954	0	0
68	**Total Earnings on Investments**		5,358,087	1,686,836	95,086	243,726	491,285	131,679	1,079,876	0	0
69	**FOOD SERVICE**	**1600**									
70	Sales to Pupils - Lunch	1611	1,765,996								
71	Sales to Pupils - Breakfast	1612	821								
72	Sales to Pupils - A la Carte	1613	933,647								
73	Sales to Pupils - Other (Describe & Itemize)	1614	739,764								
74	Sales to Adults	1620	16,993								
75	Other Food Service (Describe & Itemize)	1690	36,650								
76	**Total Food Service**		3,493,871								
77	**DISTRICT/SCHOOL ACTIVITY INCOME**	**1700**									
78	Admissions - Athletic	1711	96,580	0							
79	Admissions - Other (Describe & Itemize)	1719	0	0							
80	Fees	1720	1,585,416	254,339							
81	Book Store Sales	1730	0	0							
82	Other District/School Activity Revenue (Describe & Itemize)	1790	0	0							
83	Student Activity Funds Revenues	1799	6,980,137								
84	**Total District/School Activity Income (without Student Activity Funds)**		1,681,996	254,339							
85	**Total District/School Activity Income (with Student Activity Funds)**		8,662,133								
86	**TEXTBOOK INCOME**	**1800**									
87	Rentals - Regular Textbooks	1811	2,926,038								
88	Rentals - Summer School Textbooks	1812	0								
89	Rentals - Adult/Continuing Education Textbooks	1813	75								
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	2,116								
95	Other (Describe & Itemize)	1890	0								
96	**Total Textbook Income**		2,928,229								
97	**OTHER REVENUE FROM LOCAL SOURCES**	**1900**									
98	Rentals	1910	0	763,818							
99	Contributions and Donations from Private Sources	1920	380,936	163,052	0	0	0	0	0	0	0
100	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0	0	0
101	Services Provided Other Districts	1940	0	0		0					
102	Refund of Prior Years' Expenditures	1950	139,245	0	0	8,939	0	0		0	0
103	Payments of Surplus Moneys from TIF Districts	1960	3,614,387	0	0	0	0	0	0	0	0
104	Drivers' Education Fees	1970	96,260								
105	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
106	School Facility Occupation Tax Proceeds	1983	0		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	750,845	0	0	0	0	0		0	0
110	Other Local Revenues (Describe & Itemize)	1999	1,384,050	197,782	0	0	0	750,000	0	0	0
111	**Total Other Revenue from Local Sources**		6,365,723	1,124,652	0	8,939	0	750,000	0	0	0
112	**Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)**	**1000**	237,029,630	38,989,663	3,962,022	12,862,582	5,623,854	6,370,460	2,515,747	0	0
113	**Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)**	**1000**	244,009,767								
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	10,155,982	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**		10,155,982	0	0	0	0	0		0	0

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2025

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
126	**RESTRICTED GRANTS-IN-AID (3100 - 3900)**										
127	**SPECIAL EDUCATION**										
128	Special Education - Private Facility Tuition	3100	1,492,281			0					
129	Special Education - Funding for Children Requiring Sp Ed Services	3105									
130	Special Education - Personnel	3110									
131	Special Education - Orphanage - Individual	3120	21,652			0					
132	Special Education - Orphanage - Summer Individual	3130	12,473			0					
133	Special Education - Summer School	3145									
134	Special Education - Other (Describe & Itemize)	3199	0	0		0					
135	**Total Special Education**		1,526,406	0		0					
136	**CAREER AND TECHNICAL EDUCATION (CTE)**										
137	CTE - Technical Education - Tech Prep	3200	0	0			0				
138	CTE - Secondary Program Improvement (CTEI)	3220	0	0			0				
139	CTE - WECEP	3225	0	0			0				
140	CTE - Agriculture Education	3235	29,077	0			0				
141	CTE - Instructor Practicum	3240	0	0			0				
142	CTE - Student Organizations	3270	0	0			0				
143	CTE - Other (Describe & Itemize)	3299	770,736	0			0				
144	**Total Career and Technical Education**		799,813	0			0				
145	**BILINGUAL EDUCATION**										
146	Bilingual Ed - Downstate - TPI and TBE	3305	0								
147	Bilingual Education Downstate - Transitional Bilingual Education	3310	0								
148	**Total Bilingual Ed**		0				0				
149	State Free Lunch & Breakfast	3360	0								
150	School Breakfast Initiative	3365	0	0							
151	Driver Education	3370	83,291	0							
152	Adult Ed (from ICCB)	3410	633,155	0	0	0	0	0	0	0	0
153	Adult Ed - Other (Describe & Itemize)	3499	150,000	0	0	0	0	0	0	0	0
154	**TRANSPORTATION**										
155	Transportation - Regular and Vocational	3500	0	0		1,442,729	0				
156	Transportation - Special Education	3510	0	0		4,454,157	0				
157	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
158	**Total Transportation**		0	0		5,896,886	0				
159	Learning Improvement - Change Grants	3610	0								
160	Scientific Literacy	3660	0	0		0	0				
161	Truant Alternative/Optional Education	3695	0			0	0				
162	Early Childhood - Block Grant	3705	414,597	0		0	0				
163	Chicago General Education Block Grant	3766	0	0		0	0				
164	Chicago Educational Services Block Grant	3767	0	0		0	0				
165	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0			0
166	Technology - Technology for Success	3780	0	0	0	0	0	0			0
167	State Charter Schools	3815	0			0					
168	Extended Learning Opportunities - Summer Bridges	3825	0			0					
169	Infrastructure Improvements - Planning/Construction	3920		0				0			
170	School Infrastructure - Maintenance Projects	3925		50,000				0			
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	121,193	0	0	0	0	0	0	0	0
172	**Total Restricted Grants-In-Aid**		3,728,455	50,000	0	5,896,886	0	0	0	0	0
173	**Total Receipts from State Sources**	**3000**	13,884,437	50,000	0	5,896,886	0	0	0	0	0
174	**RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)**										
175	**UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)**										
176	Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
178	**Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt**		0	0	0	0	0	0	0	0	0
179	**RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)**										
180	Head Start	4045	0								
181	Construction (Impact Aid)	4050	0	0				0			
182	MAGNET	4060	0	0		0	0	0			
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	103,514	0		0	0	0			0
184	**Total Restricted Grants-In-Aid Received Directly from Federal Govt**		103,514	0		0	0	0			0

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2025

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
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	0				0				
195	Special Milk Program	4215	11,811				0				
196	School Breakfast Program	4220	0				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								
200	Food Service - Other (Describe & Itemize)	4299	0				0				
201	**Total Food Service**		11,811				0				
202	**TITLE I**										
203	Title I - Low Income	4300	2,859,408	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**		2,859,408	0		0	0				
208	**TITLE IV**										
209	Title IV - Student Support & Academic Enrichment Grant	4400	139,065	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**		139,065	0		0	0				
214	**FEDERAL - SPECIAL EDUCATION**										
215	Fed - Spec Education - Preschool Flow-Through	4600	0	0		0	0				
216	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
217	Fed - Spec Education - IDEA - Flow Through	4620	2,818,619	0		0	0				
218	Fed - Spec Education - IDEA - Room & Board	4625	621,054	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**		3,439,673	0		0	0				
222	**CTE - PERKINS**										
223	CTE - Perkins - Title IIIE - Tech Prep	4770	300,131	0			0				
224	CTE - Other (Describe & Itemize)	4799	0	0			0				
225	**Total CTE - Perkins**		300,131	0			0				

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2025

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	**Acct #**	**Educational**	**Operations & Maintenance**	**Debt Services**	**Transportation**	**Municipal Retirement/ Social Security**	**Capital Projects**	**Working Cash**	**Tort**	**Fire Prevention & Safety**
226	Federal - Adult Education	4810	389,171	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	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	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	16,711			0	0				
260	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	167,775			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	577,381	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	366,746	0		0	0				
269	Medicaid Matching Funds - Fee-for-Service Program	4992	1,048,774	0		0	0				
270	Other Restricted Grants Received from Fed. Govt. thru State *(Describe & Itemize)*	4998	1,758,967	0		47,300	0	733,001			0
271	**Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State**		11,075,613	0	0	47,300	0	733,001		0	0
272	**Total Receipts/Revenues from Federal Sources**	**4000**	11,179,127	0	0	47,300	0	733,001	0	0	0
273	**Total Direct Receipts/Revenues (without Student Activity Funds 1799)**		262,093,194	39,039,663	3,962,022	18,806,768	5,623,854	7,103,461	2,515,747	0	0
274	**Total Direct Receipts/Revenues (with Student Activity Funds 1799)**		269,073,331	39,039,663	3,962,022	18,806,768	5,623,854	7,103,461	2,515,747	0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2025

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	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
3	**10 - EDUCATIONAL FUND (ED)**											
4	**INSTRUCTION (ED)**	**1000**										
5	Regular Programs	1100	70,835,557	14,544,789	1,621,828	5,248,331	535,177	782,565	2,082,608	0	95,650,855	96,961,190
6	Tuition Payment to Charter Schools	1115			0						0	0
7	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	0
8	Special Education Programs (Functions 1200-1220)	1200	19,706,812	4,879,346	326,126	69,398	0	610,757	27,258	0	25,619,697	23,062,453
9	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0	0
10	Remedial and Supplemental Programs K-12	1250	994,735	180,843	91,366	94,816	0	0	6,143	0	1,367,903	1,452,117
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
12	Adult/Continuing Education Programs	1300	1,704,170	126,541	514,059	119,088	0	6,956	0	0	2,470,814	3,436,309
13	CTE Programs	1400	10,195,885	2,148,655	359,842	737,695	59,251	56,670	174,625	0	13,732,623	13,859,013
14	Interscholastic Programs	1500	10,475,924	1,064,219	1,123,681	572,629	101	342,727	0	0	13,579,281	13,788,263
15	Summer School Programs	1600	1,101,613	9,570	0	123,584	82,730	35,719	37,402	0	1,390,618	1,329,250
16	Gifted Programs	1650	26,983	1,859	2,760	1,289	0	0	0	0	32,891	187,996
17	Driver's Education Programs	1700	954,689	185,378	2,797	8,415	0	0	0	0	1,151,279	1,105,559
18	Bilingual Programs	1800	9,999,021	2,396,991	6,899	68,565	0	609	0	0	12,472,085	11,891,786
19	Truant Alternative & Optional Programs	1900	311,918	26,090	1,793	4,666	0	27,682	0	0	372,149	311,942
20	Pre-K Programs - Private Tuition	1910						0			0	0
21	Regular K-12 Programs - Private Tuition	1911						0			0	0
22	Special Education Programs K-12 - Private Tuition	1912						8,967,024			8,967,024	8,050,000
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 Progms - Private Tuition	1922						0			0	0
33	Student Activity Fund Expenditures	1999						7,372,491			7,372,491	0
34	**Total Instruction [10] (without Student Activity Funds)**	**1000**	126,307,307	25,564,281	4,051,151	7,048,476	677,259	10,830,709	2,328,036	0	176,807,219	175,435,878
35	**Total Instruction [10] (with Student Activity Funds)**	**1000**	126,307,307	25,564,281	4,051,151	7,048,476	677,259	18,203,200	2,328,036	0	184,179,710	175,435,878
36	**SUPPORT SERVICES (ED)**	**2000**										
37	**SUPPORT SERVICES - PUPILS**											
38	Attendance & Social Work Services	2110	6,704,157	1,479,681	176,400	68,750	0	439	0	0	8,429,427	8,563,787
39	Guidance Services	2120	6,289,502	1,346,618	103,706	17,051	0	0	0	0	7,756,877	7,485,902
40	Health Services	2130	1,173,701	289,303	1,473	23,322	0	0	0	0	1,487,799	1,488,457
41	Psychological Services	2140	1,921,444	394,979	17,840	7,066	0	0	0	0	2,341,329	2,241,993
42	Speech Pathology & Audiology Services	2150	1,054,048	216,590	147,684	320	0	0	0	0	1,418,642	1,258,523
43	Other Support Services - Pupils *(Describe & Itemize)*	2190	2,618,634	947,528	2,557,028	92,488	24,394	0	40,798	0	6,280,870	5,832,764
44	**Total Support Services - Pupils**	**2100**	19,761,486	4,674,699	3,004,131	208,997	24,394	439	40,798	0	27,714,944	26,871,426
45	**SUPPORT SERVICES - INSTRUCTIONAL STAFF**											
46	Improvement of Instruction Services	2210	10,795,468	2,200,872	873,384	12,395	0	4,178	12,716	0	13,899,013	12,779,592
47	Educational Media Services	2220	1,221,192	280,001	48,715	57,487	57,875	763	12,174	0	1,678,207	1,980,557
48	Assessment & Testing	2230	0	0	31,318	0	0	0	0	0	31,318	19,000
49	**Total Support Services - Instructional Staff**	**2200**	12,016,660	2,480,873	953,417	69,882	57,875	4,941	24,890	0	15,608,538	14,779,149
50	**SUPPORT SERVICES - GENERAL ADMINISTRATION**											
51	Board of Education Services	2310	36,174	4,331	938,915	1,006	0	54,935	0	0	1,035,361	831,307
52	Executive Administration Services	2320	1,495,545	378,210	104,656	4,813	0	13,257	0	0	1,996,481	1,981,766
53	Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0	0
54	Tort Immunity Services	2361, 2365	0	0	3,788,144	0	0	0	0	0	3,788,144	2,433,691
55	**Total Support Services - General Administration**	**2300**	1,531,719	382,541	4,831,715	5,819	0	68,192	0	0	6,819,986	5,246,764

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1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
56	**SUPPORT SERVICES - SCHOOL ADMINISTRATION**											
57	Office of the Principal Services	2410	9,785,840	2,749,333	200,550	177,694	0	18,231	690	0	12,932,338	12,684,638
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**	9,785,840	2,749,333	200,550	177,694	0	18,231	690	0	12,932,338	12,684,638
60	**SUPPORT SERVICES - BUSINESS**											
61	Direction of Business Support Services	2510	214,564	51,146	0	0	0	0	0	0	265,710	0
62	Fiscal Services	2520	969,161	262,206	734,061	11,201	0	3,856	0	0	1,980,485	2,188,592
63	Operation & Maintenance of Plant Services	2540	419,374	59,118	378,175	207,900	0	100	94,855	0	1,159,522	1,137,456
64	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
65	Food Services	2560	1,643,992	211,129	16,592	1,676,712	0	3,413	0	0	3,551,838	3,646,350
66	Internal Services	2570	0	0	48,464	4,039	0	0	0	0	52,503	64,500
67	**Total Support Services - Business**	**2500**	3,247,091	583,599	1,177,292	1,899,852	0	7,369	94,855	0	7,010,058	7,036,898
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	1,192,384	309,922	52,054	77,866	0	0	5,854	0	1,638,080	1,757,763
71	Information Services	2630	820,525	193,011	220,028	15,288	0	33,676	6,114	0	1,288,642	1,328,963
72	Staff Services	2640	863,583	366,275	483,170	2,420	0	0	0	0	1,715,448	5,025,876
73	Data Processing Services	2660	301,785	76,546	403,208	521,477	44,612	0	214,316	0	1,561,944	2,214,337
74	**Total Support Services - Central**	**2600**	3,178,277	945,754	1,158,460	617,051	44,612	33,676	226,284	0	6,204,114	10,326,939
75	Other Support Services (Describe & Itemize)	2900	0	0	0	3,581	0	0	0	0	3,581	0
76	**Total Support Services**	**2000**	49,521,073	11,816,799	11,325,565	2,982,876	126,881	132,848	387,517	0	76,293,559	76,945,814
77	**COMMUNITY SERVICES (ED)**	**3000**	190,197	78,737	31,121	5,081	0	0	0	0	305,136	267,387
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	300,000
81	Payments for Special Education Programs	4120			1,838,250			0			1,838,250	2,472,777
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**			1,838,250			0			1,838,250	2,772,777
87	Payments for Regular Programs - Tuition	4210						0			0	0
88	Payments for Special Education Programs - Tuition	4220						4,307,857			4,307,857	3,835,151
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**						4,307,857			4,307,857	3,835,151
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**			1,838,250			4,307,857			6,146,107	6,607,928

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1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
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)**		176,018,577	37,459,817	17,246,087	10,036,433	804,140	15,271,414	2,715,553	0	259,552,021	259,257,007
117	**Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)**		176,018,577	37,459,817	17,246,087	10,036,433	804,140	22,643,905	2,715,553	0	266,924,512	259,257,007
118	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)**										2,541,173	
119	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)**										2,148,819	
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	214	147,715	(141,335)	0	176,640	0	183,234	615,247
128	Operation & Maintenance of Plant Services	2540	12,153,768	3,332,818	6,781,348	6,886,580	417,516	83,221	524,247	0	30,179,498	29,677,042
129	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
130	Food Services	2560					0		0		0	0
131	**Total Support Services - Business**	**2500**	12,153,768	3,332,818	6,781,562	7,034,295	276,181	83,221	700,887	0	30,362,732	30,292,289
132	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
133	**Total Support Services**	**2000**	12,153,768	3,332,818	6,781,562	7,034,295	276,181	83,221	700,887	0	30,362,732	30,292,289
134	**COMMUNITY SERVICES (O&M)**	**3000**	938	0	0	0	0	0	0	0	938	120,770
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**		12,154,706	3,332,818	6,781,562	7,034,295	276,181	83,221	700,887	0	30,363,670	30,413,059
156	**Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures**										8,675,993	

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1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
157												
158	**30 - DEBT SERVICES (DS)**											
159	**PAYMENTS TO OTHER DIST & GOVT UNITS (DS)**	4000										
160	**PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)**											
161	**Payments for Regular Programs**	4110						0			0	0
162	**Payments for Special Education Programs**	4120						0			0	0
163	**Other Payments to In-State Govt Units (Describe & Itemize)**	4190						0			0	0
164	**Total Payments to Other Districts & Govt Units (In-State)**	4000						0			0	0
165	**DEBT SERVICES (DS)**	5000										
166	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**											
167	Tax Anticipation Warrants	5110						0			0	0
168	Tax Anticipation Notes	5120						0			0	0
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
170	State Aid Anticipation Certificates	5140						0			0	0
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
172	**Total Debt Services - Interest On Short-Term Debt**	5100						0			0	0
173	**DEBT SERVICES - INTEREST ON LONG-TERM DEBT**	5200						727,713			727,713	677,525
174	**DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired)** [11]	5300						3,364,778			3,364,778	2,990,000
175	**DEBT SERVICES - OTHER (Describe & Itemize)**	5400			0			0			0	2,000
176	**Total Debt Services**	5000			0			4,092,491			4,092,491	3,669,525
177	**PROVISION FOR CONTINGENCIES (DS)**	6000										0
178	**Total Disbursements/ Expenditures**				0			4,092,491			4,092,491	3,669,525
179	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(130,469)	
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	191,746	80,989	18,851,667	738,722	22,973	75	0	0	19,886,172	18,864,064
187	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
188	**Total Support Services**	2000	191,746	80,989	18,851,667	738,722	22,973	75	0	0	19,886,172	18,864,064
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			62,620			0			62,620	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			62,620			0			62,620	0
199	**PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)**	4400									0	0
200	**Total Payments to Other Govt Units**	4000			62,620			0			62,620	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

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1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
213	**PROVISION FOR CONTINGENCIES (TR)**	**6000**										0
214	**Total Disbursements/ Expenditures**		191,746	80,989	18,914,287	738,722	22,973	75	0	0	19,948,792	18,864,064
215	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(1,142,024)	
216												
217	**50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)**											
218	**INSTRUCTION (MR/SS)**	**1000**										
219	Regular Programs	1100		1,367,806							1,367,806	1,314,986
220	Pre-K Programs	1125		0							0	578,664
221	Special Education Programs (Functions 1200-1220)	1200		707,851							707,851	0
222	Special Education Programs - Pre-K	1225		0							0	0
223	Remedial and Supplemental Programs - K-12	1250		32,427							32,427	14,227
224	Remedial and Supplemental Programs - Pre-K	1275		0							0	0
225	Adult/Continuing Education Programs	1300		168,114							168,114	192,925
226	CTE Programs	1400		233,297							233,297	239,768
227	Interscholastic Programs	1500		354,953							354,953	280,979
228	Summer School Programs	1600		38,385							38,385	38,053
229	Gifted Programs	1650		374							374	364
230	Driver's Education Programs	1700		13,207							13,207	10,764
231	Bilingual Programs	1800		263,692							263,692	235,724
232	Truants' Alternative & Optional Programs	1900		6,978							6,978	6,050
233	**Total Instruction**	**1000**		3,187,084							3,187,084	2,912,504
234	**SUPPORT SERVICES (MR/SS)**	**2000**										
235	**SUPPORT SERVICES - PUPILS**											
236	Attendance & Social Work Services	2110		289,216							289,216	287,808
237	Guidance Services	2120		88,779							88,779	86,566
238	Health Services	2130		82,039							82,039	82,963
239	Psychological Services	2140		26,668							26,668	25,147
240	Speech Pathology & Audiology Services	2150		14,786							14,786	13,627
241	Other Support Services - Pupils (Describe & Itemize)	2190		222,939							222,939	185,237
242	**Total Support Services - Pupils**	**2100**		724,427							724,427	681,348
243	**SUPPORT SERVICES - INSTRUCTIONAL STAFF**											
244	Improvement of Instruction Services	2210		267,109							267,109	240,907
245	Educational Media Services	2220		42,471							42,471	14,717
246	Assessment & Testing	2230		0							0	0
247	**Total Support Services - Instructional Staff**	**2200**		309,580							309,580	255,624
248	**SUPPORT SERVICES - GENERAL ADMINISTRATION**											
249	Board of Education Services	2310		3,232							3,232	3,199
250	Executive Administration Services	2320		77,028							77,028	73,649
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**		80,260							80,260	76,848
255	**SUPPORT SERVICES - SCHOOL ADMINISTRATION**											
256	Office of the Principal Services	2410		256,774							256,774	241,641
257	Other Support Services - School Administration (Describe & Itemize)	2490		0							0	0
258	**Total Support Services - School Administration**	**2400**		256,774							256,774	241,641

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1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
259	**SUPPORT SERVICES - BUSINESS**											
260	Direction of Business Support Services	2510		3,233							3,233	0
261	Fiscal Services	2520		79,515							79,515	81,602
262	Facilities Acquisition & Construction Services	2530		0							0	0
263	Operation & Maintenance of Plant Services	2540		1,061,775							1,061,775	972,998
264	Pupil Transportation Services	2550		15,617							15,617	18,536
265	Food Services	2560		144,936							144,936	166,005
266	Internal Services	2570		0							0	6,200
267	**Total Support Services - Business**	**2500**		1,305,076							1,305,076	1,245,341
268	**SUPPORT SERVICES - CENTRAL**											
269	Direction of Central Support Services	2610		0							0	0
270	Planning, Research, Development, & Evaluation Services	2620		96,023							96,023	88,235
271	Information Services	2630		62,099							62,099	900
272	Staff Services	2640		46,151							46,151	26,030
273	Data Processing Services	2660		25,901							25,901	23,619
274	**Total Support Services - Central**	**2600**		230,174							230,174	138,784
275	Other Support Services (Describe & Itemize)	2900		0							0	0
276	**Total Support Services**	**2000**		2,906,291							2,906,291	2,639,586
277	**COMMUNITY SERVICES (MR/SS)**	**3000**		17,573							17,573	4,900
278	**PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)**	**4000**										
279	Payments for Regular Programs	4110		0							0	0
280	Payments for Special Education Programs	4120		0							0	0
281	Payments for CTE Programs	4140		0							0	0
282	**Total Payments to Other Govt Units**	**4000**		0							0	0
283	**DEBT SERVICES (MR/SS)**	**5000**										
284	**DEBT SERVICE - INTEREST ON SHORT-TERM DEBT**											
285	Tax Anticipation Warrants	5110						0			0	0
286	Tax Anticipation Notes	5120						0			0	0
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
288	State Aid Anticipation Certificates	5140						0			0	0
289	Other (Describe & Itemize)	5150						0			0	0
290	**Total Debt Services - Interest**	**5000**						0			0	0
291	**PROVISION FOR CONTINGENCIES (MR/SS)**	**6000**										0
292	**Total Disbursements/Expenditures**			6,110,948				0			6,110,948	5,556,990
293	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(487,094)	
294												
295	**60 - CAPITAL PROJECTS (CP)**											
296	**SUPPORT SERVICES (CP)**	**2000**										
297	**SUPPORT SERVICES - BUSINESS**											
298	Facilities Acquisition and Construction Services	2530	0	0	1,192,059	0	27,300,483	0	0	0	28,492,542	22,802,804
299	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
300	**Total Support Services**	**2000**	0	0	1,192,059	0	27,300,483	0	0	0	28,492,542	22,802,804
301	**PAYMENTS TO OTHER DIST & GOVT UNITS (CP)**	**4000**										
302	**PAYMENTS TO OTHER GOVT UNITS (In-State)**											
303	Payments to Regular Programs (In-State)	4110			0			0			0	0
304	Payments for Special Education Programs	4120			0			0			0	0
305	Payments for CTE Programs	4140			0			0			0	0
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
307	**Total Payments to Other Govt Units**	**4000**			0			0			0	0
308	**PROVISION FOR CONTINGENCIES (S&C/CI)**	**6000**										
309	**Total Disbursements/ Expenditures**		0	0	1,192,059	0	27,300,483	0	0	0	28,492,542	22,802,804
310	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(21,389,081)	
311												

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1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
312	**70 - WORKING CASH (WC)**											
313												
314	**80 - TORT FUND (TF)**											
315	**INSTRUCTION (TF)**	**1000**										
316	Regular Programs	1100	0	0	0	0	0	0	0	0	0	0
317	Tuition Payment to Charter Schools	1115			0						0	0
318	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	0
319	Special Education Programs (Functions 1200 - 1220)	1200	0	0	0	0	0	0	0	0	0	0
320	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0	0
321	Remedial and Supplemental Programs K-12	1250	0	0	0	0	0	0	0	0	0	0
322	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
323	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
324	CTE Programs	1400	0	0	0	0	0	0	0	0	0	0
325	Interscholastic Programs	1500	0	0	0	0	0	0	0	0	0	0
326	Summer School Programs	1600	0	0	0	0	0	0	0	0	0	0
327	Gifted Programs	1650	0	0	0	0	0	0	0	0	0	0
328	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
329	Bilingual Programs	1800	0	0	0	0	0	0	0	0	0	0
330	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
331	Pre-K Programs - Private Tuition	1910						0			0	0
332	Regular K-12 Programs Private Tuition	1911						0			0	0
333	Special Education Programs K-12 Private Tuition	1912						0			0	0
334	Special Education Programs Pre-K Tuition	1913						0			0	0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914						0			0	0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915						0			0	0
337	Adult/Continuing Education Programs Private Tuition	1916						0			0	0
338	CTE Programs Private Tuition	1917						0			0	0
339	Interscholastic Programs Private Tuition	1918						0			0	0
340	Summer School Programs Private Tuition	1919						0			0	0
341	Gifted Programs Private Tuition	1920						0			0	0
342	Bilingual Programs Private Tuition	1921						0			0	0
343	Truants Alternative/Opt Ed Programs Private Tuition	1922						0			0	0
344	**Total Instruction**[14]	**1000**	0	0	0	0	0	0	0	0	0	0
345	**SUPPORT SERVICES (TF)**	**2000**										
346	**Support Services - Pupil**	**2100**										
347	Attendance & Social Work Services	2110	0	0	0	0	0	0	0	0	0	0
348	Guidance Services	2120	0	0	0	0	0	0	0	0	0	0
349	Health Services	2130	0	0	0	0	0	0	0	0	0	0
350	Psychological Services	2140	0	0	0	0	0	0	0	0	0	0
351	Speech Pathology & Audiology Services	2150	0	0	0	0	0	0	0	0	0	0
352	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
353	**Total Support Services - Pupil**	**2100**	0	0	0	0	0	0	0	0	0	0
354	**Support Services - Instructional Staff**	**2200**										
355	Improvement of Instruction Services	2210	0	0	0	0	0	0	0	0	0	0
356	Educational Media Services	2220	0	0	0	0	0	0	0	0	0	0
357	Assessment & Testing	2230	0	0	0	0	0	0	0	0	0	0
358	**Total Support Services - Instructional Staff**	**2200**	0	0	0	0	0	0	0	0	0	0
359	**SUPPORT SERVICES - GENERAL ADMINISTRATION**	**2300**										
360	Board of Education Services	2310	0	0	0	0	0	0	0	0	0	0
361	Executive Administration Services	2320	0	0	0	0	0	0	0	0	0	0
362	Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0	0
363	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0	0
364	Risk Management and Claims Services Payments	2365	0	0	0	0	0	0	0	0	0	0
365	**Total Support Services - General Administration**	**2300**	0	0	0	0	0	0	0	0	0	0

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

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

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	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	215,834,774	114,530,485	101,304,289	231,851,923	117,321,438
5	Operations & Maintenance	36,937,981	17,631,607	19,306,374	35,692,873	18,061,266
6	Debt Services **	3,788,138	1,957,165	1,830,973	3,962,024	2,004,859
7	Transportation	10,813,730	6,130,855	4,682,875	12,411,110	6,280,255
8	Municipal Retirement	0		0		0
9	Capital Improvements	0		0		0
10	Working Cash	1,612,473	704,354	908,119	1,425,872	721,518
11	Tort Immunity	0		0		0
12	Fire Prevention & Safety	0		0		0
13	Leasing Levy	0		0		0
14	Special Education	2,722,073	1,424,760	1,297,313	2,884,239	1,459,479
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	5,019,854	2,613,928	2,405,926	5,291,553	2,677,625
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	**Totals**	276,729,023	144,993,154	131,735,869	293,519,594	148,526,440
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).*					

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SCHEDULE OF SHORT-TERM DEBT

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

SCHEDULE OF LONG-TERM DEBT

Long-Term Debt Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Counts Against Statutory Debt Limit? (Y/N)**	Outstanding Beginning July 1, 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
Konica Minolta Copier Lease	07/01/21	1,119,691	7	Y	470,024			231,321	238,703	204,752
NorthLight Color Digital Printin	07/01/23	265,030	7	Y	221,217			46,660	174,557	149,730
Xerox	07/01/23	483,985	7	Y	387,188			96,797	290,391	249,088
2016 Refunding Bonds	11/21/16	8,815,000	3	Y	3,795,000			1,355,000	2,440,000	2,092,957
2017 Refunding Bonds	09/28/17	8,900,000	3	Y	1,160,000			780,000	380,000	325,952
2020 Refunding Bonds	12/01/20	16,395,000	3	Y	14,450,000			855,000	13,595,000	11,661,374
									0	
									0	
									0	
									0	
									0	
									0	
									0	
									0	
									0	
									0	
									0	
		35,978,706			20,483,429	0	0	3,364,778	17,118,651	14,683,854

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

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

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

Building bonds approved by referendum on or after Nov. 5, 2024; see 105 ILCS 5/19-1(p-225)

Refunding bonds issued to refund building bonds approved by referendum held on or after Nov. 5, 2024; see 105 ILCS 5/19-1(p-225)

Alternate revenue bonds paid from the alternate revenue source; see 30 ILCS 350/15

Warrants in anticipation of taxes levied according to provisions in 105 ILCS 5/17-16

Various individual exemptions; see 105 ILCS 5/19-1

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

Schedule of Restricted Local Tax Levies and Selected Revenues Sources
Schedule of Tort Immunity Expenditures

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	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	2,664,291			
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	0				
7	Drivers' Education Fees					10-1970					96,260
8	School Facility Occupation Tax Proceeds					30 or 60-1983					
9	Driver Education					10 or 20-3370					83,291
10	Other Receipts (Describe & Itemize)					--	0				
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	**Total Receipts**						0	2,664,291	0	0	179,551
13	**DISBURSEMENTS:**										
14	Instruction					10 or 50-1000		2,664,291			179,551
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	2,664,291	0	0	179,551
24	**Ending Cash Basis Fund Balance as of June 30, 2025**						0	0	0	0	0
25	**Reserved Cash Balance**					714					
26	**Unreserved Cash Balance**					730	0	0	0	0	0

SCHEDULE OF TORT IMMUNITY EXPENDITURES [a]

Yes ☐ **No** ☐ Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?

If yes, list in the aggregate the following:

Total Claims Payments:	0
Total Reserve Remaining:	0

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

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

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

[b] 55 ILCS 5/5-1006.7

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

CARES, CRRSA, and ARP SCHEDULE - FY 2025

Click below for schedule instructions:

SCHEDULE INSTRUCTIONS

Please read schedule instructions before completing.

Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2025	X	Yes		No

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

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

Part 1: CARES, CRRSA, and ARP REVENUE

Revenue Section A

Section A is for revenue recognized in FY 2025 reported on the FY 2025 AFR for FY 2022, FY 2023 and/or FY 2024 EXPENDITURES claimed on July 1, 2024, through June 30, 2025, FRIS grant expenditure reports for expenditures reported in the prior year FY 2022, FY 2023, and/or FY 2024 AFR.

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

Revenue Section B

Section B is for revenue recognized in FY 2025 reported on the FY 2025 AFR and for FY 2025 EXPENDITURES claimed on July 1, 2024, through June 30, 2025, FRIS grant expenditure reports and reported in the FY 2025 AFR.

Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST, D4)	4998										0
GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK, JE)	4998										0
ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3, P4, 15, 25, 35, 45, 55, 65, 75)	4998	692,613					733,001				1,425,614
ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998										0
ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998	38,797									38,797
CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)	4998										0
Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998	258,719			47,300						306,019
(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998	768,838									768,838
Total Revenue Section B		1,758,967	0		47,300	0	733,001			0	2,539,268

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

Total Other Federal Revenue (Section A plus Section B)	4998	1,758,967	0		47,300	0	733,001			0	2,539,268
Total Other Federal Revenue from Revenue Tab	4998	1,758,967	0		47,300	0	733,001			0	2,539,268
Difference (must equal 0)		0	0		0	0	0			0	0
Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK			OK	OK

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

Part 2: CARES, CRRSA, and ARP EXPENDITURES

Review of the July 1, 2024 through June 30, 2025 FRIS Expenditures reports may assist in determining the expenditures to use below.

Expenditure Section A:

ESSER I EXPENDITURES (CARES)

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
63	**Expenditure Section B:**											
64				DISBURSEMENTS								
65	**ESSER II EXPENDITURES (CRRSA)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
66				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
67	**FUNCTION**											
68	**1. List the total expenditures for the Functions 1000 and 2000 below**											
69	INSTRUCTION Total Expenditures	1000										0
70	SUPPORT SERVICES Total Expenditures	2000										0
72	**2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)**											
73	Facilities Acquisition and Construction Services (Total)	2530										0
74	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
75	FOOD SERVICES (Total)	2560										0
77	**3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).**											
78	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
79	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
80	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
81	**Expenditure Section C:**											
82				DISBURSEMENTS								
83	**GEER I EXPENDITURES (CARES)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
84				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
85	**FUNCTION**											
86	**1. List the total expenditures for the Functions 1000 and 2000 below**											
87	INSTRUCTION Total Expenditures	1000										0
88	SUPPORT SERVICES Total Expenditures	2000										0
90	**2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)**											
91	Facilities Acquisition and Construction Services (Total)	2530										0
92	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
93	FOOD SERVICES (Total)	2560										0
95	**3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).**											
96	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
97	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
98	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0

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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				DISBURSEMENTS								
101	**GEER II EXPENDITURES (CRRSA)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
102				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
103	**FUNCTION**											
104	**1. List the total expenditures for the Functions 1000 and 2000 below**											
105	INSTRUCTION Total Expenditures	1000										0
106	SUPPORT SERVICES Total Expenditures	2000										0
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
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				DISBURSEMENTS								
119	**ESSER III EXPENDITURES (ARP)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
120				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
121	**FUNCTION**											
122	**1. List the total expenditures for the Functions 1000 and 2000 below**											
123	INSTRUCTION Total Expenditures	1000		39,400	9,392	226,608	42,733	330,614		21,968		670,715
124	SUPPORT SERVICES Total Expenditures	2000		4,000	135	750,764						754,899
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				733,001						733,001
128	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
129	FOOD SERVICES (Total)	2560										0
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

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

	A	B	C	D	E	F	G	H	I	J	K	L
135	**Expenditure Section F:**											
136				----------DISBURSEMENTS----------								
137	**CRRSA Child Nutrition (CRRSA)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
138				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
139	**FUNCTION**											
140	**1. List the total expenditures for the Functions 1000 and 2000 below**											
141	INSTRUCTION Total Expenditures	1000										0
142	SUPPORT SERVICES Total Expenditures	2000										0
143												
144	**2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)**											
145	Facilities Acquisition and Construction Services (Total)	2530										0
146	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
147	FOOD SERVICES (Total)	2560										0
148												
149	**3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).**											
150	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
151	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
152	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
153	**Expenditure Section G:**											
154				----------DISBURSEMENTS----------								
155	**ARP Child Nutrition (ARP)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
156				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
157	**FUNCTION**											
158	**1. List the total expenditures for the Functions 1000 and 2000 below**											
159	INSTRUCTION Total Expenditures	1000										0
160	SUPPORT SERVICES Total Expenditures	2000										0
161												
162	**2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)**											
163	Facilities Acquisition and Construction Services (Total)	2530										0
164	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
165	FOOD SERVICES (Total)	2560										0
166												
167	**3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).**											
168	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
169	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
170	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0

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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
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
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				12,400						12,400
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
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

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

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
243	**Expenditure Section L:**											
244				DISBURSEMENTS								
245	**Other CRRSA Expenditures (not accounted for above)**			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
246												
247	**FUNCTION**											
248	**1. List the total expenditures for the Functions 1000 and 2000 below**											
249	INSTRUCTION Total Expenditures	1000										0
250	SUPPORT SERVICES Total Expenditures	2000										0
252	**2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)**											
253	Facilities Acquisition and Construction Services (Total)	2530										0
254	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
255	FOOD SERVICES (Total)	2560										0
257	**3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).**											
258	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
259	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
260	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
261	**Expenditure Section M:**											
262				DISBURSEMENTS								
263	**Other ARP Expenditures (not accounted for above)**			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
264												
265	**FUNCTION**											
266	**1. List the total expenditures for the Functions 1000 and 2000 below**											
267	INSTRUCTION Total Expenditures	1000										0
268	SUPPORT SERVICES Total Expenditures	2000										0
270	**2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)**											
271	Facilities Acquisition and Construction Services (Total)	2530										0
272	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
273	FOOD SERVICES (Total)	2560										0
275	**3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).**											
276	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
277	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
278	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
280	**Expenditure Section N:**											
281				DISBURSEMENTS								
282	**TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)**			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
283												
284	**FUNCTION**											
285	INSTRUCTION	1000		39,400	9,392	226,608	42,733	330,614	0	21,968		670,715
286	SUPPORT SERVICES	2000		4,000	135	763,164	0	0	0	0		767,299
287	Facilities Acquisition and Construction Services (Total)	2530		0	0	733,001	0	0	0	0		733,001
288	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540		0	0	0	0	0	0	0		0
289	FOOD SERVICES (Total)	2560		0	0	0	0	0	0	0		0
290	**TOTAL EXPENDITURES**										Functions 1000 & 2000 total	1,438,014
292	**Expenditure Section O:**											
293				DISBURSEMENTS								
294	**TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)**			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
295												
296	**FUNCTION**											
297	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology				0	0	0		0		0

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	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**	**Accumlated 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	0
4	**Land**	**220**										
5	Non-Depreciable Land	221	5,282,022			5,282,022						5,282,022
6	Depreciable Land	222				0	**50**		0		0	0
7	**Buildings**	**230**										
8	Permanent Buildings	231	472,780,883	16,760,482		489,541,365	**50**	181,343,469	9,790,827		191,134,296	298,407,069
9	Temporary Buildings	232				0	**20**		0		0	0
10	Improvements Other than Buildings (Infrastructure)	240	26,689,939	6,126,962		32,816,901	**20**	13,376,564	1,640,845		15,017,409	17,799,492
11	**Capitalized Equipment**	**250**										
12	10 Yr Schedule	251				0	**10**		0		0	0
13	5 Yr Schedule	252	53,054,922	2,971,563		56,026,485	**5**	53,054,922	2,971,563		56,026,485	0
14	3 Yr Schedule	253	1,868,706			1,868,706	**3**	1,272,325	596,381		1,868,706	0
15	**Construction in Progress**	**260**	7,447,722	9,660,154	7,426,075	9,681,801	**--**					9,681,801
16	**Total Capital Assets**	**200**	567,124,194	35,519,161	7,426,075	595,217,280		249,047,280	14,999,616	0	264,046,896	331,170,384
17	**Non-Capitalized Equipment**	**700**				3,416,440	**10**		341,644			
18	**Allowable Depreciation**								15,341,260			

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	A	B	C	D	E	F	H
1	**ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2024 - 2025)**						
2	*This schedule is completed for school districts only.*						
4	**Fund**	**Sheet, Row**		**ACCOUNT NO - TITLE**		**Amount**	
6				**OPERATING EXPENSE PER PUPIL**			
7	**EXPENDITURES:**						
8	ED	Expenditures 16-24, L116		Total Expenditures	$	259,552,021	
9	O&M	Expenditures 16-24, L155		Total Expenditures		30,363,670	
10	DS	Expenditures 16-24, L178		Total Expenditures		4,092,491	
11	TR	Expenditures 16-24, L214		Total Expenditures		19,948,792	
12	MR/SS	Expenditures 16-24, L292		Total Expenditures		6,110,948	
13	TORT	Expenditures 16-24, L429		Total Expenditures		0	
14					**Total Expenditures**	$ **320,067,922**	
16	**LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:**						
18	TR	Revenues 10-15, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	$	538,335	
19	TR	Revenues 10-15, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		18,388	
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+I)	1125	Pre-K Programs		0	
35	ED	Expenditures 16-24, L9, Col K - (G+I)	1225	Special Education Programs Pre-K		0	
36	ED	Expenditures 16-24, L11, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0	
37	ED	Expenditures 16-24, L12, Col K - (G+I)	1300	Adult/Continuing Education Programs		2,470,814	
38	ED	Expenditures 16-24, L15, Col K - (G+I)	1600	Summer School Programs		1,270,486	
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		8,967,024	
42	ED	Expenditures 16-24, L23, Col K	1913	Special Education Programs Pre-K - Tuition		0	
43	ED	Expenditures 16-24, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0	
44	ED	Expenditures 16-24, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0	
45	ED	Expenditures 16-24, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0	
46	ED	Expenditures 16-24, L27, Col K	1917	CTE Programs - Private Tuition		0	
47	ED	Expenditures 16-24, L28, Col K	1918	Interscholastic Programs - Private Tuition		0	
48	ED	Expenditures 16-24, L29, Col K	1919	Summer School Programs - Private Tuition		0	
49	ED	Expenditures 16-24, L30, Col K	1920	Gifted Programs - Private Tuition		0	
50	ED	Expenditures 16-24, L31, Col K	1921	Bilingual Programs - Private Tuition		0	
51	ED	Expenditures 16-24, L32, Col K	1922	Truants Alternative/Optional Ed Progms - Private Tuition		0	
52	ED	Expenditures 16-24, L77, Col K - (G+I)	3000	Community Services		305,136	
53	ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units		6,146,107	
54	ED	Expenditures 16-24, L116, Col G	-	Capital Outlay		804,140	
55	ED	Expenditures 16-24, L116, Col I	-	Non-Capitalized Equipment		2,715,553	
56	O&M	Expenditures 16-24, L134, Col K - (G+I)	3000	Community Services		938	
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		276,181	
59	O&M	Expenditures 16-24, L155, Col I	-	Non-Capitalized Equipment		700,887	
60	DS	Expenditures 16-24, L164, Col K	4000	Payments to Other Dist & Govt Units		0	

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	A	B	C	D	E	F	H
1	**ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2024 - 2025)**						
2	*This schedule is completed for school districts only.*						
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		3,364,778	
62	TR	Expenditures 16-24, L189, Col K - (G+I)	3000	Community Services		0	
63	TR	Expenditures 16-24, L200, Col K	4000	Total Payments to Other Govt Units		62,620	
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		22,973	
66	TR	Expenditures 16-24, L214, Col I	-	Non-Capitalized Equipment		0	
67	MR/SS	Expenditures 16-24, L220, Col K	1125	Pre-K Programs		0	
68	MR/SS	Expenditures 16-24, L222, Col K	1225	Special Education Programs - Pre-K		0	
69	MR/SS	Expenditures 16-24, L224, Col K	1275	Remedial and Supplemental Programs - Pre-K		0	
70	MR/SS	Expenditures 16-24, L225, Col K	1300	Adult/Continuing Education Programs		168,114	
71	MR/SS	Expenditures 16-24, L228, Col K	1600	Summer School Programs		38,385	
72	MR/SS	Expenditures 16-24, L277, Col K	3000	Community Services		17,573	
73	MR/SS	Expenditures 16-24, L282, Col K	4000	Total Payments to Other Govt Units		0	
74	Tort	Expenditures 16-24, L318, Col K - (G+I)	1125	Pre-K Programs		0	
75	Tort	Expenditures 16-24, L320, Col K - (G+I)	1225	Special Education Programs Pre-K		0	
76	Tort	Expenditures 16-24, L322, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0	
77	Tort	Expenditures 16-24, L323, Col K - (G+I)	1300	Adult/Continuing Education Programs		0	
78	Tort	Expenditures 16-24, L326, Col K - (G+I)	1600	Summer School Programs		0	
79	Tort	Expenditures 16-24, L331, Col K	1910	Pre-K Programs - Private Tuition		0	
80	Tort	Expenditures 16-24, L332, Col K	1911	Regular K-12 Programs - Private Tuition		0	
81	Tort	Expenditures 16-24, L333, Col K	1912	Special Education Programs K-12 - Private Tuition		0	
82	Tort	Expenditures 16-24, L334, Col K	1913	Special Education Programs Pre-K - Tuition		0	
83	Tort	Expenditures 16-24, L335, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0	
84	Tort	Expenditures 16-24, L336, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0	
85	Tort	Expenditures 16-24, L337, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0	
86	Tort	Expenditures 16-24, L338, Col K	1917	CTE Programs - Private Tuition		0	
87	Tort	Expenditures 16-24, L339, Col K	1918	Interscholastic Programs - Private Tuition		0	
88	Tort	Expenditures 16-24, L340, Col K	1919	Summer School Programs - Private Tuition		0	
89	Tort	Expenditures 16-24, L341, Col K	1920	Gifted Programs - Private Tuition		0	
90	Tort	Expenditures 16-24, L342, Col K	1921	Bilingual Programs - Private Tuition		0	
91	Tort	Expenditures 16-24, L343, Col K	1922	Truants Alternative/Optional Ed Programs - Private Tuition		0	
92	Tort	Expenditures 16-24, L388, Col K - (G+I)	3000	Community Services		0	
93	Tort	Expenditures 16-24, L415, Col K	4000	Total Payments to Other Govt Units		0	
94	Tort	Expenditures 16-24, L429, Col G	-	Capital Outlay		0	
95	Tort	Expenditures 16-24, L429, Col I	-	Non-Capitalized Equipment		0	
96				**Total Deductions for OEPP Computation (Sum of Lines 18 - 95)**	$	**27,888,432**	
97				**Total Operating Expenses Regular K-12 (Line 14 minus Line 96)**		292,179,490	
98				**9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2024-2025**		10,473.00	
99				**Estimated OEPP (Line 97 divided by Line 98)**	$	**27,898.36**	
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)	$	3,375	
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		3,493,871	
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		1,936,335	
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		2,926,038	
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)		2,116	
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		763,818	
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)		750,845	
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education		1,526,406	
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		799,813	
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		0	
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		83,291	

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ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2024 - 2025)

This schedule is completed for school districts only.

	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	5,896,886
132	ED	Revenues 10-15, L158, Col C	3610	Learning Improvement - Change Grants	0
133	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660	Scientific Literacy	0
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695	Truant Alternative/Optional Education	0
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant	0
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant	0
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant	0
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780	Technology - Technology for Success	0
139	ED-TR	Revenues 10-15, L166, Col C,F	3815	State Charter Schools	0
140	O&M	Revenues 10-15, L169, Col D	3925	School Infrastructure - Maintenance Projects	50,000
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999	Other Restricted Revenue from State Sources	121,193
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	103,514
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	11,811
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I	2,859,408
147	ED-O&M-TR-MR/SS	Revenues 10-15, L212, Col C,D,F,G	4400	Total Title IV	139,065
148	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through	2,818,619
149	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board	621,054
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	300,131
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)	16,711
181	ED-TR-MR/SS	Revenues 10-15, L259, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)	167,775
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	577,381
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	366,746
190	ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program	1,048,774
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)	1,806,267
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 ****	3,391,569
194	**ED-MR/SS**	**Revenues (Part of EBF Payment)**	**3300**	**English Learning (Bilingual) Contributions from EBF Funds ****	191,681
196				**Total Deductions for PCTC Computation (Line 104 through Line 194)**	$ **32,774,493**
197				**Net Operating Expense for Tuition Computation (Line 97 minus Line 196)**	259,404,997
198				**Total Depreciation Allowance (from page 36, Line 18, Col I)**	15,341,260
199				**Total Allowance for PCTC Computation (Line 197 plus Line 198)**	274,746,257
200				**9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2024-2025**	10,473.00
201				**Total Estimated PCTC (Line 199 divided by Line 200)** *	$ **26,233.77**
202					

***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.**

**Go to the Evidence-Based Funding Distribution Calculation webpage.

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

Illinois State Board of Education
School Business Services Department

Current Year Payment on Contracts For Indirect Cost Rate Computation

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

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

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

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

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

3BC2F43.pdf

Subaward & Subcontract Guidance

Indirect Cost Rate Plan

Column A, B, C, D below must be completed for each contract. Enter Column B without hypens. Ex) 101000600

Column (E) and (F) are calculated automatically based on the information provided in Columns (A through D).

The amount in column (E) is the amount allowed on each contract in the Indirect Cost Rate calculation. The amount in column (F) is the amount that will be deducted from the base in the indirect cost rate (tab 41) for Program Year 2027.

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 16-24" tab) (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
Enter as shown here: ED-Instruction-Other	*10-1000-600*	*Company Name*	*500,000*	*50,000*	*450,000*
TR-Pupil Transportation Services-Purchased Svs	40-2550-300	303 Taxi	180,802	50,000	130,802
O&M-Operation & Maintenance of Plant Svs-Purchased Svs	20-2540-300	Access One Inc	123,182	50,000	73,182
TR-Pupil Transportation Services-Supplies	40-2550-400	Al Warren Oil Co	794,397	50,000	744,397
TR-Pupil Transportation Services-Purchased Svs	40-2550-300	All-Ways Transportation Services	2,285,939	50,000	2,235,939
ED-Food Services-Supplies	10-2560-400	Alpha Baking Co Inc	50,469	50,000	469
O&M-Operation & Maintenance of Plant Svs-Purchased Svs	20-2540-300	Anderson Elevator	59,191	50,000	9,191
ED-Support Services-Pupils-Purchased Svs	10-2100-300	Anderson Lock Company Ltd	65,842	50,000	15,842
O&M-Operation & Maintenance of Plant Svs-Supplies	20-2540-400	Anderson Lock Company Ltd	99,745	50,000	49,745
ED-Instruction-Purchased Svcs	10-1000-300	Athletico Management Llc	369,776	50,000	319,776
ED-Support Services-Pupils-Purchased Svs	10-2100-300	AVI Systems Inc	94,965	50,000	44,965
TR-Pupil Transportation Services-Purchased Svs	40-2550-300	Axess Transportation	264,121	50,000	214,121
TR-Pupil Transportation Services-Purchased Svs	40-2550-300	BREX SOLUTIONS LLC	2,437,900	50,000	2,387,900
O&M-Operation & Maintenance of Plant Svs-Supplies	20-2540-400	Brucker Company	61,544	50,000	11,544
ED-Instruction-Purchased Svcs	10-1000-300	CARE SOLACE INC	146,220	50,000	96,220
ED-Instruction-Supplies	10-1000-400	Cengage Learning Inc	215,281	50,000	165,281
ED-Instruction-Supplies	10-1000-400	Computer Information Concepts Inc	158,344	50,000	108,344
ED-Support Services-General Admin-Purchased Svs	10-2300-300	DeliverEd LLC	160,000	50,000	110,000
ED-Instruction-Purchased Svcs	10-1000-300	Fiber Platform	166,335	50,000	116,335
ED-Fiscal Services-Purchased Svs	10-2520-300	Frontline Technologies	98,312	50,000	48,312
ED-Planning,Research,Development&Evaluation Svcs-Purchased Svcs	10-2620-300	Goldstar Learning	83,759	50,000	33,759
O&M-Operation & Maintenance of Plant Svs-Supplies	20-2540-400	Grainger	79,948	50,000	29,948
TR-Pupil Transportation Services-Purchased Svs	40-2550-300	Grand Prairie Transit	13,730,601	50,000	13,680,601
O&M-Operation & Maintenance of Plant Svs-Supplies	20-2540-400	Graybar Electric Co Inc	316,305	50,000	266,305
O&M-Operation & Maintenance of Plant Svs-Supplies	20-2540-400	HDSupply Facilities Maintenance Ltd	377,158	50,000	327,158
ED-Fiscal Services-Purchased Svs	10-2540-300	Hudl	174,000	50,000	124,000
ED-Instruction-Purchased Svcs	10-1000-300	Jostens Awards	199,499	50,000	149,499
ED-Instruction-Purchased Svcs	10-1000-300	Jostens Inc	177,533	50,000	127,533
ED-Instruction-Supplies	10-1000-400	Journeyed.Com Inc	149,605	50,000	99,605
ED-Staff Services-Supplies	10-2660-400	Journeyed.Com Inc	86,326	50,000	36,326
ED-Instruction-Supplies	10-1000-400	KLETT WORLD LANGUAGES	138,130	50,000	88,130
O&M-Operation & Maintenance of Plant Svs-Supplies	20-2540-400	L & W Supply Corp	61,379	50,000	11,379
O&M-Operation & Maintenance of Plant Svs-Purchased Svs	20-2540-300	Langton Snow Solutions	322,651	50,000	272,651
ED-Staff Services-Purchased Svcs	10-2660-300	Mutual Target Associates	135,660	50,000	85,660
O&M-Operation & Maintenance of Plant Svs-Supplies	20-2540-400	Neuco Inc	89,308	50,000	39,308
ED-Instruction-Supplies	10-1000-400	Powerschool Group LLC	104,428	50,000	54,428
TR-Pupil Transportation Services-Purchased Svs	40-2550-300	SAFEWAY TRANSPORTATION SERVICES C(	89,981	50,000	39,981
O&M-Operation & Maintenance of Plant Svs-Purchased Svs	20-2540-300	Service Sanitation	89,992	50,000	39,992
O&M-Operation & Maintenance of Plant Svs-Purchased Svs	20-2540-300	Tovar Snow Professionals	121,221	50,000	71,221
ED-Fiscal Services-Purchased Svs	10-2520-300	Tyler Technologies, Inc.	206,832	50,000	156,832
ED-Staff Services-Supplies	10-2660-400	Tympani LLC dba Mindsight	136,459	50,000	86,459
ED-Instruction-Supplies	10-1000-400	Uncharted Learning Nfp	65,400	50,000	15,400
ED-Food Services-Supplies	10-2560-400	Vistar	309,759	50,000	259,759
O&M-Operation & Maintenance of Plant Svs-Purchased Svs	20-2540-300	World Security & Control	177,010	50,000	127,010
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0

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

Page 41

ESTIMATED INDIRECT COST DATA

ESTIMATED INDIRECT COST RATE DATA

SECTION I

Financial Data To Assist Indirect Cost Rate Determination

(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)

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.

Support Services - Direct Costs	
Direction of Business Support Services (10, 50, and 80 -2510)	
Fiscal Services (10, 50, & 80 -2520)	
Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540)	
Food Services (10 & 80 -2560) *Must be less than (P16, Col E-F, L65)* *Only include food costs.	1,693,304
Value of Commodities Received for Fiscal Year 2025 (Include the value of commodities when determining if a Single Audit is required).	0
Internal Services (10, 50, and 80 -2570)	
Staff Services (10, 50, and 80 -2640)	
Data Processing Services (10, 50, & 80 -2660)	

SECTION II

Estimated Indirect Cost Rate for Federal Programs

	Function	Restricted Program		Unrestricted Program	
		Indirect Costs	Direct Costs	Indirect Costs	Direct Costs
Instruction	1000		176,989,008		176,989,008
Support Services:					
Pupil	2100		28,374,179		28,374,179
Instructional Staff	2200		15,835,353		15,835,353
General Admin.	2300		6,900,246		6,900,246
School Admin.	2400		13,188,422		13,188,422
Business:					
Direction of Business Spt. Srv.	2510	268,943	0	268,943	0
Fiscal Services	2520	2,060,000	0	2,060,000	0
Oper. & Maint. Plant Services	2540		31,364,177	31,364,177	0
Pupil Transportation	2550		19,878,816		19,878,816
Food Services	2560		2,003,470		2,003,470
Internal Services	2570	52,503	0	52,503	0
Central:					
Direction of Central Spt. Srv.	2610		0		0
Plan, Rsrch, Dvlp, Eval. Srv.	2620		1,728,249		1,728,249
Information Services	2630		1,344,627		1,344,627
Staff Services	2640	1,761,599	0	1,761,599	0
Data Processing Services	2660	1,328,917	0	1,328,917	0
Other:	2900		3,581		3,581
Community Services	3000		323,647		323,647
Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)			(23,105,308)		(23,105,308)
Total		5,471,962	274,828,467	36,836,139	243,464,290

Restricted Rate*		**Unrestricted Rate***	
Total Indirect Costs:	5,471,962	Total Indirect Costs:	36,836,139
Total Direct Costs:	274,828,467	Total Direct Costs:	243,464,290
= **1.99%**		= **15.13%**	

** These are estimated rates. Final rates, which include carry forward adjustments, will be calculated and published by ISBE.*

	A	B	C	D	E	F
1	**REPORT ON SHARED SERVICES OR OUTSOURCING**					
2	School Code, Section 17-1.1 (*Public Act 97-0357*)					
3	Fiscal Year Ending June 30, 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	Township HSD 214					05-016-2140-17_AFR25 Township HSD 214
7	05016214017					
8	*Check box if this schedule is not applicable.....*		**Prior Fiscal Year**	**Current Fiscal Year**	**Next Fiscal Year**	**Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative, or Shared Service.**
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget ➡					
10	**Service or Function** ***(Check all that apply)***				**Barriers to Implementation**	(Limit text to 200 characters, for additional space use line 33 and 38)
11	Curriculum Planning					
12	Custodial Services					
13	Educational Shared Programs					
14	Employee Benefits		X	X		SSCRMP-D214, D225, D211, D207
15	Energy Purchasing		X	X		IEC (Illinois Enery Consortium)
16	Food Services		X	X		Northern IL Independent Purchasing Coop w/79 Districts
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance		X	X		SSCRMP-D214, D225, D211, D207
20	Investment Pools		X	X		Wheeling Twnship Treasury: D214, D21, D23, D25, D26, D805
21	Legal Services					
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development					
25	Shared Personnel					
26	Special Education Cooperatives		X	X		NSSEO - D214, D21, D23, D25, D26, D57, D59, D211
27	STEM (science, technology, engineering and math) Program Offerings		X	X		NECSS, Mobile Makers, Harper College, Barrington 220
28	Supply & Equipment Purchasing		X	X		State of IL Joint Purch Program, Omnia Partners, Sourcewell, TCPN, NCPS, SIPC
29	Technology Services					
30	Transportation					
31	Vocational Education Cooperatives		X	X		D57, D59, Homeless
32	All Other Joint/Cooperative Agreements		X	X		NECSS - D214, D211, D220, D512, Harper College
33	Other					
34						
35	Additional space for Column (D) - Barriers to Implementation:					
36						
37						
38						
40	Additional space for Column (E) - Name of LEA :					
41	Line 28: KPN, TIPS, IASBO p-Card program. E&I Coop					
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: Township HSD 214
RCDT Number: 05016214017

Description	Funct. No.	Actual Expenditures, Fiscal Year 2025 (10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	Budgeted Expenditures, Fiscal Year 2026 (10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	1,996,481		0	1,996,481	2,103,565		0	2,103,565
2. Special Area Administration Services	2330	0		0	0	0		0	0
3. Other Support Services - School Administration	2490	0		0	0	0		0	0
4. Direction of Business Support Services	2510	265,710	0	0	265,710	230,000	0	0	230,000
5. Internal Services	2570	52,503		0	52,503	55,515		0	55,515
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		2,314,694	0	0	2,314,694	2,389,080	0	0	2,389,080
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 73 Sales to Pupils - Other	Vending sales and other food service sales
2. Page 11, Row 75 Other Food Service	Other food service sales
3. Page 11, Row 94 Sales - Other	Book fines
4. Page 12, Row 109 Other Local Fees	Miscellaneous fees
5. Page 12, Row 110 Other Local Revenues	Electric charging rebates, EGHS Village Manufacturing Grant, Motorola Grant, E-rate funding
6. Page 12, Row 142 CTE - Other	CTE formula grant
7. Page 12, Row 153 Adult Education - Other	School Library Grant, Adult Volunteer Literacy Grant
8. Page 13, Row 171 Other Restricted Revenue from State Sources	Adult Ed Citizenship Grant
9. Page 13, Row 183 Other Restricted Grants-In-Aid - Federal	NJROTC Grant
10. Page 15, Row 270 Other Restricted Revenue from Federal Sources	ESSER II and III grants, Department of Rehab Services grant, Workforce grant, ECF Funding
11. Ed Fund - Page 16, Row 43 Other Support Services - Pupils	Student security expenditures
12. Ed Fund - Page 17, Row 75 Other Support Services	Mail clerical expenditures
13. IMRF Fund - Page 20, Row 241 Other Support Services - Pupils	Student security expenditures

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	***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.***					
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 reducton plan even though the FY2026 budget does not, a completed deficit reduction plan is still required.*					
6	**DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only** *(All AFR pages must be completed to generate the following calculation)*					
7	**Description**	**EDUCATIONAL FUND (10)**	**OPERATIONS & MAINTENANCE FUND (20)**	**TRANSPORTATION FUND (40)**	**WORKING CASH FUND (70)**	**TOTAL**
8	**Direct Revenues**	262,093,194	39,039,663	18,806,768	2,515,747	322,455,372
9	**Direct Expenditures**	259,552,021	30,363,670	19,948,792		309,864,483
10	**Difference**	2,541,173	8,675,993	(1,142,024)	2,515,747	**12,590,889**
11	**Fund Balance - June 30, 2025**	103,365,427	28,944,700	4,646,588	27,565,180	**164,521,895**
12						
13			**Balanced - no deficit reduction plan is required.**			
14						
15						

FY 2025 Audit Checklist

RCDT: 05016214017
School District/Joint Agreement Name: Township HSD 214
Auditor Name: Michael Malatt
License #: 065-033525 License Expiration Date (below): 9/30/2027
05-016-2140-17_AFR25 Township HSD 214

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

TOWNSHIP HIGH SCHOOL DISTICT 214

Annual Comprehensive Financial Report

As of and for the year ended June 30, 2025





















TOWNSHIP HIGH SCHOOL
DISTRICT 214
Arlington Heights, IL

Annual Comprehensive Financial Report

As of and for the year ended June 30, 2025
Officials Issuing Report

Dr. Justin Attaway
Associate Superintendent for Business Services

Michael Souza
Director of Business Services

Business Office of Township High School District 214

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High School District 214
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Arlington Heights, Illinois 60005
847-718-7600 | www.d214.org

Dr. Scott Rowe
Superintendent

November 14, 2025

Community Members and Board of Education
Township High School District 214
Arlington Heights IL 60005

The Annual Comprehensive Financial Report (ACFR) of Township High School District 214, Cook County, Illinois, as of and for the year ended June 30, 2025, is submitted herewith. Submittal of this report complies with the requirements of the Illinois School Code. Responsibility for the accuracy, completeness, and fairness of the presentation, including all disclosures, rests with the District. We believe the data, as presented, is accurate in all material aspects and represents the financial position and results of operations of the District as shown by the disclosure of all financial activity of its various funds; and that all disclosures necessary for public understanding of the District's financial status have been incorporated within this report.

Management's Discussion and Analysis (MD&A) immediately follows the independent auditors' report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter for transmittal and should be read in conjunction with it.

The Annual Comprehensive Financial Report includes all funds of the District and is presented in three sections: introductory, financial, and statistical. The introductory section includes this transmittal letter, the District's organization chart, and a list of principal officers and elected officials. The financial section includes the independent auditors' report on financial statements and schedules, MD&A, basic financial statements, and required supplemental information such as the individual fund financial statements and schedules. The statistical section includes selected financial and demographic information, generally presented on a multi-year basis.

Mission and Vision

Our **primary mission** is to help all students learn the skills, acquire the knowledge, and develop the behaviors necessary for them to reach their full potential as citizens who can meet the challenges of a changing society. Our secondary mission is to provide residents with opportunities for lifelong learning. The District 214 vision embraces continuous improvement and includes*:*

Students who demonstrate...

- analytic capabilities
- communication skills including reading, writing, speaking, listening, and numeracy
- creative expression and educated response to the creative works of others
- ethical judgment and decision-making ability
- career and life planning skills
- responsible citizenship
- understanding of ways to participate in an interdependent world
- problem solving skills
- concern, understanding, and respect in social interactions
- technology literacy
- ability to develop and maintain wellness

An environment in which people are...

- physically, psychologically, and emotionally safe
- treated fairly and ethically
- valued for their unique backgrounds and contributions

Staff members who...

- are active, lifelong learners committed to continuing professional and personal development
- are leaders in instructional practices
- create school work which engages and challenges students
- are innovative, take risks, and share what is learned from successes and failures
- are concerned, caring, and compassionate
- cooperate as partners with parents and the community in the education of students
- use student learning data to inform instructional decisions and practices

A Board of Education that...

- provides high quality resources for students and staff
- respects successful programs and practices
- encourages continual improvement through risk-taking and innovation
- cooperates and communicates as a partner with parents and the community in the education of students
- celebrates student and staff success
- promotes lifelong learning
- involves school and community members in decision-making processes

District Organization and History

Township High School District 214's creation in 1914 can, in part, be attributed to the Women's Suffrage Movement. As the creation of the District was a hotly contested election issue, men's ballots opposed the proposition while women's ballots supported the proposition. With the subsequent validation of the Women's Suffrage Act came the creation of Township High School District 214.

The district was established on March 28, 1914. In 1922, the school board adopted plans for construction of nine classrooms, an auditorium, and a gymnasium. Arlington High School opened to students in 1923. Increasing enrollment necessitated that several additions were constructed. The second high school constructed was Prospect High School in Mt. Prospect in 1957. In 1962, Forest View High School in Arlington Heights was constructed due to district enrollment topping over 6,300 students. Wheeling High School was constructed in 1964, Elk Grove High School in 1966, John Hersey High School in 1968, Rolling Meadows High School in 1971, and Buffalo Grove High School in 1973. By 1973, there were 19,000 students enrolled in the district. The district's enrollment peaked at 19,823 students during 1975-1976. Enrollment has declined since that time. Due to declining enrollment, Arlington High School closed in June 1984, and Forest View closed in June 1986. Forest View currently houses the administration offices and alternative programs.

Township High School District 214 is recognized as a Blue Ribbon High School District by the United States Department of Education. Located approximately 25 miles northwest of Chicago in a 68.3 square mile area, we are the state's largest high school district serving students from Arlington Heights, Buffalo Grove, Des Plaines, Elk Grove Village, Mount Prospect, Prospect Heights, Rolling Meadows, and Wheeling. Nearly 300,000 residents comprise our diverse middle to upper middle-class demographic. More than 67 languages are spoken in the homes of our students. Projected student enrollment for the 2024-2025 school year is 11,702.

Township High School District 214 currently has seven campuses. The six comprehensive high schools include: Buffalo Grove, Elk Grove, John Hersey, Prospect, Rolling Meadows, and Wheeling. The Forest View Educational Center houses: The Academy at Forest View, Vanguard School, International Newcomer Academy Young Adult Program, Community Education, and the District 214 administration offices.

Township High School District 214 students matriculate from several elementary districts including: District 15, District 21, District 23, District 25, District 26, District 57 and District 59. District 214 is a member of Northwest Suburban Special Education Organization (NSSEO) which provides specific special needs services to our qualifying students.

Performance Results

The District's primary mission is to help all students learn the skills, acquire the knowledge, and develop the behaviors necessary for them to reach their full potential as citizens who can meet the challenges of a changing society. Our secondary mission is to provide residents with opportunities for lifelong learning.

During the 2023-2024 academic year, District 214 embarked on its first comprehensive strategic planning process in nearly 30 years, guided by a commitment to transparency, community input, and continuous improvement. Led by Superintendent Dr. Scott Rowe, the plan emphasizes academic excellence, innovation and community engagement. Through collaboration with stakeholders-students, staff, families and community leaders-the District is setting clear goals and aligning resources to ensure sustainable growth. The strategic planning process includes actionable steps for the next five years while laying the foundation for a broader 20-year vision. Central to the plan is the development of a Portrait of a Graduate, defining the skills and competencies every student will need to thrive in an evolving world. This forward-thinking approach reflects the district's commitment to providing high-quality educational experiences and preparing students for future challenges.

Township High School District 214 has a complete academic program with more than 600 courses, as well as many programs and services for students with special needs. District 214 offers courses in language arts, mathematics, science, computer science, world language, social science, business, technology, life studies, fine arts, physical education, health, driver education, and NJROTC. Advanced Placement courses are available in English, U. S. History, European History, World History, Biology, Chemistry, Physics, Environmental Science, Computer Science, Calculus, Chinese, German, French, Spanish, Art, Psychology, Statistics, Economics, Government and Politics, Human Geography, and Music. World Language programs of study are provided in French, German, Spanish, Italian, Japanese, Mandarin Chinese, and American Sign Language.

Each school participates in the Talent Development Program. The Young Adult Education Program (YAP) is offered to students who are unable to attend day school. An English Language Learner/Bilingual program is also offered. Social, academic, and career counseling is provided at each school. Each school has a psychologist, social worker, resource officer, nurse, and school counselor available.

District 214 is committed to offering students a variety of opportunities to earn early college credits while they are in high school, with an ultimate goal of ensuring our students leave our doors poised to excel. Most credits transfer to any public college or university in the nation, offering our students a low-cost head start on their postsecondary journey. Our partner higher education institutions include Eastern Illinois University, Harper College, Lewis University, Moraine Valley Community College, National Louis University, and Triton College. In all instances, fees represent a significant value savings to families compared to typical tuition rates on campus. District 214 offers over 80 dual credit course opportunities, partnering with colleges to provide classes that simultaneously offer both high school and college credit. These classes tie directly into

District 214's Career Pathways, allowing students to explore career interests with college-level classwork. Through our Career Pathways program, our students have logged more than 2 million internship hours with our community partners.

District 214 offers more than 40 Advanced Placement and dual credit courses with our higher education partners. These classes are rigorous, mirroring college-level work. Successful completion can lead to transcript college credit, saving students both time and money. On a yearly basis, our students earn more than 600 industry certificates and complete more than 35,000 early college credit hours. The program encompasses over 40 career programs of study from aviation maintenance to architecture to entrepreneurship to business management and health sciences before high school graduation.

District 214 was named to the "Districts of Distinction" list by District Administration magazine. The District was recognized for its Youth Apprenticeship program, which provides concrete job skills and training to students in cybersecurity, HVAC, and automotive services. Through this youth apprenticeship program, students are developing the skills needed to thrive in the workforce, and gaining valuable experiences that will help them succeed.

The District's Educator Prep program recruits students interested in education and ensures they are highly qualified for teaching positions in Chicago's northwest suburbs and beyond. Students receive a sequence of education coursework, dual-credit opportunities and external teaching experiences. As part of the Educator Prep program, students can study education at National Louis University or Northeastern Illinois University, where they will continue to receive professional development opportunities from District 214 and partnering elementary districts, including a guaranteed student teaching position. If students successfully complete their higher education programs, they are guaranteed a job interview at District 214 or a partnering district in open positions.

The District also has a comprehensive extra-curricular offering including drama, service clubs, special interest clubs, music groups, and a full slate of athletic offerings available to the students.

The Community Education department has many offerings for lifelong learners. Over 500 courses are offered annually.

Redefining Ready! is a multi-metric, research-based approach to determine what it means to be college ready, career ready, and life ready. It is designed to change the narrative of public education from a standardized test philosophy to a focus on global readiness for public school students, who are driven by ideas and innovation. In considering the whole child, redefining readiness focuses on three main areas of importance: college readiness, career readiness, and life readiness. Students learn in a variety of ways and should be able to demonstrate readiness in a variety of ways. Like the global economy, today's students are driven by ideas and innovations.

District 214 was the recipient of the American Association of School Librarians' (AASL) 2019 National School Library of the Year (NSLY) Award, sponsored by Follett. The award annually honors a single library that exemplifies the criteria. The decisive point for the committee was the depth and richness of the collaboration among the administrators and school librarians. The committee was further impressed by the integration of programming and service delivery with local public libraries, and the rich educational partnerships with local businesses to promote authentic, project-based inquiry learning for the students.

Historical and Projected Student Enrollment

Enrollment projections based on two-year enrollment history provides a better estimate of enrollment for the near future. Our projection history has shown that it projects the district total better than the enrollment for each school.

The enrollment changes for each high school over the past ten years fluctuated around the trend line of the district total enrollments. Total student enrollment for the 2024-25 school year was 11,911. The enrollment projections for 2025-26 reflect an expected student population of 11,724.

Summary of Outstanding Debt

Moody's continues to affirm its municipal bond rating of Aa1 with a positive outlook to the outstanding General Obligation Limited Tax debt. This rating reflects the district's large, suburban tax base, strong financial position and very low dependence on state aid for general operating purposes. This low reliance on the state, combined with very healthy liquidity, enables the district to withstand delays in state aid distributions should they persist. The strengths include healthy general fund reserves, low debt burden, strong financial management team that utilizes long-term and multi-scenario financial planning, and large and diverse tax base located within the Chicago metropolitan area. Challenges include state shifts of pension liability to the school district.

Bond refunding occurred during December 2016, resulting in an approximate present value savings of $1.5 million. Bond refunding occurred during September 2017, resulting in an approximate present value savings of $1.1 million. Bond refunding occurred during December 2020, resulting in an approximate present value savings of $4.0 million.

Financial Profile

Since spring of 2003, the Illinois State Board of Education (ISBE) has utilized a system for assessing a school district's financial health. The financial assessment system is referred to as the "School District Financial Profile".

The system uses five indicators which are individually scored and weighted in order to arrive at a composite district financial profile. The indicators are as follows: fund balance to revenue ratio; expenditures to revenue ratio; days' cash on hand; percent of short-term borrowing ability remaining; and percent of long-term margin remaining.

The best category of financial strength is Financial Recognition. A school district with a score of 3.54 – 4.00 is assigned to this category. These districts require minimal or no active monitoring by ISBE unless requested by the district. The District's overall score for Fiscal Year 2009, as reported by the Illinois State Board of Education was 3.90. Township High School District 214's overall score since Fiscal Year 2010, as reported by the Illinois State Board of Education, has been 4.0, which is the highest Financial Recognition issued by ISBE.

Financial Management Controls and Current Financial Update

- The School Budget is available for public inspection and comment at least 30 days prior to the Budget hearing.
- Within 30 days of adoption by the Board of Education, the Budget is filed with the Cook County Clerk and the Illinois State Board of Education.
- District 214 holds a Truth in Taxation hearing each year, regardless of the percentage increase over the prior year's tax extension.
- The Tax Levy Certificate is filed with the Cook County Clerk prior to the last Tuesday in December of each year.
- It is a goal of the School Board to maintain an operating and working cash fund balance to cover at least 5 months of expenditures.
- An annual review of internal controls is completed each year during the Audit process.
- The School Board shall act on:
    - All expenditures
    - All inter-fund loans and inter-fund transfers.
- As part of the District's monthly financial packet, the Board receives fund balances, a list of bills payable, a summary of investments, and the District's current cash position as well as year-to-date and month-to-date budget-to-actual figures.
- The District maintains a long-term capital facilities plan.
- The District prepares long range financial projections, which provides the ability to address "what if" scenarios.
- Annually, the District's auditor presents the results of the financial audit to the Board of Education. .
- The District has not issued any tax anticipation warrants or revenue anticipation notes in order to meet its short-term current year cash flow requirements.
- The District has no record of default and has met its debt repayment obligations promptly.

Reporting Entity

The District included all funds that are controlled by or dependent on the Board of Education of the District, as determined on a basis of 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.

Accounting Systems and Budgetary Control

The financial statements have been prepared in accordance with Generally Accepted Accounting Principles, which are appropriate to local government units of this type. Audits are made up of all Governmental Funds including: Education, Operations & Maintenance, Debt Service, Transportation, Working Cash, Municipal Retirement/Social Security, and Capital Projects. The presentation allows the reader to obtain an overview of the District's financial operations by viewing the combined statements. Detailed representations of the combined statements are available throughout the remainder of the report.

The District administration is responsible for establishing and maintaining internal controls designed to ensure that the assets of the District are protected from loss, theft or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with Generally Accepted Accounting Principles. The internal controls are designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived and the valuation of costs and benefits requires estimates and judgments by management.

As part of the audit of the District, the District's independent auditor considered the District's internal controls, to determine auditing procedures for the purpose of expressing an opinion on the financial statements. The auditor also performed tests of the District's compliance with certain provisions of laws, regulations, contracts and grants. The results of the audit for the most recently completed fiscal year are included. The District maintains sound budgetary controls to ensure compliance with legal provisions embodied in the annual budget approved by the District's Board of Education.

The District maintains an encumbrance accounting system as one technique of accomplishing budgetary control. 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.

The legal level of budgetary control is the function level for Revenues and Object level for Expenditures.

Budget Process

The budget process consists of several distinct phases - Development of the Budgeting Calendar, development of preliminary budget assumptions/guidelines, Quarterly Budget meetings, and finally Board approval of the Tentative and Final Budgets. These are established on a fiscal year basis, which begins on July 1 and ends June 30.

The District begins the budgeting process in October when the Board approves the annual Budget Calendar for the upcoming fiscal year. In the following months, the Business Office develops its preliminary budget guidelines regarding both Revenues and Expenditures, and are provided to the Board in February and March.

In addition, the District also begins to develop staffing recommendations that involve both Human Resources and Business Services meeting with all other Departments. These staffing recommendations are based on both total student enrollment as well as student needs such as those for our Special Education students.

Quarterly budget meetings are also held with each school and central office department. These meetings assist with the preparation of the Tentative Budget where each budget administrator provides general assumptions and budget adjustments in order to allocate resources accordingly.

The Associate Superintendent for Business Services and the Director of Business Services then compile all budget assumptions for the preparation of the Tentative budget. In the following months, budget adjustments are made based on any new information gathered from ISBE, the Cook County Assessor's Office, and all budget administrators. The Final budget is then approved by the Board of Education. This Final budget includes all Governmental Funds with an annual appropriated budget including: Education, Operations & Maintenance, Debt Service, Transportation, Working Cash, Municipal Retirement/Social Security, and Capital Projects. Within 30 days of adoption, the budget is filed with the Cook County Clerk and Illinois State Board of Education.

The District shall maintain a five-year long term financial projection, which provides the ability to address "what if" scenarios. The Board, Superintendent, Associate Superintendent for Finance, and Director of Business Services review the budget preparation to see that the budget is in accordance with these guidelines.

District Treasurer

Cash and Investments of the District are maintained by the District Treasurer, who is appointed by the Board of Education. The Treasurer is responsible for the investment of funds. Investments are maintained in deposits with financial institutions, savings and checking accounts and non-negotiable certificates of deposit, repurchase agreements, and U.S. Treasury obligations. Certificates of deposits are covered under FDIC insurance limits or are privately insured or collateralized. The treasurer submits monthly investment reports to the Board of Education. The District secures investment bids prior to investing funds. Investment strategies are structured to obtain the best yield for all invested funds, while meeting the District's goals of safety and liquidity.

Capital Assets

The District utilizes an outside appraisal service for the appraisal, control and inventory of capital assets. Industrial Appraisal Company last completed a comprehensive appraisal of the District's assets during fiscal year 2019, with an updated appraisal taking place in fiscal year 2024. The results of the external appraisal are reviewed with the financial software fixed asset module to verify the accuracy of the capital asset data. Appraisals are used for verification and updating of replacement values for inventory and insurance purposes. The financial software system includes a fixed asset module to assist with the accuracy of the capital asset data.

Operations

The Operations Department is responsible for life safety, security, emergency management, communications, operations, maintenance, cleanliness, design, construction, and renovation of all District facilities. The department also acts as the District's liaison with municipalities, park districts, other school districts, and local, state, and federal governmental entities within and overlapping the boundaries of District 214.

- On a yearly basis, update and implement the long-range capital projects program. The District prides itself on outstanding and continual upkeep and improvement to all facilities. The District has eight campuses (7 main campuses and our Career Life Skills home).

Name of Bldg	Year Built	Square Footage
Prospect	1957	359,828
Forest View	1962	322,184
Wheeling	1964	337,357
Elk Grove	1966	338,102
John Hersey	1968	364,847
Rolling Meadows	1971	379,629
Buffalo Grove	1973	419,068

- Responsible for life safety, security, operations, maintenance, cleanliness, design, construction, and renovation of District facilities.
- Annually the Operations Department reviews infrastructure and facilities-related academic priorities of the District and incorporates these priorities in the five-year planning process.
- Maintain in-house trades professionals that help us reduce costs and repair response times on a multitude of electrical, plumbing, mechanical, equipment and carpentry work.
- Several comprehensive facilities use and/or intergovernmental agreements have been developed and implemented for effective resource utilization, including:

    - District 214 and Robert Morris University developed a comprehensive Facility Use Agreement through June 30, 2027, which has been integrated with Roosevelt University.
    - District 214 and the Mount Prospect Park District, Wheeling Park District, Rolling Meadows Park District, Elk Grove Park District, Buffalo Grove Park District, and Arlington Heights Park District have developed intergovernmental agreements for the mutual use of facilities that benefit both agencies, providing substantial cost savings to District 214 and increased access to our students for activities and athletics.
    - District 214 and the City of Rolling Meadows have developed an intergovernmental agreement for the emergency use of Rolling Meadows High School as an emergency shelter for the community, if needed in a crisis or disaster.

Economic Condition and Outlook of Local Economy

The 2024 Equalized Assessed Value for the District was $11.4 billion, an approximate 1% decrease from the prior year. The 2023 EAV for the District was $11.5 billion. The 2022 EAV for the District was $11.1 billion.

Tax Increment Financing (TIF) is a program designed to create economic growth in areas of a community where redevelopment likely would not occur without public investment. When a TIF is created, the EAV is frozen, and the school district does not receive additional tax dollars produced within the TIF district during the duration of the TIF. Therefore, incremental EAV accumulates within the TIF district and tax revenue generated is redirected to the respective village for economic development purposes within the TIF boundaries. Township High School District 214 currently has twenty active TIF districts within our boundaries which are at various points in the life cycles.

District 214 is part of each municipal Joint Review Board within district boundaries that allows participation and discussion on upcoming economic development. Within most of the twenty-one TIF districts, there are both Residential and Commercial development that will provide tax growth and student enrollment.

Long-Term Financial Planning

The District adheres to a fund balance goal to maintain 6 months of Fund Balance reserves in Operating Funds. This allows the district to develop short- and long-term financial goals that put the District in a sound financial position.

As Township High School District 214 has developed long-range financial projections, it has considered enrollment projections, staffing plans, program evaluation and needs, special education services, technology, facilities improvement and maintenance on both a short-term and long-term basis. These factors have been evaluated with an overall goal to maintain quality educational programs.

There are several key areas that are out of the District's control that may influence its long-term financial goals, including state legislation like a potential property tax freeze, market fluctuations, state funding model adjustments, and pension reform. Other potential factors include inflation, property tax refunds from major commercial properties, and interest rates.

The District will continue to fulfill its fiduciary responsibility and maintain our reputation as good stewards of taxpayer resources.

Independent Audit
The District complies with Illinois School Code regarding the annual audit of the District's financial records and transactions of all funds of the District. The independent certified public accountant auditors' reports are an integral part of this report.

Closing Statement
It is our belief that this Annual Comprehensive Financial Report will provide the District 214 management, community members, and stakeholders with a meaningful financial presentation. Our goal is, all readers of this report will obtain a clear and concise understanding of the Township High School District 214 present financial condition.

Acknowledgment
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.

The preparation of this report on a timely basis could not be accomplished without the efficient and dedicated services of all the members of the Business Office who assisted in the closing of the District's financial records and the preparation of this report.

Respectfully submitted,

Justin Attaway
Associate Superintendent for
Business Services

Michael Souza
Director of Business Services

ASSOCIATION OF SCHOOL BUSINESS OFFICIALS INTERNATIONAL

The Certificate of Excellence in Financial Reporting is presented to

Township HSD 214

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

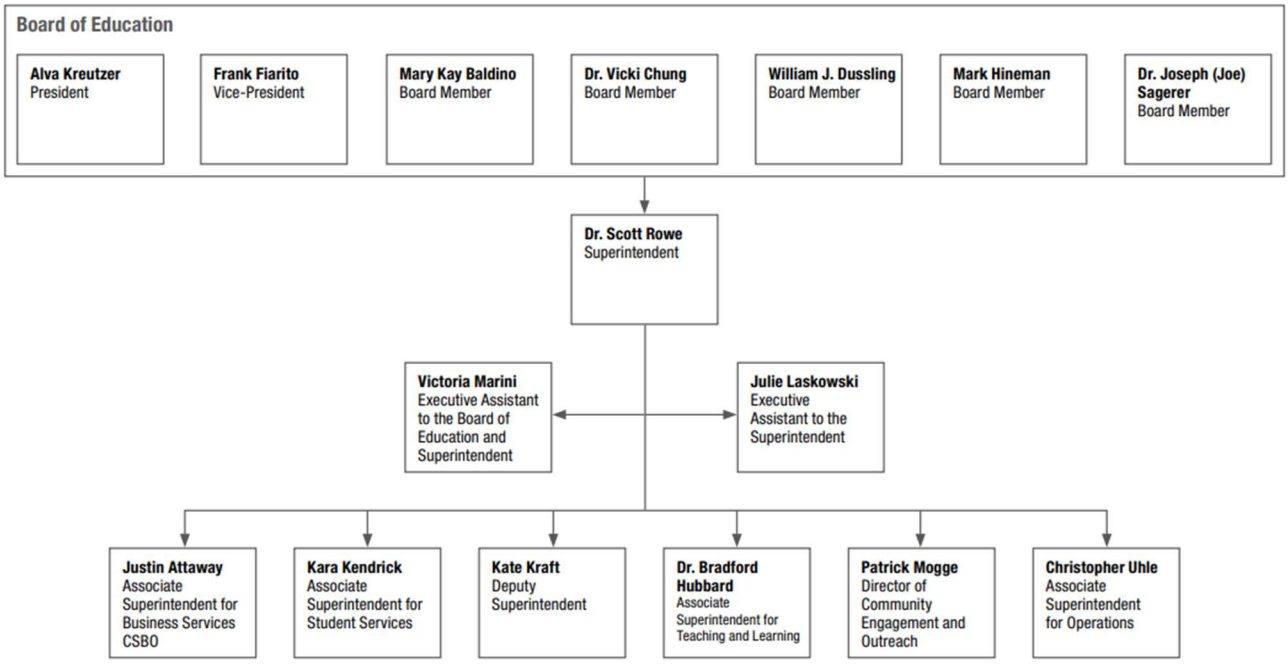
The district report meets the criteria established for ASBO International's Certificate of Excellence in Financial Reporting.

CERTIFICATE OF EXCELLENCE IN FINANCIAL REPORTING

Ryan S. Stechschulte

Ryan S. Stechschulte
President

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


Board of Education
Alva Kreutzer
President
Frank Fiarito
Vice-President
Mary Kay Baldino
Board Member
Dr. Vicki Chung
Board Member
William J. Dussling
Board Member
Mark Hineman
Board Member
Dr. Joseph (Joe) Sagerer
Board Member
Dr. Scott Rowe
Superintendent
Victoria Marini
Executive Assistant to the Board of Education and Superintendent
Julie Laskowski
Executive Assistant to the Superintendent
Justin Attaway
Associate Superintendent for Business Services CSBO
Kara Kendrick
Associate Superintendent for Student Services
Kate Kraft
Deputy Superintendent
Dr. Bradford Hubbard
Associate Superintendent for Teaching and Learning
Patrick Mogge
Director of Community Engagement and Outreach
Christopher Uhle
Associate Superintendent for Operations

Township High School District 214
Cook County
2121 S. Goebbert Road
Arlington Heights, IL 60005

Annual Comprehensive Financial Report

As of and for the Year Ended June 30, 2025

Principal Officers and Advisors

Board of Education

Alva Kreutzer	President	April 2023 - April 2027
Frank Fiarito	Vice President	April 2023 - April 2027
Mary Kay Baldino	Member	April 2025 - April 2029
Dr. Vicki Chung	Member	April 2025 - April 2029
William J. Dussling	Member	April 2023 - April 2027
Mark Hineman	Member	April 2025 - April 2029
Dr. Joseph Sagerer	Member	April 2025 - April 2029

District Administration

Scott Rowe	Superintendent
Kate Kraft	Deputy Superintendent
Justin Attaway	Associate Superintendent for Business Services
Bradford Hubbard	Associate Superintendent for Teaching and Learning
Kara Kendrick	Associate Superintendent for Student Services
Patrick Mogge	Director of Community Engagement-Director of Community Education
Chris Uhle	Associate Superintendent of Activities and Operations

Board of Education Goals

1. Provide quality education while maintaining a balanced budget and serving increasing numbers of students.
2. Increase student learning through engagement, positive relationships, and innovative programs.
3. Expand lifelong learning opportunities for residents of all ages through positive relationships, community involvement, and collaborative planning in the efficient use of resources.

Township High School District 214

2121 S. Goebbert Road
Arlington Heights, IL 60005
www.d214.org

Annual Comprehensive Financial Report

As Of And For the Year Ended June 30, 2025

Building Information

Buffalo Grove High School
1100 W. Dundee Road
Buffalo Grove IL 60089
Principal: Jeff Wardle

Elk Grove High School
500 W. Elk Grove Blvd.
Elk Grove IL 60007
Principal: Paul Kelly

John Hersey High School
1900 E. Thomas Street
Arlington Heights IL 60004
Principal: Heath McFaul

Prospect High School
801 W. Kensington Road
Mount Prospect IL 60056
Principal: Greg Minter

Rolling Meadows High School
2901 W. Central Road
Rolling Meadows IL 60008
Principal: Megan Kelly

Wheeling High School
900 S. Elmhurst Road
Wheeling IL 60090
Principal: Angela Hawkins

Specialized Schools
Early College Center
Newcomer Center
The Academy and life
Vanguard
Young Adult Program
2121 Goebbert Road
Arlington Heights IL 60005
Director: Janice Aponte, General Education
Director: Caitlyn Druger, Special Education

Forest View Educational Center
2121 S. Goebbert Road
Arlington Heights IL 60005

Independent Auditors' Report

To the Board of Education of
Township High School District 214

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 Township High School District 214 (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.

Baker Tilly Advisory Group, LP and Baker Tilly US, LLP, trading as Baker Tilly, are members of the global network of Baker Tilly International Ltd., the members of which are separate and independent legal entities. Baker Tilly US, LLP is a licensed CPA firm that provides assurance services to its clients. Baker Tilly Advisory Group, LP and its subsidiary entities provide tax and consulting services to their clients and are not licensed CPA firms.

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 November 13, 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 section and statistical section 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 14, 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
November 14, 2025

The discussion and analysis of Township High School District 214'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 (which is the difference between the District's assets/deferred outflows of resources and liabilities/deferred inflows of resources) increased by $11.7. This represents a 3% increase from 2024.
- General revenues accounted for $303.8 in revenue or 76% of all revenues. Program specific revenues in the form of charges for services and fees and grants accounted for $94.0 or 24% of total revenues of $397.8.
- The District had $386.1 in expenses related to government activities. However, only $94.0 of these expenses were offset by program specific charges and grants, which highlights the District's reliance on local funding and Evidence Based Funding (EBF).
- The District received the Certificate of Excellence Award in Financial Reporting for the fiscal years ending June 30, 2009 through June 30, 2024 from ASBO International. This award reflects the District's commitment to the highest standards of financial reporting.
- The District received the Financial Profile Designation of 4.0 for the eleventh consecutive year from the Illinois State Board of Education.
- In April 2025, the Board adopted a Fund Balance Position Paper ensuring the District maintains adequate fund balance levels.

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.

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.

Government-Wide Financial Analysis

The District's combined net position was higher on June 30, 2025, than it was the year before, increasing 3% to $410.0.

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

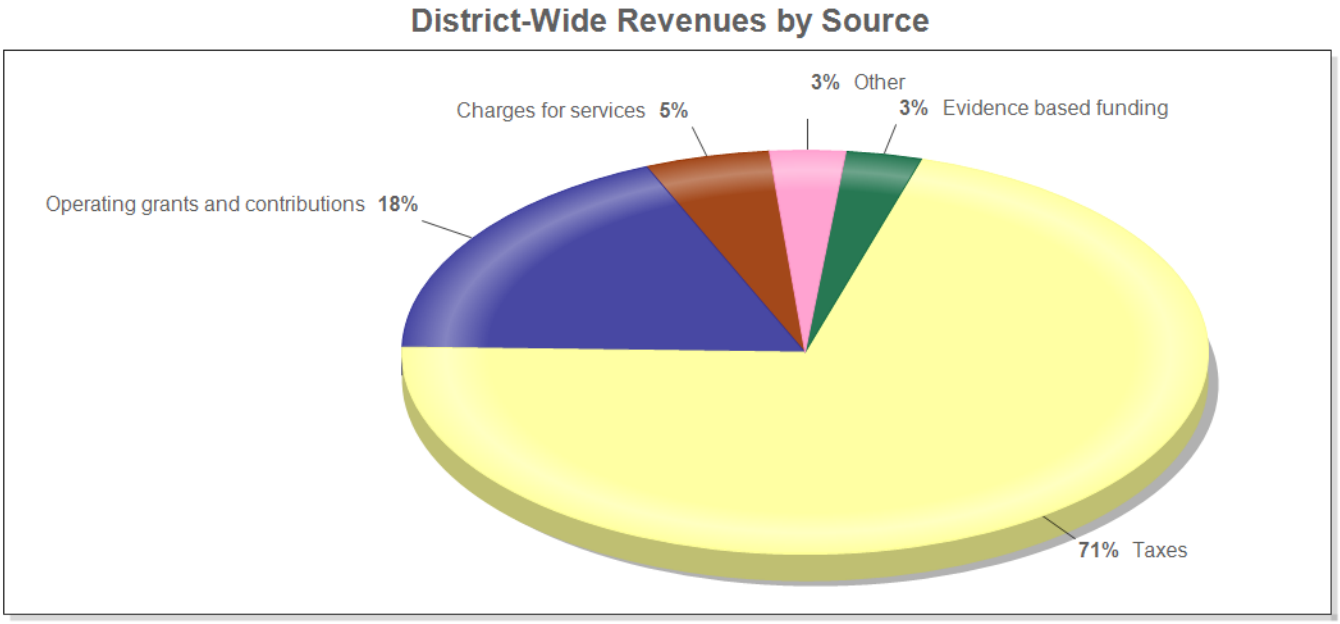
	2024	2025
Assets		
Current and other assets	$ 366.0	$ 365.6
Capital assets	331.5	344.6
Total assets	697.5	710.2
Total deferred outflows of resources	30.3	19.3
Liabilities		
Current liabilities	17.4	16.1
Long-term debt outstanding	83.8	83.0
Total liabilities	101.2	99.1
Total deferred inflows of resources	228.3	220.4
Net Position		
Net investment in capital assets	309.0	325.9
Restricted	35.2	31.1
Unrestricted	54.1	53.0
Total net position	$ 398.3	$ 410.0

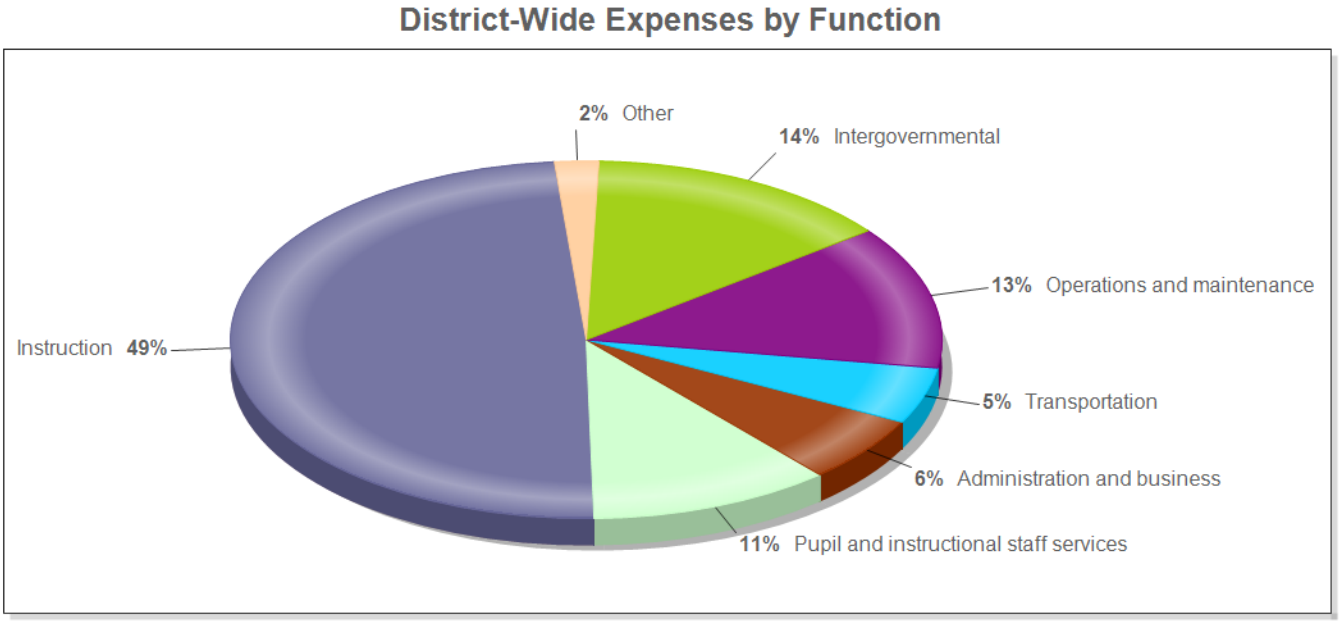
Revenues in the governmental activities of the District of $397.8 exceeded expenses by $11.7. This was attributable primarily to an increase in taxes and the growth of capital assets.

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

	2024	2025
Revenues		
Program revenues:		
Charges for services	$ 17.6	$ 20.6
Operating grants and contributions	77.1	73.3
Capital grants and contributions	0.1	0.1
General revenues:		
Taxes	283.3	280.2
Evidence based funding	10.1	10.2
Other	9.9	13.4
Total revenues	398.1	397.8
Expenses		
Instruction	178.0	187.7
Pupil and instructional staff services	34.5	43.8
Administration and business	21.2	23.5
Transportation	21.8	20.4
Operations and maintenance	37.2	49.4
Intergovernmental	55.7	53.4
Interest and fees	0.4	0.3
Other	5.6	7.6
Total expenses	354.4	386.1
Increase (decrease) in net position	43.7	11.7
Net Position, Beginning	354.6	398.3
Net Position, Ending	$ 398.3	$ 410.0

Property taxes accounted for the largest portion of the District's revenues, contributing 68%. The remainder of revenues came from state, federal grants and other sources. The total cost of all the District's programs was $386.1, mainly related to instructing and caring for the students and student transportation at 65%.





Financial Analysis of the District's Funds

The District's Governmental Funds balance decreased from $195.0 to $185.2.

The General Fund grew by $4.5 million, which is slightly higher than expected due to increased interest income and TIF surplus receipts.

The Operations and Maintenance Fund saw a decline of $4.6 million. This is lower than originally anticipated due to a strategic capital funding transfer and decreased property tax revenue.

The Transportation Fund decreased by $1.1 million due to decreased state funding.

The Municipal Retirement/Social Security Fund experienced a slight decrease of $0.5 million.

The Debt Service Fund increased slightly by $0.3 million, which is in line with anticipated budgetary performance.

The Capital Projects Fund decreased $8.4 million due to lower corporate personal property taxes and higher capital expenditures due to projects beginning earlier in Spring 2025. These increased costs were partially offset by an additional transfer at the end of the year.

General Fund Budgetary Highlights

The District received its final allocation of Elementary and Secondary School Emergency Relief (ESSER) funding in September 2024.

Capital Assets and Debt Administration

Capital Assets

By the end of 2025, the District had compiled a total investment of $595.2 ($344.6 net of accumulated depreciation) in a broad range of capital assets including buildings, land and equipment. Total depreciation expense for the year was $15.0. More detailed information about capital assets can be found in Note 7. of the basic financial statements.

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

	2024	2025
Land	$ 5.3	$ 5.3
Construction in progress	7.4	9.7
Buildings	287.7	294.2
Equipment	14.0	14.3
Equipment - right-to-use lease asset	1.1	0.7
Land improvements	16.0	20.4
Total	$ 331.5	$ 344.6

Long-Term Debt

The District retired $3.4 in bonds in 2025. Lease liabilities and other were increased by $2.6 . At the end of fiscal 2025, the District had a debt margin of $779.7. More detailed information on long-term debt can be found in Note 8. of the basic financial statements.

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

	2024	2025
General obligation bonds	$ 21.4	$ 18.0
Lease liabilities and other	62.4	65.0
Total	$ 83.8	$ 83.0

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:

- The District will continue to pursue the most favorable interest rates on its investments in response to a fluctuating interest rate environment. Additionally, District 214 is actively exploring new revenue sources, including increased rental income and expanded partnership opportunities.

- Cook County has experienced significant delays in the property tax billing and collection cycle, resulting in the fall 2025 property tax distributions being postponed. This delay will temporarily impact the District’s cash flow and investment income during fiscal year 2026. The District maintains sufficient fund balances to manage operations during this period and will continue to monitor the timing of future property tax collections closely.

- The District also entered into a contractual agreement with the Education Association on July 1, 2024. This contract is set to expire on June 30, 2029.

- There are currently 21 TIF (Tax Increment Financing) districts within the District’s boundaries, each at different stages of their life cycles.

- District 214 is engaged in a comprehensive strategic planning process for the first time in more than 30 years, designed to guide the District’s future through a balance of immediate progress and long term vision. The plan emphasizes academic excellence, innovation and community engagement. Through collaboration with stakeholders students, staff, families and community leaders the District is setting clear goals and aligning resources to ensure sustainable growth. The strategic planning process includes actionable steps for the next five years while laying the foundation for a broader 20 year vision. Central to the plan is the development of a Portrait of a Graduate, defining the skills and competencies every student will need to thrive in an evolving world. This forward thinking approach reflects the district’s commitment to providing high quality educational experiences and preparing students for future challenges.

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:

Justin Attaway
Township High School District 214
2121 South Goebbert Road
Arlington Heights, Illinois 60005

Township High School District 214

Statement of Net Position
June 30, 2025

	Governmental Activities
Assets and Deferred Ouflows of Resources	
Assets	
Cash	$ 23,729
Investments	192,676,455
Student activity cash and investments	3,101,292
Receivables (net of allowance for uncollectibles):	
Interest	64,757
Property taxes	145,591,244
Replacement taxes	1,675,093
Intergovernmental	1,895,556
Leases	980,091
Prepaid items	1,075,849
Net pension asset	18,473,172
Capital assets:	
Land	5,282,022
Construction in progress	9,681,801
Capital assets being depreciated, net of accumulated depreciation	329,598,273
Total assets	710,119,334
Deferred Outflows of Resources	
Deferred charge on refunding	42,984
Deferred outflows related to pensions	10,863,993
Deferred outflows related to OPEB	8,397,328
Total deferred outflows of resources	19,304,305
Liabilities, Deferred Inflows of Resources and Net Position	
Liabilities	
Accounts payable	6,306,298
Payroll deductions payable	4,206,968
Other current liabilities	4,209,155
Interest payable	52,982
Unearned student fees	1,277,893
Long-term liabilities:	
Other long-term liabilities, due within one year	4,973,260
Other long-term liabilities, due after one year	78,001,707
Total liabilities	99,028,263
Deferred Inflows of Resources	
Property taxes levied for a future period	144,748,276
Deferred inflows related to pensions	732,556
Deferred inflows related to OPEB	73,964,334
Deferred inflows related to leases	980,091
Total deferred inflows of resources	220,425,257
Net Position	
Net investment in capital assets	325,897,480
Restricted for:	
Student transportation	1,016,523
Retirement benefits	25,228,766
Debt service	1,802,089
Capital projects	1,888,226
Nutrition services	1,126,940
Unrestricted	53,010,095
Total net position	$ 409,970,119

See notes to basic financial statements

Township High School District 214

Statement of Activities
Year Ended June 30, 2025

Functions/Programs	Expenses	Program Revenue: Charges for Services	Program Revenue: Operating Grants and Contributions	Program Revenue: Capital Grants and Contributions	Net (Expenses) Revenue and Changes in Net Position: Governmental Activities
Governmental Activities					
Instruction:					
Regular programs	$ 90,085,798	$ 7,945,050	$ 2,862,468	$ -	$ (79,278,280)
Special programs	43,610,984	-	8,279,752	-	(35,331,232)
Other instructional programs	46,629,029	903,695	2,440,045	-	(43,285,289)
Student activities	7,372,491	6,980,137	-	-	(392,354)
Support services:					
Pupils	28,853,886	-	113,131	-	(28,740,755)
Instructional staff	14,980,991	-	323,517	-	(14,657,474)
General administration	6,906,330	-	-	-	(6,906,330)
School administration	10,508,485	-	-	-	(10,508,485)
Business	6,113,422	3,493,871	11,755	50,000	(2,557,796)
Transportation	20,389,884	560,098	5,896,886	-	(13,932,900)
Operations and maintenance	49,353,806	763,818	-	-	(48,589,988)
Central	7,246,320	-	-	-	(7,246,320)
Other supporting services	3,581	-	-	-	(3,581)
Intergovernmental:					
State retirement contributions	53,361,050	-	53,361,050	-	-
Payments to other districts and government units, excluding special education	62,620	-	-	-	(62,620)
Other:					
Community services	370,678	-	-	-	(370,678)
Interest and fees	300,890	-	-	-	(300,890)
Total governmental activities	$ 386,150,245	$ 20,646,669	$ 73,288,604	$ 50,000	(292,164,972)
General Revenues					
Taxes:					
Real estate taxes, levied for general purposes					213,756,777
Real estate taxes, levied for specific purposes					52,956,581
Real estate taxes, levied for debt service					3,866,936
Intergovernmental, unrestricted:					
Personal property replacement taxes					9,713,998
State aid-formula grants					10,155,982
Investment income					6,971,534
Unrealized gain on investments					2,115,041
Miscellaneous					4,306,559
Total general revenues					303,843,408
Change in net position					11,678,436
Net Position, Beginning					398,291,683
Net Position, Ending					$ 409,970,119

See notes to basic financial statements

Township High School District 214

Balance Sheet -
Governmental Funds
June 30, 2025
With Comparative Totals as of June 30, 2024

	General Fund	Operations and Maintenance Fund	Transportation Fund	Municipal Retirement/ Social Security Fund
Assets				
Cash	$ 25,409	$ (1,680)	$ -	$ -
Investments	137,513,561	30,277,016	4,854,992	8,965,649
Student activity cash and investments	3,101,292	-	-	-
Receivables (net allowance for uncollectibles):				
Interest	45,590	10,428	1,221	3,719
Property taxes	117,140,815	17,704,337	6,156,144	2,624,709
Replacement taxes	464,764	-	228,160	40,610
Intergovernmental	1,895,556	-	-	-
Leases	-	980,091	-	-
Prepaid items	996,915	78,934	-	-
Total assets	$ 261,183,902	$ 49,049,126	$ 11,240,517	$ 11,634,687
Liabilities, Deferred Inflows of Resources and Fund Balance				
Liabilities				
Accounts payable	$ 1,199,259	$ 1,315,444	$ 473,309	$ -
Other current liabilities	4,006,787	202,368	-	-
Payroll deductions payable	4,061,694	4,693	120	501
Unearned student fees	1,277,893	-	-	-
Total liabilities	10,545,633	1,522,505	473,429	501
Deferred Inflows of Resources				
Property taxes levied for a future period	116,462,574	17,601,830	6,120,500	2,609,512
Unavailable state and federal aid receivable	143,796	-	-	-
Deferred inflows related to leases	-	980,091	-	-
Total deferred inflows of resources	116,606,370	18,581,921	6,120,500	2,609,512
Fund balance				
Nonspendable	996,915	78,934	-	-
Restricted	1,126,940	-	1,016,523	6,755,594
Committed	2,387,443	-	-	-
Assigned	3,101,292	28,865,766	3,630,065	2,269,080
Unassigned	126,419,309	-	-	-
Total fund balance	134,031,899	28,944,700	4,646,588	9,024,674
Total liabilities, deferred inflows of resources and fund balance	$ 261,183,902	$ 49,049,126	$ 11,240,517	$ 11,634,687

See notes to basic financial statements

Debt Service Fund	Capital Projects Fund	Total 2025	Total 2024
$ -	$ -	$ 23,729	$ 104,750
2,422,578	8,642,659	192,676,455	195,735,853
-	-	3,101,292	3,493,646
840	2,959	64,757	73,113
1,965,239	-	145,591,244	142,854,649
-	941,559	1,675,093	2,453,430
-	-	1,895,556	4,120,675
-	-	980,091	1,424,157
-	-	1,075,849	1,206,758
$ 4,388,657	$ 9,587,177	$ 347,084,066	$ 351,467,031
$ -	$ 3,318,286	$ 6,306,298	$ 9,069,207
-	-	4,209,155	3,457,549
-	139,960	4,206,968	3,667,725
-	-	1,277,893	1,164,734
-	3,458,246	16,000,314	17,359,215
1,953,860	-	144,748,276	135,862,950
-	-	143,796	1,801,011
-	-	980,091	1,424,157
1,953,860	-	145,872,163	139,088,118
-	-	1,075,849	1,206,758
1,855,071	1,888,226	12,642,354	20,588,378
-	-	2,387,443	2,296,159
579,726	4,240,705	42,686,634	49,520,527
-	-	126,419,309	121,407,876
2,434,797	6,128,931	185,211,589	195,019,698
$ 4,388,657	$ 9,587,177	$ 347,084,066	$ 351,467,031

See notes to basic financial statements

Township High School District 214

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

Total Fund Balances, Governmental Funds		$ 185,211,589
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 provide current financial resources, and therefore, are not reported in the Governmental Funds Balance Sheet.		344,562,096
Net pension asset recognized in the Statement of Net Position does not provide financial resources and, therefore, is not reported in the Governmental Funds Balance Sheet.		18,473,172
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:		
State and federal aid	$ 143,796	
		143,796
Deferred outflows of resources related to pensions do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet.		10,863,993
Deferred outflows of resources related to OPEB do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet.		8,397,328
Deferred charge on refunding included in the Statement of Net Position is not available to pay for current period expenditures and, therefore, is not included in the Governmental Funds Balance Sheet.		42,984
Deferred inflows of resources related to pensions do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet.		(732,556)
Deferred inflows of resources related to OPEB do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet.		(73,964,334)
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	(16,415,000)	
Unamortized bond premium	(1,545,965)	
Interest payable	(52,982)	
Net pension liability	(10,560,756)	
Net/total OPEB liability	(50,951,304)	
IBNR	(1,060,190)	
Lease liabilities	(703,651)	
Compensated absences	(1,738,101)	
		(83,027,949)
Net Position of Governmental Activities		$ 409,970,119

See notes to basic financial statements

Township High School District 214

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

	General Fund	Operations and Maintenance Fund	Transportation Fund	Municipal Retirement/ Social Security Fund
Revenues				
Property taxes	$ 215,192,648	$ 35,923,836	$ 10,720,244	$ 4,876,630
Corporate personal property replacement taxes	2,639,703	-	1,329,575	255,939
State aid	80,994,184	50,000	5,896,886	-
Federal aid	11,179,127	-	47,300	-
Investment income	6,437,963	1,686,836	243,726	491,285
Student activities	6,980,137	-	-	-
Other	15,275,063	1,378,991	569,037	-
Total revenues	338,698,825	39,039,663	18,806,768	5,623,854
Expenditures				
Current:				
Instruction:				
Regular programs	95,115,678	-	-	1,367,806
Special programs	35,954,624	-	-	740,278
Other instructional programs	45,059,658	-	-	1,079,000
Student activities	7,372,491	-	-	-
Support services:				
Pupils	27,690,550	-	-	724,427
Instructional staff	15,550,663	-	-	309,580
General administration	6,819,986	-	-	80,260
School administration	12,932,338	-	-	256,774
Business	5,850,536	-	-	227,684
Transportation	-	-	19,863,199	15,617
Operations and maintenance	1,159,522	30,086,551	-	1,061,775
Central	6,159,502	-	-	230,174
Other supporting services	3,581	-	-	-
Community services	305,136	938	-	17,573
Intergovernmental:				
State retirement contributions	67,109,747	-	-	-
Payments to other districts and government units	6,146,107	-	62,620	-
Debt service:				
Principal	-	-	-	-
Interest and other	-	-	-	-
Capital outlay	804,140	276,181	22,973	-
Total expenditures	334,034,259	30,363,670	19,948,792	6,110,948
Excess (deficiency) of revenues over expenditures	4,664,566	8,675,993	(1,142,024)	(487,094)
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	(177,005)	(13,246,086)	-	-
Lease value	-	-	-	-
Total other financing sources (uses)	(177,005)	(13,246,086)	-	-
Net change in fund balance	4,487,561	(4,570,093)	(1,142,024)	(487,094)
Fund Balance, Beginning	129,544,338	33,514,793	5,788,612	9,511,768
Fund Balance, Ending	$ 134,031,899	$ 28,944,700	$ 4,646,588	$ 9,024,674

See notes to basic financial statements

Debt Service Fund	Capital Projects Fund	2025	2024
$ 3,866,936	$ -	$ 270,580,294	$ 268,753,200
-	5,488,781	9,713,998	14,485,936
-	-	86,941,070	79,874,703
-	733,001	11,959,428	11,871,143
95,086	131,679	9,086,575	7,628,238
-	-	6,980,137	7,435,482
-	750,000	17,973,091	12,395,173
3,962,022	7,103,461	413,234,593	402,443,875
-	-	96,483,484	94,250,256
-	-	36,694,902	32,891,223
-	-	46,138,658	44,650,653
-	-	7,372,491	7,167,660
-	-	28,414,977	24,761,755
-	-	15,860,243	14,996,701
-	-	6,900,246	5,802,471
-	-	13,189,112	12,919,019
-	-	6,078,220	5,746,082
-	-	19,878,816	21,405,762
-	1,192,059	33,499,907	30,927,370
-	-	6,389,676	6,338,363
-	-	3,581	3,573
-	-	323,647	320,982
-	-	67,109,747	61,898,802
-	-	6,208,727	6,507,280
3,364,778	-	3,364,778	3,224,548
727,713	-	727,713	826,193
-	27,300,483	28,403,777	35,607,677
4,092,491	28,492,542	423,042,702	410,246,370
(130,469)	(21,389,081)	(9,808,109)	(7,802,495)
423,091	13,000,000	13,423,091	22,057,330
-	-	(13,423,091)	(22,057,330)
-	-	-	749,015
423,091	13,000,000	-	749,015
292,622	(8,389,081)	(9,808,109)	(7,053,480)
2,142,175	14,518,012	195,019,698	202,073,178
$ 2,434,797	$ 6,128,931	$ 185,211,589	$ 195,019,698

See notes to basic financial statements

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		(9,808,109)
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	$ 28,093,086	
Depreciation is reported in the Statement of Activities	(14,984,290)	
		13,108,796
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:		
State and Federal Aid	(1,657,215)	
		(1,657,215)
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 of current year principal repayments.		3,364,778
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.		461,002
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	8,803	
IBNR	(174,295)	
Compensated absences	(61,099)	
State on-behalf contribution revenue	(13,748,697)	
State on-behalf contribution expense	13,748,697	
Deferred charge on refunding	(42,982)	
Net/total OPEB liability	(2,521,438)	
Deferred outflows of resources due to OPEB	298,152	
Deferred inflows of resources due to OPEB	15,829,752	
Net pension liability/(asset)	3,702,318	
Deferred outflows related to pensions	(11,287,531)	
Deferred inflows related to pensions	457,504	
		6,209,184
Change in Net Position of Governmental Activities		$ 11,678,436

See notes to basic financial statements

1. Summary of Significant Accounting Policies

Township High School District 214 (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 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.

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 committed to expenditures for specified purposes, other than those accounted for in the Debt Service Fund or Capital Projects Fund.

Operations and Maintenance Fund

Operations and Maintenance Funds 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 and general state aid.

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 Projects Fund accounts for construction projects and renovations financed through bond issues and transfers from other funds.

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.

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 December 12, 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 lessor 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 Cook County Collector/Treasurer, who remits to the District its share of collections. Taxes levied in one year become due and payable in two installments: the first due on March 1 and the second due on the later of August 1 or 30 days after the second installment tax bill is mailed. The first installment is an estimated bill, and is 55% of the prior year's tax bill. The second installment is based on the current levy, assessment and equalization and any changes from the prior year will be reflected in the second installment bill. Property taxes are normally collected by the District within 60 days of the due date.

The 2024 property tax levy is recognized as a receivable in fiscal 2025, net of estimated uncollectible amounts approximating 1% and less amounts already received. The District considers that the first installment of the 2024 levy is to be used to finance operations in fiscal 2025. The District has determined that the second installment of the 2024 levy is to be used to finance operations in fiscal 2026 and has included the corresponding receivable as a deferred inflow of resources.

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, building improvements, vehicles and equipment, 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 $5,000 and an estimated useful life of more than one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

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

Assets	Years
Buildings	20-50
Land improvements	10-45
Equipment	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.

A deferred charge on refunding arise from advance refunding of debt. The difference between the cost of the securities placed in trust for future payment of refunded debt and the net carrying value of that debt is deferred and amortized as a component of interest expense over the shorter of the term of the refunding issue or the original term of the refunded debt. The unamortized amount is reported as a deferred outflow of resources in the government-wide statements.

Compensated Absences

Under terms of employment, employees are granted sick leave and vacations in varying amounts. Only benefits considered to be vested are disclosed in these statements.

All vested vacation and sick leave pay is accrued when incurred in the government-wide and proprietary fund 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.

Employees who work a twelve-month year are entitled to be compensated for vacation time. Administrators, supervisors and ROTC employees receive a full year's allotment of vacation days on the first day of the fiscal year. A maximum of twenty or twenty-five (depending on the employee's years of service) vacation days earned and not taken can be carried forward to the next fiscal year. Carryover days expire on December 31 of the succeeding year in which they were earned. Support staff and custodians receive a year's allotment of vacation days on the first day of the fiscal year following the year it was earned. At year end, a maximum of five vacation days earned in the prior fiscal year and not taken can be carried forward to the next fiscal year. Carryover days expire on December 31 of the following year. The District's entire compensated absences liability is reported on the government-wide financial statements.

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 Associate Superintendent of Finance and Operations 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 the General Fund is as follows: restricted fund balance, followed by committed fund balance, assigned fund balance, and lastly, unassigned fund balance. In all other funds (Special Revenue, Debt Service, Capital Projects), assigned fund balance will be spent first, followed by committed fund balance and then restricted fund balance.

The District has a formal minimum fund balance policy. The District maintains a minimum fund balance target of 40% of annual operating expenditures for General Fund (Educational Accounts), General Fund (Working Cash Accounts), Operations & Maintenance Fund, and Transportation Fund.

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

The nonspendable fund balances in the General Fund and Operations and Maintenance Fund are comprised of $996,915 and $78,934, respectively, for prepaid items. The restricted and committed fund balances in the General Fund are comprised of $1,126,940 for nutrition services and $2,387,443 for medical insurance, respectively. The remaining restricted fund balances are for the purpose of the respective funds as described above in the Major Governmental Funds section. The assigned fund balance of $3,101,292 in the General Fund is for student activity funds. The remaining assigned fund balances are also 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 Educational Accounts of the General Fund, Transportation Fund, Municipal Retirement/Social Security Fund, Debt Service Fund and Capital Projects Fund by $7,667,505, $1,084,728, $553,958, $422,966 and $5,689,738, respectively. These excesses were funded by available fund balances.

3. Changes in Accounting Principles

In June 2022, the GASB issued Statement No. 101, *Compensated Absences*. This Statement requires that liabilities for compensated absences be recognized in financial statements prepared using the economic resources measurement focus for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. This standard was implemented July 1, 2024.

4. Deposits and Investments

Cash and Investments Under the Custody of the Township Treasurer

The voters of the respective school districts located within the boundaries of the offices of the Wheeling Township School Treasurer passed a referendum abolishing the offices of the Township School Treasurer effective July 1, 1996. The Boards of Education of the respective school districts and the Board of Education of Township High School District 214 (also located in Wheeling Township) entered into an intergovernmental agreement creating the Wheeling Township Treasury Intergovernmental Agreement (Treasurer) administered by District 214. The Treasurer agreed to provide to the respective school districts many of the services that were provided by the Township School Treasurer. These services are provided on an optional basis and without costs to the districts.

Under the Illinois Compiled Statutes, the Wheeling Township School Treasurer is the lawful custodian of all school funds. The Treasurer is appointed by the Township School Trustees, an independently elected body, to serve the school districts in the township. The Treasurer is the direct recipient of property taxes, replacement taxes and most state and federal aid and disburses school funds upon lawful order of the school board. The Treasurer invests excess funds at his discretion, subject to the legal restrictions discussed below. For these purposes, the Treasurer is permitted to combine monies from more than one fund of a single district and to combine monies of more than one district in the township. Monies combined under these circumstances, as well as investment earnings, are accounted for separately for each fund and/or district.

Cash and investments, other than the student activity and convenience accounts, petty cash and imprest funds, are part of a common pool for all school districts and cooperatives within the township. The Treasurer maintains records that segregate the cash and investment balance by district or cooperative. Income from investments is distributed monthly based upon the District's percentage participation in the pool. All cash for all funds, including cash applicable to the Debt Service Fund and the Illinois Municipal Retirement/Social Security Fund, is not deemed available for purposes other than those for which these balances are intended.

The Treasurer's investment policies are established by the Wheeling Township School Trustees as prescribed by the Illinois School Code and the Illinois Compiled Statutes. The Treasurer is authorized to invest in obligations of the U.S. Treasury, backed by the full faith and credit of the U.S. Government, certificates of deposit issued by commercial banks and savings and loan associations and commercial paper rated within the three highest classifications by at least two standard rating services (subject to certain limitations). Further information on the Treasury's policies are available from the Treasury's financial statements.

The Treasurer's Office operates as a nonrated, external investment pool. The fair value of the District's investment in the Treasurer's pool is determined by the District's proportionate share of the fair value of the investments held by the Treasurer's office.

The weighted average maturity of all marketable pooled investments held by the Treasurer was 1.39 years at June 30, 2025. The Treasurer also holds money market type investments, certificates of deposits and other deposits with financial institutions. As of June 30, 2025, the fair value of all investments held by the Treasurer's office was $335,987,978 and the fair value of the District's proportionate share of the pool was $192,676,455.

Because all cash and investments are pooled by a separate legal governmental agency (Treasurer), categorization by risk category is not determinable. Further information about whether investments are insured, collateralized or uncollateralized is available from the Treasurer's financial statements.

Cash and Investments in the Custody of the District

Deposits of the student activity and imprest funds, which are held in the District's custody, consist of deposits with financial institutions. The following is a summary of such deposits:

	Carrying Value	Bank Balance
Deposits with financial institutions	$ 3,120,271	$ 3,369,056

The District maintains $4,750 in petty cash.

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 $3,369,056; of this amount, $0 was uncollateralized and uninsured.

5. Lessor Agreements

The District has entered into a lease agreement as lessor for leasing the use of training facilities, championship stadium and a gym to Roosevelt University for its athletic programs and uses associated with the football program. Roosevelt University agrees to pay the District bi-annual rental fees which will increase by 3% annually on July 1. On August 1, 2021, elements of the agreement were terminated to reduce space currently leased from the District. The District recognized $444,066 in lease revenue and $32,226 in interest revenue during the current fiscal year related to these leases. As of June 30, 2025, the District's receivable for lease payments was $980,091. Additionally, the District reported deferred inflows of resources associated with the leases that will be recognized as revenue over the lease term. As of June 30, 2025, the District reported deferred inflows of resources of $980,091.

6. Interfund Transfers

During the year, the District transferred $177,005 to the Debt Service Fund from the General Fund (Educational Accounts) and $246,086 to the Debt Service Fund from the Operations and Maintenance Fund to provide a funding source for lease payments.

During the year, the Board of Education transferred $13,000,000 to the Capital Projects Fund from the Operations and Maintenance Fund for capital project purposes.

State law allows for the above transfers.

7. Capital Assets

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

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets not being depreciated / amortized:				
Land	$ 5,282,022	$ -	$ -	$ 5,282,022
Construction in progress	7,447,722	9,660,154	7,426,075	9,681,801
Total capital assets not being depreciated / amortized	12,729,744	9,660,154	7,426,075	14,963,823
Capital assets being depreciated / amortized:				
Land improvements	26,689,939	6,126,962	-	32,816,901
Buildings	472,780,883	16,760,482	-	489,541,365
Equipment	53,054,922	2,971,563	-	56,026,485
Equipment, right-to-use lease asset	1,868,706	-	-	1,868,706
Total capital assets being depreciated	554,394,450	25,859,007	-	580,253,457
Less accumulated depreciation / amortization for:				
Land improvements	10,724,831	1,673,014	-	12,397,845
Buildings	185,059,669	10,348,658	-	195,408,327
Equipment	39,096,117	2,587,840	-	41,683,957
Equipment, right-to-use lease asset	790,277	374,778	-	1,165,055
Total accumulated depreciation / amortization	235,670,894	14,984,290	-	250,655,184
Net capital assets being depreciated / amortized	318,723,556	10,874,717	-	329,598,273
Net governmental activities capital assets	$ 331,453,300	$ 20,534,871	$ 7,426,075	$ 344,562,096

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

Governmental Activities	Depreciation/ Amortization
Regular programs	$ 451,716
Special programs	7,110
Other instructional programs	241,582
Instructional staff	9,435
School administration	6,505
Business	5,994,741
Transportation	482,784
Operations and maintenance	7,546,601
Central	232,328
Community services	11,488
Total depreciation/amortization expense, governmental activities	$ 14,984,290

8. 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:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
General obligation bonds	$ 19,405,000	$ -	$ 2,990,000	$ 16,415,000	$ 3,145,000
Unamortized premium	2,006,967	-	461,002	1,545,965	-
Total bonds payable	21,411,967	-	3,451,002	17,960,965	3,145,000
Net pension liability, TRS	10,359,552	201,204	-	10,560,756	-
Lease liabilities	1,078,429	-	374,778	703,651	387,159
Total OPEB liability, District plan	15,763,813	1,356,021	1,396,703	15,723,131	-
Net OPEB liability, THIS plan	32,666,053	2,562,120	-	35,228,173	-
Compensated absences (net change)	1,677,002	61,099	-	1,738,101	1,441,101
IBNR	885,895	1,167,636	993,341	1,060,190	-
Total long-term liabilities, governmental activities	$ 83,842,711	$ 5,348,080	$ 6,215,824	$ 82,974,967	$ 4,973,260

The net pension liability related to the Teachers' Retirement System will be repaid from the General Fund (Educational Accounts) and any future net pension liability related to the Illinois Municipal Retirement Fund will be repaid from the Municipal Retirement/Social Security Fund. Total/net OPEB liabilities will be liquidated from the General Fund (Educational Accounts).

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 2016 General Obligation Limited Refunding Bonds dated November 21, 2016 are due in annual installments through December 1, 2026	2.00-3.00%	$ 8,815,000	$ 2,440,000
Series 2017 General Obligation Limited Refunding Bonds dated September 28, 2017 are due in annual installments through December 1, 2026	2.00-3.00	8,900,000	380,000
Series 2020 General Obligation Limited Refunding Bonds dated December 1, 2020 are due in annual installments through December 1, 2029	2.00-4.00	16,395,000	13,595,000
Total		$ 34,110,000	$16,415,000

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

Years	Principal	Interest	Total
2026	$ 3,145,000	$ 572,575	$ 3,717,575
2027	3,315,000	457,475	3,772,475
2028	3,490,000	328,400	3,818,400
2029	3,690,000	184,800	3,874,800
2030	2,775,000	55,500	2,830,500
Total	$ 16,415,000	$ 1,598,750	$ 18,013,750

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 $796,844,409, providing a debt margin of $779,725,758.

Leases

The District has entered into lease agreements as a lessee for financing the temporary acquisition of copier equipment and technology equipment and software. 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 all leases will be repaid from the Debt Service Fund and funded by a transfer of resources from the General Fund (Educational Accounts).

Description	Date of Issue	Final Maturity	Interest Rates	Original Amount	Balance
Copiers	7/1/2021	6/30/2026	3.0%	$ 1,119,691	$ 238,703
Printer and Cutter Table	8/1/2023	6/30/2028	7.5	265,030	174,557
Production Press & Nuvera Monochrome Printer	7/1/2023	6/30/2028	2.8	483,985	290,391
Total				$ 1,868,706	$ 703,651

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

Years	Principal	Interest	Total
2026	$ 387,159	$ 35,932	$ 423,091
2027	153,455	23,550	177,005
2028	163,037	13,968	177,005
Total	$ 703,651	$ 73,450	$ 777,101

9. Risk Management

The District is exposed to various risks of loss related to 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: Secondary School Cooperative Risk Management Program (SSCRMP). The District pays annual premiums to the pool for insurance coverage. The arrangements with the pool provide 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 pool. There have been no significant reductions in insurance coverage from coverage in any of the past three fiscal years nor claims that exceeded coverage.

The District is self-insured for risks related to for medical, dental and workers' compensation coverage that is provided to District personnel. A third party administrator administers claims for a monthly fee per participant. Expenditures are recorded as incurred in the form of direct contributions from the District to the third party administrator for payment of employee health claims and administration fees. The District's liability will not exceed $350,000 per employee for workers' compensation and $250,000 or $125,000 per employee for medical insurance for PPO or HMO plans, respectively, as provided by stop-loss provisions incorporated in the plans.

At June 30, 2025, total unpaid claims were $5,270,349. This includes an estimate of claims that have been incurred but not reported to the administrative agent relating to long-term claims totaling $1,060,190, which is included in long-term liabilities reported on the statement of net position. The remaining $4,210,159 is classified as health claims payable and included in other current liabilities in the Statement of Net Position. The estimates are developed based on reports prepared by the administrative agent. The District does not allocate overhead costs or other nonincremental costs to the claims liability. For the two years ended June 30, 2024 and June 30, 2025, changes in the liability reported in the entity-wide and governmental funds statements for unpaid claims are summarized as follows:

	Claims Payable Beginning of Year	Current Year Claims and Changes in Estimates	Claims Payments	Claims Payable End of Year
Fiscal Year 2024	$ 4,026,149	$ 31,520,878	$ 31,203,583	$ 4,343,444
Fiscal Year 2025	$ 4,343,444	$ 34,472,287	$ 33,545,382	$ 5,270,349

10. Joint Agreements

The District is a member of various joint agreements that provide 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.

11. Other Postemployment Benefits

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

	Total OPEB Liability	Net OPEB Liability	Deferred Outflows of Resources	Deferred Inflows of Resources	OPEB Expense/ (Income)
THIS	$ -	$ 35,228,173	$ 6,195,460	$ 71,208,282	$ (12,738,049)
Health Benefit Plan	15,723,131	-	2,201,868	2,756,052	826,065
Total	$ 15,723,131	$ 35,228,173	$ 8,397,328	$ 73,964,334	$ (11,911,984)

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 $1,248,798 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 $(17,127,581) 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 $929,660 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.

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	$ 35,228,173
State's proportionate share of the collective net OPEB liability associated with the District	47,841,450
Total	$ 83,069,623

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 0.445292% and 0.455797%, 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.

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:

	1% Decrease	Current Discount Rate	1% Increase
Net OPEB Liability	$ 39,311,121	$ 35,228,173	$ 31,622,970

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:

	1% Decrease	Healthcare Cost Trend Rate	1% Increase
Net OPEB Liability	$ 30,328,718	$ 35,228,173	$ 41,051,388

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 $(12,738,049) and on-behalf revenue and expenditures of $(17,127,581) 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:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 972,096	$ 14,847,904
Changes in assumptions	1,064,692	50,619,809
Net difference between projected and actual earnings on OPEB plan investments	-	19,124
Changes in proportion and differences between District contributions and proportionate share of contributions	3,229,012	5,721,445
District contributions subsequent to the measurement date	929,660	-
Total	$ 6,195,460	$ 71,208,282

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 $(65,942,482). Amounts will be recognized in OPEB expense as follows in these reporting years:

Years Ending June 30,	Amount
2026	$ (8,183,858)
2027	(8,183,858)
2028	(8,183,858)
2029	(8,183,858)
2030	(8,179,077)
Thereafter	(25,027,973)
Total	$ (65,942,482)

Health Benefit Plan

Plan Description

The District administers a single-employer defined benefit healthcare plan (the Health Benefit Plan). The plan provides health insurance contributions for eligible retirees and their spouses through the District's group health insurance plan which covers both active and retired members. Benefit provisions are established through personnel policy guidelines and state that eligible retirees and their spouses receive health insurance at established contribution rates. The Health Benefit Plan does not issue a publicly available financial report. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Contributions and Benefits Provided

Contribution requirements are established through collective bargaining agreements and may be amended only through negotiations between the board and the union. For teachers and administrators whose intent to retire was approved prior to July 1, 2009, who retire after age 55 with at least 15 years of experience and are eligible for health benefits from the Teachers Retirement System (TRS), the District pays 25% of the premiums of individual health care coverage until the retiree reaches the age of 65 (TRS pays 50% and the retiree pays the other 25%). Upon reaching the age of 65, the District pays 25% of the premiums for supplemental insurance to Medicare until the retiree reaches the age of 70. Retirees may not convert the benefit into an in-lieu payment to secure coverage under independent plans. For members whose intent to retire is approved after July 1, 2009 and before June 30, 2012, the District will pay 25% of the premiums of individual health care coverage up to a calendar year maximum of $2,500 until the retiree reaches the age of 65. Upon reaching the age of 65, the District will pay 25% of the premiums for supplemental insurance to Medicare up to a maximum amount of $1,100 per calendar year until the retiree reaches age 70. Members whose intent to retire is approved beginning July 1, 2012, will have no amount of their TRS premium covered by the District.

The District pays 50% of the premium of individual health care coverage for Education Support Personnel and custodial employees who retired after age 55 with at least 15 years of experience, until the retiree reaches the age of 65 and who put in their intent to retire no later than 1/15 of the year in which they retire. The District pays 100% of the premium of individual health care coverage for administrators and supervisors who were not eligible for health benefits from TRS and retired after age 55 with at least 15 years of experience, until the retiree reaches the age of 65. Administrative costs of the Health Benefit Plan are financed through employer contributions.

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	153
Active employees not yet eligible	-
Active employees fully eligible	741
Total	894

Total OPEB Liability

The District's total OPEB liability of $15,723,131 was measured as of June 30, 2025, and was determined by an actuarial valuation as of June 30, 2024.

Inflation	3.00%
Election at Retirement	100.00%
Discount Rate	4.81%
Healthcare Cost Trend Rate, Initial	6.00%
Healthcare Cost Trend Rate, Ultimate	3.00%
Healthcare Cost Trend Rate, Initial - TRIP Plan	5.00%
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 Rates of Mortality found in the December 31, 2023 IMRF Actuarial Valuation and the June 30, 2023 Teachers' Retirement System Actuarial Valuation Report, respectively.

The actuarial assumptions used in the June 30, 2025 valuation were based on the results of the District's historical data as well as health care trend rates based on recent experience.

Changes in Total OPEB Liability

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

	Total OPEB Liability
Balance at June 30, 2024	$ 15,763,813
Changes for the Year:	
Service cost	708,462
Interest	647,559
Changes in assumptions and other inputs	(631,960)
Benefit payments	(764,743)
Net changes	(40,682)
Balance at June 30, 2025	$ 15,723,131

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:

	1% Decrease	Current Discount Rate	1% Increase
Total OPEB Liability	$ 16,855,243	$ 15,723,131	$ 14,680,965

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 (4.00%) or 1-percentage-point higher (6.00%) than the current healthcare cost trend rates:

	1% Decrease	Healthcare Cost Trend Rate	1% Increase
Total OPEB Liability	$ 14,378,728	$ 15,723,131	$ 17,265,592

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 $826,065. The District reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 1,408,039	$ 267,860
Assumption changes	793,829	2,488,192
Total	$ 2,201,868	$ 2,756,052

The amounts reported as deferred outflows and inflows of resources related to OPEB ($(554,184)) will be recognized in OPEB expense as follows:

Years Ending June 30,	Amount
2026	$ (351,930)
2027	(149,923)
2028	(27,806)
2029	74,866
2030	(99,391)
Total	$ (554,184)

12. 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.

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

	Net Pension Asset	Net Pension Liability	Deferred Outflows of Resources	Deferred Inflows of Resources	Pension Expense/ (Income)
TRS	$ -	$ 10,560,756	$ 1,183,489	$ 658,979	$ 618,627
IMRF	(18,473,172)	-	9,680,504	73,577	7,737,210
Total	$ (18,473,172)	$ 10,560,756	$ 10,863,993	$ 732,556	$ 8,355,837

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.

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 $70,488,631 in governmental activities based on the economic resources measurement basis and revenues and expenditures in the amount of $65,860,949 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 $804,671, 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 $25,589, which was equal to the District's required contribution. These contributions are deferred because they were paid after the June 30, 2024 measurement date.

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 $36,844 to TRS for employer contributions due on salary increases in excess of 6%.

Excess Sick Leave

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2025, the District paid $38,783 to TRS for sick leave days granted in excess of the normal annual allotment.

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	$ 10,560,756
State's proportionate share of the collective net pension liability associated with the District	880,540,517
Total	$ 891,101,273

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 0.01229915% and 0.01219049%, 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.

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:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
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.

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:

	1% Decrease	Current Discount Rate	1% Increase
District's proportionate share of the collective net pension liability	$ 13,042,832	$ 10,560,756	$ 8,503,226

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 $618,627 and on-behalf revenue of $70,488,631 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:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 39,713	$ 27,413
Net difference between projected and actual earnings on pension plan investments	-	90,669
Assumption changes	145,512	5,603
Changes in proportion and differences between District contributions and proportionate share of contributions	168,004	535,294
District contributions subsequent to the measurement date	830,260	-
Total	$ 1,183,489	$ 658,979

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 $(305,750). Amounts will be recognized in pension expense as follows:

Years Ending June 30,	Amount
2026	$ (321,592)
2027	(22,122)
2028	(21,038)
2029	38,826
2030	20,176
Total	$ (305,750)

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	1,233
Inactive, nonretired members	800
Active members	958
Total	2,991

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 0.88% 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 nondisabled 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.

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:

		Projected Returns/Risk	
Asset Class	Target Allocation	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)	$ 9,934,808	$ (18,473,172)	$ (41,624,463)

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	$ 280,751,545	$ 295,321,195	$ (14,569,650)
Service cost	3,692,380	-	3,692,380
Interest on total pension liability	19,792,945	-	19,792,945
Differences between expected and actual experience of the total pension liability	1,422,222	-	1,422,222
Benefit payments, including refunds of employee contributions	(19,183,199)	(19,183,199)	-
Contributions, employer	-	373,383	(373,383)
Contributions, employee	-	1,903,438	(1,903,438)
Net investment income	-	29,922,201	(29,922,201)
Other (net transfer)	-	(3,387,953)	3,387,953
Balances at December 31, 2024	$ 286,475,893	$ 304,949,065	$ (18,473,172)

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 $7,737,210. 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	$ 2,134,988	$ -
Assumption changes	-	73,577
Net difference between projected and actual earnings on pension plan investments	7,238,938	-
Contributions subsequent to the measurement date	306,578	-
Total	$ 9,680,504	$ 73,577

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 $9,300,349. Amounts will be recognized in pension expense as follows:

Years Ending June 30,	Amount
2026	$ 5,583,170
2027	9,707,310
2028	(4,140,715)
2029	(1,849,416)
Total	$ 9,300,349

13. Construction Commitments

As of June 30, 2025, the District is committed to approximately $11,031,543 in expenditures in the upcoming years for various construction projects. These expenditures will be paid through the available fund balances and capital improvement bonds already issued.

14. 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 terms of the grants. Management believes such disallowance, if any, would be immaterial.

15. 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.

Township High School District 214

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

	2025	2024	2023	2022
Total Pension Liability				
Service cost	$ 3,692,380	$ 3,565,318	$ 3,426,364	$ 3,303,712
Interest	19,792,945	19,093,234	18,655,940	18,065,898
Changes of benefit terms	-	-	-	-
Differences between expected and actual experience	1,422,222	6,189,084	2,244,228	4,347,263
Changes of assumptions	-	(345,679)	-	-
Benefit payments, including refunds of member contributions	(19,183,199)	(18,645,422)	(18,083,310)	(17,196,054)
Net change in total pension liability	5,724,348	9,856,535	6,243,222	8,520,819
Total Pension Liability, Beginning	280,751,545	270,895,010	264,651,788	256,130,969
Total Pension Liability, Ending (a)	$ 286,475,893	$ 280,751,545	$ 270,895,010	$ 264,651,788
Plan Fiduciary Net Position				
Employer contributions	$ 373,383	$ 429,553	$ 8,236,579	$ 11,407,981
Employee contributions	1,903,438	1,842,214	1,694,053	1,593,111
Net investment income	29,922,201	30,955,652	(44,776,540)	49,080,007
Benefit payments, including refunds of member contributions	(19,183,199)	(18,645,422)	(18,083,310)	(17,196,054)
Other (net transfer)	(3,387,953)	7,196,830	(673,315)	785,264
Net change in plan fiduciary net position	9,627,870	21,778,827	(53,602,533)	45,670,309
Plan Fiduciary Net Position, Beginning	295,321,195	273,542,368	327,144,901	281,474,592
Plan Fiduciary Net Position, Ending (b)	$ 304,949,065	$ 295,321,195	$ 273,542,368	$ 327,144,901
Employer's Net Pension Liability/(Asset), Ending (a) - (b)	$ (18,473,172)	$ (14,569,650)	$ (2,647,358)	$ (62,493,113)
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	106.45%	105.19%	100.98%	123.61%
Covered Payroll	$ 42,429,830	$ 40,523,908	$ 37,558,367	$ 34,989,537
Employer's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	-43.54%	-35.95%	-7.05%	-178.61%

Notes to Schedule:

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

2021	2020	2019	2018	2017	2016
$ 3,644,490	$ 3,573,781	$ 3,427,301	$ 3,573,407	$ 3,656,298	$ 3,646,287
17,759,852	17,371,246	16,545,416	16,690,732	16,089,993	15,501,902
-	-	-	-	-	-
1,908,199	407,776	8,271,896	(145,817)	1,581,227	1,348,321
(2,095,208)	-	5,996,029	(7,584,131)	(481,500)	235,395
(16,455,182)	(15,600,988)	(15,031,065)	(13,766,297)	(12,970,398)	(12,225,671)
4,762,151	5,751,815	19,209,577	(1,232,106)	7,875,620	8,506,234
251,368,818	245,617,003	226,407,426	227,639,532	219,763,912	211,257,678
$ 256,130,969	$ 251,368,818	$ 245,617,003	$ 226,407,426	$ 227,639,532	$ 219,763,912
$ 12,121,448	$ 13,710,278	$ 7,130,747	$ 3,928,991	$ 4,225,895	$ 6,051,025
1,558,967	1,572,956	2,025,634	1,557,114	1,515,002	1,541,849
36,334,833	40,638,043	(13,572,178)	36,560,524	13,220,641	958,420
(16,455,182)	(15,600,988)	(15,031,065)	(13,766,297)	(12,970,398)	(12,225,671)
666,943	426,769	3,945,330	(6,895,758)	1,298,291	3,001,939
34,227,009	40,747,058	(15,501,532)	21,384,574	7,289,431	(672,438)
247,247,583	206,500,525	222,002,057	200,617,483	193,328,052	194,000,490
$ 281,474,592	$ 247,247,583	$ 206,500,525	$ 222,002,057	$ 200,617,483	$ 193,328,052
$ (25,343,623)	$ 4,121,235	$ 39,116,478	$ 4,405,369	$ 27,022,049	$ 26,435,860
109.89%	98.36%	84.07%	98.05%	88.13%	87.97%
$ 34,259,755	$ 34,618,336	$ 34,135,380	$ 33,548,236	$ 32,837,193	$ 33,069,592
-73.97%	11.90%	114.59%	13.13%	82.29%	79.94%

See notes to required supplementary information

Township High School District 214

Schedule of District Contributions -
Illinois Municipal Retirement Fund
Ten Most Recent Fiscal Years

	2025	2024	2023	2022	2021
Actuarially determined contribution	$ 373,383	$ 429,553	$ 2,088,245	$ 3,407,981	$ 5,101,278
Contributions in relation to the actuarially determined contribution	(373,383)	(429,553)	(8,236,579)	(11,407,981)	(12,121,448)
Contribution deficiency (excess)	$ -	$ -	$ (6,148,334)	$ (8,000,000)	$ (7,020,170)
Covered payroll	$ 42,429,830	$ 40,523,908	$ 37,558,367	$ 34,989,537	$ 34,259,755
Contributions as a percentage of covered payroll	0.88%	1.06%	21.93%	32.60%	35.38%

	2020	2019	2018	2017	2016
Actuarially determined contribution	$ 3,337,208	$ 3,686,045	$ 3,928,498	$ 4,199,877	$ 4,051,025
Contributions in relation to the actuarially determined contribution	(13,710,278)	(3,686,045)	(3,928,991)	(4,225,895)	(4,051,025)
Contribution deficiency (excess)	$ (10,373,070)	$ -	$ (493)	$ (26,018)	$ -
Covered payroll	$ 34,618,336	$ 34,135,380	$ 33,548,236	$ 32,837,193	$ 33,069,592
Contributions as a percentage of covered payroll	39.60%	10.80%	11.71%	12.87%	12.25%

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.

Township High School District 214

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

	2025	2024	2023	2022
District's proportion of the net pension liability	0.01229915%	0.01219049%	0.01201823%	0.01311813%
District's proportionate share of the net pension liability	$ 10,560,756	$ 10,359,552	$ 10,076,122	$ 10,233,622
State's proportionate share of the net pension liability	880,540,517	894,034,684	874,036,838	857,686,309
Total net pension liability	$ 891,101,273	$ 904,394,236	$ 884,112,960	$ 867,919,931
Covered payroll	$ 132,663,878	$ 127,450,990	$ 123,179,545	$ 117,413,308
District's proportionate share of the net pension liability as a percentage of covered payroll	7.96%	8.13%	8.18%	8.72%
Plan fiduciary net position as a percentage of the total pension liability	45.4%	43.9%	42.8%	45.1%
Contractually required contribution	$ 830,370	$ 977,176	$ 774,463	$ 752,059
Contributions in relation to the contractually required contribution	(830,260)	(977,153)	(833,486)	(817,882)
Contribution deficiency (excess)	$ 110	$ 23	$ (59,023)	$ (65,823)
Covered payroll	$ 138,755,283	$ 132,663,878	$ 127,450,990	$ 123,179,545
Contributions as a percentage of covered payroll	0.5984%	0.7366%	0.6540%	0.6640%

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% varying by service	3.75% to 8.75% varying by service	3.75% to 8.75% varying by service	3.50% to 8.50% varying by service

See notes to required supplementary information

2021	2020	2019	2018	2017	2016
0.01348319%	0.01410260%	0.01543748%	0.01894271%	0.02093751%	0.02211048%
$ 11,624,563	$ 11,438,361	$ 12,032,715	$ 14,471,879	$ 16,527,244	$ 14,484,590
910,496,162	814,055,637	824,291,418	808,398,149	862,878,308	684,159,900
$ 922,120,725	$ 825,493,998	$ 836,324,133	$ 822,870,028	$ 879,405,552	$ 698,644,490
$ 113,229,875	$ 110,104,970	$ 110,546,877	$ 109,265,138	$ 108,702,448	$ 105,686,408
10.27%	10.39%	10.88%	13.24%	15.20%	13.71%
37.8%	39.6%	40.0%	39.3%	36.4%	41.5%
$ 705,840	$ 686,622	$ 665,544	$ 678,508	$ 777,998	$ 810,798
(712,478)	(693,783)	(740,856)	(678,508)	(777,998)	(810,798)
$ (6,638)	$ (7,161)	$ (75,312)	$ -	$ -	$ -
$ 117,413,308	$ 113,229,875	$ 110,104,970	$ 110,546,877	$ 109,265,138	$ 108,702,448
0.6068%	0.6127%	0.6729%	0.6138%	0.7120%	0.7459%
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%
e varying by service	varying by service	varying by service	varying by service	varying by service	varying by service

See notes to required supplementary information

Township High School District 214

Schedule of Changes in the District's Total OPEB Liability
and Related Ratios -
Health Benefit Plan
Eight Most Recent Fiscal Years

	2025	2024	2023	2022
Total OPEB Liability				
Service cost	$ 708,462	$782,555	$575,640	$807,621
Interest	647,559	556,285	540,241	307,054
Changes of benefit terms	-	-	-	-
Differences between expected and actual experience	-	2,033,309	-	183,079
Changes of assumptions	(631,960)	(685,435)	(37,778)	(1,431,384)
Other Changes	(764,743)	-	-	-
Benefit payments, including refunds of member contributions	-	(784,605)	(850,474)	(634,674)
Net change in total OPEB liability	(40,682)	1,902,109	227,629	(768,304)
Total OPEB Liability, Beginning	15,763,813	13,861,704	13,634,075	14,402,379
Total OPEB Liability, Ending	$ 15,723,131	$ 15,763,813	$ 13,861,704	$ 13,634,075
Plan Fiduciary Net Position as a Percentage of the Total OPEB liability	0.00%	0.00%	0.00%	0.00%
Covered-Employee Payroll	$ 55,480,349	$ 53,353,378	$ 47,798,979	$ 45,958,407
District's Total OPEB Liability as a Percentage of Covered Payroll	28.34%	29.55%	29.00%	29.67%

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.

2021	2020	2019	2018
$ 725,592	$ 689,557	$ 708,398	$ 668,228
397,843	455,555	523,302	477,490
-	-	-	-
(979,637)	(914,436)	(529,100)	306,107
(293,298)	(654,652)	1,012,426	400,560
-	(137,520)	291,175	767,401
(809,255)	(810,965)	(1,237,428)	(1,315,167)
(958,755)	(1,372,461)	768,773	1,304,619
15,361,134	16,733,595	15,964,822	14,660,203
$ 14,402,379	$ 15,361,134	$ 16,733,595	$ 15,964,822
0.00%	0.00%	0.00%	0.00%
$ 42,870,668	$ 42,410,571	$ 40,348,139	$ 39,414,306
33.59%	36.22%	41.47%	40.51%

See notes to required supplementary information

Schedule of District Contributions -
Health Benefit Plan
Eight Most Recent Fiscal Years

	2025	2024	2023	2022	2021
Actuarially determined contribution	N/A	N/A	N/A	N/A	N/A
Contributions in relation to the actuarially determined contribution	N/A	N/A	N/A	N/A	N/A
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -
Covered payroll	$ 55,480,349	$ 53,353,378	$ 47,798,979	$ 45,958,407	$ 42,870,668
Contributions as a percentage of covered payroll	0.00%	0.00%	0.00%	0.00%	0.00%

	2020	2019	2018
Actuarially determined contribution	N/A	N/A	N/A
Contributions in relation to the actuarially determined contribution	N/A	N/A	N/A
Contribution deficiency (excess)	$ -	$ -	$ -
Covered payroll	$ 42,410,571	$ 40,348,139	$ 39,414,306
Contributions as a percentage of covered payroll	0.00%	0.00%	0.00%

Notes to Schedule:

The District implemented GASB Statement No. 75 in fiscal year 2018. Information prior to fiscal year 2018 is not available.

Valuation date:

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

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Level Percentage of Payroll
Remaining amortization period	10 years
Asset valuation method	Market value
Election at retirement	100.00%
Salary increases	4.00%
Investment rate of return	7.25%
Healthcare cost trend rate - initial	6.00%
Healthcare cost trend rate - ultimate	4.50%
Mortality	Based on the December 31, 2023 IMRF Actuarial Valuation Report and the June 30, 2023 Teachers' Retirement System Actuarial

Other information:

There were no benefit changes during the year.

See notes to required supplementary information

Township High School District 214

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

	2025	2024	2023	2022
District's proportion of the net OPEB liability	0.445292%	0.455797%	0.447169%	0.452345%
District's proportionate share of the net OPEB liability	$ 35,228,173	$ 32,666,053	$ 30,607,336	$ 99,819,193
State's proportionate share of the net OPEB liability	47,841,450	44,174,911	41,638,270	135,340,257
Total net OPEB liability	$ 83,069,623	$ 76,840,964	$ 72,245,606	$ 235,159,450
Covered payroll	$ 132,663,878	$ 127,450,990	$ 123,179,545	$ 117,413,308
District's proportionate share of the net OPEB liability as a percentage of covered payroll	26.55%	25.63%	24.85%	85.02%
Plan fiduciary net position as a percentage of the total pension liability	7.43%	6.21%	5.24%	1.40%
Contractually required contribution	$ 929,660	$ 888,848	$ 853,922	$ 825,303
Contributions in relation to the contractually required contribution	(929,660)	(888,848)	(853,922)	(825,276)
Contribution deficiency (excess)	$ -	$ -	$ -	$ 27
Covered payroll	$ 138,755,283	$ 132,663,878	$ 127,450,990	$ 123,179,545
Contributions as a percentage of covered payroll	0.6700%	0.6700%	0.6700%	0.6700%

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%	2.75%
Municipal bond index	3.97%	3.86%	3.69%	1.92%
Single equivalent discount rate	3.97%	3.86%	3.69%	1.92%
Inflation rate	2.25%	2.25%	2.25%	2.50%
Healthcare cost trend rates - initial	Medicare and Non-Medicare - 8.00%	Medicare and Non-Medicare - 8.00%	Medicare and Non-Medicare - 8.00%	Medicare and Non-Medicare - 8.00%
Healthcare cost trend rates - ultimate	4.25%	4.25%	4.25%	4.25%
Mortality	PubT-2010	PubT-2010	PubT-2010	RP-2014 Tables

(1) Obtain from THIS Allocations and Testing Workpaper "Note Disclosures and RSI" tab
(2) Obtained from the THIS Actuary Report

2021	2020	2019	2018
0.447604%	0.447976%	0.466328%	0.474944%
$ 119,760,969	$ 124,002,494	$ 122,856,688	$ 123,246,031
162,243,498	167,915,198	164,970,037	161,853,663
$ 282,004,467	$ 291,917,692	$ 287,826,725	$ 285,099,694
$ 113,229,875	$ 110,104,970	$ 110,546,877	$ 109,265,138
105.77%	112.62%	111.14%	112.80%
0.70%	0.25%	-0.07%	-0.17%
$ 1,080,202	$ 1,041,715	$ 1,012,966	$ 1,012,966
(1,080,202)	(1,041,715)	(1,012,966)	(1,012,966)
$ -	$ -	$ -	$ -
$ 117,413,308	$ 113,229,875	$ 110,104,970	$ 110,546,877
0.9200%	0.9200%	0.9200%	0.9163%

0.00%	0.00%	0.00%	0.00%
2.45%	3.13%	3.62%	3.56%
2.45%	3.13%	3.62%	3.56%
2.50%	2.50%	2.75%	2.75%
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%	4.50%	4.50%	4.50%
RP-2014 Tables	RP-2014 Tables	RP-2014 Tables	RP-2014 Tables

See notes to required supplementary information

Township High School District 214

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual -
Non-GAAP Budgetary Basis - General Fund
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	$ 216,456,087	$ 212,528,357	$ (3,927,730)	$ 210,830,068
Special education levy	2,763,950	2,664,291	(99,659)	2,660,595
Corporate personal property replacement taxes	4,368,357	2,639,703	(1,728,654)	4,286,835
Summer school tuition from pupils or parents (in state)	295,750	268,809	(26,941)	237,963
CTE, tuition from other sources (in state)	250,000	-	(250,000)	-
Adult, tuition from pupils or parents (in state)	823,800	536,435	(287,365)	702,922
Investment income	2,176,681	4,948,951	2,772,270	4,886,558
Unrealized gain or loss on investments	-	1,489,012	1,489,012	-
Sales to pupils, lunch	1,604,000	1,765,996	161,996	1,525,605
Sales to pupils, breakfast	1,750	821	(929)	1,339
Sales to pupils, a la carte	945,000	933,647	(11,353)	856,909
Sales to pupils, other	815,000	739,764	(75,236)	804,736
Sales to adults	13,650	16,993	3,343	9,742
Other food service	70,500	36,650	(33,850)	51,114
Admissions, athletic	101,500	96,580	(4,920)	120,089
Fees	1,190,739	1,585,416	394,677	1,343,264
Student activities	-	6,980,137	6,980,137	7,435,482
Rentals, regular textbook	2,556,000	2,926,038	370,038	324,706
Rentals, adult/continuing education textbook	2,000	75	(1,925)	-
Sales, other	2,000	2,116	116	2,476
Contributions and donations from private sources	22,000	380,936	358,936	77,758
Refund of prior years' expenditures	50,000	139,245	89,245	81,918
Payments of surplus monies from TIF districts	1,750,000	3,614,387	1,864,387	2,041,419
Driver's education fees	175,000	96,260	(78,740)	89,564
Payment from other LEA's	250,000	-	(250,000)	-
Sale of vocational projects	-	-	-	485,323
Other local fees	65,450	750,845	685,395	485,471
Other	1,187,720	1,384,050	196,330	1,491,348
Total local sources	237,936,934	246,525,514	8,588,580	240,833,204

See notes to required supplementary information

Township High School District 214

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual -
Non-GAAP Budgetary Basis - General Fund
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
State Sources				
Evidence based funding	$ 10,100,000	$ 10,155,982	$ 55,982	$ 10,143,131
Special education, private facility tuition	900,000	1,492,281	592,281	1,156,451
Special education, orphanage, individual	-	21,652	21,652	-
Special education, orphanage, summer	-	12,473	12,473	-
CTE, secondary program improvement	277,322	-	(277,322)	-
CTE, agriculture education	26,500	29,077	2,577	25,524
CTE, other	-	770,736	770,736	401,756
Driver education	80,000	83,291	3,291	94,153
Adult education from Illinois Community College Board	686,002	633,155	(52,847)	655,720
Adult education, other	150,000	150,000	-	150,000
Early childhood, block grant	405,000	414,597	9,597	319,949
Other restricted revenue from state sources	90,500	121,193	30,693	62,827
Total state sources	12,715,324	13,884,437	1,169,113	13,009,511
Federal Sources				
Other restricted grants-in-aid received directly from the federal government	90,000	103,514	13,514	97,393
Special milk program	15,500	11,811	(3,689)	13,857
Title I, low income	2,400,000	2,859,408	459,408	-
Title IV, safe and drug free schools, formula	40,000	139,065	99,065	3,871
Federal, special education, IDEA, flow-through	2,300,000	2,818,619	518,619	3,029,730
Federal, special education, IDEA, room and board	600,000	621,054	21,054	622,925
CTE, perkins, title IIIE, tech. prep.	646,342	300,131	(346,211)	257,808
Federal, adult education	428,800	389,171	(39,629)	473,844
Emergency immigrant assistance	-	16,711	16,711	19,913
Title III, english language acquisition	190,000	167,775	(22,225)	141,503
Title II, teacher quality	520,000	577,381	57,381	-
Medicaid matching funds, administrative outreach	350,000	366,746	16,746	369,387
Medicaid matching funds, fee-for-service program	630,000	1,048,774	418,774	682,050
Other restricted revenue from federal sources	1,596,473	1,758,967	162,494	6,158,862
Total federal sources	9,807,115	11,179,127	1,372,012	11,871,143
Total revenues	260,459,373	271,589,078	11,129,705	265,713,858

See notes to required supplementary information

Township High School District 214

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual -
Non-GAAP Budgetary Basis - General Fund
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
Expenditures				
Instruction				
Regular Programs				
Salaries	$ 70,677,334	$ 70,835,557	$ (158,223)	$ 67,990,748
Employee benefits	13,103,847	14,544,789	(1,440,942)	13,620,925
Purchased services	1,918,054	1,621,828	296,226	2,584,941
Supplies and materials	6,596,056	5,248,331	1,347,725	5,677,478
Capital outlay	654,713	535,177	119,536	1,017,922
Other objects	861,700	782,565	79,135	936,451
Noncapitalized equipment	3,149,486	2,082,608	1,066,878	2,136,043
Total	96,961,190	95,650,855	1,310,335	93,964,508
Special Education Programs				
Salaries	18,385,338	19,706,812	(1,321,474)	17,618,602
Employee benefits	4,041,130	4,879,346	(838,216)	4,077,194
Purchased services	361,075	326,126	34,949	348,052
Supplies and materials	101,450	69,398	32,052	90,657
Capital outlay	10,000	-	10,000	-
Other objects	116,075	610,757	(494,682)	225,887
Noncapitalized equipment	47,385	27,258	20,127	31,039
Total	23,062,453	25,619,697	(2,557,244)	22,391,431
Remedial and Supplemental Programs K - 12				
Salaries	1,006,775	994,735	12,040	944,901
Employee benefits	179,612	180,843	(1,231)	208,693
Purchased services	116,200	91,366	24,834	203,533
Supplies and materials	121,030	94,816	26,214	91,209
Noncapitalized equipment	28,500	6,143	22,357	16,965
Total	1,452,117	1,367,903	84,214	1,465,301
Adult/Continuing Education Programs				
Salaries	2,590,396	1,704,170	886,226	1,834,279
Employee benefits	156,959	126,541	30,418	132,063
Purchased services	538,544	514,059	24,485	581,375
Supplies and materials	139,010	119,088	19,922	344,851
Other objects	10,400	6,956	3,444	2,776
Noncapitalized equipment	1,000	-	1,000	-
Total	3,436,309	2,470,814	965,495	2,895,344

See notes to required supplementary information

Township High School District 214

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual -
Non-GAAP Budgetary Basis - General Fund
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
CTE Programs				
Salaries	$ 10,355,949	$ 10,195,885	$ 160,064	$ 10,919,286
Employee benefits	1,928,956	2,148,655	(219,699)	2,092,636
Purchased services	436,686	359,842	76,844	433,292
Supplies and materials	596,672	737,695	(141,023)	684,212
Capital outlay	174,320	59,251	115,069	374,004
Other objects	107,850	56,670	51,180	48,068
Noncapitalized equipment	258,580	174,625	83,955	79,948
Total	13,859,013	13,732,623	126,390	14,631,446
Interscholastic Programs				
Salaries	10,844,774	10,475,924	368,850	9,541,640
Employee benefits	904,598	1,064,219	(159,621)	736,438
Purchased services	1,142,958	1,123,681	19,277	1,065,009
Supplies and materials	571,858	572,629	(771)	495,452
Capital outlay	-	101	(101)	-
Other objects	322,075	342,727	(20,652)	300,926
Noncapitalized equipment	2,000	-	2,000	-
Total	13,788,263	13,579,281	208,982	12,139,465
Summer School Programs				
Salaries	1,049,095	1,101,613	(52,518)	1,093,187
Employee benefits	12,165	9,570	2,595	10,881
Purchased services	1,640	-	1,640	-
Supplies and materials	149,300	123,584	25,716	156,362
Capital outlay	-	82,730	(82,730)	-
Other objects	46,350	35,719	10,631	39,000
Noncapitalized equipment	70,700	37,402	33,298	57,657
Total	1,329,250	1,390,618	(61,368)	1,357,087
Gifted Programs				
Salaries	176,000	26,983	149,017	188,810
Employee benefits	7,946	1,859	6,087	29,442
Purchased services	2,500	2,760	(260)	1,394
Supplies and materials	1,300	1,289	11	1,213
Other objects	250	-	250	-
Total	187,996	32,891	155,105	220,859

See notes to required supplementary information

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual -
Non-GAAP Budgetary Basis - General Fund
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
Driver's Education Programs				
Salaries	$ 914,530	$ 954,689	$ (40,159)	$ 1,079,794
Employee benefits	168,639	185,378	(16,739)	210,158
Purchased services	4,820	2,797	2,023	7,194
Supplies and materials	17,570	8,415	9,155	16,801
Total	1,105,559	1,151,279	(45,720)	1,313,947
Bilingual Programs				
Salaries	9,700,762	9,999,021	(298,259)	8,952,829
Employee benefits	2,086,924	2,396,991	(310,067)	2,096,243
Purchased services	28,200	6,899	21,301	6,522
Supplies and materials	75,500	68,565	6,935	67,010
Other objects	400	609	(209)	50
Total	11,891,786	12,472,085	(580,299)	11,122,654
Truant's Alternative and Optional Programs				
Salaries	283,403	311,918	(28,515)	310,579
Employee benefits	22,039	26,090	(4,051)	22,518
Purchased services	2,000	1,793	207	1,984
Supplies and materials	4,500	4,666	(166)	4,317
Other objects	-	27,682	(27,682)	-
Total	311,942	372,149	(60,207)	339,398
Special Education Programs K-12 - Private Tuition				
Other objects	8,050,000	8,967,024	(917,024)	8,415,102
Total	8,050,000	8,967,024	(917,024)	8,415,102
Student Activities				
Other objects	-	7,372,491	(7,372,491)	7,167,660
Total	-	7,372,491	(7,372,491)	7,167,660
Total instruction	175,435,878	184,179,710	(8,743,832)	177,424,202

See notes to required supplementary information

Township High School District 214

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual -
Non-GAAP Budgetary Basis - General Fund
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
Support Services				
Pupils				
Attendance and Social Work Services				
Salaries	$ 6,983,080	$ 6,704,157	$ 278,923	$ 6,485,526
Employee benefits	1,477,660	1,479,681	(2,021)	1,536,063
Purchased services	35,897	176,400	(140,503)	62,567
Supplies and materials	66,450	68,750	(2,300)	61,419
Other objects	700	439	261	-
Total	8,563,787	8,429,427	134,360	8,145,575
Guidance Services				
Salaries	6,174,575	6,289,502	(114,927)	5,586,082
Employee benefits	1,174,677	1,346,618	(171,941)	1,101,643
Purchased services	117,700	103,706	13,994	103,440
Supplies and materials	18,950	17,051	1,899	17,128
Total	7,485,902	7,756,877	(270,975)	6,808,293
Health Services				
Salaries	1,203,252	1,173,701	29,551	1,188,102
Employee benefits	254,605	289,303	(34,698)	262,853
Purchased services	1,100	1,473	(373)	105,206
Supplies and materials	24,500	23,322	1,178	19,872
Noncapitalized equipment	5,000	-	5,000	2,736
Total	1,488,457	1,487,799	658	1,578,769
Psychological Services				
Salaries	1,876,113	1,921,444	(45,331)	1,811,756
Employee benefits	347,280	394,979	(47,699)	371,568
Purchased services	15,000	17,840	(2,840)	5,699
Supplies and materials	3,600	7,066	(3,466)	2,460
Total	2,241,993	2,341,329	(99,336)	2,191,483
Speech Pathology and Audiology Services				
Salaries	989,509	1,054,048	(64,539)	1,023,604
Employee benefits	195,151	216,590	(21,439)	196,424
Purchased services	73,063	147,684	(74,621)	89,761
Supplies and materials	800	320	480	552
Total	1,258,523	1,418,642	(160,119)	1,310,341

See notes to required supplementary information

	2025			
	Original and Final Budget	Actual	Variance With Final Budget	2024 Actual
Other Support Services - Pupils				
Salaries	$ 2,386,728	$ 2,618,634	$ (231,906)	$ 2,225,177
Employee benefits	731,035	947,528	(216,493)	761,867
Purchased services	2,530,501	2,557,028	(26,527)	1,069,505
Supplies and materials	94,500	92,488	2,012	8,311
Capital outlay	30,000	24,394	5,606	-
Noncapitalized equipment	60,000	40,798	19,202	-
Total	5,832,764	6,280,870	(448,106)	4,064,860
Total pupils	26,871,426	27,714,944	(843,518)	24,099,321
Instructional Staff				
Improvement of Instructional Services				
Salaries	10,092,845	10,795,468	(702,623)	10,216,400
Employee benefits	1,888,952	2,200,872	(311,920)	2,035,752
Purchased services	709,070	873,384	(164,314)	877,481
Supplies and materials	26,600	12,395	14,205	25,098
Capital outlay	2,000	-	2,000	-
Other objects	10,400	4,178	6,222	6,687
Noncapitalized equipment	49,725	12,716	37,009	1,796
Total	12,779,592	13,899,013	(1,119,421)	13,163,214
Educational Media Services				
Salaries	1,180,807	1,221,192	(40,385)	1,120,527
Employee benefits	240,650	280,001	(39,351)	262,704
Purchased services	39,800	48,715	(8,915)	19,222
Supplies and materials	270,800	57,487	213,313	125,970
Capital outlay	220,000	57,875	162,125	39,661
Other objects	1,500	763	737	-
Noncapitalized equipment	27,000	12,174	14,826	7,240
Total	1,980,557	1,678,207	302,350	1,575,324
Assessment and Testing				
Purchased services	19,000	31,318	(12,318)	10,769
Total	19,000	31,318	(12,318)	10,769
Total instructional staff	14,779,149	15,608,538	(829,389)	14,749,307

Township High School District 214

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual -
Non-GAAP Budgetary Basis - General Fund
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				
Salaries	$ 36,175	$ 36,174	$ 1	$ 23,398
Employee benefits	132	4,331	(4,199)	98
Purchased services	758,000	938,915	(180,915)	663,227
Supplies and materials	1,000	1,006	(6)	1,429
Other objects	36,000	54,935	(18,935)	256,013
Total	831,307	1,035,361	(204,054)	944,165
Executive Administration Services				
Salaries	1,483,697	1,495,545	(11,848)	1,424,883
Employee benefits	345,069	378,210	(33,141)	374,391
Purchased services	115,000	104,656	10,344	84,934
Supplies and materials	5,500	4,813	687	6,149
Other objects	28,500	13,257	15,243	28,213
Noncapitalized equipment	4,000	-	4,000	156
Total	1,981,766	1,996,481	(14,715)	1,918,726
Tort Immunity Services				
Purchased services	2,433,691	3,788,144	(1,354,453)	2,867,480
Total	2,433,691	3,788,144	(1,354,453)	2,867,480
Total general administration	5,246,764	6,819,986	(1,573,222)	5,730,371
School Administration				
Office of the Principal Services				
Salaries	9,671,858	9,785,840	(113,982)	9,714,171
Employee benefits	2,614,830	2,749,333	(134,503)	2,616,578
Purchased services	177,100	200,550	(23,450)	172,970
Supplies and materials	196,000	177,694	18,306	146,153
Other objects	20,800	18,231	2,569	20,316
Noncapitalized equipment	4,050	690	3,360	949
Total	12,684,638	12,932,338	(247,700)	12,671,137
Total school administration	12,684,638	12,932,338	(247,700)	12,671,137

See notes to required supplementary information

Township High School District 214

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual -
Non-GAAP Budgetary Basis - General Fund
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
Business				
Direction of Business Support Services				
Salaries	$ -	$ 214,564	$ (214,564)	$ 70,100
Employee benefits	-	51,146	(51,146)	602
Total	-	265,710	(265,710)	70,702
Fiscal Services				
Salaries	1,299,021	969,161	329,860	1,193,014
Employee benefits	318,471	262,206	56,265	301,925
Purchased services	539,600	734,061	(194,461)	509,481
Supplies and materials	15,000	11,201	3,799	10,683
Other objects	9,000	3,856	5,144	9,350
Noncapitalized equipment	7,500	-	7,500	1,471
Total	2,188,592	1,980,485	208,107	2,025,924
Operation and Maintenance of Plant Services				
Salaries	415,846	419,374	(3,528)	389,301
Employee benefits	58,159	59,118	(959)	56,450
Purchased services	388,371	378,175	10,196	258,006
Supplies and materials	215,080	207,900	7,180	70,807
Capital outlay	-	-	-	786,026
Other objects	-	100	(100)	-
Noncapitalized equipment	60,000	94,855	(34,855)	206,205
Total	1,137,456	1,159,522	(22,066)	1,766,795
Food Services				
Salaries	1,744,772	1,643,992	100,780	1,572,858
Employee benefits	201,328	211,129	(9,801)	194,897
Purchased services	23,450	16,592	6,858	17,181
Supplies and materials	1,649,500	1,676,712	(27,212)	1,643,699
Capital outlay	5,000	-	5,000	-
Other objects	6,300	3,413	2,887	3,761
Noncapitalized equipment	16,000	-	16,000	774
Total	3,646,350	3,551,838	94,512	3,433,170

See notes to required supplementary information

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual -
Non-GAAP Budgetary Basis - General Fund
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
Internal Services				
Salaries	$ 500	$ -	$ 500	$ -
Purchased services	60,000	48,464	11,536	-
Supplies and materials	4,000	4,039	(39)	272
Total	64,500	52,503	11,997	272
Total business	7,036,898	7,010,058	26,840	7,296,863
Central				
Planning, Research, Development and Evaluation Services				
Salaries	1,173,965	1,192,384	(18,419)	1,106,584
Employee benefits	289,648	309,922	(20,274)	283,027
Purchased services	156,045	52,054	103,991	65,748
Supplies and materials	120,680	77,866	42,814	43,041
Other objects	1,400	-	1,400	387
Noncapitalized equipment	16,025	5,854	10,171	1,448
Total	1,757,763	1,638,080	119,683	1,500,235
Information Services				
Salaries	885,713	820,525	65,188	913,285
Employee benefits	166,100	193,011	(26,911)	201,363
Purchased services	226,500	220,028	6,472	106,512
Supplies and materials	12,000	15,288	(3,288)	13,305
Other objects	32,000	33,676	(1,676)	36,364
Noncapitalized equipment	6,650	6,114	536	5,507
Total	1,328,963	1,288,642	40,321	1,276,336
Staff Services				
Salaries	1,085,294	863,583	221,711	979,426
Employee benefits	3,551,582	366,275	3,185,307	200,451
Purchased services	380,500	483,170	(102,670)	106,778
Supplies and materials	7,000	2,420	4,580	(188)
Noncapitalized equipment	1,500	-	1,500	-
Total	5,025,876	1,715,448	3,310,428	1,286,467

See notes to required supplementary information

	2025			
	Original and Final Budget	Actual	Variance With Final Budget	2024 Actual
Data Processing Services				
Salaries	$ 301,630	$ 301,785	$ (155)	$ 280,164
Employee benefits	68,707	76,546	(7,839)	67,193
Purchased services	721,000	403,208	317,792	344,808
Supplies and materials	923,000	521,477	401,523	821,648
Capital outlay	100,000	44,612	55,388	100,788
Noncapitalized equipment	100,000	214,316	(114,316)	529,495
Total	2,214,337	1,561,944	652,393	2,144,096
Total central	10,326,939	6,204,114	4,122,825	6,207,134
Other Supporting Services				
Supplies and materials	-	3,581	(3,581)	3,573
Total	-	3,581	(3,581)	3,573
Total support services	76,945,814	76,293,559	652,255	70,757,706
Community Services				
Salaries	150,028	190,197	(40,169)	151,490
Employee benefits	64,859	78,737	(13,878)	77,211
Purchased services	32,500	31,121	1,379	63,389
Supplies and materials	19,000	5,081	13,919	14,987
Noncapitalized equipment	1,000	-	1,000	-
Total community services	267,387	305,136	(37,749)	307,077
Intergovernmental				
Payments to Other Districts and Governmental Units				
Payments for Regular Programs				
Purchased services	300,000	-	300,000	-
Other objects	-	-	-	490
Total	300,000	-	300,000	490
Payments for Special Education Programs				
Purchased services	2,472,777	1,838,250	634,527	1,718,025
Total	2,472,777	1,838,250	634,527	1,718,025

Township High School District 214

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual -
Non-GAAP Budgetary Basis - General Fund
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
Payments for Special Education Programs - Tuition				
Other objects	$ 3,835,151	$ 4,307,857	$ (472,706)	$ 4,788,765
Total	3,835,151	4,307,857	(472,706)	4,788,765
Total payments to other districts and governmental units	6,607,928	6,146,107	461,821	6,507,280
Total intergovernmental	6,607,928	6,146,107	461,821	6,507,280
Total expenditures	259,257,007	266,924,512	(7,667,505)	254,996,265
Excess (deficiency) of revenues over expenditures	1,202,366	4,664,566	3,462,200	10,717,593
Other Financing Sources (Uses)				
Lease value	-	-	-	749,015
Permanent transfer from working cash fund, abatement	-	-	-	(1,634,239)
Transfer for principal on leases	-	(143,457)	(143,457)	(140,610)
Transfer for interest on leases	-	(33,548)	(33,548)	(36,395)
Total other financing sources (uses)	-	(177,005)	(177,005)	(1,062,229)
Net change in fund balance	$ 1,202,366	4,487,561	$ 3,285,195	9,655,364
Fund Balance, Beginning		129,544,338		119,888,974
Fund Balance, Ending		$ 134,031,899		$ 129,544,338

See notes to required supplementary information

Township High School District 214

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			
	Original and Final Budget	Actual	Variance With Final Budget	2024 Actual
Revenues				
Local Sources				
General levy	$ 40,980,887	$ 35,923,836	$ (5,057,051)	$ 39,746,678
Investment income	802,268	1,346,242	543,974	1,589,526
Unrealized gain or loss on investments	-	340,594	340,594	-
Fees	300,000	254,339	(45,661)	161,280
Rentals	725,000	763,818	38,818	735,468
Contributions and donations from private sources	20,000	163,052	143,052	70,501
Other	105,263	197,782	92,519	275,887
Total local sources	42,933,418	38,989,663	(3,943,755)	42,579,340
State Sources				
School infrastructure, maintenance projects	-	50,000	50,000	50,000
Total state sources	-	50,000	50,000	50,000
Total revenues	42,933,418	39,039,663	(3,893,755)	42,629,340
Expenditures				
Support Services				
Business				
Facilities Acquisition and Construction Service				
Purchased services	-	214	(214)	-
Supplies and materials	320,124	147,715	172,409	345,714
Capital outlay	-	(141,335)	141,335	158,884
Noncapitalized equipment	295,123	176,640	118,483	38,121
Total	615,247	183,234	432,013	542,719

See notes to required supplementary information

Township High School District 214

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			
	Original and Final Budget	Actual	Variance With Final Budget	2024 Actual
Operation and Maintenance of Plant Services				
Salaries	$ 11,923,160	$ 12,153,768	$ (230,608)	$ 11,638,302
Employee benefits	2,999,333	3,332,818	(333,485)	3,032,453
Purchased services	6,734,566	6,781,348	(46,782)	5,966,543
Supplies and materials	7,089,633	6,886,580	203,053	6,379,209
Capital outlay	413,500	417,516	(4,016)	1,213,967
Other objects	90,100	83,221	6,879	79,235
Noncapitalized equipment	426,750	524,247	(97,497)	785,233
Total	29,677,042	30,179,498	(502,456)	29,094,942
Total business	30,292,289	30,362,732	(70,443)	29,637,661
Total support services	30,292,289	30,362,732	(70,443)	29,637,661
Community Services				
Salaries	95,720	938	94,782	-
Employee benefits	50	-	50	-
Purchased services	15,000	-	15,000	-
Supplies and materials	10,000	-	10,000	-
Total community services	120,770	938	119,832	-
Total expenditures	30,413,059	30,363,670	49,389	29,637,661
Excess (deficiency) of revenues over expenditures	12,520,359	8,675,993	(3,844,366)	12,991,679
Other Financing Sources (Uses)				
Transfer for principal on leases	-	(231,321)	(231,321)	(223,938)
Transfer for interest on leases	-	(14,765)	(14,765)	(22,148)
Transfer to capital projects fund	(11,250,000)	(13,000,000)	(1,750,000)	(20,000,000)
Total other financing sources (uses)	(11,250,000)	(13,246,086)	(1,996,086)	(20,246,086)
Net change in fund balance	$ 1,270,359	(4,570,093)	$ (5,840,452)	(7,254,407)
Fund Balance, Beginning		33,514,793		40,769,200
Fund Balance, Ending		$ 28,944,700		$ 33,514,793

See notes to required supplementary information

Township High School District 214

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			
	Original and Final Budget	Actual	Variance With Final Budget	2024 Actual
Revenues				
Local Sources				
General levy	$ 9,923,144	$ 10,720,244	$ 797,100	$ 8,418,871
Corporate personal property replacement taxes	2,144,535	1,329,575	(814,960)	1,790,605
Regular transportation fees from pupils or parents (in state)	-	3,375	3,375	-
Regular transportation fees from other LEAs (in state)	-	538,335	538,335	-
Summer school transportation fees from pupils or parents (in state)	15,000	18,388	3,388	13,146
Investment income	312,326	203,861	(108,465)	338,495
Unrealized gain or loss on investments	-	39,865	39,865	-
Refund of prior years' expenditures	-	8,939	8,939	-
Total local sources	12,395,005	12,862,582	467,577	10,561,117
State Sources				
Transportation, regular/vocational	1,766,281	1,442,729	(323,552)	2,249,604
Transportation, special education	4,986,422	4,454,157	(532,265)	2,666,786
Total state sources	6,752,703	5,896,886	(855,817)	4,916,390
Federal Sources				
Other restricted revenue from federal sources	-	47,300	47,300	-
Total federal sources	-	47,300	47,300	-
Total revenues	19,147,708	18,806,768	(340,940)	15,477,507
Expenditures				
Support Services				
Business				
Pupil Transportation Services				
Salaries	229,552	191,746	37,806	229,086
Employee benefits	115,712	80,989	34,723	89,075
Purchased services	17,443,800	18,851,667	(1,407,867)	20,207,830
Supplies and materials	1,075,000	738,722	336,278	861,799
Capital outlay	-	22,973	(22,973)	-
Other objects	-	75	(75)	-
Total	18,864,064	19,886,172	(1,022,108)	21,387,790
Total business	18,864,064	19,886,172	(1,022,108)	21,387,790
Total support services	18,864,064	19,886,172	(1,022,108)	21,387,790

See notes to required supplementary information

Township High School District 214

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			
	Original and Final Budget	Actual	Variance With Final Budget	2024 Actual
Intergovernmental				
Payments to Other Districts and Government Units				
Payments for Regular Programs				
Purchased services	$ -	$ 62,620	$ (62,620)	$ -
Total	-	62,620	(62,620)	-
Total payments to other districts and government units	-	62,620	(62,620)	-
Total intergovernmental	-	62,620	(62,620)	-
Total expenditures	18,864,064	19,948,792	(1,084,728)	21,387,790
Net change in fund balance	$ 283,644	(1,142,024)	$ (1,425,668)	(5,910,283)
Fund Balance, Beginning		5,788,612		11,698,895
Fund Balance, Ending		$ 4,646,588		$ 5,788,612

See notes to required supplementary information

Township High School District 214

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			
	Original and Final Budget	Actual	Variance With Final Budget	2024 Actual
Revenues				
Local Sources				
General levy	$ 5,114,874	$ -	$ (5,114,874)	$ (3,985)
Social security/medicare only levy	-	4,876,630	4,876,630	5,081,516
Corporate personal property replacement taxes	231,643	255,939	24,296	222,395
Investment income	142,600	369,806	227,206	474,935
Unrealized gain or loss on investments	-	121,479	121,479	-
Total local sources	5,489,117	5,623,854	134,737	5,774,861
Total revenues	5,489,117	5,623,854	134,737	5,774,861
Expenditures				
Instruction				
Regular programs	1,314,986	1,367,806	(52,820)	1,303,670
Pre-K programs	578,664	-	578,664	-
Special education programs	-	707,851	(707,851)	587,394
Remedial and supplemental programs K - 12	14,227	32,427	(18,200)	31,995
Adult/continuing education programs	192,925	168,114	24,811	171,612
CTE programs	239,768	233,297	6,471	227,219
Interscholastic programs	280,979	354,953	(73,974)	321,365
Summer school programs	38,053	38,385	(332)	34,643
Gifted programs	364	374	(10)	2,345
Driver's education programs	10,764	13,207	(2,443)	15,304
Bilingual programs	235,724	263,692	(27,968)	225,691
Truant's alternative and optional programs	6,050	6,978	(928)	6,278
Total instruction	2,912,504	3,187,084	(274,580)	2,927,516
Support Services				
Pupils				
Attendance and social work services	287,808	289,216	(1,408)	281,574
Guidance services	86,566	88,779	(2,213)	79,156
Health services	82,963	82,039	924	81,376
Psychological services	25,147	26,668	(1,521)	26,058
Speech pathology and audiology services	13,627	14,786	(1,159)	14,251
Other support services, pupils	185,237	222,939	(37,702)	180,019
Total pupils	681,348	724,427	(43,079)	662,434

See notes to required supplementary information

Township High School District 214

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			
	Original and Final Budget	Actual	Variance With Final Budget	2024 Actual
Instructional Staff				
Improvement of instructional staff	$ 240,907	$ 267,109	$ (26,202)	$ 250,068
Educational media services	14,717	42,471	(27,754)	36,987
Total instructional staff	255,624	309,580	(53,956)	287,055
General Administration				
Board of education services	3,199	3,232	(33)	2,006
Executive administration services	73,649	77,028	(3,379)	70,094
Total general administration	76,848	80,260	(3,412)	72,100
School Administration				
Office of the principal services	241,641	256,774	(15,133)	247,882
Total school administration	241,641	256,774	(15,133)	247,882
Business				
Direction of business support services	-	3,233	(3,233)	5,729
Fiscal services	81,602	79,515	2,087	71,872
Operations and maintenance of plant services	972,998	1,061,775	(88,777)	969,384
Pupil transportation services	18,536	15,617	2,919	17,972
Food services	166,005	144,936	21,069	132,334
Internal services	6,200	-	6,200	6,079
Total business	1,245,341	1,305,076	(59,735)	1,203,370
Central				
Planning, research, development and evaluation services	88,235	96,023	(7,788)	87,222
Information services	900	62,099	(61,199)	68,037
Staff services	26,030	46,151	(20,121)	53,951
Data processing services	23,619	25,901	(2,282)	22,807
Total central	138,784	230,174	(91,390)	232,017
Total support services	2,639,586	2,906,291	(266,705)	2,704,858
Community Services	4,900	17,573	(12,673)	13,905
Total expenditures	5,556,990	6,110,948	(553,958)	5,646,279
Net change in fund balance	$ (67,873)	(487,094)	$ (419,221)	128,582
Fund Balance, Beginning		9,511,768		9,383,186
Fund Balance, Ending		$ 9,024,674		$ 9,511,768

See notes to required supplementary information

Stewardship, Compliance and Accountability

Budgetary Data

Except for the exclusion of on-behalf payments from other governments, discussed below, 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.

Budget Reconciliations

The Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds (GAAP basis) includes “on-behalf” payments received and made for the amounts contributed by the State of Illinois for the employer's share of the Teachers Retirement System pension. The District does not budget for these amounts in the Educational Accounts of the General Fund. The differences between the budget and GAAP basis are as follows:

	Revenues	Expenditures
General fund budgetary basis	$ 271,589,078	$ 266,924,512
To adjust for on-behalf payments received	67,109,747	-
To adjust for on-behalf payments made	-	67,109,747
General fund GAAP basis	$ 338,698,825	$ 334,034,259

Excess of Expenditures Over Budget

For the year ended June 30, 2025, expenditures exceeded budget in the General Fund, Transportation Fund and Municipal Retirement/Social Security Fund by $7,667,505, $1,084,728 and $553,958, respectively. These excesses were funded by available fund balances.

Township High School District 214

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			
	Original and Final Budget	Actual	Variance With Final Budget	2024 Actual
Revenues				
Local Sources				
General levy	$ 3,952,661	$ 3,866,936	$ (85,725)	$ 2,019,457
Investment income	51,532	67,644	16,112	63,880
Unrealized gain or loss on investments	-	27,442	27,442	-
Total local sources	4,004,193	3,962,022	(42,171)	2,083,337
Total revenues	4,004,193	3,962,022	(42,171)	2,083,337
Expenditures				
Debt Services				
Payments on Long-Term Debt				
Interest on long term debt	677,525	727,713	(50,188)	826,193
Principal payments on long term debt	2,990,000	3,364,778	(374,778)	3,224,548
Total	3,667,525	4,092,491	(424,966)	4,050,741
Other Debt Service				
Other objects	2,000	-	2,000	-
Total	2,000	-	2,000	-
Total debt services	3,669,525	4,092,491	(422,966)	4,050,741
Total expenditures	3,669,525	4,092,491	(422,966)	4,050,741
Excess (deficiency) of revenues over expenditures	334,668	(130,469)	(465,137)	(1,967,404)
Other Financing Sources (Uses)				
Permanent transfer from working cash fund, abatement	-	-	-	1,634,239
Transfer for principal on leases	-	374,778	374,778	364,548
Transfer for interest on leases	-	48,313	48,313	58,543
Total other financing sources (uses)	-	423,091	423,091	2,057,330
Net change in fund balance	$ 334,668	292,622	$ (42,046)	89,926
Fund Balance, Beginning		2,142,175		2,052,249
Fund Balance, Ending		$ 2,434,797		$ 2,142,175

Township High School District 214

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			
	Original and Final Budget	Actual	Variance With Final Budget	2024 Actual
Revenues				
Local Sources				
Corporate personal property replacement taxes	$ 9,000,000	$ 5,488,781	$ (3,511,219)	$ 8,186,101
Investment income	514,595	35,030	(479,565)	274,844
Unrealized gain or loss on investments	-	96,649	96,649	-
Other	-	750,000	750,000	405,225
Total local sources	9,514,595	6,370,460	(3,144,135)	8,866,170
Federal Sources				
Other restricted revenue from federal sources	719,592	733,001	13,409	-
Total federal sources	719,592	733,001	13,409	-
Total revenues	10,234,187	7,103,461	(3,130,726)	8,866,170
Expenditures				
Support Services				
Business				
Facilities Acquisition and Construction Service				
Purchased services	1,383,467	1,192,059	191,408	712,407
Capital outlay	21,419,337	27,300,483	(5,881,146)	31,916,425
Total	22,802,804	28,492,542	(5,689,738)	32,628,832
Total business	22,802,804	28,492,542	(5,689,738)	32,628,832
Total support services	22,802,804	28,492,542	(5,689,738)	32,628,832
Total expenditures	22,802,804	28,492,542	(5,689,738)	32,628,832
Excess (deficiency) of revenues over expenditures	(12,568,617)	(21,389,081)	(8,820,464)	(23,762,662)
Other Financing Sources (Uses)				
Transfer to capital projects fund	11,250,000	13,000,000	1,750,000	20,000,000
Total other financing sources (uses)	11,250,000	13,000,000	1,750,000	20,000,000
Net change in fund balance	$ (1,318,617)	(8,389,081)	$ (7,070,464)	(3,762,662)
Fund Balance, Beginning		14,518,012		18,280,674
Fund Balance, Ending		$ 6,128,931		$ 14,518,012

Township High School District 214

Combining Balance Sheet -
General Fund
June 30, 2025

	Educational Accounts	Working Cash Accounts	Total
Assets			
Cash	$ 25,409	$ -	$ 25,409
Investments	109,961,721	27,551,840	137,513,561
Student activity cash and investments	3,101,292	-	3,101,292
Receivables (net allowance for uncollectibles):			
Interest	36,345	9,245	45,590
Property taxes	116,433,556	707,259	117,140,815
Replacement taxes	464,764	-	464,764
Intergovernmental	1,895,556	-	1,895,556
Prepaid items	996,915	-	996,915
Total assets	$ 232,915,558	$ 28,268,344	$ 261,183,902
Liabilities, Deferred Inflows of Resources and Fund Balance			
Liabilities			
Accounts payable	$ 1,199,259	$ -	$ 1,199,259
Other current liabilities	4,006,787	-	4,006,787
Payroll deductions payable	4,061,694	-	4,061,694
Unearned student fees	1,277,893	-	1,277,893
Total liabilities	10,545,633	-	10,545,633
Deferred Inflows of Resources			
Property taxes levied for a future period	115,759,410	703,164	116,462,574
Unavailable state and federal aid receivable	143,796	-	143,796
Total deferred inflows of resources	115,903,206	703,164	116,606,370
Fund Balance			
Nonspendable	996,915	-	996,915
Restricted	1,126,940	-	1,126,940
Committed	2,387,443	-	2,387,443
Assigned	3,101,292	-	3,101,292
Unassigned	98,854,129	27,565,180	126,419,309
Total fund balance	106,466,719	27,565,180	134,031,899
Total liabilities, deferred inflows of resources and fund balance	$ 232,915,558	$ 28,268,344	$ 261,183,902

Township High School District 214

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	$ 213,756,777	$ 1,435,871	$ 215,192,648
Corporate personal property replacement taxes	2,639,703	-	2,639,703
State aid	80,994,184	-	80,994,184
Federal aid	11,179,127	-	11,179,127
Investment income	5,358,087	1,079,876	6,437,963
Student activities	6,980,137	-	6,980,137
Other	15,275,063	-	15,275,063
Total revenues	336,183,078	2,515,747	338,698,825
Expenditures			
Current:			
Instruction:			
Regular programs	95,115,678	-	95,115,678
Special programs	35,954,624	-	35,954,624
Other instructional programs	45,059,658	-	45,059,658
Student activities	7,372,491	-	7,372,491
Support services:			
Pupils	27,690,550	-	27,690,550
Instructional staff	15,550,663	-	15,550,663
General administration	6,819,986	-	6,819,986
School administration	12,932,338	-	12,932,338
Business	5,850,536	-	5,850,536
Operations and maintenance	1,159,522	-	1,159,522
Central	6,159,502	-	6,159,502
Other supporting services	3,581	-	3,581
Community services	305,136	-	305,136
Intergovernmental:			
State retirement contributions	67,109,747	-	67,109,747
Payments to other districts and government units	6,146,107	-	6,146,107
Capital outlay	804,140	-	804,140
Total expenditures	334,034,259	-	334,034,259
Excess (deficiency) of revenues over expenditures	2,148,819	2,515,747	4,664,566
Other Financing Sources (Uses)			
Transfers (out)	(177,005)	-	(177,005)
Total other financing sources (uses)	(177,005)	-	(177,005)
Net change in fund balance	1,971,814	2,515,747	4,487,561
Fund Balance, Beginning	104,494,905	25,049,433	129,544,338
Fund Balance, Ending	$ 106,466,719	$ 27,565,180	$ 134,031,899

Township High School District 214

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual -
Non-GAAP Budgetary Basis - 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	$ 214,554,497	$ 211,092,486	$ (3,462,011)	$ 207,548,343
Special education levy	2,763,950	2,664,291	(99,659)	2,660,595
Corporate personal property replacement taxes	4,368,357	2,639,703	(1,728,654)	4,286,835
Summer school tuition from pupils or parents (in state)	295,750	268,809	(26,941)	237,963
CTE, tuition from other sources (in state)	250,000	-	(250,000)	-
Adult, tuition from pupils or parents (in state)	823,800	536,435	(287,365)	702,922
Investment income	2,176,681	5,137,243	2,960,562	3,915,640
Unrealized gain or loss on investments	-	220,844	220,844	-
Sales to pupils, lunch	1,604,000	1,765,996	161,996	1,525,605
Sales to pupils, breakfast	1,750	821	(929)	1,339
Sales to pupils, a la carte	945,000	933,647	(11,353)	856,909
Sales to pupils, other	815,000	739,764	(75,236)	804,736
Sales to adults	13,650	16,993	3,343	9,742
Other food service	70,500	36,650	(33,850)	51,114
Admissions, athletic	101,500	96,580	(4,920)	120,089
Fees	1,190,739	1,585,416	394,677	1,343,264
Student activities	-	6,980,137	6,980,137	7,435,482
Rentals, regular textbook	2,556,000	2,926,038	370,038	324,706
Rentals, adult/continuing education textbook	2,000	75	(1,925)	-
Sales, other	2,000	2,116	116	2,476
Contributions and donations from private sources	22,000	380,936	358,936	77,758
Refund of prior years' expenditures	50,000	139,245	89,245	81,918
Payments of surplus monies from TIF districts	1,750,000	3,614,387	1,864,387	2,041,419
Driver's education fees	175,000	96,260	(78,740)	89,564
Payment from other LEA's	250,000	-	(250,000)	-
Sale of vocational projects	-	-	-	485,323
Other local fees	65,450	750,845	685,395	485,471
Other	1,187,720	1,384,050	196,330	1,491,348
Total local sources	236,035,344	244,009,767	7,974,423	236,580,561

Township High School District 214

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual -
Non-GAAP Budgetary Basis - 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
State Sources				
Evidence based funding	$ 10,100,000	$ 10,155,982	$ 55,982	$ 10,143,131
Special education, private facility tuition	900,000	1,492,281	592,281	1,156,451
Special education, orphanage, individual	-	21,652	21,652	-
Special education, orphanage, summer	-	12,473	12,473	-
CTE, secondary program improvement	277,322	-	(277,322)	-
CTE, agriculture education	26,500	29,077	2,577	25,524
CTE, other	-	770,736	770,736	401,756
Driver education	80,000	83,291	3,291	94,153
Adult education from Illinois Community College Board	686,002	633,155	(52,847)	655,720
Adult education, other	150,000	150,000	-	150,000
Early childhood, block grant	405,000	414,597	9,597	319,949
Other restricted revenue from state sources	90,500	121,193	30,693	62,827
Total state sources	12,715,324	13,884,437	1,169,113	13,009,511
Federal Sources				
Other restricted grants-in-aid received directly from the federal government	90,000	103,514	13,514	97,393
Special milk program	15,500	11,811	(3,689)	13,857
Title I, low income	2,400,000	2,859,408	459,408	-
Title IV, safe and drug free schools, formula	40,000	139,065	99,065	3,871
Federal, special education, IDEA, flow-through	2,300,000	2,818,619	518,619	3,029,730
Federal, special education, IDEA, room and board	600,000	621,054	21,054	622,925
CTE, perkins, title IIIE, tech. prep.	646,342	300,131	(346,211)	257,808
Federal, adult education	428,800	389,171	(39,629)	473,844
Emergency immigrant assistance	-	16,711	16,711	19,913
Title III, english language acquisition	190,000	167,775	(22,225)	141,503
Title II, teacher quality	520,000	577,381	57,381	-
Medicaid matching funds, administrative outreach	350,000	366,746	16,746	369,387
Medicaid matching funds, fee-for-service program	630,000	1,048,774	418,774	682,050
Other restricted revenue from federal sources	1,596,473	1,758,967	162,494	6,158,862
Total federal sources	9,807,115	11,179,127	1,372,012	11,871,143
Total revenues	258,557,783	269,073,331	10,515,548	261,461,215

Township High School District 214

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual -
Non-GAAP Budgetary Basis - 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
Expenditures				
Instruction				
Regular Programs				
Salaries	$ 70,677,334	$ 70,835,557	$ (158,223)	$ 67,990,748
Employee benefits	13,103,847	14,544,789	(1,440,942)	13,620,925
Purchased services	1,918,054	1,621,828	296,226	2,584,941
Supplies and materials	6,596,056	5,248,331	1,347,725	5,677,478
Capital outlay	654,713	535,177	119,536	1,017,922
Other objects	861,700	782,565	79,135	936,451
Noncapitalized equipment	3,149,486	2,082,608	1,066,878	2,136,043
Total	96,961,190	95,650,855	1,310,335	93,964,508
Special Education Programs				
Salaries	18,385,338	19,706,812	(1,321,474)	17,618,602
Employee benefits	4,041,130	4,879,346	(838,216)	4,077,194
Purchased services	361,075	326,126	34,949	348,052
Supplies and materials	101,450	69,398	32,052	90,657
Capital outlay	10,000	-	10,000	-
Other objects	116,075	610,757	(494,682)	225,887
Noncapitalized equipment	47,385	27,258	20,127	31,039
Total	23,062,453	25,619,697	(2,557,244)	22,391,431
Remedial and Supplemental Programs K - 12				
Salaries	1,006,775	994,735	12,040	944,901
Employee benefits	179,612	180,843	(1,231)	208,693
Purchased services	116,200	91,366	24,834	203,533
Supplies and materials	121,030	94,816	26,214	91,209
Noncapitalized equipment	28,500	6,143	22,357	16,965
Total	1,452,117	1,367,903	84,214	1,465,301
Adult/Continuing Education Programs				
Salaries	2,590,396	1,704,170	886,226	1,834,279
Employee benefits	156,959	126,541	30,418	132,063
Purchased services	538,544	514,059	24,485	581,375
Supplies and materials	139,010	119,088	19,922	344,851
Other objects	10,400	6,956	3,444	2,776
Noncapitalized equipment	1,000	-	1,000	-
Total	3,436,309	2,470,814	965,495	2,895,344

Township High School District 214

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual -
Non-GAAP Budgetary Basis - 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
CTE Programs				
Salaries	$ 10,355,949	$ 10,195,885	$ 160,064	$ 10,919,286
Employee benefits	1,928,956	2,148,655	(219,699)	2,092,636
Purchased services	436,686	359,842	76,844	433,292
Supplies and materials	596,672	737,695	(141,023)	684,212
Capital outlay	174,320	59,251	115,069	374,004
Other objects	107,850	56,670	51,180	48,068
Noncapitalized equipment	258,580	174,625	83,955	79,948
Total	13,859,013	13,732,623	126,390	14,631,446
Interscholastic Programs				
Salaries	10,844,774	10,475,924	368,850	9,541,640
Employee benefits	904,598	1,064,219	(159,621)	736,438
Purchased services	1,142,958	1,123,681	19,277	1,065,009
Supplies and materials	571,858	572,629	(771)	495,452
Capital outlay	-	101	(101)	-
Other objects	322,075	342,727	(20,652)	300,926
Noncapitalized equipment	2,000	-	2,000	-
Total	13,788,263	13,579,281	208,982	12,139,465
Summer School Programs				
Salaries	1,049,095	1,101,613	(52,518)	1,093,187
Employee benefits	12,165	9,570	2,595	10,881
Purchased services	1,640	-	1,640	-
Supplies and materials	149,300	123,584	25,716	156,362
Capital outlay	-	82,730	(82,730)	-
Other objects	46,350	35,719	10,631	39,000
Noncapitalized equipment	70,700	37,402	33,298	57,657
Total	1,329,250	1,390,618	(61,368)	1,357,087
Gifted Programs				
Salaries	176,000	26,983	149,017	188,810
Employee benefits	7,946	1,859	6,087	29,442
Purchased services	2,500	2,760	(260)	1,394
Supplies and materials	1,300	1,289	11	1,213
Other objects	250	-	250	-
Total	187,996	32,891	155,105	220,859
Driver's Education Programs				
Salaries	914,530	954,689	(40,159)	1,079,794
Employee benefits	168,639	185,378	(16,739)	210,158
Purchased services	4,820	2,797	2,023	7,194
Supplies and materials	17,570	8,415	9,155	16,801
Total	1,105,559	1,151,279	(45,720)	1,313,947

Township High School District 214

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual -
Non-GAAP Budgetary Basis - 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
Bilingual Programs				
Salaries	$ 9,700,762	$ 9,999,021	$ (298,259)	$ 8,952,829
Employee benefits	2,086,924	2,396,991	(310,067)	2,096,243
Purchased services	28,200	6,899	21,301	6,522
Supplies and materials	75,500	68,565	6,935	67,010
Other objects	400	609	(209)	50
Total	11,891,786	12,472,085	(580,299)	11,122,654
Truant's Alternative and Optional Programs				
Salaries	283,403	311,918	(28,515)	310,579
Employee benefits	22,039	26,090	(4,051)	22,518
Purchased services	2,000	1,793	207	1,984
Supplies and materials	4,500	4,666	(166)	4,317
Other objects	-	27,682	(27,682)	-
Total	311,942	372,149	(60,207)	339,398
Special Education Programs K -12 - Private Tuition				
Other objects	8,050,000	8,967,024	(917,024)	8,415,102
Total	8,050,000	8,967,024	(917,024)	8,415,102
Student Activities				
Other objects	-	7,372,491	(7,372,491)	7,167,660
Total	-	7,372,491	(7,372,491)	7,167,660
Total instruction	175,435,878	184,179,710	(8,743,832)	177,424,202
Support Services				
Pupils				
Attendance and Social Work Services				
Salaries	6,983,080	6,704,157	278,923	6,485,526
Employee benefits	1,477,660	1,479,681	(2,021)	1,536,063
Purchased services	35,897	176,400	(140,503)	62,567
Supplies and materials	66,450	68,750	(2,300)	61,419
Other objects	700	439	261	-
Total	8,563,787	8,429,427	134,360	8,145,575
Guidance Services				
Salaries	6,174,575	6,289,502	(114,927)	5,586,082
Employee benefits	1,174,677	1,346,618	(171,941)	1,101,643
Purchased services	117,700	103,706	13,994	103,440
Supplies and materials	18,950	17,051	1,899	17,128
Total	7,485,902	7,756,877	(270,975)	6,808,293

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual -
Non-GAAP Budgetary Basis - 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
Health Services				
Salaries	$ 1,203,252	$ 1,173,701	$ 29,551	$ 1,188,102
Employee benefits	254,605	289,303	(34,698)	262,853
Purchased services	1,100	1,473	(373)	105,206
Supplies and materials	24,500	23,322	1,178	19,872
Noncapitalized equipment	5,000	-	5,000	2,736
Total	1,488,457	1,487,799	658	1,578,769
Psychological Services				
Salaries	1,876,113	1,921,444	(45,331)	1,811,756
Employee benefits	347,280	394,979	(47,699)	371,568
Purchased services	15,000	17,840	(2,840)	5,699
Supplies and materials	3,600	7,066	(3,466)	2,460
Total	2,241,993	2,341,329	(99,336)	2,191,483
Speech Pathology and Audiology Services				
Salaries	989,509	1,054,048	(64,539)	1,023,604
Employee benefits	195,151	216,590	(21,439)	196,424
Purchased services	73,063	147,684	(74,621)	89,761
Supplies and materials	800	320	480	552
Total	1,258,523	1,418,642	(160,119)	1,310,341
Other Support Services - Pupils				
Salaries	2,386,728	2,618,634	(231,906)	2,225,177
Employee benefits	731,035	947,528	(216,493)	761,867
Purchased services	2,530,501	2,557,028	(26,527)	1,069,505
Supplies and materials	94,500	92,488	2,012	8,311
Capital outlay	30,000	24,394	5,606	-
Noncapitalized equipment	60,000	40,798	19,202	-
Total	5,832,764	6,280,870	(448,106)	4,064,860
Total pupils	26,871,426	27,714,944	(843,518)	24,099,321
Instructional Staff				
Improvement of Instructional Services				
Salaries	10,092,845	10,795,468	(702,623)	10,216,400
Employee benefits	1,888,952	2,200,872	(311,920)	2,035,752
Purchased services	709,070	873,384	(164,314)	877,481
Supplies and materials	26,600	12,395	14,205	25,098
Capital outlay	2,000	-	2,000	-
Other objects	10,400	4,178	6,222	6,687
Noncapitalized equipment	49,725	12,716	37,009	1,796
Total	12,779,592	13,899,013	(1,119,421)	13,163,214

Township High School District 214

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual -
Non-GAAP Budgetary Basis - 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
Educational Media Services				
Salaries	$ 1,180,807	$ 1,221,192	$ (40,385)	$ 1,120,527
Employee benefits	240,650	280,001	(39,351)	262,704
Purchased services	39,800	48,715	(8,915)	19,222
Supplies and materials	270,800	57,487	213,313	125,970
Capital outlay	220,000	57,875	162,125	39,661
Other objects	1,500	763	737	-
Noncapitalized equipment	27,000	12,174	14,826	7,240
Total	1,980,557	1,678,207	302,350	1,575,324
Assessment and Testing				
Purchased services	19,000	31,318	(12,318)	10,769
Total	19,000	31,318	(12,318)	10,769
Total instructional staff	14,779,149	15,608,538	(829,389)	14,749,307
General Administration				
Board of Education Services				
Salaries	36,175	36,174	1	23,398
Employee benefits	132	4,331	(4,199)	98
Purchased services	758,000	938,915	(180,915)	663,227
Supplies and materials	1,000	1,006	(6)	1,429
Other objects	36,000	54,935	(18,935)	256,013
Total	831,307	1,035,361	(204,054)	944,165
Executive Administration Services				
Salaries	1,483,697	1,495,545	(11,848)	1,424,883
Employee benefits	345,069	378,210	(33,141)	374,391
Purchased services	115,000	104,656	10,344	84,934
Supplies and materials	5,500	4,813	687	6,149
Other objects	28,500	13,257	15,243	28,213
Non-capitalized equipment	4,000	-	4,000	156
Total	1,981,766	1,996,481	(14,715)	1,918,726
Tort Immunity Services				
Purchased services	2,433,691	3,788,144	(1,354,453)	2,867,480
Total	2,433,691	3,788,144	(1,354,453)	2,867,480
Total general administration	5,246,764	6,819,986	(1,573,222)	5,730,371

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual -
Non-GAAP Budgetary Basis - 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
School Administration				
Office of the Principal Services				
Salaries	$ 9,671,858	$ 9,785,840	$ (113,982)	$ 9,714,171
Employee benefits	2,614,830	2,749,333	(134,503)	2,616,578
Purchased services	177,100	200,550	(23,450)	172,970
Supplies and materials	196,000	177,694	18,306	146,153
Other objects	20,800	18,231	2,569	20,316
Noncapitalized equipment	4,050	690	3,360	949
Total	12,684,638	12,932,338	(247,700)	12,671,137
Total school administration	12,684,638	12,932,338	(247,700)	12,671,137
Business				
Direction of Business Support Services				
Salaries	-	214,564	(214,564)	70,100
Employee benefits	-	51,146	(51,146)	602
Total	-	265,710	(265,710)	70,702
Fiscal Services				
Salaries	1,299,021	969,161	329,860	1,193,014
Employee benefits	318,471	262,206	56,265	301,925
Purchased services	539,600	734,061	(194,461)	509,481
Supplies and materials	15,000	11,201	3,799	10,683
Other objects	9,000	3,856	5,144	9,350
Noncapitalized equipment	7,500	-	7,500	1,471
Total	2,188,592	1,980,485	208,107	2,025,924
Operation and Maintenance of Plant Services				
Salaries	415,846	419,374	(3,528)	389,301
Employee benefits	58,159	59,118	(959)	56,450
Purchased services	388,371	378,175	10,196	258,006
Supplies and materials	215,080	207,900	7,180	70,807
Capital outlay	-	-	-	786,026
Other objects	-	100	(100)	-
Noncapitalized equipment	60,000	94,855	(34,855)	206,205
Total	1,137,456	1,159,522	(22,066)	1,766,795

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual -
Non-GAAP Budgetary Basis - 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
Food Services				
Salaries	$ 1,744,772	$ 1,643,992	$ 100,780	$ 1,572,858
Employee benefits	201,328	211,129	(9,801)	194,897
Purchased services	23,450	16,592	6,858	17,181
Supplies and materials	1,649,500	1,676,712	(27,212)	1,643,699
Capital outlay	5,000	-	5,000	-
Other objects	6,300	3,413	2,887	3,761
Noncapitalized equipment	16,000	-	16,000	774
Total	3,646,350	3,551,838	94,512	3,433,170
Internal Services				
Salaries	500	-	500	-
Purchased services	60,000	48,464	11,536	-
Supplies and materials	4,000	4,039	(39)	272
Total	64,500	52,503	11,997	272
Total business	7,036,898	7,010,058	26,840	7,296,863
Central				
Planning, Research, Development and Evaluation Services				
Salaries	1,173,965	1,192,384	(18,419)	1,106,584
Employee benefits	289,648	309,922	(20,274)	283,027
Purchased services	156,045	52,054	103,991	65,748
Supplies and materials	120,680	77,866	42,814	43,041
Other objects	1,400	-	1,400	387
Noncapitalized equipment	16,025	5,854	10,171	1,448
Total	1,757,763	1,638,080	119,683	1,500,235
Information Services				
Salaries	885,713	820,525	65,188	913,285
Employee benefits	166,100	193,011	(26,911)	201,363
Purchased services	226,500	220,028	6,472	106,512
Supplies and materials	12,000	15,288	(3,288)	13,305
Other objects	32,000	33,676	(1,676)	36,364
Noncapitalized equipment	6,650	6,114	536	5,507
Total	1,328,963	1,288,642	40,321	1,276,336
Staff Services				
Salaries	1,085,294	863,583	221,711	979,426
Employee benefits	3,551,582	366,275	3,185,307	200,451
Purchased services	380,500	483,170	(102,670)	106,778
Supplies and materials	7,000	2,420	4,580	(188)
Noncapitalized equipment	1,500	-	1,500	-
Total	5,025,876	1,715,448	3,310,428	1,286,467

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual -
Non-GAAP Budgetary Basis - 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
Data Processing Services				
Salaries	$ 301,630	$ 301,785	$ (155)	$ 280,164
Employee benefits	68,707	76,546	(7,839)	67,193
Purchased services	721,000	403,208	317,792	344,808
Supplies and materials	923,000	521,477	401,523	821,648
Capital outlay	100,000	44,612	55,388	100,788
Noncapitalized equipment	100,000	214,316	(114,316)	529,495
Total	2,214,337	1,561,944	652,393	2,144,096
Total central	10,326,939	6,204,114	4,122,825	6,207,134
Other Supporting Services				
Supplies and materials	-	3,581	(3,581)	3,573
Total	-	3,581	(3,581)	3,573
Total support services	76,945,814	76,293,559	652,255	70,757,706
Community Services				
Salaries	150,028	190,197	(40,169)	151,490
Employee benefits	64,859	78,737	(13,878)	77,211
Purchased services	32,500	31,121	1,379	63,389
Supplies and materials	19,000	5,081	13,919	14,987
Noncapitalized equipment	1,000	-	1,000	-
Total community services	267,387	305,136	(37,749)	307,077
Intergovernmental				
Payments to Other Districts and Governmental Units				
Payments for Regular Programs				
Purchased services	300,000	-	300,000	-
Other objects	-	-	-	490
Total	300,000	-	300,000	490
Payments for Special Education Programs				
Purchased services	2,472,777	1,838,250	634,527	1,718,025
Total	2,472,777	1,838,250	634,527	1,718,025

Township High School District 214

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual -
Non-GAAP Budgetary Basis - 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
Payments for Special Education Programs - Tuition				
Other objects	$ 3,835,151	$ 4,307,857	$ (472,706)	$ 4,788,765
Total	3,835,151	4,307,857	(472,706)	4,788,765
Total payments to other districts and governmental units	6,607,928	6,146,107	461,821	6,507,280
Total intergovernmental	6,607,928	6,146,107	461,821	6,507,280
Total expenditures	259,257,007	266,924,512	(7,667,505)	254,996,265
Excess (deficiency) of revenues over expenditures	(699,224)	2,148,819	2,848,043	6,464,950
Other Financing Sources (Uses)				
Lease value	-	-	-	749,015
Transfer for principal on leases	-	(143,457)	(143,457)	(140,610)
Transfer for interest on leases	-	(33,548)	(33,548)	(36,395)
Total other financing sources (uses)	-	(177,005)	(177,005)	572,010
Net change in fund balance	$ (699,224)	1,971,814	$ 2,671,038	7,036,960
Fund Balance, Beginning		104,494,905		97,457,945
Fund Balance, Ending		$ 106,466,719		$ 104,494,905

Township High School District 214

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

	2025			
	Original and Final Budget	Actual	Variance With Final Budget	2024 Actual
Revenues				
Local Sources				
General levy	$ 1,901,590	$ 1,435,871	$ (465,719)	$ 3,281,725
Investment income	-	777,922	777,922	970,918
Unrealized gain or loss on investments	-	301,954	301,954	-
Total local sources	1,901,590	2,515,747	614,157	4,252,643
Total revenues	1,901,590	2,515,747	614,157	4,252,643
Expenditures				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	1,901,590	2,515,747	614,157	4,252,643
Other Financing Sources (Uses)				
Permanent transfer from working cash fund, abatement	-	-	-	(1,634,239)
Total other financing sources (uses)	-	-	-	(1,634,239)
Net change in fund balance	$ 1,901,590	2,515,747	$ 614,157	2,618,404
Fund Balance, Beginning		25,049,433		22,431,029
Fund Balance, Ending		$ 27,565,180		$ 25,049,433

Township High School District 214

Schedule of Bonds Outstanding
June 30, 2025

November 21, 2016 Series Issue

Years Ending June 30,	Bonds Outstanding	Interest Payable	Total Debt Service
2026	$ 1,205,000	$ 55,125	$ 1,260,125
2027	1,235,000	18,525	1,253,525
Total	$ 2,440,000	$ 73,650	$ 2,513,650

Paying agent:	The Bank of New York Mellon Trust Company
Principal payment date:	December 1
Interest payment dates:	December 1 and June 1
Interest rates:	2.00% - 3.00%

Township High School District 214

Schedule of Bonds Outstanding
June 30, 2025

September 26, 2017 Series Issue

Years Ending June 30,	Bonds Outstanding	Interest Payable	Total Debt Service
2026	$ 210,000	$ 8,250	$ 218,250
2027	170,000	2,550	172,550
Total	$ 380,000	$ 10,800	$ 390,800

Paying agent: The Bank of New York Mellon Trust Company

Principal payment date: December 1

Interest payment dates: December 1 and June 1

Interest rates: 2.00% - 3.00%

Township High School District 214

Schedule of Bonds Outstanding
June 30, 2025

December 1, 2020 Series Issue

Years Ending June 30,	Bonds Outstanding	Interest Payable	Total Debt Service
2026	$ 1,730,000	$ 509,200	$ 2,239,200
2027	1,910,000	436,400	2,346,400
2028	3,490,000	328,400	3,818,400
2029	3,690,000	184,800	3,874,800
2030	2,775,000	55,500	2,830,500
Total	$ 13,595,000	$ 1,514,300	$ 15,109,300

Paying agent: The Bank of New York Mellon Trust Company

Principal payment date: December 1

Interest payment dates: December 1 and June 1

Interest rates: 2.00% - 4.00%

Statistical Section

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

Contents	Page
Financial Trends	87
These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.	
Revenue Capacity	99
These schedules contain information to help the reader assess the District's most significant local revenue source, the property tax.	
Debt Capacity	105
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.	
Demographic and Economic Information	110
These schedules offer demographic and economic indicators to help the reader understand the environment within the District's financial activities take place.	
Operating Information	114
These schedules contain information about the District's service 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.	

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

Township High School District 214

Net Position by Component
Last Ten Fiscal Years

	2025	2024	2023	2022
Governmental Activities				
Net investment in capital assets	$ 325,897,480	$ 308,962,904	$ 282,655,371	$ 264,559,819
Restricted	31,062,544	35,240,065	39,876,901	98,911,648
Unrestricted	53,010,095	54,088,714	32,087,624	(45,161,481)
Total governmental activities net position	$ 409,970,119	$ 398,291,683	$ 354,619,896	$ 318,309,986

* - Information for fiscal year 2017 and prior has not been updated for the District's implementation of GASB Statement 75 in fiscal year 2018.

2021	2020	2019	2018	2017*	2016
$ 248,761,310	$ 233,874,220	$ 226,920,399	$ 215,221,923	$ 199,320,576	$ 194,231,285
64,113,921	26,469,267	26,941,801	26,145,754	30,998,403	30,158,326
(39,905,960)	(21,905,799)	(35,460,501)	(38,852,831)	106,762,269	104,188,681
$ 272,969,271	$ 238,437,688	$ 202,514,846	$ 337,081,248	$ 328,578,292	$ 315,578,417

Township High School District 214

Changes in Net Position
Last Ten Fiscal Years

	2025	2024	2023	2022
Expenses				
Instruction:				
Regular programs	$ 90,085,798	$ 90,884,331	$ 89,162,042	$ 86,778,815
Special programs	43,610,984	39,089,742	35,191,654	29,880,979
Other instructional programs	46,629,029	40,834,263	39,609,845	34,833,447
Student activities	7,372,491	7,167,660	7,327,978	6,671,609
State retirement contributions	53,361,050	55,727,880	49,265,774	58,326,970
Support services:				
Pupils	28,853,886	23,584,580	22,275,752	20,579,642
Instructional staff	14,980,991	10,905,049	11,644,463	12,364,931
General administration	6,906,330	6,073,959	5,381,428	10,940,157
School administration	10,508,485	10,006,390	7,814,945	8,591,532
Business	6,113,422	5,096,482	8,063,950	3,593,032
Transportation	20,389,884	21,807,044	18,217,994	16,089,483
Operations and maintenance	49,353,806	37,164,711	41,014,721	32,173,268
Central	7,246,320	5,272,912	5,722,010	1,712,980
Other supporting services	3,581	3,573	3,007	5,549
Community services	370,678	331,548	274,990	116,706
Payments to other districts and government units, excluding special ed.	62,620	490	190,406	-
Interest and fees	300,890	401,024	445,855	533,490
Total expenses	$ 386,150,245	$ 354,351,638	$ 341,606,814	$ 323,192,590
Program Revenues				
Charges for services:				
Instruction:				
Regular programs	$ 7,945,050	$ 4,607,270	$ 3,680,875	$ 2,962,557
Special programs	-	-	-	-
Other instructional programs	903,695	1,518,248	1,167,373	1,491,942
Student activities	6,980,137	7,435,482	7,103,455	7,095,667
Support services:				
Business	3,493,871	3,249,445	2,988,378	705,047
Transportation	560,098	13,146	12,096	9,509
Operations and maintenance	763,818	735,468	772,007	1,005,314
Operating grants and contributions	73,288,604	77,132,265	68,303,328	78,488,943
Capital grants and contributions	50,000	50,000	-	50,000
Total program revenues	$ 93,985,273	$ 94,741,324	$ 84,027,512	$ 91,808,979
Net (expense)/revenue	$ (292,164,972)	$ (259,610,314)	$ (257,579,302)	$ (231,383,611)
General Revenues				
Taxes:				
Real estate taxes, levied for general purposes	$ 213,756,777	$ 210,208,938	$ 195,097,094	$ 186,900,332
Real estate taxes, levied for specific purposes	52,956,581	56,524,805	53,269,721	51,448,201
Real estate taxes, levied for debt service	3,866,936	2,019,457	1,740,963	3,660,151
Personal property replacement taxes	9,713,998	14,485,936	24,039,875	23,036,260
State aid-formula grants	10,155,982	10,143,131	10,130,814	10,116,663
Investment earnings	9,086,575	7,628,238	7,803,252	(1,730,406)
Miscellaneous	4,306,559	2,271,596	1,807,493	3,293,125
Total general revenues	$ 303,843,408	$ 303,282,101	$ 293,889,212	$ 276,724,326
Change in net position	$ 11,678,436	$ 43,671,787	$ 36,309,910	$ 45,340,715

2021	2020	2019	2018	2017	2016
$ 82,010,076	$ 79,909,700	$ 77,261,343	$ 79,019,121	$ 79,887,089	$ 78,739,560
28,522,693	25,984,465	26,579,310	23,406,775	26,938,098	27,021,294
31,877,768	32,172,669	30,950,710	33,485,431	32,395,416	31,098,300
3,077,317	-	-	-	-	-
100,368,025	94,574,548	85,559,127	80,863,126	85,963,679	57,215,265
18,492,330	19,008,447	18,966,641	19,509,546	19,649,543	19,273,332
13,082,359	13,903,186	14,345,938	15,525,551	12,548,134	12,284,413
11,484,595	13,211,742	13,793,141	6,606,211	4,045,023	3,635,227
9,828,327	10,715,082	10,165,507	11,938,203	10,206,448	9,092,577
886,834	5,334,940	5,247,274	5,911,955	6,411,205	5,955,870
9,370,623	12,039,231	13,766,338	13,481,159	9,345,701	8,761,042
34,415,257	29,900,515	28,680,654	32,809,180	32,855,425	28,489,587
8,722,576	9,910,910	10,186,813	13,512,296	7,918,660	11,077,288
2,107	1,729	6,172	50,100	80,024	126,661
180,031	231,068	256,708	306,344	427,070	199,960
-	-	-	-	-	-
799,339	1,096,307	1,306,779	1,673,414	1,913,856	2,254,236
$ 353,120,257	$ 347,994,539	$ 337,072,455	$ 338,098,412	$ 330,585,371	$ 295,224,612
$ 2,230,011	$ 7,314,163	$ 6,441,014	$ 6,441,557	$ 6,001,189	$ 5,919,894
-	8,976	18,785	19,420	18,324	18,092
590,701	1,071,124	1,325,061	738,549	1,287,100	852,432
2,888,469	-	-	-	-	-
66,381	3,214,892	3,706,071	3,679,693	3,736,039	3,683,773
16,526	18,639	51,371	49,227	45,433	57,182
1,142,178	885,418	1,001,225	946,660	1,220,172	1,210,425
119,863,307	108,338,681	99,206,160	92,798,304	100,239,470	72,599,664
-	23,026	67,499	44,357	145,357	178,544
$ 126,797,573	$ 120,874,919	$ 111,817,186	$ 104,717,767	$ 112,693,084	$ 84,520,006
$ (226,322,684)	$ (227,119,620)	$ (225,255,269)	$ (233,380,645)	$ (217,892,287)	$ (210,704,606)
$ 180,074,496	$ 171,048,727	$ 166,784,561	$ 162,225,538	$ 159,333,892	$ 158,432,287
51,044,651	48,767,614	46,778,086	46,198,100	46,224,128	46,561,768
3,587,851	3,423,154	3,391,930	3,355,133	3,330,073	3,352,771
10,654,194	7,646,760	7,071,921	7,244,168	7,720,105	6,100,843
10,102,594	10,102,594	10,086,770	10,071,272	6,486,112	6,135,191
887,878	4,261,650	5,194,010	2,890,950	1,523,694	956,136
1,287,466	1,905,110	1,834,844	1,901,347	1,777,239	2,165,485
$ 257,639,130	$ 247,155,609	$ 241,142,122	$ 233,886,508	$ 226,395,243	$ 223,704,481
$ 31,316,446	$ 20,035,989	$ 15,886,853	$ 505,863	$ 8,502,956	$ 12,999,875

Township High School District 214

Fund Balances of Governmental Funds
Last Ten Fiscal Years

	2025	2024	2023	2022
General Fund				
Nonspendable	$ 996,915	$ 1,062,936	$ 970,419	$ 1,235,106
Restricted	1,126,940	1,318,032	1,620,234	2,112,070
Committed	2,387,443	2,296,159	2,206,486	2,206,486
Assigned	3,101,292	3,459,335	3,208,790	3,450,347
Unassigned	126,419,309	121,407,876	111,883,045	102,405,659
Total general fund	$ 134,031,899	$ 129,544,338	$ 119,888,974	$ 111,409,668
All Other Governmental Funds				
Nonspendable:				
Special revenue funds	$ 78,934	$ 143,822	$ 31,068	$ 43,138
Restricted:				
Special revenue funds	7,772,117	17,207,586	34,015,686	32,915,719
Debt service fund	1,855,071	1,657,535	1,631,489	1,435,295
Capital projects funds	1,888,226	405,225	-	-
Assigned:				
Special revenue funds	34,764,911	31,463,765	27,804,527	25,114,537
Debt service fund	579,726	484,640	420,760	329,574
Capital projects funds	4,240,705	14,112,787	18,280,674	24,117,649
Total all other governmental funds	$ 51,179,690	$ 65,475,360	$ 82,184,204	$ 83,955,912

2021	2020	2019	2018	2017	2016
$ 1,493,589	$ 912,482	$ 1,119,475	$ 608,226	$ 341,833	$ 607,611
1,510,583	-	-	-	-	-
2,200,545	2,184,408	2,143,064	2,091,075	2,067,436	2,052,362
3,026,289	-	-	-	-	-
101,896,227	102,063,249	97,577,749	92,879,425	89,684,185	97,027,732
$ 110,127,233	$ 105,160,139	$ 95,578,726	$ 92,093,454	$ 99,687,705	$ 124,305,089
$ 312,669	$ 85,855	$ 88,862	$ 51,425	$ -	$ -
35,633,019	34,374,619	34,253,073	31,959,785	35,446,245	35,631,346
1,351,310	1,077,354	1,009,200	941,465	788,150	568,774
56,278	-	-	-	-	-
23,718,942	22,269,453	20,081,220	17,145,317	15,204,194	13,263,970
329,574	324,716	298,065	260,118	243,393	233,860
21,004,572	18,639,469	13,652,589	21,791,318	26,800,596	12,767,865
$ 82,406,364	$ 76,771,466	$ 72,149,428	$ 78,482,578	$ 62,465,815	$ 51,971,880

Township High School District 214

Governmental Funds Revenues
Last Ten Fiscal Years

	2025	2024	2023	2022
Local Sources				
Property taxes	$ 270,580,294	$ 268,753,200	$ 250,107,778	$ 242,008,684
Replacement taxes	9,713,998	14,485,936	24,039,875	23,036,260
Tuition	1,565,005	1,565,005	1,565,005	1,567,441
Earnings on investments	9,086,575	7,628,238	7,877,048	(1,792,855)
Student activities	6,980,137	7,435,482	7,103,455	7,095,667
Other local sources	16,408,086	10,830,168	8,863,217	7,900,053
Total local sources	314,334,095	310,698,029	299,556,378	279,815,250
State Sources				
Evidence based funding formula/General state aid	10,143,131	10,143,131	10,130,814	10,116,663
Other state aid	76,797,939	69,731,572	69,195,935	67,986,039
Total state sources	86,941,070	79,874,703	79,326,749	78,102,702
Federal Sources	11,959,428	11,871,143	13,087,173	14,293,819
Total	$ 413,234,593	$ 402,443,875	$ 391,970,300	$ 372,211,771

Note: In fiscal year 2018, the State of Illinois discontinued the past practice of issuing General State Aid, replacing the funding with an Evidence Based Funding Formula. Also, in fiscal year 2021, due to the implementation of GASB 84, student activities were first incorporated into the governmental funds.

2021	2020	2019	2018	2017	2016
$ 234,706,998	$ 223,239,495	$ 216,954,577	$ 211,778,771	$ 208,888,093	$ 208,346,826
10,654,194	7,646,760	7,071,921	7,244,168	7,720,105	6,100,843
632,735	3,962,098	4,459,595	4,525,375	3,900,000	3,854,548
1,057,138	4,175,902	5,643,973	2,446,798	1,434,371	1,118,447
2,888,469	-	-	-	-	-
4,700,528	10,456,224	9,918,776	9,301,078	10,235,496	11,602,735
254,640,062	249,480,479	235,296,190	232,178,065	231,023,399	226,124,461
10,102,594	10,102,594	10,086,770	10,071,272	6,486,112	6,135,191
61,942,787	60,217,195	57,532,027	89,592,557	93,680,446	63,928,896
72,045,381	70,319,789	99,663,829	100,166,558	70,064,087	69,361,031
12,968,529	6,298,206	6,045,952	6,698,043	5,089,204	5,550,020
$ 339,653,972	$ 326,098,474	$ 341,658,062	$ 337,433,827	$ 306,637,506	$ 302,021,341

Township High School District 214

Governmental Funds Expenditures and Debt Service Ratio
Last Ten Fiscal Years

	2025	2024	2023	2022
Current				
Instruction:				
Regular programs	$ 96,483,484	$ 94,250,256	$ 91,467,687	$ 89,106,821
Special programs	36,694,902	32,891,223	29,462,711	26,692,218
Other instructional programs	46,138,658	44,650,653	39,792,497	36,888,466
Student activities	7,372,491	7,167,660	7,327,978	6,671,609
State retirement contributions	67,109,747	61,898,802	62,711,907	62,483,767
Total instruction	253,799,282	240,858,594	230,762,780	221,842,881
Supporting services:				
Pupils	28,414,977	24,761,755	22,967,372	21,556,177
Instructional staff	15,860,243	14,996,701	14,178,113	13,886,634
General administration	6,900,246	5,802,471	5,311,447	11,304,636
School administration	13,189,112	12,919,019	11,529,201	10,183,128
Business	6,078,220	5,746,082	5,751,581	6,709,282
Transportation	19,878,816	21,405,762	17,584,401	15,682,702
Operations and maintenance	33,499,907	30,927,370	26,520,253	24,054,176
Central	6,389,676	6,338,363	8,466,223	6,709,249
Other supporting services	3,581	3,573	3,007	4,179
Total supporting services	130,214,778	122,901,096	112,311,598	110,090,163
Community services	323,647	320,982	280,727	143,633
Payments to other government units	6,208,727	6,507,280	6,117,598	4,985,825
Total current	390,546,434	370,587,952	349,472,703	337,062,502
Other				
Debt service:				
Principal	3,364,778	3,224,548	3,039,804	2,947,423
Interest and other	727,713	826,193	882,628	957,384
Capital outlay	28,403,777	35,607,677	31,867,567	29,532,170
Total other	32,496,268	39,658,418	35,789,999	33,436,977
Total	$ 423,042,702	$ 410,246,370	$ 385,262,702	$ 370,499,479
Debt Service as a Percentage of Noncapital Expenditures	1.04%	1.08%	1.11%	1.15%

Note: In fiscal year 2021, due to the implementation of GASB 84, student activities were first incorporated into the governmental funds.

2021	2020	2019	2018	2017	2016
$ 85,550,508	$ 81,868,203	$ 79,665,828	$ 78,773,286	$ 78,601,153	$ 78,084,366
24,535,771	23,081,061	22,750,293	22,183,981	20,937,154	21,615,774
33,644,656	32,260,149	31,769,978	32,072,474	31,448,083	30,760,122
3,077,317	-	-	-	-	-
55,240,363	52,506,276	48,771,191	80,863,126	85,963,679	57,215,265
202,048,615	189,715,689	213,892,867	216,950,069	187,675,527	184,378,745
19,980,858	19,575,114	19,479,148	19,149,688	19,128,519	19,189,694
12,827,457	12,847,719	12,822,936	12,787,308	12,255,569	12,218,251
12,283,967	13,171,096	14,490,494	6,316,106	3,912,038	3,612,174
9,579,617	9,450,698	9,333,951	9,493,482	9,621,607	9,060,217
5,659,482	5,551,326	5,595,605	5,660,614	5,947,571	5,883,043
9,416,066	11,765,038	13,443,619	13,099,734	8,947,696	8,566,815
22,953,398	23,438,650	22,416,924	23,878,547	22,769,851	22,089,780
7,159,506	6,922,867	6,833,232	6,931,861	7,493,565	10,078,271
2,107	1,729	367	55,736	79,983	122,344
99,862,458	102,724,237	97,373,076	90,156,399	90,820,589	91,746,367
196,049	232,410	273,220	332,524	307,430	185,913
4,786,652	4,419,739	4,903,648	5,298,181	5,434,747	5,093,804
306,893,774	297,092,075	316,896,648	312,848,645	283,775,833	276,931,394
2,642,670	5,848,256	5,741,048	14,172,357	4,803,634	4,572,295
1,165,362	1,172,645	1,360,557	1,766,207	1,964,413	2,264,400
21,749,270	10,277,190	16,451,810	20,874,917	9,777,139	30,533,527
25,557,302	17,298,091	36,813,481	16,545,186	37,370,222	30,731,267
$ 332,451,076	$ 314,390,166	$ 353,710,129	$ 329,393,831	$ 321,146,055	$ 307,662,661
1.23%	2.31%	2.11%	5.17%	2.17%	2.47%

Township High School District 214

Other Financing Sources and Uses and Net Change in Fund Balances
Last Ten Fiscal Years

	2025	2024	2023	2022
Excess of Revenues Over (Under) Expenditures	$ (9,808,109)	$ (7,802,495)	$ 6,707,598	$ 1,712,292
Other Financing Sources (Uses)				
Principal on bonds/certificates sold	-	-	-	-
Premium on bonds/certificates sold	-	-	-	-
Payments to escrow agent	-	-	-	-
Lease value	-	749,015	-	1,119,691
Transfers in	13,423,091	22,057,330	15,377,663	6,346,782
Transfers out	(13,423,091)	(22,057,330)	(15,377,663)	(6,346,782)
Total	-	749,015	-	1,119,691
Net change in fund balances	$ (9,808,109)	$ (7,053,480)	$ 6,707,598	$ 2,831,983

2021	2020	2019	2018	2017	2016
$ 7,202,896	$ 11,708,308	$ 1,609,742	$ (12,052,067)	$ 8,039,996	$ (14,508,549)
16,395,000	-	-	8,900,000	8,815,000	-
3,254,885	-	-	304,189	655,494	-
(19,465,926)	-	-	-	(9,514,822)	-
-	-	885,401	-	426,844	385,100
5,407,431	8,942,875	8,209,911	15,488,200	20,956,321	32,638,281
(5,407,431)	(8,942,875)	(8,209,911)	(15,488,200)	(20,956,321)	(32,638,281)
183,959	-	9,204,189	382,516	385,100	293,214
$ 7,386,855	$ 11,708,308	$ (2,847,878)	$ 8,422,512	$ (14,123,449)	$ (5,348,106)

Township High School District 214

Assessed Valuation and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

Levy Year	Assessed Valuation Residential	Farms	Commercial	Industrial
2023*	$ 7,153,872,588	$ 93,793	$ 2,194,284,172	$ 2,127,715,235
2022	6,956,229,234	92,401	2,153,605,383	2,072,922,400
2021	5,529,475,516	81,314	2,062,806,308	1,857,888,317
2020	6,009,538,573	83,735	2,221,881,213	1,970,312,530
2019	6,031,023,930	80,362	2,148,794,520	1,822,806,490
2018	5,311,301,632	190,754	1,700,962,465	1,542,529,222
2017	5,382,488,265	187,537	1,729,401,217	1,528,122,910
2016	5,397,191,999	185,640	1,656,222,802	1,483,814,901
2015	4,443,829,971	87,051	1,517,212,307	1,396,497,428
2014	4,567,531,478	165,101	1,556,751,477	1,418,539,598

* Levy Year 2023 rates are the most recent available.

Source: Cook 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.

Railroad	Total Assessed Value	Total Direct Rate	Estimated Actual Value
$ 9,723,756	$ 11,485,689,544	2.4450	$ 34,457,068,632
9,008,148	11,191,857,566	2.3520	33,575,572,698
7,999,253	9,458,250,708	2.6640	28,374,752,124
7,999,253	10,209,815,304	2.7870	30,629,445,912
7,822,621	10,010,527,923	2.7490	30,031,583,769
7,331,367	8,562,315,440	2.6690	25,686,946,320
6,914,603	8,647,114,532	2.5629	25,941,343,596
7,148,740	8,544,564,082	2.5270	25,633,692,246
6,859,236	7,364,485,993	2.8810	22,093,457,979
5,687,937	7,548,675,591	2.7760	22,646,026,773

Township High School District 214

Property Tax Rates - All Direct and Overlapping Governments
Last Ten Fiscal Years

	2023*	2022	2021	2020
District Direct Rates				
Educational	$ 1.8471	$ 1.7851	$ 1.9934	$ 1.8169
Tort immunity	0.0000	0.0000	0.0000	0.0000
Operations and maintenance	0.3583	0.3513	0.3920	0.3281
Special education	0.0241	0.0232	0.0267	0.0176
Bond and interest	0.0000	0.0000	0.0000	0.0000
Limited Bonds	0.0340	0.0000	0.0401	0.0365
Transportation	0.0869	0.0626	0.0716	0.0580
Life safety	0.0000	0.0000	0.0000	0.0000
Working cash	0.0169	0.0427	0.0500	0.0382
Illinois municipal retirement	0.0000	0.0027	0.0000	0.0453
Social security	0.0446	0.0438	0.0490	0.0406
Social security	0.0328	0.0399	0.0405	--
Total direct	2.4447	2.3513	2.6228	2.3554
Overlapping Rates				
County of Cook	$ 0.3860	$ 0.4310	$ 0.4460	$ 0.4530
Forest Preserve District	0.0750	0.0810	0.0580	0.0580
Suburban TB Sanitarium	0.0000	0.0000	0.0000	0.0000
Consolidated Elections	0.0320	0.0000	0.0190	0.0000
Metropolitan Water Reclamation District	0.3450	0.3740	0.3820	0.3780
Elk Grove Township	0.0510	0.0500	0.0580	0.0530
Elk Grove Township Road & Bridge	0.0120	0.0120	0.0140	0.0130
Elk Grove Township General Assistance	0.0100	0.0100	0.0120	0.0110
NW Mosquito Abatement District	0.0100	0.0090	0.0110	0.0100
Village of Elk Grove Village	0.7930	0.8260	0.9760	0.8270
Elk Grove Village Library Fund	0.2940	0.2980	0.3340	0.3070
Elk Grove Park District	0.6400	0.6600	0.7380	0.6600
School District No. 59	2.9130	2.8440	3.0760	2.7350
Community College District No. 512	0.4130	0.4100	0.4570	0.4090
Total overlapping rate	5.9740	6.0050	6.5810	5.9140
Total direct and overlapping rate	$8.4187	$8.3563	$9.2038	$8.2694

* Tax Year 2023 rates are the most recent available.

Source: Rates Published by the Cook County Clerk
Note: Tax rates are per $100 of assessed value.
Note: The District is limited in its ability to raise its direct rates due to cap legislation.

2019	2018	2017	2016	2015	2014
$ 1.7831	$ 2.0350	$ 1.9525	$ 1.9131	$ 2.1786	$ 2.0923
0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
0.2997	0.3329	0.3238	0.3511	0.4345	0.4173
0.0160	0.0175	0.0162	0.0152	0.0163	0.0132
0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
0.0357	0.0414	0.0405	0.0402	0.0460	0.0449
0.0979	0.1226	0.1128	0.1012	0.0883	0.0927
0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
0.0380	0.0199	0.0142	0.0000	0.0000	0.0000
0.0450	0.0526	0.0532	0.0538	0.0597	0.0609
0.0400	0.0467	0.0497	0.0515	0.0570	0.0543
--	--	--	--	--	--
2.6686	2.5629	2.5261	2.8804	2.7756	2.7756
$ 0.4540	$ 0.4890	$ 0.4960	$ 0.5330	$ 0.5520	$ 0.5680
0.0590	0.0600	0.0620	0.0630	0.0690	0.0690
0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
0.0300	0.0000	0.0310	0.0000	0.0340	0.0000
0.3890	0.3960	0.4020	0.4060	0.4260	0.4300
0.0550	0.0660	0.0650	0.0660	0.0780	0.0760
0.0140	0.0160	0.0160	0.0160	0.0180	0.0180
0.0110	0.0130	0.0130	0.0130	0.0170	0.0170
0.0100	0.0110	0.0100	0.0100	0.0110	0.0130
0.8250	0.9540	0.9600	0.9440	1.0150	0.9510
0.3170	0.3620	0.3510	0.3350	0.3500	0.3350
0.6750	0.7720	0.7680	0.7490	0.8270	0.8100
2.7510	3.1730	3.0310	2.9980	3.2910	3.1760
0.4030	0.4430	0.4250	0.4160	0.4660	0.4510
5.9930	6.7550	6.6300	6.5490	7.1540	6.9140
$8.6616	$9.3179	$9.1561	$9.4294	$9.9296	$9.6896

Township High School District 214

Principal Property Taxpayers in the District
For Current Year and Nine Years Ago

Taxpayer	2023* Equalized Assessed Valuation	Percentage of Total 2023* Equalized Assessed Valuation
Co Prologis / Duke Realty / DCT	$ 115,508,897	1.01%
CHI3 LLC & Equinix	94,776,040	0.83%
David Gelinas	91,526,272	0.80%
Digital Realty Trust	76,382,860	0.67%
Maribel Salinas	74,473,212	0.65%
Digital Elk Grove 2	72,125,696	0.63%
Arlington Pk Race Track	67,471,777	0.59%
Home Properties	47,873,703	0.42%
CT Acquisitions LLC	46,280,490	0.40%
Luther Village	44,596,174	0.39%
Total	$ 731,015,121	6.36%

Taxpayer	2015 Equalized Assessed Valuation	Percentage of Total 2015 Equalized Assessed Valuation
Crane & Norcross	$ 46,342,660	0.63%
Wal Mart Stores	36,900,301	0.50%
Luther Village	30,664,404	0.42%
WSC ASPCT Holding SVII	28,088,321	0.38%
Tarantula Ventures LLC	25,089,112	0.34%
YPI 1600, Arlington and Kensington	24,758,989	0.34%
United Airlines Inc	23,381,764	0.32%
DLC Management Corp	21,171,001	0.29%
New Plan Excel Prop Tr	20,753,581	0.28%
Regent OHare LLC	20,040,389	0.27%
Total	$ 277,190,522	3.76%

* Tax Year 2023 values are the most recent available.

Source: Cook County Clerk's Office
Every reasonable effort has been made to determine and report the largest taxpayers and to include all taxable property of those taxpayers listed. Many of the taxpayers listed, however, have multiple parcels and it is possible that some smaller parcels and their valuations may not be included.

Township High School District 214

Property Tax Levies and Collections
Last Ten Fiscal Years

Levy Year	Taxes Levied for the Levy Year	Collected Within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2024	$ 293,519,594	$ 144,993,154	49.4%	$ -	$ 144,993,154	49.4%
2023	280,778,079	135,115,649	48.1%	131,735,869	266,851,518	95.0%
2022	263,161,760	130,143,229	49.5%	129,059,106	259,202,335	98.5%
2021	251,904,377	129,485,336	51.4%	116,706,985	246,192,321	97.7%
2020	243,132,673	124,554,521	51.2%	111,735,162	236,289,683	97.2%
2019	235,776,215	119,252,976	50.6%	110,120,475	229,373,451	97.3%
2018	228,444,736	116,727,285	51.1%	103,733,047	220,460,332	96.5%
2017	221,616,637	113,592,031	51.3%	100,246,190	213,838,221	96.5%
2016	215,855,384	110,536,185	51.2%	98,215,571	208,751,756	96.7%
2015	212,128,300	109,502,630	51.6%	97,862,954	207,365,584	97.8%

Source: Cook County Clerk and 2016-2025 financial statements.

Township High School District 214

Ratio of Outstanding Debt by Type
Last Ten Fiscal Years

Year	General Obligation Bonds	Available in the Debt Service Fund	Net General Bonded Debt	Leases
2025	$ 16,415,000	$ (2,434,797)	$ 13,980,203	$ 703,651
2024	19,405,000	(2,142,186)	17,262,814	1,078,429
2023	22,265,000	(2,052,249)	20,212,751	693,962
2022	25,000,000	(1,764,869)	23,235,131	998,766
2021	27,650,000	(1,680,884)	25,969,116	291,572
2020	33,010,000	(1,402,070)	31,607,930	579,242
2019	35,285,000	(1,307,265)	33,977,735	862,498
2018	37,480,000	(1,201,583)	36,278,417	353,145
2017	39,490,000	(1,031,543)	38,458,457	530,502
2016	41,305,000	(802,634)	40,502,366	382,292

Source: Cook County Clerk's Office and 2016-2025 financial statements.

Note: General obligation bonds include capital appreciation bonds.

Note: Personal income information was not available. Therefore, District used estimated actual value of taxable property for ratio instead.

Debt Certificates	Total Outstanding Debt	Percentage of Net General Bonded Debt to Estimated Actual Value of Property	Total Outstanding Debt Per Capita
$ -	$ 14,683,854	0.04%	40
-	18,341,243	0.05%	50
-	20,906,713	0.06%	58
-	24,233,897	0.08%	66
-	26,260,688	0.08%	71
-	32,187,172	0.11%	86
3,290,000	38,130,233	0.13%	104
6,460,000	43,091,562	0.14%	117
9,545,000	48,533,959	0.15%	134
12,525,000	53,409,658	0.21%	146

Township High School District 214

Computation of Direct and Overlapping Debt
June 30, 2025

Governmental Jurisdiction	Debt Outstanding		Overlapping Percent*	Net Direct and Overlapping Debt
Overlapping Debt				
Cook County	$1,930,661,750		5.767%	$111,342,629
Cook County Forest Preserve	75,290,000		5.767%	4,342,028
Metropolitan Water Reclamation District	2,437,561,774	(2)	5.869%	143,069,756
Municipalities				
Village of Arlington Heights	59,705,000		98.257%	58,664,487
Village of Buffalo Grove	66,826,180		21.811%	14,575,722
City of Des Plaines	0	(3)	15.972%	-
Village of Elk Grove Village	84,020,000		76.256%	64,070,696
Village of Mount Prospect	92,670,000		99.690%	92,383,053
Village of Northbrook	121,296,000		0.891%	1,080,324
Village of Palatine	25,475,000		0.083%	21,049
City of Prospect Heights	2,445,000	(4)	97.137%	2,374,994
City of Rolling Meadows	14,335,000		62.489%	8,957,737
Village of Wheeling	20,125,000		99.501%	20,024,491
Miscellaneous:				
Palatine Public Library District	0	(1)	0.065%	0
Prospect Hts. Spec. Serv. Area 6	800,000		100.000%	800,000
Palatine Rural Fire Protection District	1,585,000		4.256%	67,459
Prospect Heights Fire Protection District	5,635,000		97.186%	5,476,443
Park Districts				
Arlington Heights Park District	5,545,000		99.898%	5,539,346
Buffalo Grove Park District	10,581,000	(1)(4)	25.591%	2,707,797
Des Plaines Park District	4,123,180	(1)	1.607%	66,269
Elk Grove Park District	3,915,000		83.232%	3,258,519
Mt. Prospect Park District	4,032,635	(1)(4)	100.000%	4,032,635
Northbrook Park District	16,100,000		0.858%	138,174
Prospect Heights Park District	700,195	(1)	100.000%	700,195
River Trails Park District	1,026,280	(1)	100.000%	1,026,280
Rolling Meadows Park District	1,378,000		75.008%	1,033,616
Salt Creek Rural Park District	823,000	(1)	37.361%	307,477
Wheeling Park District	1,600,000	(1)	93.634%	1,498,151
School Districts				
School District 15	118,820,000	(1)	15.303%	18,182,716
School District 21	74,045,000		100.000%	74,045,000
School District 23	9,180,000		100.000%	9,180,000
School District 25	96,120,000		100.000%	96,120,000
School District 26	13,775,000	(1)(4)	92.938%	12,802,209
School District 57	17,585,000		100.000%	17,585,000
School District 59	13,270,000		100.000%	13,270,000
Harper Community College 512	212,340,000		50.646%	107,542,461
Oakton Community College 535	53,185,000		0.088%	46,649
Direct Debt				
Township High School District 214	16,415,000		100.000%	16,415,000
Total direct and overlapping general obligation bonded debt				$ 912,748,360

*2023 Equalized Assessed Values were used as tax year 2024 values were not available as of the completion of this statement.

(1) Excludes principal amounts of outstanding General Obligation Alternate Revenue Source Bonds which are expected to be paid by sources other than general taxation.
(2) Includes IEPA Revolving Loan Fund Bonds
(3) Excludes self-supporting bonds, notes, and/or Tax Increment Bonds
(4) Excludes outstanding Debt Certificates

Sources: Offices of the Cook County Clerk, Comptroller and Metropolitan Water Reclamation Treasurer

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

Overlapping governments with no outstanding debt are not reflected.

Legal Debt Margin Information
Last Ten Fiscal Years

Legal Debt Margin Calculation for Fiscal Year 2025

Assessed Valuation	$ 11,548,469,689
Debt limit - 6.9% of assessed valuation	$ 796,844,409
Debt subject to 6.9% limit	17,118,651
Total debt margin	$ 779,725,758

	2025	2024	2023	2022
Debt limit	$ 796,844,409	$ 792,512,579	$ 772,238,172	$ 704,477,256
Total net debt applicable to limit	17,118,651	20,483,429	22,958,962	27,941,572
Legal debt margin	$ 779,725,758	$ 772,029,150	$ 749,279,210	$ 676,535,684
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	3%	3%	4%	4%

Fiscal Year					
2021	2020	2019	2018	2017	2016
$ 704,477,256	$ 690,726,427	$ 590,799,972	$ 596,650,903	$ 589,574,922	$ 508,149,534
27,941,572	33,589,242	39,437,498	44,293,145	49,565,502	54,212,292
$ 676,535,684	$ 657,137,185	$ 552,357,758	$ 540,009,420	$ 453,937,242	$ 462,459,130
4%	5%	7%	7%	8%	11%

Township High School District 214

Demographic and Economic Statistics

Township High School District 214	2000	2010	2020**	Estimated 2021	Estimated 2022	Estimated 2023**	Estimated 2024***	% Change 2010/2024
Population:								
County**								
Cook County	$ 5,376,741	$ 5,194,675	$ 5,275,541	$ 5,173,146	$ 5,109,292	$ 5,087,072	$ 5,182,617	-0.23%
Municipalities**								
Village of Arlington Heights	76,031	75,101	77,676	76,000	75,195	74,495	75,596	0.66%
Village of Buffalo Grove	42,909	41,496	43,212	42,794	42,569	42,482	43,072	3.80%
City of Des Plaines	58,720	58,364	60,675	59,459	58,594	58,010	58,832	0.80%
Elk Grove Village	34,727	33,127	32,812	32,066	31,659	31,350	31,802	-4.00%
Village of Mount Prospect	56,265	54,167	56,852	55,541	56,510	54,298	55,460	2.39%
Village of Northbrook	33,435	33,173	35,222	34,587	35,108	33,977	35,546	7.15%
Village of Palatine	65,479	68,555	67,908	66,321	65,485	64,869	65,951	-3.80%
City of Prospect Heights	17,081	16,256	16,058	15,691	16,021	15,334	15,566	-4.24%
City of Rolling Meadows	24,604	24,099	24,200	23,781	23,564	23,329	23,732	-1.52%
Village of Wheeling	34,496	37,648	39,137	38,499	37,936	37,725	38,329	1.81%
Miscellaneous								
State of Illinois	12,419,293	12,830,632	12,812,508	12,671,469	12,582,032	12,549,689	12,778,100	-0.41%

Unemployment Rate:	2000	2010	2020	2021	2022	2023	2024	% Change 2010-2024
County								
Cook County	4.8%	10.5%	11.1%	7.0%	5.0%	4.4%	5.4%	-48.57%
Municipalities								
Village of Arlington Heights	3.3%	7.4%	7.5%	4.1%	3.4%	3.2%	4.1%	-44.59%
Village of Buffalo Grove	2.9%	8.0%	7.3%	3.8%	3.1%	3.5%	4.2%	-47.50%
City of Des Plaines	4.8%	10.2%	9.6%	5.6%	4.2%	3.6%	4.8%	-52.94%
Elk Grove Village	3.3%	8.5%	9.0%	4.9%	3.6%	3.3%	4.5%	-47.06%
Village of Mount Prospect	3.3%	7.8%	8.1%	4.3%	3.5%	3.2%	4.1%	-47.44%
Village of Northbrook	2.1%	6.7%	8.2%	4.4%	3.6%	3.6%	4.3%	-35.82%
Village of Palatine	3.5%	8.5%	8.0%	4.6%	3.7%	3.4%	4.3%	-49.41%
City of Prospect Heights	3.2%	8.4%	7.9%	4.5%	3.8%	3.4%	3.8%	-54.76%
City of Rolling Meadows	3.2%	8.4%	8.8%	4.9%	4.1%	3.4%	4.4%	-47.62%
Village of Wheeling	3.5%	8.5%	8.2%	4.8%	3.7%	3.3%	4.4%	-48.24%
Miscellaneous								
State of Illinois	4.5%	10.4%	9.5%	6.1%	4.6%	4.5%	5.0%	-51.92%

SOURCE OF INFORMATION: U.S. Census Bureau and Illinois Department of Employment Security

* National Center for Education Statistics (which uses the U.S. Census Bureau's American Community Survey's 5 year Averages (i.e. for 2020 population- average 2015-2019) 2018-2022, the most recent data available as of this date of this report, is used for tax year 2023.

** US Census, April 1, 2020; and QuickFacts, US Census Bureau, July 1, 2023

*** Illinois Demographics by CUBIT Population estimates

Township High School District 214

Principal Employers
Current Year and Nine Years Ago

Employer		2025 Employees	2025 Percentage of Total Employment*
Northwest Community Hospital	Hospital	3,600	2.8%
Ascension Alexian Brothers Health	Hospital & Medical Centers	2,675	2.1%
Northrop Grumman Corp.	Land & Self Protection Systems Division	2,400	1.9%
High School District 214	Public High Schools	1,800	1.4%
Arthur J. Gallagher & Company	Commercial Insurance	1,750	1.4%
Underwriters Laboratories, Inc.	Testing Laboratories	1,750	1.4%
Rivers Casino	Casino	1,500	1.2%
UOP (Honeywell)	Research & Development for the Petroleum Industry	1,300	1.0%
HBSC	Banking & Financial Services	1,000	0.8%
Amita/Presence Health Holy Family Medical Center	Hospital & Medical Offices	1,000	0.8%
Oakton Community College	2 Year College	970	0.7%
Cellco Partnership DBA Verizon Wireless	Wireless Voice and Data Services	900	0.7%
Astellas Pharma US, Inc.	Pharmaceutical Products	800	0.6%
		21,445	16.8%

* Calculating overlap percentages to the Illinois Department of Employment Security Reports the estimated number of persons employed in the District in 2024 is 129,365.

Sources:
Illinois Department of Employment Security
Village Records / School District Records
Official Employer Websites
Data Axle Reference Solutions

Employer		2016 Employees	2016 Percentage of Total Employment*
Northwest Community Hospital	Hospital	4,000	3.1%
Alexian Bros. Medical Center	Hospital & Medical Center	3,000	2.3%
Northrop Grumman Corp	Land & Self Protection Systems Division	1,900	1.5%
Siemens Industry, Inc.	Building Control Systems	1,800	1.4%
Arlington Heights High School District 214	Public High Schools	1,670	1.3%
ADP	Data Processing & Payroll Services	1,500	1.2%
Durable Packaging International, Inc.	Aluminum Foil & Plastic Products	1,500	1.2%
UOP, LLC (Division HQ)	Research & Development for the Petroleum Industry	1,500	1.2%
Holy Family Medical Center	Hospital	1,036	0.8%
Oakton Community College	Public 2 Year College	990	0.8%
CVS Caremark	Wholesale Specialty Pharmaceutical Products	850	0.7%
Arlington Heights Race Track	Recreation	845	0.7%
School District 25	Public Schools - Grades K-8	823	0.6%
Handi-Foil Corp.	Aluminum Foil Cooking Containers	800	0.6%
Paylocity Corporation	Software Development & Payroll Processing Services	800	0.6%
		23,014	17.9%

*The estimated total of persons employed in HSD 214 in 2016 is 128,276.

Township High School District 214

Number of Employees by Type
Last Ten Fiscal Years

	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Administration (12-Month)					
Superintendent	1	1	2	1	1
Associate Superintendent	5	5	4	3	3
Assistant Superintendent		-	-	1	1
Principals	7	7	7	7	7
Associate Principals	22	21	21	14	14
Assistant Principals			-	5	5
Directors			-	1	1
Directors	13	15	14	13	14
Administration (10-Month)					
Assistant Principals		-	-	3	3
Deans	19	-	-	-	-
Directors	8	8	7	3	3
Division Heads	30	48	44	40	41
Total administration	105	105	99	91	93
Supervisors					
All	90	90	90	77	71
Total supervisors	90	90	90	77	71
Teachers					
General Education	675	733	683	682	673
Special Education	119	106	108	92	87
Bilingual		-	-	1	1
Social workers	27	27	20	19	19
Psychologists	21	21	15	15	15
Nurses	3	3	7	7	7
Guidance Counselors	65	60	57	54	53
Total teachers	910	950	890	870	855
Other supporting staff:					
Clerical 12 Month	87	89	82	75	74
Clerical 10 Month	176	174	167	118	112
Clerical, Grant Funded	85	60	65	42	27
Teacher Aide	114	138	134	150	147
Maintenance	62	65	63	53	57
Custodial	99	98	90	99	92
Food Service	13	21	17	23	28
ROTC	3	2	2	2	2
Total support staff	639	647	620	562	539
Total staff	1,744	1,792	1,699	1,600	1,558

Source of Information: District personnel records and enrollment data.

2019-2020	2018-2019	2017-2018	2016-2017	2015-2016
1	1	1	1	1
3	3	3	3	3
1	1	1	1	1
7	7	6	6	6
14	14	12	12	12
5	5	5	6	6
1				
9	9	9	11	11
3	3	3	4	4
-	11	11	12	12
3	3	9	2	2
41	30	29	29	29
88	87	89	87	87
68	64	65	63	62
68	64	65	63	62
672	662	679	720	719
87	88	88	83	84
1	1	1	2	2
19	18	17	17	17
15	14	14	14	13
7	7	7	7	7
53	54	52	54	53
854	844	858	897	895
78	79	81	78	78
135	130	135	83	83
26	27	23	22	22
169	175	171	220	220
58	59	61	62	62
93	93	98	102	102
30	42	44	59	59
2	2	2	2	2
591	607	615	628	628
1,601	1,602	1,627	1,675	1,672

Township High School District 214

Operating Indicators by Function
Last Ten Fiscal Years

Fiscal Year	Fall Housing	ADA Enrollment	Operating Expenditures	Cost Per Pupil	Percentage Change	Net Expenses
2025	11,911	10,473	$ 294,074,759	$ 28,079	-10.11%	$ 261,202,966
2024	11,956	10,904	278,074,954	25,502	-5.53%	249,966,500
2023	11,701	10,794	260,833,298	24,165	0.73%	233,637,845
2022	11,966	10,747	261,614,532	24,343	-13.43%	232,028,990
2021	12,061	11,130	238,849,352	21,460	-2.54%	214,952,800
2020	11,860	11,101	232,317,930	20,928	-2.69%	204,410,995
2019	12,016	11,115	230,859,854	20,379	0.00%	203,146,092
2018	11,962	10,939	222,922,553	20,379	1.43%	195,232,000
2017	12,118	10,774	214,615,159	20,675	-4.15%	192,519,703
2016	12,041	10,462	216,296,658	19,850	-0.59%	194,261,221

	Cost Per Pupil	Percentage Change	Teaching Staff	Pupil - Teacher Ratio	Percentage of Students Receiving Free or Reduced Price - Meals	Free or Reduced Students
$	24,941	-15.22%	910	11.5	19.21%	2,288
	22,924	-6.18%	947	11.5	26.41%	3,157
	21,645	-12.08%	890	12.1	32.14%	3,761
	21,590	-17.25%	870	12.4	30.82%	3,688
	19,313	-4.88%	855	13.0	25.70%	3,100
	18,414	-0.75%	854	13.0	20.71%	2,456
	18,277	-2.41%	844	13.2	16.78%	2,016
	17,847	3.88%	858	13.9	18.85%	2,255
	18,568	1.05%	897	13.5	22.37%	2,623
	18,765	-3.71%	895	13.4	28.75%	2,693

Township High School District 214

School Building Information
Last Ten Fiscal Years

	2025	2024	2023	2022
Buffalo Grove High School				
Square Feet	427,538	427,538	427,538	427,538
Capacity (Students)	2,500	2,500	2,500	2,500
Elk Grove High School				
Square Feet	350,642	350,642	350,642	350,642
Capacity (Students)	2,500	2,500	2,500	2,500
John Hersey High School				
Square Feet	364,847	364,847	364,847	364,847
Capacity (Students)	2,500	2,500	2,500	2,500
Newcomer Center (FVEC)				
Square Feet	9,100	9,100	9,100	9,100
Capacity (Students)	300	300	300	300
Prospect High School				
Square Feet	359,828	359,828	359,828	359,828
Capacity (Students)	2,500	2,500	2,500	2,500
Rolling Meadows High School				
Square Feet	385,649	385,649	385,649	385,649
Capacity (Students)	2,500	2,500	2,500	2,500
Vanguard School (FVEC)				
Square Feet	18,000	18,000	18,000	18,000
Capacity (Students)	300	300	300	300
Wheeling High School				
Square Feet	352,837	352,837	352,837	352,837
Capacity (Students)	2,500	2,500	2,500	2,500
Forest View Education Center				
Square Feet	322,184	322,184	322,184	322,184
District 214 Administration Center				
Square Feet	19,293	19,293	19,293	19,293

Source of information: District building and enrollment records.

2021	2020	2019	2018	2017	2016
427,538	427,538	427,538	419,068	419,068	419,068
2,500	2,500	2,500	2,500	2,500	2,500
350,642	350,642	350,642	338,102	338,102	338,102
2,500	2,500	2,500	2,500	2,500	2,500
364,847	364,847	364,847	364,847	364,847	364,847
2,500	2,500	2,500	2,500	2,500	2,500
9,100	9,100	9,100	9,100	9,100	9,100
300	300	300	300	300	300
359,828	359,828	359,828	359,828	359,828	359,828
2,500	2,500	2,500	2,500	2,500	2,500
385,649	385,649	385,649	379,629	379,629	379,629
2,500	2,500	2,500	2,500	2,500	2,500
18,000	18,000	18,000	18,000	18,000	18,000
300	300	300	300	300	300
352,837	352,837	352,837	337,357	337,357	337,357
2,500	2,500	2,500	2,500	2,500	2,500
322,184	322,184	322,184	322,184	322,184	322,184
-	-	-	-	-	-

Township High School District 214

Miscellaneous Statistics
June 30, 2025

Location:	Chicagoland
Date of Organization:	1914
Number of Schools:	7 campuses
Area Served:	68.3 square miles in NW Cook County serving whole or part of Arlington Heights, Buffalo Grove, Des Plaines, Elk Grove, Mount Prospect, Prospect Heights, Rolling Meadows, and Wheeling

High School District 214
2121 South Goebbert Road
Arlington Heights, Illinois 60005
847-718-7600 | www.d214.org

Dr. Scott Rowe
Superintendent

Date: December 11, 2025

To: Board of Education

From: Vicki Marini

Subject: Changes to Board Policy

Summary:
District 214 subscribes to the Policy Reference Education Subscription Service (PRESS), a part of the Illinois Association of School Boards. PRESS monitors and reviews state legislation and recommends changes to Board Policy throughout the year.

The following policies have been recommended for review and/or changes, noted below:

- 2:120 Board Member Development
  Sentence deleted.
- 2:150 Committees
  Word added.
- 2:270 Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited
  Grammar change.
- 4:10 Fiscal and Business Management
  Slight terminology change.
- 4:30 Revenue and Investments
  Updated in response to the Public Funds Investment Act, addressing deposit requirements for financial institutions subject to the Illinois Community Reinvestment Act.
- 4:80 Accounting and Audits
  Requires districts to submit copies of the Annual Financial Report (AFR) and audits to the regional superintendent by October 15 each year, and requires district audit firms to annually file district AFRs and audits with ISBE by October 15.
- 4:140 Waiver of Student Fees
  Legal references updated.
- 4:190 Targeted School Violence Prevention Program
  Legal references updated.
- 5:60 Expenses

Policy remains unchanged. Listed here because an error was shown in board documents previously.

- 5:90 Abused and Neglected Child Reporting
  Updated to change the term "child pornography" to "child sexual abuse material" and to clarify the definition of electronic and information technology equipment.
- 5:100 Staff Development Program
  Updated legal references, slight numbering change.
- 5:190 Teacher Qualifications
  Legal references updated.
- 5:200 Terms and Conditions of Employment and Dismissal
  Updated in response to the Nursing Mothers in Workplace Act.
- 5:220 Substitute Teachers
  Legal references updated.
- 5:280 Duties and Qualifications
  Minor addition of terminology.
- 5:300 Schedules and Employment Year
  Updated in response to the Nursing Mothers in Workplace Act.
- 6:20 School Year Calendar and Day
  Updated to make commemorative holidays optional to observe.
- 6:60 Curriculum Content
  Eliminates the requirement that character education be taught. Eliminates the requirement that the voting process be taught, which has been moved to civics education for grades 6, 7, or 8. Requires specific drug abuse prevention education, health education, consent education, abduction education, and CPR and AED education. Requires education on media literacy and internet safety. Requires answer to the question from IASB in the draft policy.
  ***Please take note of answer required to the question regarding Irish Famine unit.*
- 6:160 English Learners
  Slight terminology change.
- 6:300 Graduation Requirements
  Terminology change, removal of "methods of voting and the Pledge of Allegiance" from examination graduation requirement.
- 6:310 High School Credit for District/Non-District Experiences; Course Substitutions; Re-Entering Students
  Deletes the provision that required ISBE to encourage programs of academic credit for Tech Prep work-based learning for high school students, and authorizing ISBE to make grants to districts to be used for these programs.
- 6:315 High School Credit for Students in Grade 7 or 8
  Expands the ability of students in grade 7 or 8 to obtain high school course credit.

- 6:320 High School Credit for Proficiency
  Allows students to choose one year of career and technical education to meet a high school graduation requirement.
- 7:10 Equal Educational Opportunities
  Legal references and cross references updated, prohibiting districts from taking any action that would deny a child free public education based on the child's or their parent's/guardian's actual or perceived citizenship or immigration status, and requiring districts to establish a policy and procedures regarding agency and law enforcement requests, to ensure this right is preserved.
- 7:70 Attendance and Truancy
  Requires an approval process for students to attend allowable activities by the beginning of the 2026-2027 school year, and prohibiting school personnel from referring a truant, chronic truant, or truant minor to any other local public entity, school resource officer, or peace officer to issue a fine/fee as punishment.
- 7:150 Agency and Law Enforcement Requests
  Renamed and rewritten, requiring districts to establish a policy by 7/1/26 regarding agency and law enforcement requests at school, and procedures for reviewing and authorizing requests from law enforcement agents attempting to enter a school or school facility.
- 7:180 Prevention of and Response to Bullying, Intimidation, and Harassment
  Expands the bullying definition to prohibit posting or distributing sexually explicit images and, beginning in the 2026-2027 school year, expands the cyberbullying definition to prohibit posting or distributing an unauthorized digital replica. Requires updated bullying policies submitted to ISBE to contain the date of adoption.
- 7:190 Student Behavior
  Requires parent/guardian notification when a student allegedly threatens firearm violence.
- 7:290 Suicide and Depression Awareness and Prevention
  Requires education for students on mental health and illness and requiring districts to insert the same contact information for suicide prevention helplines required for student ID cards on employee ID cards for employees serving any of grades 6 through 12.
- 7:315 Restrictions on Publications; High Schools
  Deleted wording.
- 8:30 Visitors to and Conduct on School Property
  Slight terminology change.

The following policies are presented for review and monitoring by the Board in accordance with Board Policy 2:240 Board Policy Development:

- 1:10 School District Legal Status

- 1:20 District Organization, Operations, and Cooperative Agreements
- 1:30 School District Philosophy
- 2:10 School District Governance
- 2:125-E3 Resolution to Regulate Expense Reimbursements
- 2:240 Board Policy Development
- 3:30 Chain of Command
- 4:50 Payment Procedures
- 4:90 Student Activity and Fiduciary Funds
- 4:180 Pandemic Preparedness; Management; and Recovery
- 5:20-E Resolution to Prohibit Sexual Harassment
- 5:270 Employment At-Will, Compensation, and Assignment
- 6:280 Grading and Promotion
- 7:40 Nonpublic School Students, Including Parochial and Home-Schooled Students
- 7:90 Release During School Hours
- 7:130 Student Rights and Responsibilities
- 7:325 Student Fundraising Activities
- 8:110 Public Suggestions and Complaints

Recommended Action:
Administration has reviewed the policies and proposed changes and recommends adopting the proposed policy updates at the January 8, 2026 Board of Education meeting.

Document Status: Draft Update

2:120 Board Member Development

The Board of Education desires that its individual members learn, understand, and practice effective governance principles. The Board is responsible for Board member orientation and development. Board members have an equal opportunity to attend State and national meetings designed to familiarize members with public school issues, governance, and legislation.

The Board President and/or Superintendent shall provide all Board members with information regarding pertinent education materials, publications, and notices of training or development.

Mandatory Board Member Training

Each Board member is responsible for his or her own compliance with the mandatory training laws that are described below:

1. Each Board member elected or appointed to fill a vacancy of at least one year's duration must complete at least four hours of professional development and leadership training in: (1) education and labor law; (2) financial oversight and accountability; (3) fiduciary responsibilities; (4) trauma-informed practices for students and staff; and (5) improving student outcomes, within the first year of his or her first term.
2. Each Board member must complete training on the Open Meetings Act (OMA) no later than 90 days after taking the oath of office for the first time. After completing the training, each Board member must file a copy of the certificate of completion with the Board. Training on OMA is only required once.
3. Each Board member must complete a training program on evaluations under the Performance Evaluation Reform Act (PERA) before participating in a vote on a tenured teacher's dismissal using the optional alternative evaluation dismissal process. ~~This dismissal process is available after the District's PERA implementation date.~~ PRESSPlus1

The Superintendent or designee shall post on the District website the names of all Board members who have completed the professional development leadership training described in number 1, above.

Professional Development; Adverse Consequences of School Exclusion; Student Behavior

The Board President or Superintendent, or their designees, shall make reasonable efforts to provide ongoing professional development to Board members about the requirements of 105 ILCS 5/10-22.6 and 105 ILCS 5/10-20.14, adverse consequences of school exclusion and justice-system involvement, effective classroom management strategies, culturally responsive discipline, trauma-responsive learning environments, appropriate and available supportive services for the promotion of student attendance and engagement, and developmentally appropriate disciplinary methods that promote positive and healthy school climates.

New Board Member Orientation

The orientation process for newly elected or appointed Board members includes:

1. The Board President or Superintendent or their designees shall give each new Board member a

copy of, or online access to the Board Policy Manual, and other helpful information including material describing the District and explaining the Board's roles and responsibilities.

2. The Board President may request a veteran Board member to mentor a new member.
3. All new members are encouraged to attend induction workshops as appropriate.

Candidates

The Superintendent or designee shall invite all current candidates for the office of Board member to attend: (1) Board meetings, except that this invitation shall not extend to any closed meetings, and (2) pre-election workshops for candidates that will include a brief orientation on the district, curriculum and instruction, student services, finance and operations, human resources, community education, and community relations.

LEGAL REF.:

5 ILCS 120/1.05 and 120/2, Open Meetings Act.

105 ILCS 5/10-16a and 5/24-16.5.

CROSS REF.: 2:80 (Board Member Oath and Conduct), 2:125 (Board Member Compensation; Expenses), 2:200 (Types of Board of Education Meetings)

PRESSPlus Comments

PRESSPlus 1. Updated for continuous improvement. **Issue 120, October 2025**

Document Status: Draft Update

2:150 Committees

The Board of Education may establish committees to assist with the Board's governance function and, in some situations, to comply with State law requirements. These committees are known as Board committees and report directly to the Board. Committee members may include both Board members and non-Board members depending on the committee's purpose. The Board President makes all Board committee appointments unless specifically stated otherwise. Board committee meetings shall comply with the Open Meetings Act. A Board committee may not take final action on behalf of the Board – it may only make recommendations to the Board.

Special Board Committees

A special committee may be created for specific purposes or to investigate special issues. A special committee is automatically dissolved after presenting its final report to the Board or at the Board's discretion.

Standing Board Committees

A standing committee is created for an indefinite term although its members will fluctuate. Standing committees are:

1. Parent-Teacher Discipline Advisory Committee. This committee assists in the development of student behavior policy and procedure, and provides information and recommendations to the Board. Its members are parents/guardians and teachers, and may include persons whose expertise or experience is needed. The committee reviews such issues as administering medication in the schools, reciprocal reporting between the School District and local law enforcement agencies regarding criminal and civil[PRESSPlus1] offenses committed by students, student behavior, disruptive classroom behavior, school bus safety procedures, and the dissemination of student conduct information.
2. Behavioral Interventions Committee. This committee develops and monitors procedures for using behavioral interventions in accordance with Board policy 7:230, *Misconduct by Students with Disabilities*, and provides information and recommendations to the Board. At the Board President's discretion, the Parent-Teacher Discipline Advisory Committee shall perform the duties assigned to the Behavioral Interventions Committee.

Nothing in this policy limits the authority of the Superintendent or designee to create and use committees that report to him or her or to other staff members.

Superintendent Designated Committees

Superintendent designated committees include:

1. School Violence Prevention Team. This team builds awareness about and supports the development and implementation of the District's:
   a. Targeted School Violence Prevention Program. See policy 4:190, *Targeted School Violence Prevention Program*
   b. Anti-bullying program, when and as appropriate. See policy 7:180, *Prevention of and*

All Building Principals or their designees must be on this team. Other team members may include the District Safety Coordinator, law enforcement representatives, Board Attorney, District psychologist(s), mental health workers and/or social service agencies, faith leaders, community members, and students. It reports directly to the Superintendent or designee.

2. Title I Parent Advisory Committee. This committee supports the development and implementation of the District's Title I plan. Committee members include parents/guardians and family members of Title I children. It reports directly to the Superintendent or designee.
3. PERA Joint Committee. This mandatory committee develops a plan for incorporating data and indicators of student growth into the evaluation plan. The joint committee is "composed of equal representation selected by the district and its teachers, or where applicable, the exclusive bargaining representative of its teachers." 105 ILCS 5/24A-4(b). If, within 180 calendar days of the committee's first meeting, the committee does not reach agreement on the plan, the District must implement ISBE's model evaluation plan with respect to the use of data and indicators on student growth. The amendment of an evaluation plan continues to be a mandatory subject of bargaining. This committee also agrees to the panel of qualified evaluators that reviews appeals of unsatisfactory performance ratings and determines the criteria for successful appeals. 105 ILCS 5/24A-5.5, added by P.A. 101-591.
4. RIF Joint Committee. This mandatory committee convenes annually to consider issues identified in the statute concerning the selection of teachers for layoff. 105 ILCS 5/24-12(c). On or before December 1 each year, the RIF joint committee must be established and must hold its first meeting. It is composed of individuals selected by the Board and the teachers (or the exclusive bargaining representative of its teachers).

LEGAL REF.:

5 ILCS 120/, Open Meetings Act.

105 ILCS 5/10-20.14 and 5/14-8.05.

CROSS REF.: 2:110 (Qualifications, Term, and Duties of Board Officers), 2:200 (Types of Board of Education Meetings), 2:240 (Board Policy Development), 7:190 (Student Behavior), 7:230 (Misconduct by Students with Disabilities)

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/10-20.14, amended by P.A. 104-430. **Issue 120, October 2025**

Document Status: Draft Update

2:270 Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited

Discrimination and harassment on the basis of race, color, or national origin negatively affect a student's ability to learn and an employee's ability to work. Providing an educational and workplace environment free from such discrimination and harassment is an important District goal. The District does not discriminate on the basis of actual or perceived race, color, or national origin in any of its education programs or activities, and it complies with federal and State non-discrimination laws.

Examples of Prohibited Conduct

Examples of conduct that may constitute discrimination on the basis of race, color, or national origin include: disciplining students more harshly and frequently because of their race, color, or national origin; denying students access to high-rigor academic courses, extracurricular activities, or other educational opportunities based on their race, color, or national origin; denying language services or other educational opportunities to English learners; and assigning students special education services based on a student's race, color, or national origin.

Harassment is a form of prohibited discrimination. Examples of conduct that may constitute harassment on the basis of race, color, or national origin include: the use of racial, ethnic or ancestral slurs or stereotypes; taunts; name-calling; offensive or derogatory remarks about a person's actual or perceived race, color, or national origin; the display of racially-offensive symbols; racially-motivated physical threats and attacks; or other hateful conduct.

Making a Report or Complaint; Investigation Process

Individuals are encouraged to promptly report claims or incidents PRESSPlus1 of discrimination or harassment based on race, color, or national origin to the Nondiscrimination Coordinator, a Complaint Manager, or any employee with whom the student is comfortable speaking. Reports under this policy will be processed under Board policy 2:260, *Uniform Grievance Procedure*.

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

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

This policy does not impair or otherwise diminish the existing rights of unionized employees to request an exclusive bargaining representative to be present during any investigatory interviews, nor does this policy diminish any rights available under an applicable collective bargaining agreement, including, but not limited to, a grievance procedure.

Federal and State Agencies

If the District fails to take necessary corrective action to stop harassment based on race, color, or national origin, further relief may be available through the Ill. Dept. of Human Rights (IDHR) or the U.S. Dept. of Education's Office for Civil Rights. To contact IDHR, go to: https://dhr.illinois.gov/about-us/contact-idhr.html or call (312) 814-6200 (Chicago) or (217) 785-5100 (Springfield).

Prevention and Response Program

The Superintendent or designee shall establish a prevention and response program to respond to complaints of discrimination based on race, color, and national origin, including harassment, and retaliation. The program shall include procedures for responding to complaints which:

1. Reduce or remove, to the extent practicable, barriers to reporting discrimination, harassment, and retaliation;
2. Permit any person who reports or is the victim of an incident of alleged discrimination, harassment, or retaliation to be accompanied when making a report by a support individual of the person's choice who complies with the District's policies and rules;
3. Permit anonymous reporting, except that an anonymous report may not be the sole basis of any disciplinary action;
4. Offer remedial interventions or take such disciplinary action as may be appropriate on a case-by-case basis;
5. Offer, but do not require or unduly influence, a person who reports or is the victim of an incident of harassment or retaliation the option to resolve allegations directly with the accused; and
6. Protects a person who reports or is the victim of an incident of harassment or retaliation from suffering adverse consequences as a result of a report of, investigation of, or a response to the incident.

Policy Posting and Distribution

This policy shall be posted on the District's website. The Superintendent shall annually inform staff members of this policy by posting it in a prominent and accessible location such as the District website, employee handbook, staff intranet site, and/or in other areas where policies and rules of conduct are made available to staff. The Superintendent shall annually inform students and their parents/guardians of this policy by posting it on the District's website and including an age-appropriate summary of the policy in the student handbook(s).

Enforcement

Any District employee who is determined, after an investigation, to have engaged in conduct prohibited by this policy will be subject to remedial action and/or disciplinary action, up to and including discharge.

Any District student who is determined, after an investigation, to have engaged in conduct prohibited by this policy will be subject to remedial action and/or disciplinary action, including but not limited to, suspension and expulsion consistent with Board policy 7:190, *Student Behavior*.

Any third party who is determined, after an investigation, to have engaged in conduct prohibited by this policy will be addressed in accordance with the authority of the Board in the context of the relationship of the third party to the District, e.g., vendor, parent, invitee, etc. Any person making a knowingly false accusation regarding prohibited conduct will likewise be subject to remedial and/or disciplinary action.

Retaliation Prohibited

Retaliation against any person for bringing complaints, participating in the complaint process, or

otherwise providing information about discrimination or harassment based on race, color, or national origin is prohibited (see Board policy 2:260, *Uniform Grievance Procedure*).

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

LEGAL REF.:

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

42 U.S.C. §2000e *et seq.*, Title VII of the Civil Rights Act of 1964; 29 C.F.R. Part 1601.

105 ILCS 5/22-95 ~~(final citation pending)~~.

775 ILCS 5/1-101 *et seq.*, Illinois Human Rights Act.

CROSS REF.: 2:260 (Uniform Grievance Procedure), 5:10 (Equal Employment Opportunity and Minority Recruitment), 5:20 (Workplace Harassment Prohibited), 5:90 (Abused and Neglected Child Reporting), 5:120 (Employee Ethics; Code of Professional Conduct; and Conflict of Interest), 7:10 (Equal Educational Opportunities), 7:20 (Harassment of Students Prohibited), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 7:190 (Student Behavior), 7:240 (Conduct Code for Participants in Extracurricular Activities)

PRESSPlus Comments

PRESSPlus 1. Updated for continuous improvement. **Issue 120, October 2025**

Document Status: Draft Update

4:10 Fiscal and Business Management

The Superintendent is responsible for the School District's fiscal and business management. This responsibility includes annually preparing and presenting the District's statement of affairs to the Board of Education and publishing it by [PRESSPlus1] December 1 as required by State law.

Budget Planning

Annually, the Board adopts a proposed budget calendar, indicating dates for presentation by the Superintendent of receipts, estimates, preliminary expenditure recommendations by funds, and major Board actions affecting the budget. The District's fiscal year is from July 1 until June 30. The Superintendent shall present to the Board, no later than the first regular meeting in August, a tentative budget with appropriate explanation. This budget shall represent the culmination of an ongoing process of planning for the fiscal support needed for the District's educational program. To the extent possible, the tentative budget shall be balanced as defined by the Ill. State Board of Education (ISBE) guidelines.

Budget Adoption Procedures

After receiving the tentative budget, the Board sets the date, place, and time for:

1. A public hearing on the tentative budget, and
2. The tentative budget to be available to the public for inspection.

The Board Secretary shall arrange to publish a notice in a local newspaper stating the date, place, and time of the tentative budget's availability for public inspection and the public hearing. The tentative budget shall be available for public inspection at least 30 days before the time of the budget hearing.

At the public hearing, the tentative budget shall be reviewed, including the cash reserve balance of all funds held by the District related to its operational levy and, if applicable, any obligations secured by those funds, and the public shall be invited to comment, question, or advise the Board.

The Board adopts a Final budget before the end of the first quarter of each fiscal year, September 30, or in accordance with State law.

The Board adopts the budget by roll call vote. The budget resolution shall be incorporated into the meeting's official minutes. Board members' names voting *yea* and *nay* shall be recorded in the minutes.

The Superintendent or designee shall perform each of the following:

1. Post the District's final annual budget, in accordance with State law.
2. File a certified copy of the budget resolution and an estimate of revenues by source anticipated to be received in the following fiscal year, certified by the District's Chief Fiscal Officer, in accordance with State law.
3. Ensure disclosure to the public of the cash reserve balance of all funds held by the district related to its operational levy and, if applicable, any obligations secured by those funds, at the

public hearing at which the Board certifies its operational levy.

4. Present a written report that includes the annual average expenditures of the District's operational funds for the previous three fiscal years at or before the board meeting at which the Board adopts its levy. In the event the District's combined cash reserve balance of its operational funds is more than 2.5 times the annual average expenditures of those funds for the previous three fiscal years, the Board will adopt and file with ISBE a reserve reduction plan by December 31.
5. Make all preparations necessary for the Board to timely file its Certificate of Tax Levy, including preparations to comply with the Truth in Taxation Act; file the Certificate of Tax Levy with the County Clerk on or before the last Tuesday in December or in accordance with State law.

Budget Amendments

The Board may amend the budget by the same procedure as provided for in the original adoption.

The Board shall act on all interfund loans, interfund transfers, transfers within funds, and transfers from the working cash fund or abatements of it, if one exists.

LEGAL REF.:

105 ILCS 5/10-17, 5/10-22.33, 5/17-1, 5/17-1.2, 5/17-1.3, 5/17-1.10, 5/17-2A, 5/17-3.2, 5/17-11, 5/20-5, 5/20-8, and 5/20-10.

35 ILCS 200/18-55 *et seq.*, Truth in Taxation Law.

23 Ill.Admin.Code Part 100.

CROSS REF.: 4:20 (Fund Balances), 4:40 (Incurring Debt), 4:60 (Purchases and Contracts), 6:235 (Access to Electronic Networks)

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/10-17, amended by P.A. 104-261, eff. 1-1-26. No later than December 1 each year, a school board must make its statement of affairs available to the public by posting it on the district's website and publishing it in a newspaper of general circulation. See sample exhibit 2:250-E2, *Immediately Available District Public Records and Web-Posted Reports and Records*, available at PRESS Online by logging in at www.iasb.com. **Issue 120, October 2025**

Document Status: Draft Update

4:30 Revenue and Investments

Revenue

The Superintendent or designee is responsible for making all claims for property tax revenue, State Aid, special State funds for specific programs, federal funds, and categorical grants.

Investments

The Superintendent shall either appoint a Chief Investment Officer or serve as one. The Chief Investment Officer shall invest money that is not required for current operations, in accordance with this policy and State law. The Chief Investment Officer and Superintendent shall use the standard of prudence when making investment decisions.

Investment Objectives

The objectives for the School District's investment activities are:

1. **Safety of Principal** - Every investment is made with safety as the primary and over-riding concern. Each investment transaction shall ensure that capital loss, whether from credit or market risk, is avoided.
2. **Liquidity** - The investment portfolio shall provide sufficient liquidity to pay District obligations as they become due. In this regard, the maturity and marketability of investments shall be considered.
3. **Rate of Return** - The highest return on investments is sought, consistent with the preservation of principal and prudent investment principles.
4. **Diversification** - The investment portfolio is diversified as to materials and investments, as appropriate to the nature, purpose, and amount of the funds.

Authorized Investments

The Chief Investment Officer may invest any District funds in any investment as authorized in 30 ILCS 235/2, and Acts amendatory thereto.

The Chief Investment Officer and Superintendent shall regularly consider material, relevant, and decision-useful sustainability factors in evaluating investment decisions, within the bounds of financial and fiduciary prudence. Such factors include, but are not limited to: (1) corporate governance and leadership factors, (2) environmental factors, (3) social capital factors, (4) human capital factors, and (5) business model and innovation factors, as provided under the Ill. Sustainable Investing Act, 30 ILCS 238/.

The District shall consider a financial institution's record and current level of financial commitment to its local community when deciding whether to deposit funds in that financial institution. The District may consider factors including:

1. For financial institutions subject to the federal Community Reinvestment Act of 1977 (CRA), the current and historical ratings that the financial institution has received, to the extent that those

ratings are publicly available, under the CRA;

2. For financial institutions subject to the Ill. Community Reinvestment Act (ICRA), the current and historical ratings that the financial institution has received, to the extent that those ratings are publicly available, under the ICRA;PRESSPlus1
3. Any changes in ownership, management, policies, or practices of the financial institution that may affect the level of the financial institution's commitment to its community;
4. The financial impact that the withdrawal or denial of District deposits might have on the financial institution;
5. The financial impact to the District as a result of withdrawing public funds or refusing to deposit additional public funds in the financial institution; and
6. Any additional burden on the District's resources that might result from ceasing to maintain deposits of public funds at the financial institution under consideration.

The District may not deposit public funds in a financial institution subject to the CRA unless the institution has a current rating of satisfactory or outstanding under the CRA. The District may not deposit public funds in a financial institution subject to the ICRA unless either: (1) the institution has a current rating of satisfactory under the ICRA at the time of deposit; or (2) the Ill. Dept. of Financial and Professional Regulation has not yet completed its initial examination of the institution under the ICRA. The District may not withdraw public funds from a financial institution prior to the date of maturity solely on the basis of a less than satisfactory rating under the ICRA. When investing or depositing public funds, the District may give preference to financial institutions that have a current rating of outstanding under the CRA and the ICRA.

Collateral Requirements

All amounts deposited or invested with financial institutions in excess of any insurance limit shall be collateralized in accordance with the Public Funds Investment Act, 30 ILCS 235/. The Superintendent or designee shall keep the Board informed of collateral agreements.

All amounts deposited or invested with financial institutions in excess of any insurance limit shall be collateralized in accordance with 30 ILCS 235/6(d). The Board's designee must approve each collateral agreement.

Ethics and Conflicts of Interest

Board members are bound by the Board policy 2:100, *Board Member Conflict of Interest*. No District employee having influence on the District's investment decisions shall:

1. Have any interest, directly or indirectly, in any investments in which the District is authorized to invest,
2. Have any interest, directly or indirectly, in the sellers, sponsors, or managers of those investments, or
3. Receive, in any manner, compensation of any kind from any investments in that the agency is authorized to invest.

LEGAL REF.:

30 ILCS 235/, Public Funds Investment Act.

30 ILCS 238/, Ill. Sustainable Investing Act.

105 ILCS 5/8-7, 5/10-22.44, 5/17-1, and 5/17-11.

CROSS REF.: 2:100 (Board Member Conflict of Interest), 4:10 (Fiscal and Business Management), 4:80 (Accounting and Audits)

PRESSPlus Comments

PRESSPlus 1. Updated in response to the Public Funds Investment Act, 30 ILCS 235/8, amended by P.A. 104-92, eff. 1-1-26. **Issue 120, October 2025**

Document Status: Draft Update

4:80 Accounting and Audits

The School District's accounting and audit services shall comply with the *Requirements for Accounting, Budgeting, Financial Reporting, and Auditing,* as adopted by the Ill. State Board of Education (ISBE), State and federal laws and regulations, and generally accepted accounting principles. Determination of liabilities and assets, prioritization of expenditures of governmental funds, and provisions for accounting disclosures shall be made in accordance with government accounting standards as directed by the auditor designated by the Board. The Superintendent, in addition to other assigned financial responsibilities, shall report monthly on the District's financial performance, both income and expense, in relation to the financial plan represented in the budget.

Annual Audit

At the close of each fiscal year, the Superintendent shall arrange an audit of the District funds, accounts, statements, and other financial matters. The audit shall be performed by an independent certified public accountant designated by the Board and be conducted in conformance with prescribed standards and legal requirements. A complete and detailed written audit report shall be provided to each Board member and to the Superintendent.

The Superintendent shall annually, on or before October 15, submit ~~an original and~~ one copy of the audit to the appropriate Intermediate Service Center Executive Director. The Superintendent shall also ensure the District's auditing firm files the District's audit with ISBE annually on or before October 15.PRESSPlus1

Annual Financial Report

The Superintendent or designee shall annually prepare and submit the Annual Financial Report (AFR) on a timely basis using the form adopted by ~~the~~ ISBE. The Superintendent shall review and discuss the ~~Annual Financial Report~~AFR with the Board before it is submitted, and submit one copy of the AFR to the appropriate Intermediate Service Center Executive Director annually on or before October 15. The Superintendent shall also ensure the District's auditing firm files the District's AFR with ISBE annually on or before October 15.PRESSPlus2

Inventories

The Superintendent or designee is responsible for establishing and maintaining accurate inventory records. The inventory record of supplies and equipment shall include a description of each item, quantity, location, purchase date, and cost or estimated replacement cost, unless the supplies and equipment are acquired by the District pursuant to a federal or State grant award, in which case the inventory record shall also include the information required by 2 C.F.R. §200.313, if applicable. The Superintendent shall establish procedures for the management of property acquired by the District under grant awards that comply with federal and State law.

Capitalization Threshold

To be considered a capital asset for financial reporting purposes, a capital item must be at or above a capitalization threshold of $10,000 and have an estimated useful life greater than one year.

Disposition of District Property

The Superintendent or designee shall notify the Board, as necessary, of the following so that the Board may consider its disposition: (1) District personal property (property other than buildings and land) that is no longer needed for school purposes, and (2) school site, building, or other real estate that is unnecessary, unsuitable, or inconvenient. Notwithstanding the above, the Superintendent or designee may unilaterally dispose of personal property of a diminutive value. The Superintendent shall establish procedures for the disposition and, when permitted by the terms and conditions of the award, the retention of property acquired by the District under grant awards that comply with federal and State law.

Taxable Fringe Benefits

The Superintendent or designee shall: (1) require that all use of District property or equipment by employees is for the District's convenience and best interests unless it is a Board-approved fringe benefit, and (2) ensure compliance with the Internal Revenue Service regulations regarding when to report an employee's personal use of District property or equipment as taxable compensation.

Controls for Revolving Funds and Petty Cash

Revolving funds and the petty cash system are established in Board policy 4:50, *Payment Procedures*. The Superintendent shall: (1) designate a custodian for each revolving fund and petty cash fund, (2) obtain a bond for each fund custodian, and (3) maintain the funds in compliance with this policy, State law, and ISBE rules. A check for the petty cash fund may be drawn payable to the designated petty cash custodian. Bank accounts for revolving funds are limited to a maximum balance of $1500.00. All expenditures from these bank accounts must be directly related to the purpose for which the account was established and supported with documentation, including signed invoices or receipts. All deposits into these bank accounts must be accompanied with a clear description of their intended purpose. The Superintendent or designee shall include checks written to reimburse revolving funds on the Board's monthly listing of bills indicating the recipient and including an explanation.

Control Requirements for Checks

The Board must approve all bank accounts opened or established in the District's or a District school's name or with the District's Federal Employer Identification Number. All checks issued by the School District must be signed by either the Treasurer or Board President, except that checks from accounts containing student activity funds or fiduciary funds and checks from revolving accounts may be signed by their respective account custodians.

Internal Controls

The Superintendent is primarily responsible for establishing and implementing a system of internal controls for safeguarding the District's financial condition; the Board, however, will oversee these safeguards. The control objectives are to ensure efficient business and financial practices, reliable financial reporting, and compliance with State law and Board policies, and to prevent losses from fraud, waste, and abuse, as well as employee error, misrepresentation by third parties, or other imprudent employee action.

The Superintendent or designee shall annually audit the District's financial and business operations for compliance with established internal controls and provide the results to the Board. The Board may from time-to-time engage a third-party to audit internal controls in addition to the annual audit.

LEGAL REF.:

2 C.F.R. §200 *et seq.*

30 ILCS 708/, Grant Accountability and Transparency Act; ~~implemented by~~ 44 Ill.Admin.Code 7000 et seq.

105 ILCS 5/2-3.27, 5/2-3.28, 5/3-7, 5/3-15.1, 5/5-22, 5/10-21.4, 5/10-20.19, 5/10-22.8, and 5/17-1 *et seq.*

23 Ill.Admin.Code Part 100.

CROSS REF.: 4:10 (Fiscal and Business Management), 4:50 (Payment Procedures), 4:55 (Use of Credit and Procurement Cards), 4:90 (Student Activity and Fiduciary Funds)

PRESSPlus Comments

PRESSPlus 1. Optional. Inclusion of this sentence supports the auditor's compliance with its filing requirement under 105 ILCS 5/3-7, amended by P.A. 104-261, eff. 1-1-26. **Issue 120, October 2025**

PRESSPlus 2. Optional. Inclusion of this sentence supports the auditor's compliance with its filing requirement under 105 ILCS 5/3-7, amended by P.A. 104-261, eff. 1-1-26. **Issue 120, October 2025**

Document Status: Draft Update

4:140 Waiver of Student Fees

The Superintendent will recommend to the Board of Education a schedule of fees, if any, to be charged students for the use of textbooks, consumable materials, extracurricular activities, and other school student fees. Students must also pay fines for the loss of or damage to school books or other school-owned materials.

Fees for textbooks, other instructional materials, and driver education, as well as fines for the loss or damage of school property are waived for students who meet the eligibility criteria for a waiver as described in this policy. In order that no student is denied educational services or academic credit due to the inability of parents/guardians to pay student fees and fines, the Superintendent will recommend to the Board which additional fees and fines, if any, the District will waive for students who meet the eligibility criteria for a waiver.

Notification

The Superintendent shall ensure that a notice of waiver applicability is provided to parents/guardians with every bill for fees and/or fines, and that applications for waivers are widely available and distributed according to State law and Ill. State Board of Education (ISBE) rule and that provisions for assisting parents/guardians in completing the application are available.

Eligibility Criteria

A student shall be eligible for a fee and fine waiver when:

1. The student currently lives in a household that meets the same income guidelines, with the same limits based on household size, that are used for the federal free meals program;
2. The student's parents/guardians are veterans or active-duty military personnel with income at or below 200% of the federal poverty line; or
3. The student is homeless, as defined in the McKinney-Vento Homeless Assistance Act (42 U.S.C. §11434a).

The Superintendent or designee will give additional consideration when one or more of the following factors are present:

- Illness in the family;
- Unusual expenses such as fire, flood, storm damage, etc.;
- Unemployment;
- Emergency situations;
- When one or more of the parents/guardians are involved in a work stoppage.

Verification

The Superintendent or designee shall establish a process for determining a student's eligibility for a waiver of fees and fines in accordance with State law requirements.

If a student receiving a waiver is found to be no longer eligible during the school year, the Superintendent or designee shall notify the student's parent/guardian and charge the student a

prorated amount based upon the number of school days remaining in the school year.

Determination and Appeal

Within 30 calendar days after the receipt of a waiver request, the Superintendent or designee shall mail a notice to the parent/guardian whenever a waiver request is denied. The denial notice shall include: (1) the reason for the denial, (2) the process and timelines for making an appeal, and (3) a statement that the parent/guardian may reapply for a waiver any time during the school year if circumstances change. If the denial is appealed, the District shall follow the procedures for the resolution of appeals as provided in the ISBE rule on waiver of fees.

LEGAL REF.:

42 U.S.C. §11434a, McKinney-Vento Homeless Assistance Act.

105 ILCS 5/10-20.13, 5/10-22.25, and 5/27-~~24.2~~815, ~~and 5/28-10.2~~. PRESSPlus1

23 Ill.Admin.Code §1.245 [*may contain unenforceable provisions*].

CROSS REF.: 4:130 (Free and Reduced-Price Food Services), 6:140 (Education of Homeless Children), District 214 Student and Parent Handbook

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PRESSPlus Comments

PRESSPlus 1. The Legal References are updated in response to P.A. 104-391. **Issue 120, October 2025**

Document Status: Draft Update

4:190 Targeted School Violence Prevention Program

Threats and acts of targeted school violence harm the District's environment and school community, diminishing students' ability to learn and a school's ability to educate. Providing students and staff with access to a safe and secure District environment is an important Board goal. While it is not possible for the District to completely eliminate threats in its environment, a Targeted School Violence Prevention Program (Program) using the collective efforts of local school officials, staff, students, families, and the community helps the District reduce these risks to its environment.

The Superintendent or designee shall develop and implement the Program. The Program oversees the maintenance of a District environment that is conducive to learning and working by identifying, assessing, classifying, responding to, and managing threats and acts of targeted school violence. The Program shall be part of the District's Comprehensive Safety and Security Plan, required by Board policy 4:170, *Safety*, and shall:

1. Establish a District-level School Violence Prevention Team to: (a) develop a District-level Targeted School Violence Prevention Plan, and (b) oversee the District's Building-level Threat Assessment Team(s).
2. Establish Building-level Threat Assessment Team(s) to assess and intervene with individuals whose behavior may pose a threat to safety. This team may serve one or more schools.
3. Require all District staff, volunteers, and contractors to report any expressed threats or behaviors that may represent a threat to the community, school, or self.
4. Encourage parents/guardians and students to report any expressed threats or behaviors that may represent a threat to the community, school, or self.
5. Comply with State and federal law and align with Board policies.

The Local Governmental and Governmental Employees Tort Immunity Act protects the District from liability. The Program does not: (1) replace the care of a physician licensed to practice medicine in all of its branches or a licensed medical practitioner or professional trained in violence prevention, assessments and counseling services, (2) extend beyond available resources within the District, (3) extend beyond the school day and/or school-sponsored events, or (4) guarantee or ensure the safety of students, District staff, or visitors.

LEGAL REF.:

105 ILCS 5/10-20.14, 5/10-21.7, 5/10-27.1A, 5/10-27.1B, 5/24-24, and 5/22-110~~/ 23-7~~. PRESSPlus1

105 ILCS 128/, School Safety Drill Act.

745 ILCS 10/, Local Governmental and Governmental Employees Tort Immunity Act.

29 Ill.Admin.Code Part 1500.

CROSS REF.: 2:240 (Board Policy Development), 4:170 (Safety), 5:90 (Abused and Neglected Child Reporting), 5:100 (Staff Development Program), 5:230 (Maintaining Student Discipline), 6:65, (Student Social and Emotional Development), 6:270 (Guidance and Counseling Program), 7:140

(Search and Seizure), 7:150 (Agency and Law Enforcement Requests Police Interviews), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 7:185 (Teen Dating Violence Prohibited), 7:190 (Student Behavior), 7:250 (Student Support Services), 7:290 (Suicide and Depression Awareness and Prevention), 7:340 (Student Records), 8:30 (Visitors to and Conduct on School Property), 8:100 (Relations with Other Organizations and Agencies)

PRESSPlus Comments

PRESSPlus 1. The Legal References are updated in response to P.A. 104-391. **Issue 120, October 2025**

Document Status: Draft Update

5:10 Equal Employment Opportunity and Minority Recruitment

The School District shall provide equal employment opportunities to all persons regardless of their race, color, creed, religion, national origin, sex, sexual orientation, age, ancestry, marital status, arrest record, military status, order of protection status, unfavorable military discharge, citizenship status provided the individual is authorized to work in the United States, work authorization status; use of lawful products while not at work; being a victim of domestic violence, sexual violence, gender violence, or any other crime of violence or use of District-issued equipment to record such types of violence;[PRESSPlus1] genetic information; physical or mental handicap or disability, if otherwise able to perform the essential functions of the job with reasonable accommodation; pregnancy, childbirth, or related medical conditions; reproductive health decisions; credit history, unless a satisfactory credit history is an established bona fide occupational requirement of a particular position; conviction record, unless authorized by law; family responsibilities; or other legally protected categories. No one will be penalized solely for his or her status as a registered qualifying patient or a registered designated caregiver for purposes of the Compassionate Use of Medical Cannabis Program Act, 410 ILCS 130/.

Persons who believe they have not received equal employment opportunities should report their claims to the Nondiscrimination Coordinator and/or a Complaint Manager under Board policy 2:260, *Uniform Grievance Procedure*, or in the case of denial of equal employment opportunities on the basis of race, color, or national origin, Board policy 2:270, *Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited*. These individuals are listed below. No employee or applicant will be discriminated or retaliated against because he or she: (1) requested, attempted to request, used, or attempted to use a reasonable accommodation as allowed by the Illinois Human Rights Act, or (2) initiated a complaint, was a witness, supplied information, or otherwise participated in an investigation or proceeding involving an alleged violation of this policy or State or federal laws, rules or regulations, provided the employee or applicant did not make a knowingly false accusation nor provide knowingly false information.

Administrative Implementation

The Superintendent shall appoint a Nondiscrimination Coordinator for personnel who shall be responsible for coordinating the District's nondiscrimination efforts. The Nondiscrimination Coordinator may be the Superintendent or a Complaint Manager under Board policy 2:260, *Uniform Grievance Procedure*.

The Superintendent shall appoint a Title IX Coordinator to coordinate the District's efforts to comply with Title IX.

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

Nondiscrimination Coordinator	**Title IX Coordinator**
Kate Kraft	Kate Kraft
2121 S. Goebbert Road, Arlington Hts., IL 60005	2121 S. Goebbert Road, Arlington Hts., IL 60005

kate.kraft@d214.org	kate.kraft@d214.org
847.718.7647	847.718.7647
Complaint Manager	**Complaint Manager**
Felix Negron	Gina Castellano
2121 S. Goebbert Road, Arlington Hts., IL 60005	2121 S. Goebbert Road, Arlington Hts., IL 60005
felix.negron@d214.org	gina.castellano@d214.org
847.7185.7651	847.718.7634

The Superintendent shall also use reasonable measures to inform staff members and applicants that the District is an equal opportunity employer, such as, by posting required notices and including this policy in the appropriate handbooks.

Minority Recruitment

The District will attempt to recruit and hire minority employees. The implementation of this policy may include advertising openings in minority publications, participating in minority job fairs, and recruiting at colleges and universities with significant minority enrollments. This policy, however, does not require or permit the District to give preferential treatment or special rights based on a protected status without evidence of past discrimination.

LEGAL REF.:

8 U.S.C. §1324a *et seq.*, Immigration Reform and Control Act.

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

29 U.S.C. §206(d), Equal Pay Act.

29 U.S.C. §218d, Fair Labor Standards Act.

29 U.S.C. §621 *et seq.*, Age Discrimination in Employment Act.

29 U.S.C. §701 *et seq.*, Rehabilitation Act of 1973.

38 U.S.C. §4301 *et seq.*, Uniformed Services Employment and Reemployment Rights Act (1994).

42 U.S.C. §1981 *et seq.*, Civil Rights Act of 1991.

42 U.S.C. §2000d *et seq.*, Title VI of the Civil Rights Act of 1964; 34 C.F.R. Part 100.

42 U.S.C. §2000e *et seq.*, Title VII of the Civil Rights Act of 1964; 29 C.F.R. Part 1601.

42 U.S.C. §2000ff *et seq.*, Genetic Information Nondiscrimination Act of 2008.

42 U.S.C. §2000gg *et seq.*, Pregnant Workers Fairness Act Act; 29 C.F.R. Part 1636.

42 U.S.C. §2000e(k), Pregnancy Discrimination Act.

42 U.S.C. §12111 *et seq.*, Americans with Disabilities Act, Title I.

Ill. Constitution, Art. I, §§17, 18, and 19.

105 ILCS 5/10-20.7, 5/10-20.7a, 5/10-21.1, 5/10-22.4, 5/10-23.5, 5/22-19, 5/24-4, 5/24-4.1, and 5/24-7.

410 ILCS 130/40, Compassionate Use of Medical Cannabis Program Act.

410 ILCS 513/25, Genetic Information Privacy Act.

740 ILCS 174/, Ill. Whistleblower Act.

775 ILCS 5/1-103, 5/2-101, 5/2-102, 5/2-103, 5/2-103.1, 5/2-104(D) and 5/6-101, Ill. Human Rights Act.

775 ILCS 35/, Religious Freedom Restoration Act.

820 ILCS 55/10, Right to Privacy in the Workplace Act.

820 ILCS 70/, Employee Credit Privacy Act.

820 ILCS 75/, Job Opportunities for Qualified Applicants Act.

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

820 ILCS 180/30 and 180/33, Victims' Economic Security and Safety Act.

820 ILCS 260/, Nursing Mothers in the Workplace Act.

CROSS REF.: 2:260 (Uniform Grievance Procedure), 2:265 (Title IX Grievance Procedure), 2:270 (Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited), 5:20 (Harassment), 5:30 (Hiring Process and Criteria), 5:40 (Communicable and Chronic Infectious Disease), 5:50 (Drug- and Alcohol-Free Workplace; E-Cigarette, Tobacco, and Cannabis Prohibition), 5:70 (Religious Holidays), 5:180 (Temporary Illness or Temporary Incapacity), 5:200 (Terms and Conditions of Employment and Dismissal), 5:250 (Leaves of Absence), 5:270 (Employment, At-Will, Compensation, and Assignment), 5:300 (Schedules and Employment Year), 5:330 (Sick Days, Vacation, Holidays, and Leaves), 7:10 (Equal Educational Opportunities), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 8:70 (Accommodating Individuals with Disabilities)

ADOPTED: December 11, 2014

REVISED: June 18, 2015; September 3, 2015; January 5, 2017; December 12, 2019; March 19, 2020; September 10, 2020; August 12, 2021; January 20, 2022; October 20, 2022; June 13, 2024; January 23, 2025; June 26, 2025

PRESSPlus Comments

PRESSPlus 1. Updated in response to the Victims' Economic Security and Safety Act (VESSA), 820 ILCS 180/33, added by P.A. 104-171, eff. 1-1-26. **Issue 120, October 2025**

5:60 Expenses

The Board regulates the reimbursement of all staff travel, meal, and lodging expenses by resolution. Money shall not be advanced or reimbursed, or purchase orders issued for: (1) the expenses of any person except the employee, (2) anyone's personal expenses, or (3) entertainment expenses. Entertainment includes, but is not limited to, shows, amusements, theaters, circuses, sporting events, or any other place of public or private entertainment or amusement, unless the entertainment is ancillary to the purpose of the program or event. The District is not responsible for losses due to an employee's own negligence, losses due to normal wear, or losses due to theft, unless the theft was a result of the District's negligence. Employees must submit the appropriate itemized, signed, standardized form(s) to support any requests for expense advancements, reimbursements, or purchase orders that show the following:

1. The amount of the estimated or actual expense, with attached receipts for actual incurred expenses.
2. The name and title of the employee who is requesting the expense advancement or reimbursement. Receipts from group functions must include the names, offices, and job titles of all participants.
3. The date(s) of the official business on which the expense advancement, reimbursement, or purchase order will be or was expended.
4. The nature of the official business conducted when the expense advancement, reimbursement, or purchase order will be or was expended.

Reimbursements and Purchase Orders

Expense reimbursements and purchase orders may be issued by the Superintendent or designee to employees, along with other expenses necessary for the performance of their duties, provided the expenses fall below the maximum allowed in the Board's expense regulations.

Expense reimbursements and purchase order approvals are not guaranteed and, when possible, employees should seek pre-approval of expenses by providing an estimation of expenses on the District's standardized estimated expense approval form for employees, except in situations when the expense is diminutive. When pre-approval is not sought, employees must seek reimbursement on the District's standardized expense reimbursement form for employees within the fiscal year. Expense reimbursements and purchase orders shall be presented to the Board in its regular bill process.

Use of Credit and Procurement Cards

Credit and procurement card usage is governed by policy 4:55, *Use of Credit and Procurement Cards*.

Exceeding the Maximum Allowable Expense Amount(s)
All requests for expense advancements, reimbursements, and purchase orders exceeding the maximum allowed in the Board's expense regulations may only be approved when:

1. The Board's resolution to regulate expenses allows for such approval;
2. An emergency or other extraordinary circumstance exists; and
3. The request is approved by a roll call vote at an open Board meeting.

Registration
When possible, registration fees will be paid by the District in advance.

Travel
The least expensive method of travel will be used, provided that no hardship will be caused to the employee. Employees will be reimbursed for:

1. Air travel at the coach or economy class commercial airline rate. First class or business class air travel will be reimbursed only if emergency circumstances warrant. The emergency circumstances must be explained on the expense form and Board approval of the additional expense is required. Fees for the first checked bag will be reimbursed. Copies of airline tickets and baggage receipts must be attached to the expense form.
2. Rail or bus travel at actual cost. Rail or bus travel costs may not exceed the cost of coach airfare. Copies of tickets must be attached to the expense form to substantiate amounts.
3. Use of personal automobiles at the standard mileage rate approved by the Internal Revenue Service for income tax purposes. The reimbursement may not exceed the cost of coach airfare. Mileage for use of personal automobiles in trips to and from transportation terminals will also be reimbursed. Toll charges and parking costs will be reimbursed.

   Please also refer to the applicable collective bargaining agreement(s).

4. Automobile rental costs when the vehicle's use is warranted. The circumstances for such use must be explained on the expense form.
5. Taxis, airport limousines, ride sharing services, or other local transportation costs.

Lodging
Employees should request conference rate or mid-fare room accommodations. A single room rate will be reimbursed. Employees should pay personal expenses at checkout. If that is impossible, deductions for the charges should be made on the expense form.

Miscellaneous Expenses
Employees may seek reimbursement, although reimbursement is not guaranteed, for other expenses incurred while attending a meeting sponsored by organizations described herein by fully describing the expenses on the expense form, attaching receipts.

Additional Requirements for Travel Expenses Charged to Federal and State Grants

All grant-related travel expenses must be pre-approved by the Superintendent or designee.

Expenses for travel, including expenses for transportation, lodging, meals, and related items incurred by employees and charged to a federal grant or State grant governed by the Grant Accountability and Transparency Act (30 ILCS 708/) must also meet the following requirements:

1. The participation of the employee is necessary to the award, and the costs are specifically related to the award.
2. Expenses must be permissible under the terms and conditions of the award.
3. Expenses must be reasonable and consistent with this policy.
4. The Board does not reimburse actual expenses or pay a per diem allowance unless the employee is on official *travel status* for more than 12 hours. However, employees remain eligible for mileage reimbursement (minus regular commuting mileage/costs) and other transportation expenses if on travel status less than 12 hours.
5. Expenses may be charged based on an actual cost basis or on a per diem basis in lieu of actual costs incurred; however, only one method may be applied per trip.
6. Commercial airfare costs in excess of the least expensive coach or economy class are prohibited except when such accommodations would: (1) require circuitous routing; (2) require travel during unreasonable hours; (3) excessively prolong travel; (4) result in additional costs that would offset transportation savings; or (5) offer accommodations not reasonably adequate for the traveler's medical needs. Qualifying circumstances must be explained on the expense form, and Board approval of the additional expense is required.
7. Per diem rates and actual reimbursement amounts for mileage, meals, and lodging may not exceed the rates established by the Governor's Travel Control Board or federal travel regulations, whichever is less. These limits do not apply when: (1) an employee stays in the lowest-priced room available at or near a hotel where a conference or seminar is located or in accommodations arranged by the conference/seminar organization, or (2) lodging at or below the established rate is unavailable. In those cases, the employee will be reimbursed for actual lodging expenses with prior approval, but in no case will the reimbursement exceed 300% of the applicable maximum per diem rate. If a conference fee includes a meal, the meal or per diem allowance will be reduced by the actual value of the meal or the applicable meal allowance, whichever is less.
8. Employees must use the least expensive compact car available when using a rental car for travel, unless an exception is approved. The Board does not reimburse employees for collision damage waiver or theft insurance.
9. The Board will reimburse travel expenses not chargeable to an award from other District funds consistent with this policy.

LEGAL REF.:

2 C.F.R. §200.475.

30 ILCS 708/130, Grant Accountability and Transparency Act.

50 ILCS 150/, Local Government Travel Expense Control Act.
105 ILCS 5/10-22.32.

820 ILCS 115/9.5, Ill. Wage Payment and Collection Act.

CROSS REF.: 2:125 (Board Member Compensation; Expenses), 2:240 (Board Policy Development), 4:50 (Payment Procedures), 4:55 (Use of Credit and Procurement Cards)

Adopted: June 26, 2025

Document Status: Draft Update

5:90 Abused and Neglected Child Reporting

Any District employee who suspects or receives knowledge that a student may be an abused or neglected child or, for a student aged 18 through 22, an abused or neglected individual with a disability, shall immediately report or cause a report to be made to the Ill. Dept. of Children and Family Services (DCFS) on its Child Abuse Hotline 1-800-25-ABUSE (1-800-252-2873) (within Illinois); 1-217-524-2606 (outside of Illinois); or 1-800-358-5117 (TTY). Any District employee who believes a student is in immediate danger of harm, shall first call 911. The employee shall also promptly notify his or her immediate supervisor, the Superintendent or Building Principal that a report has been made. The Superintendent or Building Principal shall immediately coordinate any necessary notifications to the student's parent(s)/guardian(s) with DCFS, the applicable school resource officer (SRO), and/or local law enforcement. Negligent failure to report occurs when a District employee personally observes an instance of suspected child abuse or neglect and reasonably believes, in his or her professional or official capacity, that the instance constitutes an act of child abuse or neglect under the Abused and Neglected Child Reporting Act (ANCRA) and he or she, without willful intent, fails to immediately report or cause a report to be made of the suspected abuse or neglect to DCFS.

Any District employee who discovers child sexual abuse material ~~pornography~~ PRESSPlus1 on *electronic and information technology equipment*, as defined in 325 ILCS 5/4.5(a), shall immediately report it to local law enforcement, the National Center for Missing and Exploited Children's CyberTipline 1-800-THE-LOST (1-800-843-5678) or online at report.cybertip.org/ or www.missingkids.org. The employee's immediate supervisor, the Superintendent or Building Principal shall also be promptly notified of the discovery and that a report has been made.

Any District employee who observes any act of hazing that does bodily harm to a student must report that act to the Building Principal, Superintendent, or designee who will investigate and take appropriate action. If the hazing results in death or great bodily harm, the employee must first make the report to law enforcement and then to the Superintendent or Building Principal. Hazing is defined as any intentional, knowing, or reckless act directed to or required of a student for the purpose of being initiated into, affiliating with, holding office in, or maintaining membership in any group, organization, club, or athletic team whose members are or include other students.

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

The Superintendent or designee shall provide staff development opportunities for District employees in the detection, reporting, and prevention of child abuse and neglect.

All District employees shall:

1. Before beginning employment, sign the *Acknowledgement of Mandated Reporter Status* form provided by DCFS. The Superintendent or designee shall ensure that the signed forms are retained.
2. Complete mandated reporter training as required by law within three months of initial employment and at least every three years after that date.
3. Complete an annual evidence-informed training related to child sexual abuse, grooming behaviors (including *sexual misconduct* as defined in *Faith's Law*), and boundary violations as

required by law and policy 5:100, *Staff Development Program*.

Alleged Incidents of Sexual Abuse; Investigations

An *alleged incident of sexual abuse* is an incident of sexual abuse of a child, as defined in 720 ILCS 5/11-9.1A, that is alleged to have been perpetrated by school personnel, including a school vendor or volunteer, that occurred: on school grounds during a school activity; or outside of school grounds or not during a school activity.

If a District employee reports an alleged incident of sexual abuse to DCFS and DCFS accepts the report for investigation, DCFS will refer the matter to the local Children's Advocacy Center (CAC). The Superintendent or designee will implement procedures to coordinate with the CAC.

DCFS and/or the appropriate law enforcement agency will inform the District when its investigation is complete or has been suspended, as well as the outcome of its investigation. The existence of a DCFS and/or law enforcement investigation will not preclude the District from conducting its own parallel investigation into the alleged incident of sexual abuse in accordance with Board policy 7:20, *Harassment of Students Prohibited*.

Special Superintendent Responsibilities

The Superintendent shall execute the requirements in Board policy 5:150, *Personnel Records*, whenever another school district requests a reference concerning an applicant who is or was a District employee and was the subject of a report made by a District employee to DCFS.

When the Superintendent has reasonable cause to believe that a license holder (1) committed an intentional act of abuse or neglect with the result of making a child an abused child or a neglected child under ANCRA or an act of sexual misconduct under *Faith's Law*, and (2) that act resulted in the license holder's dismissal or resignation from the District, the Superintendent shall notify the State Superintendent and the appropriate Intermediate Service Center Executive Director in writing, providing the Ill. Educator Identification Number as well as a brief description of the misconduct alleged. The Superintendent must make the report within 30 days of the dismissal or resignation and mail a copy of the notification to the license holder.

The Superintendent shall develop procedures for notifying a student's parents/guardians when a District employee, contractor, or agent is alleged to have engaged in sexual misconduct with the student as defined in *Faith's Law*. The Superintendent shall also develop procedures for notifying the student's parents/guardians when the Board takes action relating to the employment of the employee, contractor, or agent following the investigation of sexual misconduct. Notification shall not occur when the employee, contractor, or agent alleged to have engaged in sexual misconduct is the student's parent/guardian, and/or when the student is at least 18 years of age or emancipated.

The Superintendent shall execute the recordkeeping requirements of *Faith's Law*.

Special Board of Education Member Responsibilities

Each individual Board member must, if an allegation is raised to the member during an open or closed Board meeting that a student is an abused child as defined in ANCRA, direct or cause the Board to direct the Superintendent or other equivalent school administrator to comply with ANCRA's requirements concerning the reporting of child abuse.

If the Board determines that any District employee, other than an employee licensed under 105 ILCS 5/21B, has willfully or negligently failed to report an instance of suspected child abuse or neglect as required by ANCRA, the Board may dismiss that employee immediately.

When the Board learns that a licensed teacher was convicted of any felony, it must promptly report it to the State agencies listed in Board policy 2:20, *Powers and Duties of the Board of Education; Indemnification*.

LEGAL REF.:

20 U.S.C. §7926, Elementary and Secondary Education Act.

105 ILCS 5/10-21.9, 5/10-23.13, 5/21B-85, 5/22-85.5, and 5/22-85.10.

20 ILCS 1305/1-1 *et seq.*, Department of Human Services Act.

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

720 ILCS 5/12C-50.1, Criminal Code of 2012.

CROSS REF.: 2:20 (Powers and Duties of the Board of Education; Indemnification), 3:40 (Superintendent), 3:50 (Administrative Personnel Other Than the Superintendent), 3:60 (Administrative Responsibility of the Building Principal), 4:60 (Purchases and Contracts), 4:165 (Awareness and Prevention of Child Sexual Abuse and Grooming Behaviors), 5:20 (Workplace Harassment Prohibited), 5:30 (Hiring Process and Criteria), 5:100 (Staff Development Program), 5:120 (Employee Ethics; Code of Professional Conduct; and Conflict of Interest), 5:150 (Personnel Records), 5:200 (Terms and Conditions of Employment and Dismissal), 5:290 (Employment Termination and Suspensions), 6:120 (Education of Children with Disabilities), 6:250 (Community Resource Persons and Volunteers), 7:20 (Harassment of Students Prohibited), 7:150 (Agency and Law Enforcement Requests~~Police Interviews~~)

PRESSPlus Comments

PRESSPlus 1. Updated in response to 325 ILCS 5/4.5, amended by P.A. 104-245, eff. 1-1-26. **Issue 120, October 2025**

Document Status: Draft Update

5:100 Staff Development Program

Please refer to the applicable collective bargaining agreement(s).

For employees not covered by a current applicable bargaining agreement:

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

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

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

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

In-Service Training Requirements

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

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

2. Social-emotional learning. Training may include providing education to all school personnel about the content of the Illinois Social and Emotional Learning Standards, how they apply to everyday school interactions, and examples of how social emotional learning can be integrated into instructional practices across all grades and subjects.
3. Developing cultural competency, including but not limited to understanding and reducing implicit bias, including *implicit racial bias* as defined in 105 ILCS 5/10-20.61 (implicit bias training).
4. Identifying warning signs of mental illness, trauma, and suicidal behavior in youth, along with appropriate intervention and referral techniques, including resources and guidelines as outlined in 105 ILCS 5/2-3.166 (*Ann Marie's Law*) and the definitions of *trauma*, *trauma-responsive learning environments*, and *whole child* as set forth in 105 ILCS 5/3-11.
5. Domestic and sexual violence and the needs of expectant and parenting youth, conducted by persons with expertise in domestic and sexual violence and the needs of expectant and parenting youth. Training shall include, but is not limited to:
    a. Communicating with and listening to youth victims of domestic or sexual violence and expectant and parenting youth;
    b. Connecting youth victims of domestic or sexual violence and expectant and parenting youth to appropriate in-school services and other agencies, programs, and services as needed;
    c. Implementing the District's policies and procedures regarding such youth, including confidentiality; and
    d. Procedures for responding to incidents of teen dating violence that take place at school, on school grounds, at school-sponsored activities, or in vehicles used for school-provided transportation as outlined in 105 ILCS 5/27-240 PRESSPlus1 (see Board policy 7:185, *Teen Dating Violence Prohibited*).
6. Protections and accommodations for students, including but not limited to training on:
    a. The federal Americans with Disabilities Act as it pertains to the school environment; and
    b. Homelessness.
7. Educator ethics and responding to child sexual abuse and grooming behavior (see Board policy 5:120, *Employee Ethics; Code of Professional Conduct; and Conflict of Interest*); including but not limited to training on:
    a. Teacher-student conduct;
    b. School employee-student conduct; and
    c. Evidence-informed training on preventing, recognizing, reporting, and responding to child sexual abuse and grooming as outlined in 105 ILCS 5/10-23.13 (*Erin's Law*).
8. Effective instruction in violence prevention and conflict resolution, conducted in accordance with the requirements of 105 ILCS 5/27-115 PRESSPlus2 (violence prevention and conflict resolution education).

Additional Training Requirements

In addition, the staff development program shall include each of the following:

1. Ongoing professional development for all school personnel and school resource officers on the requirements of 105 ILCS 5/10-22.6 and 5/10-20.14, the adverse consequences of school exclusion and justice-system involvement, effective classroom management strategies, culturally responsive discipline, trauma-responsive learning environments as defined in 105 ILCS 5/3-11(b), the appropriate and available supportive services for the promotion of student attendance and engagement, and developmentally appropriate disciplinary methods that promote positive and healthy school climates.

2. Annual continuing education and/or training opportunities (professional standards) for school nutrition program directors, managers, and staff. Each school food authority's director shall document compliance with this requirement by the end of each school year and maintain documentation for a three-year period.
3. All high school coaching personnel, including the head and assistant coaches, and athletic directors must obtain online concussion certification by completing online concussion awareness training in accordance with 105 ILCS 25/1.15. Coaching personnel and athletic directors hired on or after 8-19-14 must be certified before their position's start date.
4. The following individuals must complete concussion training as specified in the Youth Sports Concussion Safety Act: coaches and assistant coaches (whether volunteer or employee) of an interscholastic athletic activity; nurses, licensed and/or non-licensed healthcare professionals serving on the Concussion Oversight Team; athletic trainers; game officials of an interscholastic athletic activity; and physicians serving on the Concussion Oversight Team.
5. For school personnel who work with hazardous or toxic materials on a regular basis, training on the safe handling and use of such materials.
6. For delegated care aides performing services in connection with a student's seizure action plan, training in accordance with 105 ILCS 150/, the Seizure Smart School Act.
7. For delegated care aides performing services in connection with a student's diabetes care plan, training in accordance with 105 ILCS 145/, the Care of Students with Diabetes Act.
8. For all District staff, annual sexual harassment prevention training.
9. Title IX requirements for training in accordance with 34 C.F.R. Part 106 (see Board policy 2:265, *Title IX Grievance Procedure*).
10. Training for all District employees on the prevention of discrimination and harassment based on race, color, and national origin in school as part of new employee training and at least once every two years.
11. Training for at least one designated employee at each school about the Prioritization of Urgency of Need for Services (PUNS) database and steps required to register students for it.
12. Training in accordance with 105 ILCS 5/26A for at least one staff member in each school designated as a resource for students who are parents, expectant parents, or victims of domestic or sexual violence, and for any employees whose duties include the resolution of complaints of violations of 105 ILCS 5/26A (see Board policy 7:255, *Students who are Parents, Expectant Parents, or Victims of Domestic or Sexual Violence*).

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

LEGAL REF.:

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

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

105 ILCS 5/2-3.62, 5/2-3.166, 5/3-11, 5/10-20.17a, 5/10-20.61, 5/10-22.6(c-5), 5/10-22.39, 5/10-23.12, 5/10-23.13, 5/22-80(h), 5/22-95, 5/22-115, 5/24-5, and 5/26A.

105 ILCS 25/1.15, Interscholastic Athletic Organization Act.

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

105 ILCS 150/25, Seizure Smart School Act.

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

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

745 ILCS 49/, Good Samaritan Act.

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

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

77 Ill. Admin. Code §527.800.

CROSS REF.: 2:265 (Title IX Grievance Procedure), 2:270 (Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited), 3:40 (Superintendent), 3:50 (Administrative Personnel Other Than the Superintendent), 4:160 (Environmental Quality of Buildings and Grounds), 4:165 (Awareness and Prevention of Child Sexual Abuse and Grooming Behaviors), 5:20 (Workplace Harassment Prohibited), 5:90 (Abused and Neglected Child Reporting), 5:120 (Employee Ethics; Code of Professional Conduct; and Conflict of Interest), 5:250 (Leaves of Absence), 6:15 (School Accountability), 6:20 (School Year Calendar and Day), 6:50 (School Wellness), 6:160 (English Learners), 7:10 (Equal Educational Opportunities), 7:20 (Harassment of Students Prohibited), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 7:185 (Teen Dating Violence Prohibited), 7:250 (Student Support Services), 7:255 (Students Who are Parents, Expectant Parents, or Victims of Domestic or Sexual Violence), 7:270 (Administering Medicines to Students), 7:285 (Anaphylaxis Prevention, Response, and Management Program), 7:290 (Suicide and Depression Awareness and Prevention), 7:305 (Student Athlete Concussions and Head Injuries)

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/27-240, added by P.A. 104-391, replacing the citation to 105 ILCS 110/3.10, repealed by P.A. 104-391. **Issue 120, October 2025**

PRESSPlus 2. Updated in response to 105 ILCS 5/27-115, renumbered by P.A. 104-391. **Issue 120, October 2025**

Document Status: Draft Update

5:190 Teacher Qualifications

A teacher, as the term is used in this policy, refers to a District employee who is required to be licensed under State law. The following qualifications apply:

1. Each teacher must:
   a. Have a valid Illinois Professional Educator License issued by the State Superintendent of Education with the required endorsements as provided in the School Code.
   b. Provide the District Office with a complete transcript of credits earned in institutions of higher education.
   c. On or before September 1 of each year, unless otherwise provided in an applicable collective bargaining agreement, provide the District Office with a transcript of any credits earned since the date the last transcript was filed.
   d. Notify the Superintendent of any change in the teacher's transcript.
2. All teachers working in a program supported with federal funds under Title I, Part A must meet applicable State certification and licensure requirements.

The superintendent or designee shall:

1. Monitor compliance with State and federal law requirements that teachers be appropriately license;
2. Through incentives for voluntary transfers, professional development, recruiting programs, or other effective strategies, ensure that minority students and students from low-income families are not taught at higher rates than other students by unqualified, out-of-field, or inexperienced teachers; and
3. Ensure parents/guardians of students receiving Title I funds are notified of their right to request their students' classroom teachers' professional qualifications.

LEGAL REF.:

20 U.S.C. §6312(e)(1)(A).

105 ILCS 5/10-20.15, 5/21B-15, 5/21B-20, 5/21B-25, 5/21B-120.PRESSPlus1 and 5/24-23.

23 Ill.Admin.Code §1.610 *et seq.*, §1.705 *et seq.*, and Part 25.

CROSS REF.: 6:170 (Title I Programs)

PRESSPlus Comments

PRESSPlus 1. The Legal References are updated in response P.A. 104-111, eff. 1-1-26, establishing a short-term approval credential for teachers in accordance with rules developed by ISBE. **Issue 120, October 2025**

Document Status: Draft Update

5:200 Terms and Conditions of Employment and Dismissal

The Board of Education delegates authority and responsibility to the Superintendent to manage the terms and conditions for the employment of professional personnel. The Superintendent shall act reasonably and comply with State and federal law as well as any applicable individual employment contract or collective bargaining agreement in effect. The Superintendent is responsible for making dismissal recommendations to the Board consistent with the Board's goal of having a highly qualified, high performing staff.

School Year and Day (School Calendar, Teacher Work Week), Duty-Free Lunch, Salary, Evaluation

Please refer to the applicable collective bargaining agreement(s).

Nursing Mothers

The District accommodates employees who are nursing mothers and compensates them for reasonable time needed to express breast milk[PRESSPlus1] according to provisions in District Procedures 5:10-AP and State and federal law.

Assignments and Transfers

The Superintendent is authorized by the Board of Education to assign all employees to their duties. It shall be the responsibility of the Superintendent to insure that all licensed personnel are assigned to positions where they will accomplish their best work and provide their best contribution to the total education program. Reassignment must be in the field of licensed preparation of the employee and must be based upon the best interest of the District. When expressed, individual preference, experience, and preparation will be given due consideration in all assignments.

Please also refer to the applicable collective bargaining agreement(s).

School Social Worker Services Outside of District Employment

School social workers may not provide services outside of their District employment to any student(s) attending school in the District. *School social worker* has the meaning stated in 105 ILCS 5/14-1.09a.

Dismissal

The District will follow State law when dismissing a teacher.

LEGAL REF.:

29 U.S.C. §218(d), Pub. L. 117-328, Pump for Nursing Mothers Act.

42 U.S.C. §2000gg *et seq.*, Pub. L. 117-328, Pregnant Workers Fairness Act.

105 ILCS 5/10-19, 5/10-19.05, 5/10-20.65, 5/14-1.09a, 5/22-96, 5/22.4, 5/24-16.5, 5/24-2, 5/24-8, 5/24-9, 5/24-11, 5/24-12, 5/24-21, 5/24A-1 through 24A-20.

820 ILCS 260/, Nursing Mothers in the Workplace Act.

23 Ill.Admin.Code Parts 50 (Evaluation of Educator Licensed Employees) and 51 (Dismissal of Tenured Teachers).

Cleveland Bd. of Educ. v. Loudermill, 470 U.S. 532(1985).

CROSS REF.: 5:10-AP (Administrative Procedures - Workplace Accommodations for Nursing Mothers), 5:120 (Employee Ethics; Code of Professional Conduct; and Conflict of Interest), 5:290 (Employment Termination and Suspensions), 6:20 (School Year Calendar and Day)

ADOPTED: December 12, 2013

REVISED: January 18, 2018; April 26, 2018; December 12, 2019; April 16, 2020; January 20, 2022; January 25, 2024; August 22, 2024

PRESSPlus Comments

PRESSPlus 1. Updated in response to the Nursing Mothers in Workplace Act, 820 ILCS 260/10, amended by P.A. 104-76, eff. 1-1-26. **Issue 120, October 2025**

Document Status: Draft Update

5:220 Substitute Teachers

The Superintendent may employ substitute teachers as necessary to replace teachers who are temporarily absent.

A substitute teacher must hold either a valid teaching or substitute license and may teach in the place of a licensed teacher who is under contract with the Board. Per School Code, there is no limit on the number of days that a substitute teacher may teach in the District during the school year, except as follows:

1. A substitute teacher holding a substitute license may teach for any one licensed teacher under contract with the District only for a period not to exceed 90 paid school days in any one school term.
2. A teacher holding a Professional Educator License or Educator License with Stipulations may teach for any one licensed teacher under contract with the District only for a period not to exceed 120 paid school days.

Additionally, the Ill. Teachers' Retirement System (TRS) imposes post-retirement limitations. Refer to www.trsil.org for details.

The Board of Education establishes a daily rate of pay for substitute teachers. Substitute teachers receive only monetary compensation for time worked and no other benefits.

Substitutes for Professional Growth Activities and Field Trips, Substitute Pay

Please refer to the applicable collective bargaining agreement(s).

Short-Term Substitute Teachers

A short-term substitute teacher must hold a valid short-term substitute teaching license and have completed the District's short-term substitute teacher training program. Unless otherwise permitted by law, short-term substitutes may teach no more than five consecutive school days for each licensed teacher who is under contract with the Board.

Emergency Situations

A substitute teacher may teach when no licensed teacher is under contract with the Board if the District has an emergency situation as defined in State law. During an emergency situation, a substitute teacher is limited to 30 calendar days of employment per each vacant position. The Superintendent shall notify the appropriate Regional Office of Education (ROE) within five business days after the employment of a substitute teacher in an emergency situation. The Board may continue to employ the same substitute teacher in a vacant position for 90 calendar days or until the end of the semester, whichever is greater, if, prior to the end of the then current 30-calendar-day period, the District makes a written request to the ROE for a 30-calendar-day extension and the extension is granted by the ROE.

LEGAL REF.:

105 ILCS 5/10-20.68, 5/21B-20(2), 5/21B-20(3), and 5/21B-20(4).

105 ILCS 128/22, School Safety Drill Act.[PRESSPlus1]

40 ILCS 5/16-118, Ill. Pension Code.

23 Ill.Admin.Code §1.790 (Substitute Teacher) and §25.520 (Substitute Teaching License).

CROSS REF.: 5:30 (Hiring Process and Criteria)

ADOPTED: December 11, 2014

REVISED: January 18, 2018; January 17, 2019; December 12, 2019; April 16, 2020; January 19, 2023; January 25, 2024

PRESSPlus Comments

PRESSPlus 1. The Legal References are updated in response to P.A. 104-198, eff. 1-1-26, requiring districts to provide all substitute personnel with: (1) training on school evacuation drills and law enforcement lockdown drills, and (2) support that includes, at a minimum, the information packet given to employees with district-approved materials outlining evacuation and lockdown procedures. Maps indicating all school exits must also be prominently displayed in every classroom. **Issue 120, October 2025**

Document Status: Draft Update

5:280 Duties and Qualifications

All support staff: (1) must meet qualifications specified in job descriptions, (2) must be able to perform the essential tasks listed and/or assigned, and (3) are subject to Board of Education policies as they may be changed from time-to-time at the Board's sole discretion.PRESSPlus1

Coaches and Athletic Trainers

Athletic coaches and trainers shall have the qualifications required by any association in which the School District maintains a membership. Anyone performing athletic training services shall be licensed under the Illinois Athletic Trainers Practice Act, be an athletic trainer aide performing care activities under the on-site supervision of a licensed athletic trainer, or otherwise be qualified to perform athletic trainer activities under State law.

Bus Drivers

All school bus drivers and commercial vehicle drivers transporting district students, including taxi cab drivers, must have a valid school bus driver permit. The Superintendent or designee shall inform the Illinois Secretary of State, within 30 days of being informed by a school bus driver, that the bus driver permit holder who is a service memberPRESSPlus2 has been called to active duty. New drivers and drivers who are returning from a lapse in their employment are subject to the requirements contained in Board policy 5:30, *Hiring Process and Criteria* and Board policy 5:285, *Drug and Alcohol Testing for School Bus and Commercial Vehicle Drivers*.

The following two sections apply only if the District accepts Title I funding.

Paraprofessionals

Paraprofessionals provide supervised instructional support. Service as a paraprofessional requires an educator license with stipulations endorsed for a paraprofessional educator unless a specific exemption is authorized by the Ill. State Board of Education (ISBE).

Individuals with only non-instructional duties (e.g., providing technical support for computers, providing personal care services, or performing clerical duties) are not paraprofessionals, and the requirements in this section do not apply. In addition, individuals completing their clinical experiences and/or student teaching do not need to comply with this section, provided their service otherwise complies with ISBE rules.

Nonlicensed Personnel Working with Students and Performing Non-Instructional Duties

Nonlicensed personnel performing non-instructional duties may be used:

1. For supervising study halls, long distance teaching reception areas used incident to instructional programs transmitted by electronic media, e.g., computers, video, and audio, detention and discipline areas, and school-sponsored extracurricular activities;
2. As supervisors, chaperones, or sponsors for non-academic school activities or for school activities connected to the academic program during any time in which the Governor has

declared a disaster due to a public health emergency, in accordance with ISBE rule; or

3. For non-teaching duties not requiring instructional judgment or student evaluation.

Nothing in this policy prevents a nonlicensed person from serving as a guest lecturer or resource person under an Education Association staff member's direction and with the administration's approval.

LEGAL REF.:

34 C.F.R. §200.58.

105 ILCS 5/10-22.34, 5/10-22.34a, and 5/10-22.34b.

625 ILCS 5/6-104 and 5/6-106.1, Ill. Vehicle Code.

23 Ill.Admin.Code §§1.280, 1.630, and 25.510.

CROSS REF.: 4:110 (Transportation), 4:170 (Safety and Crisis Plan), 5:30 (Hiring Process and Criteria), 5:35 (Compliance with the Fair Labor Standards Act), 5:285 (Drug and Alcohol Testing for School Bus and Commercial Vehicle Drivers), 6:250 (Community Resource Persons and Volunteers)

PRESSPlus Comments

PRESSPlus 1. This policy's content is unique to the district. Please consult the author and the **PRESS** sample, available by logging in at www.iasb.com, to determine necessary changes. **Issue 120, October 2025**

PRESSPlus 2. *Service member* means a member of the Armed Services or reserve forces of the United States or a member of the Ill. National Guard. 625 ILCS 5/6-106.1(j). **Issue 120, October 2025**

Document Status: Draft Update

5:300 Schedules and Employment Year

The Superintendent shall supervise a process for setting work schedules and an employment year for educational support employees in accordance with State and federal law, Board of Education policy, and applicable agreements and shall:

1. Assign each employee one supervisor who will establish a work schedule, including breaks, as required by building or District needs, workload, and the efficient management of human resources;
2. Allow for the ability to respond to changing circumstances by altering work schedules as needed; and
3. Consider the well-being of the employee. The Superintendent's approval is required to establish a flexible work schedule or job-sharing.

Breaks

Please refer to the applicable collective bargaining agreement(s).

For employees not covered by a current applicable bargaining agreement:

An employee who works at least 7.5 continuous hours shall receive a 30-minute duty-free meal break that begins within the first five hours of the employee's workday.

Nursing Mothers

The District accommodates employees who are nursing mothers and compensates them for reasonable time needed to express breast milk[PRESSPlus1] according to State and federal law.

LEGAL REF.:

29 U.S.C. §§207 and 218d, Fair Labor Standards Act.

105 ILCS 5/10-20.14a, 5/10-22.34, and 5/10-23.5.

740 ILCS 137/, Right to Breastfeed Act.

820 ILCS 105/, Minimum Wage Law.

820 ILCS 260/, Nursing Mothers in the Workplace Act.

CROSS REF.: 5:10 (Equal Employment Opportunity and Minority Recruitment), 5:35 (Compliance with the Fair Labor Standards Act); 5:10 (Equal Employment Opportunity and Minority Recruitment)

PRESSPlus Comments

PRESSPlus 1. Updated in response to the Nursing Mothers in Workplace Act, 820 ILCS 260/10,

amended by P.A. 104-76, eff. 1-1-26. **Issue 120, October 2025**

Document Status: Draft Update

6:20 School Year Calendar and Day

School Calendar

The Board of Education, upon the Superintendent's recommendation and subject to State regulations, annually establishes the dates for opening and closing classes, teacher institutes and in-services, the length and dates of vacations, and the days designated as legal school holidays. The school calendar shall have a minimum of 185 days to ensure 176 days of actual student attendance.

Commemorative Holidays

The teachers and students ~~shall~~may[PRESSPlus1] devote a portion of the school day on each commemorative holiday designated in the School Code to study and honor the commemorated person or occasion. The Board may, from time to time, designate a regular school day as a commemorative holiday.

School Day

The Board establishes the length of the school day with the recommendation of the Superintendent and subject to State law requirements. The Superintendent or designee shall ensure that observances required by State law are followed during each day of school attendance.

LEGAL REF.:

105 ILCS 5/10-19, 5/10-19.05, 5/10-20.46, 5/10-20.56, ~~5/10-20.46,~~ 5/10-30, 5/18-12, 5/18-12.5, 5/24-2, 5/27-5103, ~~5/27-18~~, ~~5/27-19,~~ ~~5/27-20~~ and 5/27-1025~~20.1, and 5/27-20.2~~.

10 ILCS 5/11-4.1, Election Code.

5 ILCS 490/, State Commemorative Dates Act.

23 Ill.Admin.Code §1.420(f).

Metzl v. Leininger, 850 F.Supp. 740 (N.D. Ill. 1994), *aff'd by* 57 F.3d 618 (7th Cir. 1995).

CROSS REF.: 2:20 (Powers and Duties of the Board of Education; Indemnification), 4:180 (Pandemic Preparedness; Management; and Recovery), 5:200 (Terms and Conditions of Employment and Dismissal), 5:330 (Sick Days, Vacation, Holidays, and Leaves); 6:60 (Curriculum Content), 6:70 (Teaching About Religions), 7:90 (Release During School Hours)

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/24-2(c), amended by P.A. 104-391, making commemorative holidays optional to observe and moving the last Friday in April (Arbor and Bird Day), October 9 (Leif Erikson Day), and the day immediately after Thanksgiving (Native American Heritage Day) to commemorative holidays. In addition, 105 ILCS 5/27-20 and 105 ILCS 5/27-20.2, both repealed by P.A. 104-391, removed American Indian Day and Just Say No Day, respectively, from the

list of commemorative holidays. **Issue 120, October 2025**

Document Status: Draft Update

6:60 Curriculum Content

The curriculum shall contain instruction on subjects required by State statute or regulation as follows:

1. In grades 9 through 12, subjects include: (a) language arts, (b) writing intensive courses, (c) science, (d) mathematics, (e) social studies including U.S. history, American government and one semester of civics, (f) foreign language, (g) music, (h) art, (i) driver and safety education, and (j) career and technical ~~vocational~~ PRESSPlus1 education.

   Students otherwise eligible to take a driver education course must receive a passing grade in at least eight courses during the previous two semesters before enrolling in the course. The Superintendent or designee may waive this requirement if he or she believes a waiver to be in the student's best interest. The course shall include: (a) instruction necessary for the safe operation of motor vehicles, including motorcycles, to the extent that they can be taught in the classroom, (b) classroom instruction on distracted driving as a major traffic safety issue, (c) instruction on required safety and driving precautions that must be observed at emergency situations, highway construction and maintenance zones, including worker safety in those zones, and railroad crossings and their approaches, and (d) instruction concerning law enforcement procedures for traffic stops, including a demonstration of the proper actions to be taken during a traffic stop and appropriate interactions with law enforcement. Automobile safety instruction covering traffic regulations and highway safety must include instruction on the consequences of alcohol consumption and the operation of a motor vehicle. The eligibility requirements contained in State law for the receipt of a certificate of completion from the Secretary of State shall be provided to students in writing at the time of their registration.

2. In ~~each~~ grades 9-12, drug and alcohol prevention education, including: PRESSPlus2 (a) age- and developmentally appropriate classroom instruction on alcohol and drug use and abuse, (b) the dangers of fentanyl, and (c) ~~as well as in interscholastic athletic programs,~~ anabolic steroid abuse prevention, which must also be taught in interscholastic athletic programs.
3. In each grade, provided it can be funded by private grants or the federal government, violence prevention and conflict resolution must be stressed, including: (a) causes of conflict, (b) consequences of violent behavior, (c) non-violent resolution, and (d) relationships between drugs, alcohol, and violence. In addition, anti-bias education and intergroup conflict resolution may be taught as an effective method for preventing violence and lessening tensions in schools; these prevention methods are most effective when they are respectful of individuals and their divergent viewpoints and religious beliefs, which are protected by the First Amendment to the Constitution of the United States.
4. In grades 9 through 12, through the 2026-2027 school year, PRESSPlus3 age-appropriate Internet safety must be taught, the scope of which shall be determined by the Superintendent or designee. The curriculum must incorporate Board policy 6:235, *Access to Electronic Networks,* and, at a minimum, include: (a) education about appropriate online behavior, (b) interacting with other individuals on social networking websites and in chat rooms, and (c) cyberbullying awareness and response.
5. In all grades, students must receive developmentally appropriate opportunities to gain computer literacy skills that are embedded in the curriculum.

6. In all grades, ~~character education~~ PRESSPlus4 ~~must be taught including respect, responsibility, fairness, caring, trustworthiness, and citizenship in order to raise students' honesty, kindness, justice, discipline, respect for others, and moral courage.~~ Instruction on ~~in all grades will include examples of~~ behaviors that violate Board policy 7:180, *Prevention of and Response to Bullying, Intimidation, and Harassment.*
7. In all schools, citizenship values must be taught, including: (a) American patriotism, (b) principles of representative government (the American Declaration of Independence, the Constitution of the United States of America and the Constitution of the State of Illinois), (c) proper use and display of the American flag, and (d) the Pledge of Allegiance~~, and (e) the voting process~~. PRESSPlus5
8. In all grades, physical education must be taught including a developmentally planned and sequential curriculum that fosters the development of movement skills, enhances health-related fitness, increases students' knowledge, offers direct opportunities to learn how to work cooperatively in a group setting, and encourages healthy habits and attitudes for a healthy lifestyle. Unless otherwise exempted, all students are required to engage with such frequency as determined by the Board, but at a minimum of three days per five-day week, during the school day, except on block scheduled days for those schools in block scheduling, in a physical education course. For exemptions and substitutions, see Board policies 6:310, *High School Credit for District/Non-District Experiences; Course Substitutions; Re-Entering Students* and 7:260, *Exemption from Physical Education*.
9. In all schools, health education must be stressed, including: PRESSPlus6 (a) human ecology, health, growth, development, personal health habits, and nutrition, (b) family life, (c) prevention and control of disease, ~~proper nutrition, (b) physical fitness, (c) personal health habits, (d) dangers and avoidance of abduction,~~ (de) age- and developmentally -appropriate and evidence-informed sexual abuse and assault awareness and prevention education in all grades, (e) public health, environmental health, disaster preparedness, and safety education, PRESSPlus7 (f) mental health and illness, (g) dental health, (h) cancer education, and (i) age- and developmentally appropriate consent education PRESSPlus8 ~~and (f) in grades 9-12, the dangers of fentanyl~~. The Superintendent shall implement a health education program in accordance with State law.
10. In all schools, abduction education that addresses the danger of and avoidance of abduction. PRESSPlus9
11. In grades 9-12, the dangers of allergies must be taught. PRESSPlus10
12. In grades 9-12, training on how to properly administer cardiopulmonary resuscitation and how to use an automated external defibrillator. PRESSPlus11
13. In all schools, career/vocational education must be taught, including: (a) the importance of work, (b) the development of basic skills to enter the world of work and/or continue formal education, (c) good work habits and values, (d) the relationship between learning and work, and (e) if possible, a student work program that provides the student with work experience as an extension of the regular classroom. A career awareness and exploration program must be available at all grade levels. In grades 9-12, students engage in career exploration and career development activities to prepare them to make informed plans and decisions about their future education and career goals. In grades 9-12, a College and Career Pathway Endorsement is awarded to students who meet the requirements for a specific endorsement area.
14. In all schools, consumer education must be taught, including: (a) financial literacy, including consumer debt and installment purchasing (including credit scoring, managing credit debt, and completing a loan application); budgeting; savings and investing; banking (including balancing a checkbook, opening a deposit account, and the use of interest rates); understanding simple contracts; State and federal income taxes; personal insurance policies; the comparison of

prices; higher education student loans; identity-theft security; and homeownership (including the basic process of obtaining a mortgage and the concepts of fixed and adjustable rate mortgages, subprime loans, and predatory lending); and (b) the roles of consumers interacting with agriculture, business, labor unions and government in formulating and achieving the goals of the mixed free enterprise system.

15. In grades 9 through 12, intensive instruction in computer literacy, which may be included as a part of English, social studies, or any other subject.

16. In grades 9 through 12, through the 2026-2027 school year, PRESSPlus12 a unit of instruction on media literacy that includes, but is not limited to, all of the following topics: (a) accessing information to evaluate multiple media platforms and better understand the general landscape and economics of the platforms, and issues regarding the trustworthiness of the source of information; (b) analyzing and evaluating media messages to deconstruct media representations according to the authors, target audience, techniques, agenda setting, stereotypes, and authenticity to distinguish fact from opinion; (c) creating media to convey a coherent message using multimodal practices to a specific target audience that includes, but is not limited to, writing blogs, composing songs, designing video games, producing podcasts, making videos, or coding a mobile or software application; (d) reflecting on media consumption to assess how media affects the consumption of information and how it triggers emotions and behavior; and (e) social responsibility and civics to suggest a plan of action in the class, school, or community for engaging others in a respectful, thoughtful, and inclusive dialogue over a specific issue using facts and reason. Beginning in the fall of 2027, in grades 9 through 12, a unit of instruction on media literacy and Internet safety that includes, but is not limited to, all of the following topics: (a) accessing and evaluating information; (b) creating media; (c) reflecting on media consumption and social responsibility; (d) legal and social penalties for illicit actions online; and (e) reporting illicit content online. PRESSPlus13

17. In grades 9 through 12, an opportunity for students to take at least one computer science course aligned to Illinois learning standards. *Computer science* means the study of computers and algorithms, including their principles, hardware and software designs, implementation, and impact on society. Computer science does not include the study of everyday uses of computers and computer applications; e.g., keyboarding or accessing the Internet.

18. In all schools, environmental education, including instruction on: (a) the current problems and needs in the conservation of natural resources and (b) beginning in the fall of 2026, instruction on climate change.

19. In all schools, instruction as determined by the Superintendent or designee on United States (U.S.) history must be taught, including: (a) the principles of representative government, (b) the Constitutions of the U.S. and Illinois, (c) the role of the U.S. in world affairs, (d) the role of labor unions, (e) the role and contributions of ethnic groups, including but not limited to, African Americans, Albanians, Asian Americans, Bohemians, Czechs, French, Germans, Hispanics (including the events related to the forceful removal and illegal deportation of Mexican-American U.S. citizens during the Great Depression), Hungarians, Irish, Italians, Lithuanians, Polish, Russians, Scots, and Slovakians in the history of this country and State, (f) a study of the roles and contributions of lesbian, gay, bisexual, and transgender (LGBT) people in the history of the U.S. and Illinois, (g) Illinois history, (h) the contributions made to society by Americans of different faith practices, including, but not limited to, Muslim Americans, Jewish Americans, Christian Americans, Hindu Americans, Sikh Americans, Buddhist Americans, and any other collective community of faith that has shaped America, (i) Native American nations' sovereignty and self-determination, both historically and in the present day, with a focus on urban Native Americans, and (j) beginning in the fall of 2024, the events of the Native American experience and Native American history within the Midwest and Illinois since time immemorial in accordance with 105 ILCS 5/27-20.05.

In addition, all schools shall hold an educational program on the United States Constitution on Constitution Day, each September 17, commemorating the September 17, 1787 signing of the Constitution. However, when September 17 falls on a Saturday, Sunday, or holiday, Constitution Day shall be held during the preceding or following week.

20. ~~In grade 7 and all high school courses concerning U.S. history or a combination of U.S. history and American government, students must view a Congressional Medal of Honor film made by the Congressional Medal of Honor Foundation, provided there is no cost for the film.~~ PRESSPlus14
21. In all schools, the curriculum includes instruction as determined by the Superintendent or designee on the Holocaust and crimes of genocide, including Nazi atrocities of 1933-1945, the Native American genocide in North America, Armenian Genocide, the Famine-Genocide in Ukraine,Q1 and more recent atrocities in Cambodia, Bosnia, Rwanda, and Sudan.
22. In all schools, the curriculum includes instruction as determined by the Superintendent or designee on the history, struggles, and contributions of women.
23. In all schools, the curriculum includes instruction as determined by the Superintendent or designee on Black History, including the history of the pre-enslavement of Black people from 3,000 BCE to AD 1619, the African slave trade, slavery in America, the study of the reasons why Black people came to be enslaved, the vestiges of slavery in this country, the study of the American civil rights renaissance, as well as the struggles and contributions of African-Americans.
24. In all schools offering a secondary agriculture education program, the curriculum includes courses as required by 105 ILCS 5/2-3.80.
25. In all schools, instruction during courses as determined by the Superintendent or designee on disability history, awareness, and the disability rights movement.
26. In all schools, instruction as determined by the Superintendent or designee on the events of Asian American history, including the history of Asian Americans in Illinois and the Midwest, as well as the contributions of Asian Americans toward advancing civil rights from the 19th century onward, which must include the contributions made by individual Asian Americans in government and the arts, humanities, and sciences, as well as the contributions of Asian American communities to the economic, cultural, social, and political development of the United States.

LEGAL REF.:

Pub. L. No. 108-447, Section 111 of Division J, Consolidated Appropriations Act of 2005.

Pub. L. No. 110-385, Title II, 122 stat. 4096 (2008), Protecting Children in the 21st Century Act.

47 C.F.R. §54.520.

5 ILCS 465/3 and 465/3a.

20 ILCS 2605/2605-480.

105 ILCS 5/2-3.80(e) and (f), 5/10-20.79, 5/10-20.84, 5/10-23.13, ~~5/27-3, 5/27-3.5, 5/27-5, 5/27-6, 5/27-6.5, 5/27-7, 5/27-12, 5/27-12.1, 5/27-13.1, 5/27-13.2, 5/27-20.05, 5/27-20.08, 5/27-20.3, 5/27-20.4, 5/27-20.5, 5/27-20.7, 5/27-20.8, 5/27-21, 5/27-22, 5/27-23.3, 5/27-23.4, 5/27-23.7, 5/27-23.8, 5/27-23.10, 5/27-23.11, 5/27-23.15, 5/27-23.16, 5/27-24.1, and 5/27-24.2~~5/22-110, 5/27-105, 5/27-110, 5/27-115, 5/27-210, 5/27-215, 5/27-245, 5/27-250, 5/27-255, 5/27-260, 5/27-305, 5/27-310, 5/27-315, 5/27-405, 5/27-410 (scheduled for repeal on 7-1-27), 5/27-415 (scheduled for repeal on 7-1-27), 5/27-505, 5/27-510, 5/27-515, 5/27-520, 5/27-525, 5/27-530, 5/27-535, 5/27-540, 5/27-545, 5/27-605, 5/27-705, 5/27-710, 5/27-715, 5/27-720, 5/27-725, 5/27-810, 5/27-815, and 5/27-

1050.PRESSPlus15

105 ILCS 110/3, Comprehensive Health Education Program.PRESSPlus16

105 ILCS 435/, Vocational Education Act.

625 ILCS 5/6-408.5, Ill. Vehicle Code.

23 Ill.Admin.Code §§1.420, 1.425, 1.430, and 1.440.

CROSS REF.: 4:165 (Awareness and Prevention of Child Sex Abuse and Grooming Behaviors), 6:20 (School Year Calendar and Day), 6:40 (Curriculum Development), 6:70 (Teaching About Religions), 6:235 (Access to Electronic Networks), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment, 7:185 (Teen Dating Violence Prohibited), 7:190 (Student Behavior), 7:260 (Exemption from Physical Education)

ADOPTED: January 5, 2017

REVISED: January 18, 2018; January 17, 2019; December 12, 2019; January 20, 2022; October 20, 2022; January 19, 2023; January 25, 2024; January 23, 2025

Questions and Answers:

***Required Question 1. A district may include in its curriculum a unit of instruction studying the causes and effects of mass starvation in mid-19th century Ireland, known as the "Irish Famine." 105 ILCS 5/27-1030, renumbered by P.A. 104-391. If offered, the board locally determines the minimum amount of instruction time. For a resource originally developed by the NJ Commission on Holocaust Education, see www.oregon.gov/ode/educator-resources/standards/socialsciences/Documents/IrishFamine.pdf.

Does the Board provide instruction studying the causes and effects of the Irish Famine?

○ No. (Default)
○ Yes. (IASB will add "the Irish Famine" after "the Famine-Genocide in Ukraine," and IASB will add 5/27-1030 to the Legal References.)

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/27-605, amended by P.A. 104-387, and renumbered by P.A. 104-391. **Issue 120, October 2025**

PRESSPlus 2. Drug abuse prevention education is no longer part of the Comprehensive Health Education Program (CHEP) and is therefore listed as a separate item. P.A. 104-391 consolidated drug prevention education related topics into one new section of the School Code, 105 ILCS 5/27-255. **Issue 120, October 2025**

PRESSPlus 3. Updated in response to 105 ILCS 5/27-410 (scheduled for repeal on 7-1-27), amended by P.A. 104-399, eff. 1-1-26, and renumbered by P.A. 104-391. **Issue 120, October 2025**

PRESSPlus 4. Updated in response to P.A. 104-391, which repealed the requirement to teach character education formerly at 105 ILCS 5/27-12. **Issue 120, October 2025**

PRESSPlus 5. Updated in response to P.A. 104-391, which moved instruction on the voting process to civics education for grades 6, 7, or 8. **Issue 120, October 2025**

PRESSPlus 6. Letters (a) - (i) are required by CHEP. 105 ILCS 5/27-215, added by P.A. 104-391. **Issue 120, October 2025**

PRESSPlus 7. 105 ILCS 5/27-815, renumbered by P.A. 104-391, also requires safety instruction in each of grades 1 through 8, equivalent to one class period each week. Neither CHEP nor 105 ILCS 5/27-815 (as it pertains to grades 1-8) define safety education or explain how it differs from the optional safety education that boards can offer under 105 ILCS 5/27-1020, renumbered by P.A. 104-391, though districts could draw from the topics listed in that section. **Issue 120, October 2025**

PRESSPlus 8. Consent education under CHEP is limited to the definition of *consent* under 105 ILCS 5/27-215(a), added by P.A. 104-391; this basic consent instruction is separate from the more extensive, optional consent education under 105 ILCS 5/27-1010, amended and renumbered by P.A. 104-391. For more information, see PRESS sample policy 6:60, *Curriculum Content*, at footnote 33, available at PRESS Online by logging in at www.iasb.com. **Issue 120, October 2025**

PRESSPlus 9. Required by 105 ILCS 5/27-105, added by P.A. 104-391. The Ill. State Police and Ill. State Board of Education (ISBE) must develop instruction on child abduction prevention. 20 ILCS 2605/2605-480. See www.isbe.net/Documents/Child-Abduction-Prevention.pdf. Although this topic is no longer required by CHEP, it is also addressed in sample administrative procedure 6:60-AP1, *Comprehensive Health Education Program*, available at PRESS Online by logging in at www.iasb.com. **Issue 120, October 2025**

PRESSPlus 10. Required by 105 ILCS 5/27-245, added by P.A. 104-391. Although this topic is no longer required by CHEP, it is also addressed in sample administrative procedure 6:60-AP1, *Comprehensive Health Education Program*, available at PRESS Online by logging in at www.iasb.com. **Issue 120, October 2025**

PRESSPlus 11. Required by 105 ILCS 5/27-250, added by P.A. 104-391. Although this topic is no longer required by CHEP, it is also addressed in sample administrative procedure 6:60-AP1, *Comprehensive Health Education Program*, available at PRESS Online by logging in at www.iasb.com. **Issue 120, October 2025**

PRESSPlus 12. Updated in response to 105 ILCS 5/27-20.08, scheduled to be repealed on 7-1-27 by P.A. 104-391. **Issue 120, October 2025**

PRESSPlus 13. 105 ILCS 5/27-405, added by P.A. 104-391, details the requirements for media literacy and Internet safety instruction effective for the 2027-2028 school year. ISBE is required to

make available instructional resources and professional development available for the development of a unit of instruction under 105 ILCS 5/27-405, subject to appropriation. Beginning with the 2027-2028 school year, media literacy instruction must also: (1) be age- and developmentally appropriate for each grade level being taught; (2) teach about the harmful physical, emotional, and psychological effects associated with unhealthy use of the Internet and social media; and (3) provide information on resources to report cyberbullying and the illicit online behavior of others. **Issue 120, October 2025**

PRESSPlus 14. Repealed by P.A. 104-391, formerly at 105 ILCS 5/27-3.5. **Issue 120, October 2025**

PRESSPlus 15. Updated in response to P.A. 104-391, renumbering, reorganizing, and repealing citations throughout 105 ILCS 5/27. **Issue 120, October 2025**

PRESSPlus 16. Repealed by P.A. 104-391 and replaced, in part, by 105 ILCS 5/27-215, added by P.A. 104-391. **Issue 120, October 2025**

Document Status: Draft Update

6:160 English Learners

The District offers opportunities for resident English Learners to achieve at high levels in academic subjects and to meet the same challenging State academic standards that all children are expected to meet. The Superintendent or designee shall develop and maintain a program for English Learners that will:

1. Assist all English Learners to achieve English proficiency, facilitate effective communication in English, and encourage their full participation in school activities and programs as well as promote participation by the parents/guardians of English Learners.
2. Appropriately identify students with limited English language proficiency.
3. Comply with State law regarding the Transitional Bilingual Educational Program (TBE) or Transitional Program of Instruction (TPI), whichever is applicable.
4. Comply with any applicable State and federal requirements for the receipt of grant money for English Learners and programs to serve them.
5. Determine the appropriate instructional program and environment for English Learners.
6. Annually assess the English proficiency of English Learners and monitor their progress in order to determine their readiness for a mainstream classroom environment.
7. Include English Learners, to the extent required by State and federal law, in the District's student assessment program to measure their achievement in reading/language arts and mathematics.
8. Provide information to the parents/guardians of English Learners about: (1) the reasons for their child's identification, (2) their child's level of English proficiency, (3) the method of instruction to be used, (4) how the program will meet their child's needs, (5) how the program will specifically help their child learn English and meet age-appropriate academic achievement standards for grade promotion and graduation, (6) specific exit requirements of the program, (7) how the program will meet their child's individualized education program, if applicable, and (8) information on parent/guardian rights. Parents/guardians will be regularly apprised of their child's progress and involvement will be encouraged.

Parent/Guardian Involvement[PRESSPlus1]

Parents/guardians of English Learners will be informed how they can: (1) be involved in the education of their children; (2) be active participants in assisting their children to attain English proficiency, achieve at high levels within a well-rounded education, and meet the challenging State academic standards expected of all students; and (3) participate and serve on the District's Transitional Bilingual Education Programs Parent Advisory Committee.

LEGAL REF.:

20 U.S.C. §§6312, 6314, 6315, and 6318.

20 U.S.C. §6801 *et seq.*

34 C.F.R. Part 200.

105 ILCS 5/14C-1 *et seq.*

23 Ill.Admin.Code Part 228.

CROSS REF.: 6:15 (School Accountability), 6:170 (Title I Programs), 6:340 (Student Testing and Assessment Program)

PRESSPlus Comments

PRESSPlus 1. Updated for continuous improvement. **Issue 120, October 2025**

Document Status: Draft Update

6:300 Graduation Requirements

Unless otherwise exempted, each student must successfully accomplish the following in order to graduate from high school:

1. Completing all District graduation requirements that are in addition to the State requirements, as listed in the Academic Handbook.
2. Completing all courses as provided in the School Code, 105 ILCS 5/27-~~22~~605. PRESSPlus1
3. Completing all minimum requirements for graduation as specified in State law.
4. Passing an examination onpatriotism, ~~and~~ principles of representative government, and proper use and display of the American flag ~~, methods of voting, and the Pledge of Allegiance~~. PRESSPlus2
5. Participating in State assessments that are required for graduation by State law.
6. Filing one of the following: (1) a Free Application for Federal Student Aid (FAFSA) with the U.S. Dept. of Education, (2) an application for State financial aid, or (3) an Ill. State Board of Education (ISBE) waiver form indicating that the student understands what these aid opportunities are and has chosen not to file an application. If the student is not at least 18 years of age or legally emancipated, the student's parent/guardian must file one of these documents on the student's behalf.

   A student is exempt from this requirement if: (1) the student is unable to file a financial aid application or an ISBE waiver due to extenuating circumstances, (2) the Building Principal attests the District made a good faith effort to assist the student or the student's parent/guardian with filing a financial aid application or an ISBE waiver form, and (3) the student has met all other graduation requirements.

The Superintendent or designee is responsible for: (1) maintaining a description of all course offerings that comply with the above graduation requirements, (2) notifying students and their parents/guardians of graduation requirements, (3) developing the criteria for determining when a student accomplishes number 4 as well as a method for recording that fact in the student's school record, (4) complying with State law requirements for students who transfer during their senior year because their parent(s)/guardian(s) are on active military duty, this includes making reasonable adjustments to ensure graduation if possible, or efforts to ensure that the original (transferor) school district issues the student a diploma, and (5) taking all other actions needed or necessary to implement this policy.

Early Graduation

The Superintendent or designee shall implement procedures for students to graduate early, provided they meet all graduation requirements.

Certificate of Completion

A student with a disability who has an Individualized Education Program prescribing special education, transition planning, transition services, or related services beyond the student's four years of high school, qualifies for a certificate of completion after the student has completed four years of high school. The student is encouraged to participate in the graduation ceremony of his or her high

school graduation class. The Superintendent or designee shall provide timely written notice of this requirement to children with disabilities and their parents/guardians.

Service Member Diploma

The District will award a diploma to a service member who was killed in action while performing active military duty with the U.S. Armed Forces or an honorably discharged veteran of World War II, the Korean Conflict, or the Vietnam Conflict, provided that he or she (1) resided within an area currently within the District at the time he or she left high school, (2) left high school before graduating in order to serve in the U.S. Armed Forces, and (3) has not received a high school diploma.

LEGAL REF.:

105 ILCS 5/2-3.64a-5, 5/22-27, 5/22-87, 5/27-510, 5/27-605.2, and 5/27-615.2.

105 ILCS 70/, Educational Opportunity for Military Children Act.

23 Ill.Admin.Code §1.440.

CROSS REF.: 6:30 (Organization of Instruction), 6:310 (High School Credit for Non-District Experiences; Course Substitutions; Re-Entering Students), 6:315 (High School Credit for Students in Grades 7 or 8), 6:320 (High School Credit for Proficiency), 7:50 (School Admissions and Student Transfers To and From Non-District Schools)

PRESSPlus Comments

PRESSPlus 1. Renumbered in response to P.A. 104-391. **Issue 120, October 2025**

PRESSPlus 2. Updated in response to 105 ILCS 5/27-510, added by P.A. 104-391, requiring students to pass an exam on patriotism, principles of representative government, and proper use and display of the American flag, formerly addressed at 105 ILCS 5/27-3, repealed by P.A. 104-391. **Issue 120, October 2025**

Document Status: Draft Update

6:310 High School Credit for District/Non-District Experiences; Course Substitutions; Re-Entering Students

Credit for Non-District Experiences

A student may receive high school credit for successfully completing any of the listed courses or experiences even when it is not offered in or sponsored by the District:

1. Distance learning course, including a correspondence, virtual, or online course
2. Courses in an accredited foreign exchange program
3. Summer school or community college courses
4. College or high school courses offering dual credit at both the college and high school level
5. Foreign language courses taken in an ethnic school program approved by the Illinois State Board of Education
6. Work-related training at manufacturing facilities or agencies in a Tech Prep Partnership for Careers pProgramPRESSPlus1
7. Credit earned in a Vocational Academy, non-traditional school experiences, and/or independent study.

The student must seek approval from the Superintendent or designee to receive graduation credit for any non-District course or experience. The Superintendent or designee shall determine the amount of credit and whether a proficiency examination is required before the credit is awarded. As approval is not guaranteed, students should seek conditional approval of the experience before participating in a non-District course or experience. The student assumes responsibility for any fee, tuition, supply, or other expense. The student seeking credit is responsible for (1) providing documents or transcripts that demonstrate successful completion of the experience, and (2) taking a proficiency examination, if requested. The Superintendent or designee shall determine which, if any, non-District courses or experiences, will count toward a student's grade point average, class rank, and eligibility for athletic and extracurricular activities. When applicable, the Building Principal or designee shall, prior to the first day of class, inform individual high school students enrolled in a mixed enrollment dual credit course that includes students who have and have not met the community college's criteria for dual credit coursework of whether or not they are eligible to earn college credit for the course. This section does not govern the transfer of credits for students transferring into the District.

Substitutions for Required Courses

Vocational or technical education. A student in grades 9-12 may satisfy one or more high school courses (including physical education) or graduation requirements by successfully completing related vocational or technical education courses if:

1. The Building Principal approves the substitution(s) and the vocational or technical education course is completely described in curriculum material along with its relationship to the required course; and
2. The student's parent/guardian requests and approves the substitution(s) in writing on forms provided by the District.

Registered Apprenticeship Program. The Superintendent or designee will ensure that the District complies with State law requirements for registered apprenticeship programs. The opportunities and requirements for registered apprenticeship programs contained in this policy will be posted on the District's website, and parents/guardians and students will also be notified of such opportunities in the appropriate school handbook(s).

A student in grades 9-12 who is 16 years or older may satisfy one or more high school courses (including physical education) or graduation requirements by successfully completing a registered apprenticeship program if:

1. The registered apprenticeship program meets all criteria contained in State law;
2. The registered apprenticeship program is listed by the District, or the student identifies a registered (but not listed) apprenticeship program with a business or organization if one is not offered in the District;
3. The student enrolled in a registered apprenticeship program has the opportunity to earn post-secondary credit toward a certificate or degrees, as applicable;
4. The student's parent/guardian requests and approves the substitution(s) in writing on forms provided by the District and on its website;
5. The Building Principal approves the substitution(s); and
6. All non-academic requirements mandated by the School Code for high school graduation that would otherwise prohibit or prevent the student from participating in the registered apprenticeship program are waived.

Advanced placement computer science. The advanced placement computer science course is equivalent to a high school mathematics course. A student in grades 9-12 may substitute the advanced placement computer science course for one year of mathematics, in accordance with Section 27-22 of the School Code. The transcript of a student who completes the advanced placement computer science course will state that it qualifies as a mathematics-based, quantitative course.

Excusal from physical education. A student in grades 9-12, unless otherwise stated, may submit a written request to the Building Principal to be excused from physical education courses for the reasons stated below. The Superintendent or designee shall maintain records showing that the criteria set forth in this policy were applied to the student's individual circumstances, as appropriate.

1. Participation in a marching band program for credit;
2. Enrollment in Reserve Officer's Training Corps (ROTC) program sponsored by the District;
3. Ongoing participation in an interscholastic or extracurricular athletic program;
4. Enrollment in academic classes that are required for admission to an institution of higher learning (student must be in the 11th or 12th grade); or
5. Enrollment in academic classes that are required for graduation from high school, provided that failure to take such classes will result in the student being unable to graduate (student must be in the 11th or 12th grade).

A student who is eligible for special education may be excused from physical education courses pursuant to 7:260, *Exemption from Physical Education*.

Volunteer service credit. A student participating in the District's Volunteer Service Credit Program, if any, may earn credit toward graduation for the performance of community service. The amount of credit given for program participation shall not exceed that given for completion of one semester of language arts, math, science, or social studies.

Re-Entering Students

Individuals younger than 21 years of age may re-enter high school to acquire a high school diploma or an equivalency certificate, subject to the limitations in Board policy 7:50, *School Admissions and Student Transfers To and From Non-District Schools*. Re-entering students may obtain credit through the successful completion of the following (not all of these may be available at any one time):

1. District courses
2. Non-District experiences described in this policy
3. Classes in a program established under Section 10-22.20 of the School Code, in accordance with the standards established by the Illinois Community College Board
4. Proficiency testing, correspondence courses, life experiences, and other nonformal educational endeavors, or
5. Military service, provided the individual making the request has a recommendation from the American Council on Education.

The provisions in the section **Credit for Non-District Experiences**, above, apply to the receipt of credit for any non-District course.

LEGAL REF.:

105 ILCS 5/2-3.44, 5/2-3.108, 5/2-3.115(b), 5/2-3.142, 5/2-3.175, 5/10-22.43a, 5/10-20.62, 5/27-610, 5/27-710~~6~~, and 5/27-1035~~22.3, and 5/27-22.05~~. PRESSPlus2

110 ILCS 27/, Dual Credit Quality Act.

23 Ill.Admin.Code §§1.425(e), 1.440(f), 1.470(c), and Part 255.

CROSS REF.: 6:180 (Extended Instructional Programs), 6:300 (Graduation Requirements), 6:320 (High School Credit for Proficiency), 7:50 (School Admissions and Student Transfers To and From Non-District Schools), 7:260 (Exemption from Physical Education)

~~ADOPTED: January 5, 2017~~

REVISED: January 18, 2018; January 17, 2019; December 10, 2020, October 20, 2022; January 19, 2023

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/2-3.115, amended by P.A. 104-261, eff. 1-1-26, deleting the provision that required ISBE to encourage programs of academic credit for Tech Prep work-based learning for high school students, and authorizing ISBE to make grants to districts to be used for these programs. **Issue 120, October 2025**

PRESSPlus 2. The Legal References are updated. **Issue 120, October 2025**

Document Status: Draft Update

6:315 High School Credit for Students in Grade 7 or 8

The Superintendent or designee may investigate, coordinate, and implement a program for students in grades 7 and 8 to enroll in a course required for a high school diploma.

If a program is available, students in grades 7 and 8 may enroll in a course required for a high school diploma when the course is offered by the high school that the elementary student would attend and ~~either~~ one of the following is satisfied: (1) the student participates in the course at the high school and the elementary student's enrollment in the course would not prevent a high school student from being able to enroll, or (2) upon written agreement with a student's sender district, the student participates in the course where the student attends school as long as the student passes the course and the end-of-course examination given at the high school granting the credit for the same course, demonstrating proficiency at the high school level.[PRESSPlus1] or (3) the course is taught by a teacher who holds a professional educator license with an endorsement for the grade level and content area of the course.

A student who successfully completes a course required for a high school diploma while in grades 7 and 8 shall receive academic credit for the course. That academic credit shall satisfy the requirements of ~~Section 27-22 of the School Code~~ 105 ILCS 5/27-615 for purposes of receiving a high school diploma, unless evidence about the course's rigor and content show that the course did not address the relevant Illinois learning standard at the level appropriate for the high school grade during which the course is usually taken. The student's grade in the course shall also be included in the student's grade point average.

LEGAL REF.:

105 ILCS 5/10-22.43 and 5/27-615~~22.10~~.[PRESSPlus2]

23 Ill.Admin.Code §1.460.

CROSS REF.: 6:135 (Accelerated Placement Program), 6:300 (Graduation Requirements), 6:310 (High School Credit for Non-District Experiences; Course Substitutions; Re-Entering Students), 6:320 (High School Credit for Proficiency)

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/27-615, amended by PA. 104-267, eff. 1-1-26, and renumbered by P.A. 104-391. **Issue 120, October 2025**

PRESSPlus 2. The Legal References are updated. **Issue 120, October 2025**

Document Status: Draft Update

6:320 High School Credit for Proficiency

Proficiency Credits

Subject to the limitations in this policy and State law, the Superintendent or designee is authorized to establish and approve a program for granting credit for proficiency with the goal of allowing a student who would not benefit from a course because the student is proficient in the subject area to receive credit without having to take the course. A student who demonstrates competency under this program will receive course credit for the applicable course and be excused from any requirement to take the course as a graduation prerequisite. No letter grade will be given for purposes of the student's cumulative grade point average. The Superintendent or designee shall notify students of the availability of and requirements for receiving proficiency credit.

Proficiency credit will be offered in the following subject areas:

Other proficiency testing - The program for granting credit for proficiency may allow, as the Superintendent deems appropriate, course credit to be awarded on the basis of a local examination to a student who has achieved the necessary proficiency through independent study or work taken in or through another institution. Proficiency testing may also be used to determine eligible credit for other subjects whenever students enter from non-graded schools, non-recognized or non-accredited schools, or were in a home-schooling program.

LEGAL REF.:

105 ILCS 5/10-22.43, 5/10-22.43a, and 5/27-605~~22, and 5/27-24.3~~. PRESSPlus1

23 Ill.Admin.Code §1.460; Part 680, State Seal of Biliteracy.

CROSS REF.: 6:300 (Graduation Requirements), 6:310 (High School Credit for District/Non-District Experiences; Course Substitutions; Re-Entering Students), 6:315 (High School Credit for Students in Grades 7 or 8)

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/27-605, amended by P.A. 104-387 and amended and renumbered by P.A. 104-391, allowing students to choose one year of career and technical education to meet a high school graduation requirement. **Issue 120, October 2025**

Document Status: Draft Update

7:10 Equal Educational Opportunities

Equal educational and extracurricular opportunities shall be available for all students without regard to color, race, national origin, religion, sex, sexual orientation, ancestry, age, physical or mental disability, gender identity, status of being homeless, immigration status, order of protection status, military status, unfavorable military discharge, reproductive health decisions, or actual or potential marital or parental status, including pregnancy. Further, the District will not knowingly enter into agreements with any entity or any individual that discriminates against students on the basis of sex or any other protected status, except that the District remains viewpoint neutral when granting access to school facilities under Board policy 8:20, *Community Use of School Facilities*. Any student may file a discrimination complaint by using Board policy 2:260, *Uniform Grievance Procedure*, or in the case of discrimination on the basis of race, color, or national origin, Board policy 2:270, *Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited.*

Sex Equity

No student shall, based on sex, sexual orientation, or gender identity be denied equal access to programs, activities, services, or benefits or be limited in the exercise of any right, privilege, advantage, or denied equal access to educational and extracurricular programs and activities.

Any student may file a sex equity complaint by using Board policy 2:260, *Uniform Grievance Procedure*. A student may appeal the Board's resolution of the complaint to the appropriate Intermediate Service Center Executive Director (pursuant to 105 ILCS 5/3-10) and, thereafter, to the State Superintendent of Education (pursuant to 105 ILCS 5/2-3.8).

Any student may file a sexual harassment complaint by using Board policy 2:265, *Title IX Grievance Procedure*.

Gender-Based Discrimination is Prohibited

School districts must provide equal educational opportunities to transgender students and gender non-conforming students. Under State law, *sex discrimination* extends to claims of discrimination based on *sexual orientation* and *gender identity*. 775 ILCS 5/5-101(11): 23 Ill.Admin. Code §1.240. The Ill. Human Rights Act defines *sexual orientation* as the "actual or perceived heterosexuality, homosexuality, bisexuality, or gender-related identity, whether or not traditionally associated with the person's designated sex at birth." 775 ILCS 5/1-103(0-1).

Federal law prohibits exclusion and discrimination on the basis of *sex*. 20 U.S.C. §1681(a). Title IX of the Education Amendments of 1972. According to the U.S. Department of Education's Office for Civil Rights (OCR) and the U.S. Department of Justice. Title IX protects lesbians, gay, bisexual, and transgender students, from gender discrimination.

School Board policy 7:10 *Equal Educational Opportunities*, recognizes the legal requirements described above. This procedures guidance on accommodating transgender students or gender non-conforming students is based on OCR pronouncements. See the last section, **Resources**.

Gender-Based Bullying and/or Harassment is Prohibited

The School Code prohibits bullying on the basis of actual or perceived sexual orientation, gender-related identity or expression, and/or association with a person or group with one of the afore-mentioned actual or perceived characteristics. 105 ILCS 5/27-23.7(a). The Board policy on bullying and the District's suite of bullying prevention materials must be used to address and resolve peer bullying and harassment of transgender or gender non-conforming students. See 7:180, *Prevention of and Response To Bullying, Intimidation, and Harassment.*

Administrative Implementation

The Superintendent shall appoint a Nondiscrimination Coordinator and a Title IX Coordinator. The Superintendent and Building Principal shall use reasonable measures to inform staff members and students of this policy and related grievance procedures.

LEGAL REF.:

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

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

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

42 U.S.C. §11431 *et seq.*, McKinney-Vento Homeless Assistance Act.

Plyler v. Doe, 457 U.S. 202 (1982).PRESSPlus1

Good News Club v. Milford Central Sch., 533 U.S. 98 (2001).

Ill. Constitution, Art. I, §18.

105 ILCS 5/3.25b, 5/3.25d(b), 5/10-20.12, 5/10-20.60, 5/10-20.63, 5/10-22.5, 5/22-105, 5/26A, and 5/27-1.

775 ILCS 5/1-101 *et seq.*, Illinois Human Rights Act.

775 ILCS 35/5, Religious Freedom Restoration Act.

23 Ill.Admin.Code §1.240 and Part 200.

CROSS REF.: 2:260 (Uniform Grievance Procedure), 2:265 (Title IX Grievance Procedure), 2:270 (Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited), 7:20 (Harassment of Students Prohibited), 7:50 (School Admissions and Student Transfers To and From Non-District Schools), 7:60 (Residence), 7:130 (Student Rights and Responsibilities), 7:150 (Agency and Law Enforcement Requests), 7:160 (Student Appearance), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 7:185 (Teen Dating Violence Prohibited), 7:255 (Students Who are Parents, Expectant Parents, or Victims of Domestic or Sexual Violence), 7:330 (Student Use of Buildings - Equal Access), 8:20 (Community Use of School Facilities), District 214 Student and Parent Handbook

ADOPTED: April 18, 2013

REVISED: June 18, 2015; September 3, 2015; December 10, 2015; January 18, 2018; September 10, 2020; January 20, 2022; June 13, 2024; January 23, 2025; June 26, 2025

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/22-105(c)(1-3), added by P.A. 104-288, eff. 1-1-26, codifying Plyler v. Doe, 457 U.S. 202 (1982), prohibiting districts from taking any action that would deny a child free public education based on the child's or their parent's/guardian's actual or perceived citizenship or immigration status, and requiring districts to establish a policy and procedures regarding agency and law enforcement requests, to ensure this right is preserved. See policy 7:150, *Agency and LawEnforcement Requests*, and sample administrative procedure 7:150-AP, *Managing Agency and LawEnforcement Requests*, available at PRESS Online by logging in at www.iasb.com.
Issue 120, October 2025

Document Status: Draft Update - Rewritten

7:150 Agency and Law Enforcement Requests

Title has been updated. Original Title: Agency and Police Interviews

The District recognizes the right of every student to equal access to a free public education under State and federal law, consistent with Board policy 7:10, *Equal Educational Opportunities*. District administrators and staff stand *in loco parentis* when government agency and law enforcement authority requests occur at school.[PRESSPlus1]

Federal and State Law Requirements Regarding Citizenship and Immigration Status in Schools[PRESSPlus2]

No student shall be denied an education based on the student's, or their parent's/guardian's, actual or perceived citizenship or immigration status. Based on such status, the District will not:

1. Exclude a student from participating in, or deny them the benefits of, any District program or activity.
2. Use policies or procedures or engage in practices that have the effect of excluding a student from participating in or denying the benefits of any District program or activity.
3. Use policies or procedures or engage in practices that have the effect of excluding participation of a student's parent(s)/guardian(s) from District parental engagement activities or programs.
4. Threaten to disclose information related to the actual or perceived citizenship or immigration status of a student or a person associated with the student to any other person, entity, or immigration or law enforcement agency.
5. Disclose information related to the perceived citizenship or immigration status of a student or a person associated with the student to any other person, entity, or immigration or law enforcement agency if the District does not have direct knowledge of the student's or associated person's actual citizenship or immigration status, subject to the requirements in 105 ILCS 5/22-105(c)(3).[PRESSPlus3]
6. Disclose information related to the actual citizenship or immigration status of a student or a person associated with the student to any other person or nongovernmental entity if the District has direct knowledge of the student's or associated person's actual citizenship status, subject to the requirements in 105 ILCS 5/22-105(c)(3).

State law does not prohibit or restrict the District from sending or receiving information about the citizenship or immigration status of an individual to or from the U.S. Dept. of Homeland Security or any other governmental entity under 8 U.S.C. §§1373 and 1644.

Responding to Agency and Law Enforcement Requests[PRESSPlus4]

The Superintendent shall develop procedures to manage requests by government agencies or law enforcement authorities regarding students at school. Procedures will:

1. Recognize individual student rights and privacy.

2. Recognize the potential impact the release of information or an interview may have on an

individual student.

3. Minimize potential disruption.
4. Foster a cooperative relationship with government agencies and law enforcement authorities.
5. Maintain discipline and recognize that school employees stand in the relationship of the parents/guardians to the students during the school day.
6. Comply with State law including, but not limited to, ensuring that before a law enforcement agent, school resource officer, or other school security person detains and questions on school grounds a student under 18 years of age who is suspected of committing a criminal act, the Superintendent or designee will:PRESSPlus5
   a. Notify or attempt to notify the student's parent(s)/guardian(s) and document the time and manner in writing;
   b. Make reasonable efforts to ensure the student's parent/guardian is present during questioning or, if they are not present, ensure that school employees (including, but not limited to, a school social worker, psychologist, nurse, counselor, or any other mental health professional) are present during the questioning; and
   c. If practicable, make reasonable efforts to ensure a trained law enforcement officerPRESSPlus6 to promote safe interactions and communications with the student is present during questioning.
7. Manage reviewing and authorizing requests from law enforcement agents attempting to enter a school or school facility, in accordance with the requirements of 105 ILCS 5/22-105(c)(4).PRESSPlus7

LEGAL REF.:

U.S. Constitution, Amend. IV.

8 U.S.C. §1373 and §1644.

Plyler v. Doe, 457 U.S. 202 (1982).

Ill. Constitution, Art. I, §6.

105 ILCS 5/10-20.64, 5/10-20.68, 5/22-88, 5/22-105, and 5/24-24.

55 ILCS 80/, Children's Advocacy Center Act.

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

720 ILCS 5/31-1 et seq., Interference with Public Officers Act.

725 ILCS 120/, Rights of Crime Victims and Witnesses Act.

CROSS REF.: 2:160 (Board Attorney), 2:260 (Uniform Grievance Procedure), and 2:270 (Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited), 5:90 (Abused and Neglected Child Reporting), 7:10 (Equal Educational Opportunities), 7:130 (Student Rights and Responsibilities), 7:140 (Search and Seizure), 7:190 (Student Behavior)

PRESSPlus Comments

PRESSPlus 1. This policy is renamed and rewritten in response to 105 ILCS 5/22-105, added by

P.A. 104-288, eff. 1-1-26, requiring districts to establish a policy by 7-1-26 regarding agency and law enforcement requests at school, and for continuous improvement. See the footnotes of this sample policy for more information, available at PRESS Online by logging in at www.iasb.com.

By 7-1-26, districts are also required to develop procedures for reviewing and authorizing requests from *lawenforcement agents* attempting to enter a school or school facility. 105 ILCS 5/22-105(b), added by P.A. 104-288, eff. 1-1-26, defines *lawenforcement agent* as "an agent of federal, State, or local law enforcement authorized with the power to arrest or detain individuals or manage the custody of detained individuals for a law enforcement purpose, including civil immigration enforcement." *Law enforcement agent* does not include a school resource officer as defined in 105 ILCS 5/10-20.68. Id. See sample administrative procedure 7:150-AP, *Managing Agency and LawEnforcement Requests*. **Issue 120, October 2025**

PRESSPlus 2. Required by 105 ILCS 5/22-105(d), added by P.A. 104-288, eff. 1-1-26. **Issue 120, October 2025**

PRESSPlus 3. Districts must also still comply with federal and State laws, e.g., FERPA and the Ill. School Student Records Act, governing the disclosure of student records or information. **Consult the board attorney regarding legal requirements when requests are received from federal law enforcement agencies. Issue 120, October 2025**

PRESSPlus 4. With the exception of items #6 and #7, the listed standards for procedures are at the local school board's discretion and may be omitted. For procedures addressing #1-6, refer to the *Guidelines for Interviews of Students*, published by the Ill. Council of School Attorneys (*ICSA Guidelines*) at: www.iasb.com/policy-services-and-school-law/guidance-and-resources/guidelines-for-interviews-of-students/ in consultation with the board attorney. For procedures addressing the items listed in #7, refer to sample administrative procedure 7:150-AP, *Managing Agency and Law Enforcement Requests*, available at PRESS Online by logging in at www.iasb.com, in consultation with the board attorney. Procedures covering item #7 are required by 105 ILCS 5/22-105, added by P.A. 104-288, eff. 1-1-26, and must be implemented by 7-1-26. **Issue 120, October 2025**

PRESSPlus 5. 105 ILCS 5/22-88. The statute does not specifically assign these duties to a school official, but instead states that "a law enforcement officer, school resource officer, or other school security personnel" must ensure these conditions are met before detaining and questioning a student on school grounds. For ease of implementation, this policy assigns these duties to a school official as they routinely contact parents/guardians and can arrange for the presence of school personnel during an interview. See the *ICSA Guidelines* for further discussion of school officials' responsibilities when law enforcement authorities interview students at school. **Issue 120, October 2025**

PRESSPlus 6. A *trained lawenforcement officer* is someone who: (1) received training in youth investigations approved or certified by his/her law enforcement agency or under 50 ILCS 705/10.22, or (2) is a juvenile police officer per 705 ILCS 405/1-3(17). 105 ILCS 5/22-88(b)(4). **Issue 120, October 2025**

PRESSPlus 7. 105 ILCS 5/22-105(c)(4), added by P.A. 104-288, eff. 1-1-26, requires a district to develop procedures that: (1) designate authorized personnel at the school and the superintendent's

office or school administrative office who may contact the board attorney, (2) require the designated authorized person and board attorney to work together to review requests from law enforcement agents to enter a school or school facility, including under judicial warrants, nonjudicial warrants, and subpoenas, (3) require the designated authorized personnel to monitor or accompany and to document all interactions with law enforcement agents while on the school's premises, and (4) require the designated authorized person to notify and seek consent from a student's parent/guardian, or from the student if the student is 18 years old or older or emancipated, if a law enforcement agent requests access to a student for immigration enforcement purposes, unless such access is in compliance with a judicial warrant or subpoena that restricts the disclosure of the information to the student's parent/guardian.

Regarding requirement #2 in the paragraph immediately above, ensure that the superintendent's authority to designate others to contact the board attorney aligns with policy 2:160, *Board Attorney*. The superintendent will need to work with the board attorney to create a list of administrators authorized to consult directly with the board attorney if any agency or law enforcement request is received. Factors to consider when drafting this list include: the type of request received, the type of agency or law enforcement unit making the request, whether or not a warrant is presented, and whether or not exigent circumstances are claimed. **Issue 120, October 2025**

Document Status: Draft Update

7:70 Attendance and Truancy

Compulsory School Attendance

This policy applies to individuals who have custody or control of a child: (a) between the ages of six (on or before September 1) and 17 years (unless the child has graduated from high school), or (b) who is enrolled in any of grades kindergarten through 12 in the public school regardless of age.

Subject to specific requirements in State law, the following children are not required to attend public school: (1) any child attending a private school (including a home school) or parochial school, (2) any child who is physically or mentally unable to attend school (including a pregnant student suffering medical complications as certified by her physician), (3) any child lawfully and necessarily employed, (4) any child over 12 and under 14 years of age while in confirmation classes, (5) any child absent because of religious reasons, including to observe a religious holiday, for religious instruction, or because his or her religion forbids secular activity on a particular day(s) or time of day, and (6) any child 16 years of age or older who is employed and is enrolled in a graduation incentives program.

The parent/guardian of a student who is enrolled must authorize all absences from school and notify the school in advance or at the time of the student's absence. A valid cause for absence includes illness (including mental or behavioral health of the student), attendance at a verified medical or therapeutic appointment (including a victim services provider), observance of a religious holiday, death in the immediate family, attendance at a civic event, family emergency, other situations beyond the control of the student as determined by the Board, voting pursuant to policy 7:90, *Release During School Hours* (10 ILCS 5/7-42 and 5/17-15), other circumstances that cause reasonable concern to the parent/guardian for the student's mental, emotional, or physical health or safety, or other reason as approved by the Superintendent or designee. For students who are parents, expectant parents, or victims of domestic or sexual violence, valid cause for absence also includes the fulfillment of a parenting responsibility and addressing circumstances resulting from domestic or sexual violence. Students absent for a valid cause may make up missed homework and classwork assignments in a reasonable timeframe.

Absenteeism and Truancy Program

The Superintendent or designee shall manage an absenteeism and truancy program in accordance with the School Code and School Board policy. The program shall include but not be limited to:

1. A protocol for excusing a student from attendance who is necessarily and lawfully employed. The Superintendent or designee is authorized to determine when the student's absence is justified.
2. A protocol for excusing a student in grades 6 through 12 from attendance to sound Taps at a military honors funeral held in Illinois for a deceased veteran.
3. A protocol for excusing a student from attendance on a particular day(s) or at a particular time of day when his/her parent/guardian is an active duty member of the uniformed services and has been called to duty for, is on leave from, or has immediately returned from deployment to a combat zone or combat-support postings.
4. A process to telephone, within two hours after the first class, the parents/guardians of students in grade 8 or below who are absent without prior parent/guardian notification.

5. A process to identify and track students who are truants, chronic or habitual truants, or truant minors as defined in 105 ILCS 5/26-2a.
6. A description of diagnostic procedures for identifying the cause(s) of a student's unexcused absenteeism, including interviews with the student, his or her parent(s)/guardian(s), and staff members or other people who may have information about the reasons for the student's attendance problem.
7. The identification of supportive services that may be offered to truant, chronically truant, or chronically absent students, including parent-teacher conferences, student and/or family counseling, and information about available community services relevant to such students' needs. See Board policy 6:110, *Programs for Students At Risk of Academic Failure and/or Dropping Out of School and Graduation Incentives Program*.
8. A process for the collection and review of chronic absence data and to:
    a. Determine what systems of support and resources are needed to engage chronically absent students and their families, and
    b. Encourage the habit of daily attendance and promote success.
9. Reasonable efforts to provide ongoing professional development to all school personnel, Board members, and school resource officers on the appropriate and available supportive services for the promotion of student attendance and engagement.
10. A process to request the assistance and resources of outside agencies, such as, the juvenile officer of the local police department or the truant office of the appropriate Regional Office of Education, if truancy continues after supportive services have been offered.
11. A protocol for cooperating with non-District agencies including County or municipal authorities, the Regional Superintendent, truant officers, the Community Truancy Review Board, and a comprehensive community based youth service agency. Any disclosure of school student records must be consistent with Board policy 7:340, *Student Records*, as well as State and federal law concerning school student records.
12. An acknowledgement that no punitive action, including out-of-school suspensions, expulsions, or court action, shall be taken against a truant minor for his or her truancy unless available supportive services and other school resources have been provided to the student.
13. The criteria to determine whether a student's non-attendance is due to extraordinary circumstances shall include economic or medical necessity or family hardship and such other criteria that the Superintendent believes qualifies.
14. An approval process for students to attend activities allowed under 105 ILCS 5/10-19.05(k), including provisions for making up missed coursework that do not penalize students. PRESSPlus1
15. A process for a 17-year-old resident to participate in the District's various programs and resources for truants. The student must provide documentation of his/her dropout status for the previous six months. A request from an individual 19 years of age or older to re-enroll after having dropped out of school is handled according to provisions in 7:50, *School Admissions and Student Transfers To and From Non-District Schools*.
16. A process for the temporary exclusion of a student 17 years of age or older for failing to meet minimum attendance standards according to provisions in State law. A parent/guardian has the right to appeal a decision to exclude a student.

Updating

Pursuant to State law and Board policy 2:240, *Board Policy Development*, the Board updates this policy at least once every two years. The Superintendent or designee shall assist the Board with its update.

LEGAL REF.:

105 ILCS 5/10-19.05(k), 5/22-92, and 5/26-1 through 5/26-3, 5/26-5 through 5/26-16, 5/26-18, and 5/26A.

705 ILCS 405/3-33.5, Juvenile Court Act of 1987.

23 Ill.Admin.Code §§1.242 and 1.290.

CROSS REF.: 5:100 (Staff Development Program), 6:110 (Programs for Students At Risk of Academic Failure and/or Dropping Out of School and Graduation Incentives Program), 6:150 (Home and Hospital Instruction), 7:10 (Equal Educational Opportunities), 7:50 (School Admissions and Student Transfers To and From Non-District Schools), 7:60 (Residence), 7:80 (Release Time for Religious Instruction/Observance), 7:90 (Release During School Hours), 7:190 (Student Behavior), 7:255 (Students Who are Parents, Expectant Parents, or Victims of Domestic or Sexual Violence), 7:340 (Student Records)

REVISED: December 10, 2015; January 5, 2017; January 18, 2018; January 17, 2019; April 16, 2020; January 20, 2022; January 19, 2023; January 25, 2024; June 26, 2025

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/10-19.05(k), amended by P.A. 104-250, eff. 1-1-26, requiring an approval process for students to attend allowable activities by the beginning of the 2026-2027 school year. Allowable activities are: (1) instruction in a college course where the student is dually enrolled for both high school and college credit, (2) participation in a Supervised Career Development Experience in which student participation and learning outcomes are approved by an educator licensed under 105 ILCS 5/21B for assessment of competencies, (3) participation in any work-based learning experience in which student participation and learning outcomes are approved by an educator who holds an Educator License with Stipulations with a career and technical educator endorsement and a work-based learning designation, (4) participation in a youth apprenticeship in which student participation and learning outcomes are approved by an educator licensed under 105 ILCS 5/21B for assessment of competencies, and (5) participation in a blended learning program approved by the district in which course content, student evaluation, and instructional methods are supervised by an educator licensed under 105 ILCS 5/21B. **Issue 120, October 2025**

Document Status: Draft Update

7:180 Prevention of and Response to Bullying, Intimidation, and Harassment

Bullying, intimidation, and harassment diminish a student's ability to learn and a school's ability to educate. Preventing students from engaging in these disruptive behaviors and providing all students equal access to a safe, non-hostile learning environment are important District goals.

Bullying on the basis of actual or perceived race, color, religion, sex, national origin, ancestry, physical appearance, socioeconomic status, academic status, pregnancy, parenting status, homelessness, age, marital status, physical or mental disability, military status, sexual orientation, gender-related identity or expression, unfavorable discharge from military service, order of protection status, association with a person or group with one or more of the aforementioned actual or perceived characteristics, or any other distinguishing characteristic **is prohibited** in each of the following situations:

1. During any school-sponsored education program or activity.
2. While in school, on school property, on school buses or other school vehicles, at designated school bus stops waiting for the school bus, or at school-sponsored or school-sanctioned events or activities.
3. Through the transmission of information from a school computer, a school computer network, or other similar electronic school equipment.
4. Through the transmission of information from a computer that is accessed at a nonschool-related location, activity, function, or program or from the use of technology or an electronic device that is not owned, leased, or used by the School District or school if the bullying causes a substantial disruption to the educational process or orderly operation of a school. This paragraph (item #4) applies only when a school administrator or teacher receives a report that bullying through this means has occurred; it does not require staff members to monitor any nonschool-related activity, function, or program.

Definitions from 105 ILCS 5/22-110 PRESSPlus1

Artificial intelligence means a machine-based system that, for explicit or implicit objectives, infers, from the input it receives, how to generate outputs such as predictions, content, recommendations, or decisions that can influence physical or virtual environments. *Artificial intelligence* includes generative artificial intelligence.

Bullying includes *cyberbullying* and means any severe or pervasive physical or verbal act or conduct, including communications made in writing or electronically, directed toward a student or students that has or can be reasonably predicted to have the effect of one or more of the following:

1. Placing the student or students in reasonable fear of harm to the student's or students' person or property;
2. Causing a substantially detrimental effect on the student's or students' physical or mental health;
3. Substantially interfering with the student's or students' academic performance; or
4. Substantially interfering with the student's or students' ability to participate in or benefit from the services, activities, or privileges provided by a school.

Bullying may take various forms, including without limitation one or more of the following: harassment, threats, intimidation, stalking, physical violence, sexual harassment, sexual violence, posting or distributing sexually explicit images, theft, public humiliation, destruction of property, or retaliation for asserting or alleging an act of bullying. This list is meant to be illustrative and non-exhaustive.

Cyberbullying means bullying through the use of technology or any electronic communication, including without limitation any transfer of signs, signals, writing, images, sounds, data, or intelligence of any nature transmitted in whole or in part by a wire, radio, electromagnetic system, photo-electronic system, or photo-optical system, including without limitation electronic mail, Internet communications, instant messages, or facsimile communications. *Cyberbullying* includes the creation of a webpage or weblog in which the creator assumes the identity of another person or the knowing impersonation of another person as the author of posted content or messages if the creation or impersonation creates any of the effects enumerated in the definition of *bullying. Cyberbullying* also includes the distribution by electronic means of a communication to more than one person or the posting of material on an electronic medium that may be accessed by one or more persons if the distribution or posting creates any of the effects enumerated in the definition of *bullying*. *Cyberbullying* also includes the posting or distribution of an unauthorized digital replica by electronic means if the posting or distribution creates any of the effects enumerated in the definition of *bullying*. PRESSPlus2

Digital replica means a newly created, electronic representation of the identity of an actual individual created using a computer, algorithm, software, tool, artificial intelligence, or other technology that is fixed in a sound recording or audiovisual work in which that individual did not actually perform or appear and that is so realistic that a reasonable observer would believe it is a performance by the individual being portrayed and no other individual.

Restorative measures means a continuum of school-based alternatives to exclusionary discipline, such as suspensions and expulsions, that: (i) are adapted to the particular needs of the school and community, (ii) contribute to maintaining school safety, (iii) protect the integrity of a positive and productive learning climate, (iv) teach students the personal and interpersonal skills they will need to be successful in school and society, (v) serve to build and restore relationships among students, families, schools, and communities, (vi) reduce the likelihood of future disruption by balancing accountability with an understanding of students' behavioral health needs in order to keep students in school, and (vii) increase student accountability if the incident of bullying is based on religion, race, ethnicity, or any other category that is identified in the Ill. Human Rights Act.

School personnel means persons employed by, on contract with, or who volunteer in a school district, including without limitation school and school district administrators, teachers, school social workers, school counselors, school psychologists, school nurses, cafeteria workers, custodians, bus drivers, school resource officers, and security guards.

Unauthorized digital replica means the use of a digital replica of an individual without the consent of the depicted individual.

Bullying Prevention and Response Plan

The Superintendent or designee shall develop and maintain a bullying prevention and response plan that advances the District's goal of providing all students with a safe learning environment free of bullying and harassment. This plan must be consistent with the requirements listed below.

1. The District uses the definition of *bullying* as provided in this policy.
2. Bullying is contrary to State law and the policy of this District. However, nothing in the District's bullying prevention and response plan is intended to infringe upon any right to exercise free

expression or the free exercise of religion or religiously based views protected under the First Amendment to the U.S. Constitution or under Section 3 of Article I of the Illinois Constitution.

3. Students are encouraged to immediately report bullying. A report may be made orally or in writing to the Nondiscrimination Coordinator; Title IX Coordinator; Building Principal; Assistant Building Principal; Division Head for Student Success, Safety and Wellness; a Complaint Manager; or any staff member with whom the student is comfortable speaking. Anyone, including staff members and parents/guardians, who has information about actual or threatened bullying is encouraged to report it to the District named officials or any staff member. The District named officials and all staff members are available for help with a bully or to make a report about bullying. Anonymous reports are also accepted; however, this shall not be construed to permit formal disciplinary action solely on the basis of an anonymous report.

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4. Consistent with federal and State laws and rules governing student privacy rights, the parents/guardians of all students involved in an alleged incident of bullying will be notified of such, along with threats, suggestions, or instances of self-harm determined to be the result of bullying, within 24 hours after the school's administration is made aware of the student's involvement in the incident. As appropriate, the school's administration shall also discuss the availability of social work services, counseling, school psychological services, other interventions, and restorative measures. The school shall make diligent efforts to notify a parent or legal guardian, utilizing all contact information the school has available or that can be reasonably obtained within the 24-hour period.
5. The Superintendent or designee shall promptly investigate and address reports of bullying, by, among other things:
    a. Making all reasonable efforts to complete the investigation within 10 school days after the date the report of a bullying incident was received and taking into consideration additional relevant information received during the course of the investigation about the reported bullying incident.
    b. Involving appropriate school support personnel and other staff persons with knowledge, experience, and training on bullying prevention, as deemed appropriate, in the investigation process.
    c. Notifying the Building Principal or school administrator or designee of the reported incident of bullying as soon as possible after the report is received.

d. Consistent with federal and State laws and rules governing student privacy rights, providing parents/guardians of the students who are parties to the investigation information about the investigation and an opportunity to meet with the Building Principal or school administrator or his or her designee to discuss the investigation, the findings of the investigation, and the actions taken to address the reported incident of bullying.

The Superintendent or designee shall investigate whether a reported incident of bullying is within the permissible scope of the District's jurisdiction and shall require that the District provide the victim with information regarding services that are available within the District and community, such as counseling, support services, and other programs.

6. The Superintendent or designee shall use interventions to address bullying, incident may include, but are not limited to, school social work services, restorative measures, social-emotional skill building, counseling, school psychological services, and community-based services.
7. A reprisal or retaliation against any person who reports an act of bullying **is prohibited**. Any person's act of reprisal or retaliation will be subject to disciplinary action, up to and including discharge with regard to employees, or suspension and/or expulsion with regard to students.
8. A student will not be punished for reporting bullying or supplying information, even if the District's investigation concludes that no bullying occurred. However, a person who is found to have falsely accused another of bullying, as a means of retaliation, as a means of bullying, or provided false information will be treated as either: (a) *bullying*, (b) student discipline up to and including suspension and/or expulsion, and/or (c) both (a) and (b) for purposes of determining any consequences or other appropriate remedial actions.
9. The District's bullying prevention and response plan is based on the engagement of a range of school stakeholders, including students and parents/guardians.
10. The Superintendent or designee shall post this policy on the District's publicly accessible website, if any, and include it in the student handbook, and, where applicable, post it where other policies, rules, and standards of conduct are currently posted. The policy must be distributed annually to parents/guardians, students, and school personnel (including new employees when hired), and must also be provided periodically throughout the school year to students and faculty.
11. Pursuant to State law and Board policy 2:240, *Board Policy Development*, the Board monitors this policy every two years by conducting a review and re-evaluation of this policy to make any necessary and appropriate revisions. The Superintendent or designee shall assist the Board with its re-evaluation and assessment of this policy's outcomes and effectiveness. Updates to this policy will reflect any necessary and appropriate revisions. This process shall include, without limitation:
    a. The frequency of victimization;
    b. Student, staff, and family observations of safety at a school;
    c. Identification of areas of a school where bullying occurs;
    d. The types of bullying utilized; and
    e. Bystander intervention or participation.

The evaluation process may use relevant data and information that the District already collects for other purposes. Acceptable documentation to satisfy the re-evaluated policy submission include one of the following:

1) An updated version of the policy with the amendment/modification date specifying the date of adoption (indicated by month, date, and year)PRESSPlus3 included in the reference portion of the policy;

2) If no revisions are deemed necessary, a copy of Board minutes indicating that the policy was re-evaluated and no changes were deemed to be necessary; or

3) A signed statement from the Board President indicating that the Board re-evaluated the policy and no changes to it were necessary.

The Superintendent or designee must post the information developed as a result of the policy re-evaluation on the District's website, or if a website is not available, the information must be provided to school administrators, Board members, school personnel, parents/guardians, and students. Reviews and re-evaluations in years they are due must be submitted to ISBE by September 30.

12. The Superintendent or designee shall fully implement the Board policies, including without limitation, the following:
    a. 2:260, *Uniform Grievance Procedure*. A student may use this policy to complain about bullying.
    b. 2:265, *Title IX Grievance Procedure*. Any person may use this policy to complain about sexual harassment in violation of Title IX of the Education Amendments of 1972.
    c. 2:270, *Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited*. Any person may use this policy to complain about discrimination or harassment on the basis of race, color, or national origin in violation of Title VI of the Civil Rights Act of 1964 and/or the Illinois Human Rights Act.
    d. 6:60, *Curriculum Content*. Bullying prevention and character instruction is provided in all grades in accordance with State law.
    e. 6:65, *Student Social and Emotional Development*. Student social and emotional development is incorporated into the District's educational program as required by State law.
    f. 6:235, *Access to Electronic Networks*. This policy states that the use of the District's electronic networks is limited to: (1) support of education and/or research, or (2) a legitimate business use.
    g. 7:20, *Harassment of Students Prohibited*. This policy prohibits *any* person from harassing, intimidating, or bullying a student based on an identified actual or perceived characteristic (the list of characteristics in 7:20 is the same as the list in this policy).
    h. 7:185, *Teen Dating Violence Prohibited*. This policy prohibits teen dating violence on school property, at school sponsored activities, and in vehicles used for school-provided transportation.
    i. 7:190, *Student Behavior*. This policy prohibits, and provides consequences for, hazing, bullying, or other aggressive behaviors, or urging other students to engage in such conduct.
    j. 7:315, *Restrictions on Publications; High Schools*. This policy prohibits students from and provides consequences for: (1) accessing and/or distributing at school any written, printed, or electronic material, including material from the Internet, that will cause substantial disruption of the proper and orderly operation and discipline of the school or school activities, and (2) creating and/or distributing written, printed, or electronic material, including photographic material and blogs, that causes substantial disruption to school operations or interferes with the rights of other students or staff members.

LEGAL REF.:

105 ILCS 5/10-20.14, 5/10-22.6(b-20), 5/22-110, and 5/24-24, ~~and 5/27-23.7~~.

405 ILCS 49/, Children's Mental Health Act.

775 ILCS 5/1-103, Ill. Human Rights Act.

23 Ill.Admin.Code §§1.240, 1.280, and 1.295.

CROSS REF.: 2:240 (Board Policy Development), 2:260 (Uniform Grievance Procedure), 2:265 (Title IX Grievance Procedure), 2:270 (Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited), 4:170 (Safety), 5:230 (Maintaining Student Discipline), 6:60 (Curriculum Content), 6:65 (Student Social and Emotional Development), 6:235 (Access to Electronic Networks), 7:20 (Harassment of Students Prohibited), 7:185 (Teen Dating Violence Prohibited), 7:190 (Student Behavior), 7:220 (Bus Conduct), 7:230 (Misconduct by Students with Disabilities), 7:240 (Conduct Code for Participants in Extracurricular Activities), 7:285 (Anaphylaxis Prevention, Response, and Management Program), 7:315 (Restrictions on Publications; High Schools)

ADOPTED: September 4, 2014

REVISED: January 18, 2018; March 21, 2019; March 19, 2020; September 10, 2020; January 20, 2022; October 20, 2022; January 19, 2023; June 13, 2024; January 23, 2025; June 26, 2025

PRESSPlus Comments

PRESSPlus 1. All definitions are directly from 105 ILCS 5/22-110, amended by P.A. 104-338, eff. 7-1-26, and renumbered by P.A. 104-391, or any other statutes it incorporates by reference. **Issue 120, October 2025**

PRESSPlus 2. This sentence is required beginning with the 2026-27 school year. 105 ILCS 5/22-110, amended by P.A. 104-338, eff. 7-1-26, and renumbered by P.A. 104-391. **Issue 120, October 2025**

PRESSPlus 3. Including the month, date, and year that an updated policy was adopted is required by 23 Ill. Admin.Code §1.295(c)(2). **Issue 120, October 2025**

Document Status: Draft Update

7:190 Student Behavior

The goals and objectives of this policy are to provide effective discipline practices that: (1) ensure the safety and dignity of students and staff; (2) maintain a positive, weapons-free, and drug-free learning environment; (3) keep school property and the property of others secure; (4) address the causes of a student's misbehavior and provide opportunities for all individuals involved in an incident to participate in its resolution; and (5) teach students positive behavioral skills to become independent, self-disciplined citizens in the school community and society.

When and *Where* Conduct Rules Apply

A student is subject to disciplinary action for engaging in *prohibited student conduct*, as described in the section with that name below, whenever the student's conduct is reasonably related to school or school activities, including, but not limited to:

1. On, or within sight of, school grounds before, during, or after school hours or at any time;
2. Off school grounds at a school-sponsored activity or event, or any activity or event that bears a reasonable relationship to school;
3. Traveling to or from school or a school activity, function, or event; or
4. Anywhere, if the conduct interferes with, disrupts, or adversely affects the school environment, school operations, or an educational function, including, but not limited to, conduct that may reasonably be considered to: (a) be a threat or an attempted intimidation of a staff member; or (b) endanger the health or safety of students, staff, or school property.

Prohibited Student Conduct

The school administration is authorized to discipline students for gross disobedience or misconduct, including but not limited to:

1. Using, possessing, distributing, purchasing, or selling tobacco or nicotine materials, including without limitation, electronic cigarettes.
2. Using, possessing, distributing, purchasing, or selling alcoholic beverages. Students who are under the influence of an alcoholic beverage are not permitted to attend school or school functions and are treated as though they had alcohol in their possession.
3. Using, possessing, distributing, purchasing, selling, or offering for sale:
    a. Any illegal drug or controlled substance, or cannabis (including marijuana, hashish, and medical cannabis unless the student is authorized to be administered a medical cannabis infused product under *Ashley's Law*).
    b. Any anabolic steroid unless it is being administered in accordance with a physician's or licensed practitioner's prescription.
    c. Any performance-enhancing substance on the Illinois High School Association's most current banned substance list unless administered in accordance with a physician's or licensed practitioner's prescription.
    d. Any prescription drug when not prescribed for the student by a physician or licensed practitioner, or when used in a manner inconsistent with the prescription or prescribing

physician's or licensed practitioner's instructions. The use or possession of medical cannabis, even by a student for whom medical cannabis has been prescribed, is prohibited unless the student is authorized to be administered a medical cannabis infused product under *Ashley's Law*.

e. Any inhalant, regardless of whether it contains an illegal drug or controlled substance: (a) that a student believes is, or represents to be capable of, causing intoxication, hallucination, excitement, or dulling of the brain or nervous system; or (b) about which the student engaged in behavior that would lead a reasonable person to believe that the student intended the inhalant to cause intoxication, hallucination, excitement, or dulling of the brain or nervous system. The prohibition in this section does not apply to a student's use of asthma or other legally prescribed inhalant medications.

f. Any substance inhaled, injected, smoked, consumed, or otherwise ingested or absorbed with the intention of causing a physiological or psychological change in the body, including without limitation, pure caffeine in tablet or powdered form.

g. *Look-alike* or counterfeit drugs, including a substance that is not prohibited by this policy, but one: (a) that a student believes to be, or represents to be, an illegal drug, controlled substance, or other substance that is prohibited by this policy; or (b) about which a student engaged in behavior that would lead a reasonable person to believe that the student expressly or impliedly represented to be an illegal drug, controlled substance, or other substance that is prohibited by this policy.

h. Drug paraphernalia, including devices that are or can be used to: (a) ingest, inhale, or inject cannabis or controlled substances into the body; and (b) grow, process, store, or conceal cannabis or controlled substances.

Students who are under the influence of any prohibited substance are not permitted to attend school or school functions and are treated as though they had the prohibited substance, as applicable, in their possession.

4. Using, possessing, controlling, or transferring a *weapon* as that term is defined in the **Weapons** section of this policy, or violating the **Weapons** section of this policy.
5. Using or possessing an electronic paging device.
6. Using a cellular telephone, video recording device, personal digital assistant (PDA), or other electronic device in any manner that disrupts the educational environment or violates the rights of others, including using the device to take photographs in locker rooms or bathrooms, cheat, or otherwise violate student conduct rules. Unless otherwise banned under this policy or by the Building Principal, all electronic devices must be kept powered off or silenced during the regular school day unless: (a) the supervising teacher grants permission; (b) use of the device is provided in a student's individualized education program (IEP) or Section 504 plan; (c) it is used during the student's lunch period, or (d) it is needed in an emergency that threatens the safety of students, staff, or other individuals.
7. *Sexting*, which, for purposes of this policy, is the act of creating, sending, sharing, viewing, receiving, or possessing sexually explicit messages, images, or videos electronically, regardless of whether they are authentic or computer-generated, through the use of a computer, electronic communication device, or cellular phone. Sexting also includes creating, sending, sharing, viewing, receiving, or possessing *indecent visual depictions*, *non-consensual dissemination of private sexual images*, and *non-consensual dissemination of sexually explicit digitized depictions*, as defined in State law.
8. Using or possessing a laser pointer unless under a staff member's direct supervision and in the context of instruction.
9. Disobeying rules of student conduct or directives from staff members or school officials.

Examples of disobeying staff directives include refusing a District staff member's request to stop, present school identification, or submit to a search.

10. Engaging in academic dishonesty, including cheating, intentionally plagiarizing, using a writing service and/or generative artificial intelligence technology in place of original work unless specifically authorized by staff, wrongfully giving or receiving help during an academic examination, altering report cards, and wrongfully obtaining test copies or scores.
11. Engaging in hazing or any kind of bullying or aggressive behavior that does physical or psychological harm to a staff person or another student, or urging other students to engage in such conduct. Prohibited conduct specifically includes, without limitation, any use of violence, intimidation, force, noise, coercion, threats, stalking, harassment, sexual harassment, public humiliation, theft or destruction of property, retaliation, hazing, bullying, bullying using a school computer or a school computer network, or other comparable conduct.
12. Engaging in any sexual activity, including without limitation, offensive touching, sexual harassment, indecent exposure (including mooning), and sexual assault. This does not include the non-disruptive: (a) expression of gender or sexual orientation or preference, or (b) display of affection during non-instructional time.
13. Teen dating violence, as described in Board policy 7:185, *Teen Dating Violence Prohibited*.
14. Causing or attempting to cause damage to, or stealing or attempting to steal, school property or another person's personal property.
15. Entering school property or a school facility without proper authorization.
16. In the absence of a reasonable belief that an emergency exists, calling emergency responders (such as calling 911); signaling or setting off alarms or signals indicating the presence of an emergency; or indicating the presence of a bomb or explosive device on school grounds, school bus, or at any school activity.
17. Being absent without a recognized excuse; State law and School Board policy regarding truancy control will be used with chronic and habitual truants.
18. Being involved with any public school fraternity, sorority, or secret society, by: (a) being a member; (b) promising to join; (c) pledging to become a member; or (d) soliciting any other person to join, promise to join, or be pledged to become a member.
19. Being involved in gangs or gang-related activities, including displaying gang symbols or paraphernalia.
20. Violating any criminal law, including but not limited to, assault, battery, arson, theft, gambling, eavesdropping, vandalism, and hazing.
21. Making an explicit threat on an Internet website against a school employee, a student, or any school-related personnel if the Internet website through which the threat was made is a site that was accessible within the school at the time the threat was made or was available to third parties who worked or studied within the school grounds at the time the threat was made, and the threat could be reasonably interpreted as threatening to the safety and security of the threatened individual because of his or her duties or employment status or status as a student inside the school.
22. Operating an unmanned aircraft system (UAS) or drone for any purpose on school grounds or at any school event unless granted permission by the Superintendent or designee.
23. Engaging in any activity, on or off campus, that interferes with, disrupts, or adversely affects the school environment, school operations, or an educational function, including but not limited to, conduct that may reasonably be considered to: (a) be a threat or an attempted intimidation of a staff member; or (b) endanger the health or safety of students, staff, or school property.

For purposes of this policy, the term *possession* includes having control, custody, or care, currently or in the past, of an object or substance, including situations in which the item is: (a) on the student's

person; (b) contained in another item belonging to, or under the control of, the student, such as in the student's clothing, backpack, or automobile; (c) in a school's student locker, desk, or other school property; or (d) at any location on school property or at a school-sponsored event.

Efforts, including the use of positive interventions and supports, shall be made to deter students, while at school or a school-related event, from engaging in aggressive behavior that may reasonably produce physical or psychological harm to someone else. The Superintendent or designee shall ensure that the parent/guardian of a student who engages in aggressive behavior is notified of the incident. The failure to provide such notification does not limit the Board's authority to impose discipline, including suspension or expulsion, for such behavior.

No disciplinary action shall be taken against any student that is based totally or in part on the refusal of the student's parent/guardian to administer or consent to the administration of psychotropic or psychostimulant medication to the student.

Disciplinary Measures

School officials shall limit the number and duration of expulsions and out-of-school suspensions to the greatest extent practicable, and, where practicable and reasonable, shall consider forms of non-exclusionary discipline before using out-of-school suspensions or expulsions. School personnel shall not advise or encourage students to drop out voluntarily due to behavioral or academic difficulties. Potential disciplinary measures include, without limitation, any of the following:

1. Notifying parent(s)/guardian(s).
2. Disciplinary conference.
3. Withholding of privileges.
4. Temporary removal from the classroom.
5. Return of property or restitution for lost, stolen, or damaged property.
6. In-school suspension. The Building Principal or designee shall ensure that the student is properly supervised.
7. After-school study or Saturday study provided the student's parent/guardian has been notified. If transportation arrangements cannot be agreed upon, an alternative disciplinary measure must be used. The student must be supervised by the detaining teacher or the Building Principal or designee.
8. Community service with local public and nonprofit agencies that enhances community efforts to meet human, educational, environmental, or public safety needs. The District will not provide transportation. School administration shall use this option only as an alternative to another disciplinary measure, giving the student and/or parent/guardian the choice.
9. Seizure of contraband; confiscation and temporary retention of personal property that was used to violate this policy or school disciplinary rules.
10. Suspension of bus riding privileges in accordance with Board policy 7:220, *Bus Conduct*.
11. Out-of-school suspension from school and all school activities in accordance with Board policy 7:200, *Suspension Procedures*. A student who has been suspended may also be restricted from being on school grounds and at school activities.
12. Expulsion from school and all school activities for a definite time period not to exceed two calendar years in accordance with Board policy 7:210, *Expulsion Procedures*. A student who has been expelled may also be restricted from being on school grounds and at school activities.
13. Transfer to an alternative program if the student is expelled or otherwise qualifies for the transfer under State law. The transfer shall be in the manner provided in Article 13A or 13B of the School Code.

14. Notifying juvenile authorities or other law enforcement whenever the conduct involves criminal activity, including but not limited to, illegal drugs (controlled substances), *look-alikes*, alcohol, or weapons or in other circumstances as authorized by the reciprocal reporting agreement between the District and local law enforcement agencies.

The above list of disciplinary measures is a range of options that will not always be applicable in every case. In some circumstances, it may not be possible to avoid suspending or expelling a student because behavioral interventions, other than a suspension and expulsion, will not be appropriate and available, and the only reasonable and practical way to resolve the threat and/or address the disruption is a suspension or expulsion.

Corporal punishment is prohibited in all circumstances. *Corporal punishment* is defined as a discipline method in which a person deliberately inflicts pain upon a student in response to the student's unacceptable behavior or inappropriate language, with an aim to halt an offense, prevent its recurrence, or set an example for others. It includes slapping, paddling, or prolonged maintenance of students in physically painful positions, or intentional infliction of bodily harm. Corporal punishment does not include reasonable force as permitted by 105 ILCS 5/10-20.33.

Isolated Time Out, Time Out, and Physical Restraint

The use of isolated time out, time out, and/or physical restraint, as defined in 105 ILCS 5/10-20.33 and 23 Ill. Admin. Code §1.285, by School District staff is prohibited.

"Isolated time out" or "time out" does not include a student-initiated or student-requested break, a student-initiated or teacher-initiated sensory break, including a sensory room containing sensory tools to assist a student to calm and de-escalate, an in-school suspension or detention, or any other appropriate disciplinary measure, including a student's brief removal to the hallway or similar environment.

"Restraint" does not include momentary periods of physical restriction by direct person-to-person contact, without the aid of material or mechanical devices, accomplished with limited force and harm to the student or another or damage to property.

The District will prioritize the use of positive student behavior supports and crisis de-escalation strategies to address student behavior. If a student's behavior presents an imminent danger of serious physical harm to the student or others, and other less restrictive and intrusive measures have been tried and proven ineffective in stopping the imminent danger of serious physical harm, the District may contact emergency responders for assistance.

Weapons

A student who is determined to have brought one of the following objects to school, any school-sponsored activity or event, or any activity or event that bears a reasonable relationship to school shall be expelled for a period of at least one calendar year but not more than two calendar years:

1. A firearm, meaning any gun, rifle, shotgun, or weapon as defined by Section 921 of Title 18 of the United States Code (18 U.S.C. § 921), firearm as defined in Section 1.1 of the Firearm Owners Identification Card Act (430 ILCS 65/), or firearm as defined in Section 24-1 of the Criminal Code of 2012 (720 ILCS 5/24-1).
2. A knife, brass knuckles, or other knuckle weapon regardless of its composition, a billy club, or any other object if used or attempted to be used to cause bodily harm, including *look-alikes* of any firearm as defined above.

The expulsion requirement under either paragraph 1 or 2 above may be modified by the

Superintendent, and the Superintendent's determination may be modified by the Board on a case-by-case basis. The Superintendent or designee may grant an exception to this policy, upon the prior request of an adult supervisor, for students in theatre, cooking, ROTC, martial arts, and similar programs, whether or not school-sponsored, provided the item is not equipped, nor intended, to do bodily harm.

This policy's prohibitions concerning weapons apply regardless of whether: (1) a student is licensed to carry a concealed firearm, or (2) the Board permits visitors, who are licensed to carry a concealed firearm, to store a firearm in a locked vehicle in a school parking area.

Re-Engagement of Returning Students

The Superintendent or designee shall maintain a process to facilitate the re-engagement of students who are returning from an out-of-school suspension, expulsion, or an alternative school setting. The goal of re-engagement shall be to support the student's ability to be successful in school following a period of exclusionary discipline and shall include the opportunity for students who have been suspended to complete or make up work for equivalent academic credit.

Required Notices

A school staff member shall immediately notify the office of the Building Principal in the event that he or she: (1) observes any person in possession of a firearm on ~~or around~~ school grounds, becomes aware of any person in possession of a firearm on school grounds, or becomes aware of any threat of gun violence on school grounds; however, such action may be delayed if immediate notice would endanger students under his or her supervision, (2) observes or has reason to suspect that any person on school grounds is or was involved in a drug-related incident, or (3) observes a battery committed against any staff member or is subject to a battery. *School grounds* includes modes of transportation to school activities and any public way within 1000 feet of the school, as well as school property itself.

Upon receiving a report of (1), above, the Building Principal or designee shall immediately notify local law enforcement. If the report of (1), above, pertains to a threat of firearm violence made by a student, the Building Principal or designee shall attempt to notify the student's parent/guardian as soon as possible and shall further attempt to contact the parent/guardian to ensure that the student does not have access to a firearm.PRESSPlus1 In addition, upon receiving a report on any of the above (1)-(3), the Building Principal or designee shall notify the Superintendent or designee and any involved student's parent/guardian.

Upon receiving a report on any of the above (1)-(3), the Superintendent or designee shall immediately notify local law enforcement. The Superintendent or designee shall also report these incidents to ISBE through its web-based School Incident Reporting System as they occur during the year and no later than July 31 for the preceding school year.

Delegation of Authority

Each teacher, and any other school personnel when students are under his or her charge, is authorized to impose any disciplinary measure, other than suspension, expulsion, corporal punishment, or in-school suspension, that is appropriate and in accordance with the policies and rules on student discipline. Teachers, other licensed educational employees, and any other persons (whether or not a licensed employee) providing a related service for or with respect to a student, may only use reasonable force as permitted by 105 ILCS 5/10-20.33. Teachers may temporarily remove students from a classroom for disruptive behavior.

The Superintendent; Building Principal; Assistant Building Principal; or Division Head for Student

Success, Safety and Wellness is authorized to impose the same disciplinary measures as teachers and may suspend students guilty of gross disobedience or misconduct from school (including all school functions) and from riding the school bus, up to 10 consecutive school days, provided the appropriate procedures are followed. The Board may suspend a student from riding the bus in excess of 10 school days for safety reasons.

Student Handbook

The Superintendent, with input from the parent-teacher advisory committee, shall prepare disciplinary rules implementing the District's disciplinary policies. These disciplinary rules shall be presented annually to the Board for its review and approval.

A student handbook, including the District disciplinary policies and rules, shall be distributed to the students' parents/guardians within 15 days of the beginning of the school year or a student's enrollment.

Incorporated
by Reference: 7:190-AP4, (Use of Isolated Time Out, Time Out, and Physical Restraint)

LEGAL REF.:

20 U.S.C. §7971 *et seq.*, Pro-Children Act of 2004.

20 U.S.C. §7961 *et seq.*, Gun Free Schools Act.

105 ILCS 5/10-20.5b, 5/10-20.14, 5/10-20.28, 5/10-20.36, 5/10-21.7, 5/10-21.10, 5/10-22.6, 5/10-27.1A, 5/10-27.1B, 5/22-33, 5/22-100, 5/22-110, 5/24-24, 5/26-12, 5/27-240~~27-23.7~~, and 5/31-3.

~~105 ILCS 110/3.10, Critical Health Problems and Comprehensive Health Education Act.~~

410 ILCS 130/, Compassionate Use of Medical Cannabis Pilot Program.

410 ILCS 647/, Powdered Caffeine Control and Education Act.

430 ILCS 66/, Firearm Concealed Carry Act.

23 Ill.Admin.Code §§1.280, 1.285.

CROSS REF.: 2:150 (Committees), 2:240 (Board Policy Development), 5:230 (Maintaining Student Discipline), 6:110 (Programs for Students At Risk of Academic Failure and/or Dropping Out of School and Graduation Incentives Program), 7:70 (Attendance and Truancy), 7:130 (Student Rights and Responsibilities), 7:140 (Search and Seizure), 7:150 (Agency and Law Enforcement Requests~~Police Interviews~~), 7:160 (Student Appearance), 7:170 (Vandalism), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 7:185 (Teen Dating Violence Prohibited), 7:200 (Suspension Procedures), 7:210 (Expulsion Procedures), 7:220 (Bus Conduct), 7:230 (Misconduct by Students with Disabilities), 7:240 (Conduct Code for Participants in Extracurricular Activities), 7:270 (Administering Medicines to Students), 7:315 (Restrictions on Publications; High Schools), 8:30 (Visitors to and Conduct on School Property), District 214 Student and Parent Handbook

ADOPTED: August 24, 2017

REVISED: January 18, 2018; January 17, 2019; March 21, 2019; August 5, 2020; January 20, 2022; June 9, 2022; January 25, 2024; June 26, 2025

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/10-27.1A(b), amended by P.A. 104-174. **Issue 120, October 2025**

Document Status: Draft Update

7:290 Suicide and Depression Awareness and Prevention

Youth suicide impacts the safety of the school environment. It also affects the school community, diminishing the ability of surviving students to learn and the school's ability to educate. Suicide and depression awareness and prevention are important Board goals.

Suicide and Depression Awareness and Prevention Program

The Superintendent or designee shall develop, implement, and maintain a suicide and depression awareness and prevention program (Program) that advances the Board's goals of increasing awareness and prevention of depression and suicide. This program must be consistent with the requirements of *Ann Marie's Law* listed below; each listed requirement, 1-6, corresponds with the list of required policy components in the School Code Section 5/2-3.166(c)(2)-(7). The Program shall include:

1. Protocols for administering youth suicide awareness and prevention education to students and staff.
    a. For students, implementation will incorporate Board policy 6:60, *Curriculum Content*, which implements ~~105 ILCS 5/2-3.139 and~~ 105 ILCS 5/27-215 ~~7~~ (requiring education for students on mental health and illness ~~to develop a sound mind and a healthy body~~). PRESSPlus1
    b. For staff, implementation will incorporate Board policy 5:100, *Staff Development Program*, and teacher's institutes under 105 ILCS 5/3-14.8 (requiring coverage of the warning signs of suicidal behavior).
2. Procedures for methods of suicide prevention with the goal of early identification and referral of students possibly at risk of suicide. Implementation will incorporate:
    a. The training required by 105 ILCS 5/10-22.39 for all District staff who work with students to identify the warning signs of suicidal behavior in youth along with appropriate intervention and referral techniques, including methods of prevention, procedures for early identification, and referral of students at risk of suicide; and
    b. Ill. State Board of Education (ISBE)-recommended guidelines and educational materials for staff training and professional development, along with ISBE-recommended resources for students containing age-appropriate educational materials on youth suicide and awareness, if available pursuant to *Ann Marie's Law* on ISBE's website.
3. Methods of intervention, including procedures that address an emotional or mental health safety plan for use during the school day and at school-sponsored events for a student identified as being at increased risk of suicide including those students who: (A) suffer from a mental health disorder; (B) suffer from a substance abuse disorder; (C) engage in self-harm or have previously attempted suicide; (D) reside in an out-of-home placement; (E) are experiencing homelessness; (F) are lesbian, gay, bisexual, transgender, or questioning (LGBTQ); (G) are bereaved by suicide; or (H) have a medical condition or certain types of disabilities. Implementation will incorporate paragraph number 2, above, along with Board policies:
    a. 6:65, *Student Social and Emotional Development*, implementing the goals and benchmarks of the Ill. Learning Standards and 405 ILCS 49/15(b) (requiring student social and emotional development in the District's educational program);

b. 6:120, *Education of Children with Disabilities*, implementing special education requirements for the District;

c. 6:140, *Education of Homeless Children*, implementing provision of District services to students who are homeless;

d. 6:270, *Guidance and Counseling Program*, implementing guidance and counseling program(s) for students, and 105 ILCS 5/10-22.24a and 22.24b, which allow a qualified guidance specialist or any licensed staff member to provide school counseling services;

e. 7:10, *Equal Educational Opportunities*, and its implementing administrative procedure and exhibit, implementing supports for equal educational opportunities for students who are LGBTQ;

f. 7:50, *School Admissions and Student Transfers To and From Non-District Schools*, implementing State law requirements related to students who are in foster care;

g. 7:250, *Student Support Services*, implementing the Children's Mental Health Act of, 405 ILCS 49/ (requiring protocols for responding to students with social, emotional, or mental health issues that impact learning ability); and

h. State and/or federal resources that address emotional or mental health safety plans for students who are possibly at an increased risk for suicide, if available on the ISBE's website pursuant to *Ann Marie's Law.*

4. Methods of responding to a student or staff suicide or suicide attempt. Implementation of this requirement shall incorporate building-level Student Support Committee(s) established through Board policy 7:250, *Student Support Services.*

5. Reporting procedures. Implementation of this requirement shall incorporate Board policy 6:270, *Guidance and Counseling Program,* and Board policy 7:250, *Student Support Services*, in addition to other State and/or federal resources that address reporting procedures.

6. A process to incorporate ISBE-recommended resources on youth suicide awareness and prevention programs, including current contact information for such programs in the District's Suicide and Depression Awareness and Prevention Program.

Illinois Suicide Prevention Strategic Planning Committee

The Superintendent or designee shall attempt to develop a relationship between the District and the Illinois Suicide Prevention Strategic Planning Committee, the Illinois Suicide Prevention Coalition Alliance, and/or a community mental health agency. The purpose of the relationship is to discuss how to incorporate the goals and objectives of the Illinois Suicide Prevention Strategic Plan into the District's Suicide Prevention and Depression Awareness Program.

Monitoring

The Board will review and update this policy pursuant to *Ann Marie's Law*and Board policy 2:240, *Board Policy Development.*

Information to Staff, Parents/Guardians, and Students

The Superintendent shall inform each school district employee about this policy and ensure its posting on the District's website. The Superintendent or designee shall provide a copy of this policy to the parent or legal guardian of each student enrolled in the District. Student and staff PRESSPlus2 identification (ID) cards, the District's website, and student handbooks and planners will contain the support information as required by State law.

Implementation

This policy shall be implemented in a manner consistent with State and federal laws, including the Student Confidential Reporting Act, 5 ILCS 860/, Children's Mental Health Act, 405 ILCS 49/, Mental Health and Developmental Disabilities Confidentiality Act, 740 ILCS 110/, and the Individuals with Disabilities Education Act, 42 U.S.C. §12101 *et seq.*

The District, Board, and its staff are protected from liability by the Local Governmental and Governmental Employees Tort Immunity Act. Services provided pursuant to this policy: (1) do not replace the care of a physician licensed to practice medicine in all of its branches or a licensed medical practitioner or professional trained in suicide prevention, assessments and counseling services, (2) are strictly limited to the available resources within the District, (3) do not extend beyond the school day and/or school-sponsored events, and (4) cannot guarantee or ensure the safety of a student or the student body.

LEGAL REF.:

42 U.S.C. § 1201 *et seq.*, Individuals with Disabilities Education Act.

105 ILCS 5/2-3.166, ~~105 ILCS 5/2-3.139~~, 5/3-14.8, ~~5/10-20.70~~, 5/10-20.81, 5/10-22.24a, 5/10-22.24b, 5/10-22.39, 5/14-1.01 et seq., 5/14-7.02, ~~and~~ 5/14-7.02b, and 5/27-215~~7~~.

5 ILCS 860/, Student Confidential Reporting Act.

405 ILCS 49/, Children's Mental Health Act.

740 ILCS 110/, Mental Health and Developmental Disabilities Confidentiality Act.

745 ILCS 10/, Local Governmental and Governmental Tort Immunity Act.

CROSS REF.: 2:240 (Board Policy Development), 5:100 (Staff Development Program), 6:60 (Curriculum Content), 6:65 (Student Social and Emotional Development), 6:120 (Education of Children with Disabilities), 6:270 (Guidance and Counseling Program), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 7:250 (Student Support Services)

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/27-215, added by P.A. 104-391. **Issue 120, October 2025**

PRESSPlus 2. Updated in response to 105 ILCS 5/10-20.81, amended by P.A. 104-264, eff. 1-1-26, requiring districts to insert the same contact information for suicide prevention helplines required for student ID cards on employee ID cards for employees serving any of grades 6 through 12. **Issue 120, October 2025**

Document Status: Draft Update

7:315 Restrictions on Publications; High Schools

Definitions

Libel means the willful or negligent publication of provably false and unprivileged statements of fact that do demonstrable harm to a living person's reputation.

Obscene means lewd; impure; indecent; calculated to shock the moral sense of humans by a disregard of chastity or modesty. Objectionable or offensive to accepted standards of decency.

School official means a Building Principal or designee.

School-sponsored media means any material that is prepared, substantially written, published, or broadcast by a student journalist, distributed or generally made available to members of the student body, and prepared under the direction of a student media advisor. It does not include media intended for distribution or transmission solely in the classroom in which the media is produced.

Slander means the speaking of false statements of fact that seriously harm a living person's reputation.

Student journalist means a public high school student who gathers, compiles, writes, edits, photographs, records, or prepares information for dissemination in school-sponsored media.

Student media adviser means an individual employed, appointed, or designated by the District to supervise or provide instruction relating to school-sponsored media.

School-Sponsored Media

School-sponsored publications, productions, and websites are governed by the Speech Rights of Student Journalists Act and Board of Education policies, and student journalists are responsible for determining the news, opinion, feature, and advertising content of those publications, productions, and websites.

Student journalists **must**:

1. Make decisions based upon news value and guided by the Code of Ethics provided by the Society of Professional Journalists, National Scholastic Press Association, Journalism Education Association, or other relevant group;
2. Produce media based upon professional standards of accuracy, objectivity, and fairness;
3. Review material to improve sentence structure, grammar, spelling, and punctuation;
4. Check and verify all facts and verify the accuracy of all quotations;
5. In the use of personal opinions, editorial statements, and/or letters to the editor, determine the need to provide opportunity and space for the expression of differing opinions within the same media to align with the District's media literacy curriculum ~~mandate in 105 ILCS 5/27-20.08;~~ PRESSPlus1 and

6. Include an author's name with any personal opinions and editorial statements, if appropriate.

Student journalists may not create, produce, or distribute school-sponsored media that:

1. Is libelous, slanderous, or obscene;
2. Constitutes an unwarranted invasion of privacy;
3. Violates federal or State law, including the Constitutional rights of third parties; or
4. Incites students to:
    a. Commit an unlawful act;
    b. Violate any of the District's policies; or
    c. Materially and substantially disrupt the orderly operation of the school.

The District will not engage in prior restraint of material prepared by student journalists for school-sponsored media, unless the material fits into one of the four prohibited categories listed above, in which case the Superintendent or designee and/or student media adviser may review, edit, and delete such media material before publication or distribution of the media. In such cases, the student media adviser will promptly provide the student journalist with a written justification prior to limiting the material.

No expression made by students in the exercise of freedom of speech or freedom of the press under this policy shall be deemed to be an expression of the District or an expression of Board policy.

Non-School Sponsored Publications Accessed or Distributed On Campus

For purposes of this section and the following section, a *publication* includes, without limitation: (1) written or electronic print material, (2) audio-visual material on any medium including electromagnetic media (e.g., images, digital files, flash memory, etc.), or combinations of these whether off-line (e.g., a printed book, digital files, etc.) or online (e.g., any website, social networking site, database for information retrieval, etc.), or (3) information or material on electronic devices (e.g., text or voice messages delivered by cell phones, tablets, and other hand-held devices).

Creating, distributing, and/or accessing non-school sponsored publications shall occur at a time and place and in a manner that will not cause disruption, be coercive, or result in the perception that the distribution or the publication is endorsed by the District.

Students are prohibited from creating, distributing, and/or accessing at school any publication that:

1. Will cause a material and substantial disruption of the proper and orderly operation and discipline of the school or school activities;
2. Violates the rights of others, including but not limited to material that is libelous, slanderous or obscene, invades the privacy of others, or infringes on a copyright;
3. Is socially inappropriate or inappropriate due to maturity level of the students, including but not limited to material that is obscene, pornographic, or pervasively lewd and vulgar, contains indecent and vulgar language, or *sexting* as defined by Board policy 7:190, *Student Behavior*, and/or Student Handbooks;
4. Is reasonably viewed as promoting illegal drug use;
5. Is distributed in kindergarten through eighth grade and is primarily prepared by non-students, unless it is being used for school purposes. However, material from outside sources or the citation to such sources may be allowed, as long as the material to be distributed or accessed is primarily prepared by students; or
6. Encourages or incites students to violate any Board policies.

Accessing or distributing *on-campus* includes accessing or distributing on school property or at school-related activities. A student engages in gross disobedience and misconduct and may be disciplined for: (1) accessing or distributing forbidden material, or (2) for writing, creating, or publishing such material intending for it to be accessed or distributed at school.

Non-School Sponsored Publications Accessed or Distributed Off-Campus

A student engages in gross disobedience and misconduct and may be disciplined for creating and/or distributing a publication that: (1) causes a substantial disruption or a foreseeable risk of a substantial disruption to school operations, or (2) interferes with the rights of other students or staff members.

Bullying and Cyberbullying

The Superintendent or designee shall treat behavior that is *bullying* and/or *cyberbullying* according to Board policy 7:180, *Prevention of and Response to Bullying, Intimidation, and Harassment*, in addition to any response required by this policy.

LEGAL REF.:

105 ILCS 5/22-110 ~~5/27-20.08 and 5/27-23.7~~, 5/27-405, and 5/27-415 (scheduled for repeal on 7-1-27).

105 ILCS 80/, Speech Rights of Student Journalists Act.

Tinker v. Des Moines Indep. Cmty. Sch. Dist., 393 U.S. 503 (1969).

Hazelwood v. Kuhlmeier, 484 U.S. 260 (1988).

Morse v. Frederick, 551 U.S. 393 (2007).

Hedges v. Wauconda Cmty. Unit Sch. Dist. No. 118, 9 F.3d 1295 (7th Cir. 1993).

CROSS REF.: 1:30 (School District Philosophy), 6:10 (Educational Philosophy and Objectives), 6:65 (Student Social and Emotional Development), 6:235 (Access to Electronic Networks), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 7:190 (Student Behavior), 8:25 (Advertising and Distributing Materials in Schools Provided by Non-School Related Entities)

PRESSPlus Comments

PRESSPlus 1. 105 ILCS 5/27-415, renumbered by P.A. 104-391 and scheduled for repeal on 7-1-27, addressing the requirements for media literacy instruction through the 2026-2027 school year. Beginning with the 2027-2028 school year, media literacy instruction is combined with instruction on Internet safety under 105 ILCS 5/27-405(c), added by P.A. 104-391. **Issue 120, October 2025**

Document Status: Draft Update

8:30 Visitors to and Conduct on School Property

The following definitions apply to this policy:

> **School property** - District and school buildings, grounds, and parking areas; vehicles used for school purposes; and any location used for a School Board meeting, school athletic event, or other school-sponsored or school-sanctioned events or activities.
>
> **Visitor** - Any person other than an enrolled student or employee.

During the school day, all visitors to school property are required to report to the security checkpoint and receive permission to remain on school property. Visitors must sign a visitors' log, show identification, and wear a visitor's badge. Persons on school property without permission will be directed to leave and may be subject to criminal prosecution.

Except as provided in the next paragraph, any person wishing to confer with a staff member should contact that staff member to make an appointment.

Requests to access a school building, facility, and/or educational program, or to interview personnel or a student for purposes of assessing the student's special education needs, should be made at the appropriate building. Access shall be facilitated according to guidelines from the Superintendent or designee.

The School District expects mutual respect, civility, and orderly conduct among all people on school property or at a school event. No person on school property or at a school event (including visitors, students, and employees) shall perform any of the following acts:

1. Strike, injure, threaten, harass, or intimidate a staff member, Board member, sports official or coach, or any other person;
2. Behave in an unsportsmanlike manner, or use vulgar or obscene language;
3. Unless specifically permitted by State law, possess a weapon, any object that can reasonably be considered a weapon or looks like a weapon, or any dangerous device;
4. Damage or threaten to damage another's property;
5. Damage or deface school property;
6. Violate any Illinois law, or town or county ordinance;
7. Smoke or otherwise use tobacco products or electronic cigarettes;
8. Distribute, consume, use, possess, or be impaired by or under the influence of an alcoholic beverage, cannabis, other lawful product, or illegal drug.
9. Be present when the person's alcoholic beverage, cannabis, other lawful product, or illegal drug consumption is detectible, regardless of when and/or where the use occurred.
10. Use or possess medical cannabis, unless he or she has complied with policy 7:270, *Administering Medicines to Students*, implementing *Ashley's Law*.
11. Impede, delay, disrupt, or otherwise interfere with any school activity or function (including using technology in a disruptive manner);
12. Enter upon any portion of school premises at any time for purposes other than those that are

lawful and authorized by the Board;

13. Operate a motor vehicle: (a) in a risky manner, (b) in excess of 15 miles per hour unless otherwise designated, or (c) in violation of an authorized District employee's directive;
14. Engage in any behavior that could endanger oneself or another;
15. Violate other District policies or regulations, or a directive from an authorized security officer or District employee; or
16. Engage in any conduct that interferes with, disrupts, or adversely affects the District or a School function.

Convicted Child Sex Offender

State law prohibits a child sex offender from being present on school property or loitering within 500 feet of school property when persons under the age of 18 are present, unless the offender has permission to be present from the Board, Superintendent, or Superintendent's designee. If permission is granted, the Superintendent or Board President shall provide the details of the offender's upcoming visit to the Building Principal.

In all cases, the Superintendent, or designee who is a licensed PRESSPlus1 employee, shall supervise a child sex offender whenever the offender is in a child's vicinity.

Exclusive Bargaining Representative Agent

Please refer to the applicable collective bargaining agreement(s).

For employees whose collective bargaining agreement does not address this subject:

Upon notifying the Building Principal's office, authorized agents of an exclusive bargaining representative will be provided reasonable access to employees in the bargaining unit they represent in accordance with State law. Such access shall be conducted in a manner that will not impede the normal operations of the District.

Enforcement

Any staff member may request identification from any person on school property; refusal to provide such information is a criminal act. The Building Principal or designee shall seek the immediate removal of any person who refuses to provide requested identification.

Any person who engages in conduct prohibited by this policy may be ejected from or denied admission to school property in accordance with State law. The person also may be subject to being denied admission to school athletic or extracurricular events for up to one calendar year in accordance with the procedures below.

Procedures to Deny Future admission to Athletic or Extracurricular School Events

Before any person may be denied admission to athletic or extracurricular school events, the person has a right to a hearing before the Board. The Superintendent may refuse the person admission pending such hearing. The Superintendent or designee must provide the person with a hearing notice, delivered or sent by certified mail with return receipt requested, at least ten days before the Board hearing date. The hearing notice must contain:

1. The date, time, and place of the Board hearing;
2. A description of the prohibited conduct;
3. The proposed time period that admission to school events will be denied; and

4. Instruction on how to waive a hearing.

LEGAL REF.:

20 U.S.C. §7971 *et seq.*, Pro-Children Act of 2001.

Nuding v. Cerro Gordo Community Unit School Dist., 313 Ill. App.3d 344 (4th Dist. 2000).

105 ILCS 5/10-20.5, 10-20.5b, 5/10-22.10, 5/22-33, 5/22-110, and 5/24-25~~, and 5/27-23.7 (a)~~. PRESSPlus2

115 ILCS 5/3(c), Ill. Educational Labor Relations Act.

410 ILCS 130/, Compassionate Use of Medical Cannabis Program Act.

410 ILCS 705/, Cannabis Tax and Regulation Act.

430 ILCS 66/, Firearm Concealed Carry Act.

720 ILCS 5/11-9.3, 5/21-1, 5/21-1.2, 5/21-3, 5/21-5, 5/21-5.5, 5/21-9, and 5/21-11.

CROSS REF.: 2:200 (Types of Board of Education Meetings), 2:230 (Public Participation at Board of Education Meetings and Petitions to the Board), 4:170 (Safety and Crisis Plan), 5:50 (Drug- and Alcohol-Free Workplace; E-Cigarette, Tobacco, and Cannabis Prohibition), 6:120 (Education of Children with Disabilities), 6:250 (Community Resource Persons and Volunteers), 7:190 (Student Behavior), 7:270 (Administering Medicines to Students), 8:20 (Community Use of School Facilities), District 214 Student and Parent Handbook

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PRESSPlus Comments

PRESSPlus 1. Updated for continuous improvement. **Issue 120, October 2025**

PRESSPlus 2. The Legal References are updated in response to P.A. 104-391. **Issue 120, October 2025**

Document Status: Review and Monitoring

1:10 School District Legal Status

The Illinois Constitution requires the State to provide for an efficient system of high-quality public educational institutions and services in order to achieve the educational development of all persons to the limits of their capabilities.[PRESSPlus1]

The General Assembly has implemented this mandate through the creation of school districts. The District is governed by the laws for school districts serving a resident population of not fewer than 1,000 and not more than 500,000.

The Board of Education constitutes a body corporate that possesses all the usual powers of a corporation for public purposes, and in that name may sue and be sued, purchase, hold and sell personal property and real estate, and enter into such obligations as are authorized by law.

LEGAL REF.:

Ill. Constitution, Art. X, Sec. 1.

105 ILCS 5/10-1 *et seq.*

CROSS REF.: 2:10 (School District Governance), 2:20 (Powers and Duties of the Board of Education; Indemnification)

PRESSPlus Comments

PRESSPlus 1. This policy is suggested to be reviewed by the Board. According to policy 2:240, *Board Policy Development*, "[t]he Board will periodically review its policies for relevancy, monitor its policies for effectiveness, and consider whether any modifications are required." IASB suggests that each policy in the Board's policy manual be reviewed at a minimum of every five years. As part of the review, the Board may choose to:

- Compare the adopted version to the current PRESS sample (available at PRESS Online by logging in at www.iasb.com), discussing any differences and/or options noted in the footnotes to determine whether local changes are necessary
- Update the policy language due to changes in local conditions
- Make no changes, but update the adoption date to reflect that the policy has been reviewed and re-adopted

Issue 119, June 2025

Document Status: Review and Monitoring

1:20 District Organization, Operations, and Cooperative Agreements

The District is organized and operates as a High School District serving the needs of children in grades 9 through 12 and others as required by the School Code.[PRESSPlus1]

The District also provides a community education program designed to meet the needs of citizens of the School District, as approved by the Board.

The District enters into and participates in joint programs and intergovernmental agreements with units of local government and other school districts in order to jointly provide services and activities in a manner that will increase flexibility, scope of service opportunities, cost reductions, and/or otherwise benefit the District and the community. The Superintendent shall manage these activities to the extent the program or agreement requires the District's participation, and shall provide periodic implementation or operational data and/or reports to the Board concerning these programs and agreements.

LEGAL REF.:

Ill. Constitution, Art. VII, Sec. 10.

5 ILCS 220/, Intergovernmental Cooperation Act.

PRESSPlus Comments

PRESSPlus 1. This policy is suggested to be reviewed by the Board. According to policy 2:240, *Board Policy Development*, "[t]he Board will periodically review its policies for relevancy, monitor its policies for effectiveness, and consider whether any modifications are required." IASB suggests that each policy in the Board's policy manual be reviewed at a minimum of every five years. As part of the review, the Board may choose to:

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Issue 119, June 2025

Document Status: Review and Monitoring

1:30 School District Philosophy

Mission Statement[PRESSPlus1]

Our primary mission is to help all students learn the skills, acquire the knowledge, and develop the behaviors necessary for them to reach their full potential as citizens who can meet the challenges of a changing society.

Our secondary mission is to provide residents with opportunities for life-long learning.

CROSS REF: 2:10 (School District Governance), 3:10 (Goals and Objectives), District 214 Student and Parent Handbook

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PRESSPlus Comments

PRESSPlus 1. This policy is suggested to be reviewed by the Board. According to policy 2:240, *Board Policy Development*, "[t]he Board will periodically review its policies for relevancy, monitor its policies for effectiveness, and consider whether any modifications are required." IASB suggests that each policy in the Board's policy manual be reviewed at a minimum of every five years. As part of the review, the Board may choose to:

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- Update the policy language due to changes in local conditions
- Make no changes, but update the adoption date to reflect that the policy has been reviewed and re-adopted

Issue 119, June 2025

Document Status: Review and Monitoring

2:10 School District Governance

The District is governed by a Board of Education consisting of seven members. The Board's powers and duties include the authority to adopt, enforce, and monitor all policies for the governance and management of the District's schools.[PRESSPlus1]

Official action by the Board may only occur at a duly called and legally conducted meeting. Except as otherwise provided by the Open Meetings Act, a quorum must be physically present at the meeting.

As stated in the Board member oath of office prescribed by the School Code, a Board member has no legal authority as an individual.

LEGAL REF.:

5 ILCS 120/, Open Meetings Act.

105 ILCS 5/10-1, 5/10-10, 5/10-12, 5/10-16.5, 5/10-16.7, and 5/10-20.5.

CROSS REF.: 1:10 (School District Legal Status), 2:20 (Powers and Duties of the Board of Education; Indemnification), 2:80 (Board Member Oath and Conduct), 2:120 (Board Member Development), 2:200 (Types of Board of Education Meetings), 2:220 (Board of Education Meeting Procedure)

PRESSPlus Comments

PRESSPlus 1. This policy is suggested to be reviewed by the Board. According to policy 2:240, *Board Policy Development*, "[t]he Board will periodically review its policies for relevancy, monitor its policies for effectiveness, and consider whether any modifications are required." IASB suggests that each policy in the Board's policy manual be reviewed at a minimum of every five years. As part of the review, the Board may choose to:

- Compare the adopted version to the current PRESS sample (available at PRESS Online by logging in at www.iasb.com), discussing any differences and/or options noted in the footnotes to determine whether local changes are necessary
- Update the policy language due to changes in local conditions
- Make no changes, but update the adoption date to reflect that the policy has been reviewed and re-adopted

Issue 119, June 2025

Document Status: Review and Monitoring

2:240 Board Policy Development

The Board of Education governs using written policies. Written policies ensure legal compliance, establish Board processes, articulate District ends, delegate authority, and define operating limits. Board policies also provide the basis for monitoring progress toward District ends.[PRESSPlus1]

Policy Development

Anyone may propose new policies, changes to existing policies, or elimination of existing policies. Staff suggestions should be processed through the Superintendent. Suggestions from all others should be made to the Board President or the Superintendent.

The Superintendent is responsible for: (1) providing relevant policy information and data to the Board, (2) notifying those who will implement or be affected by or required to implement a proposed policy and obtaining their advice and suggestions, and (3) having policy recommendations drafted into written form for Board deliberation. The Superintendent shall seek the counsel of the Board attorney when appropriate.

Policy Adoption and Dissemination

Policies or policy revisions will not be adopted at the Board meeting at which they are first introduced , except when: (1) appropriate for a consent agenda because no Board discussion is required, or (2) necessary or prudent in order to meet emergency or special conditions or to be legally compliant. Further Board consideration may be given at a subsequent meeting(s) and after opportunity for community input. The adoption of a policy will serve to supersede all previously adopted policies on the same topic.

The Board policies are available for public inspection in the District's main office during regular office hours. Copy requests should be made pursuant to Board policy 2:250, *Access to District Public Records*.

Board Policy Review and Monitoring

The Board will periodically review its policies for relevancy, monitor its policies for effectiveness, and consider whether any modifications are required.

Words Importing Gender

Throughout this policy manual, words importing the masculine and/or feminine gender include all gender neutral/inclusive pronouns.

Superintendent Implementation

The Board will support any reasonable interpretation of Board policy made by the Superintendent. If reasonable minds differ, the Board will review the applicable policy and consider the need for further clarification.

In the absence of Board policy, the Superintendent is authorized to take appropriate action.

Suspension of Policies

The Board, by a majority vote of members present at any meeting, may temporarily suspend a Board policy except those provisions that are controlled by law or contract. The failure to suspend with a

specific motion does not invalidate the Board action.

LEGAL REF.:

105 ILCS 5/10-20.5.

CROSS REF.: 2:150 (Committees), 2:250 (Access to District Public Records), 3:40 (Superintendent), District 214 Student and Parent Handbook

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PRESSPlus Comments

PRESSPlus 1. This policy is suggested to be reviewed by the Board. According to policy 2:240, *Board Policy Development*, "[t]he Board will periodically review its policies for relevancy, monitor its policies for effectiveness, and consider whether any modifications are required." IASB suggests that each policy in the Board's policy manual be reviewed at a minimum of every five years. As part of the review, the Board may choose to:

- Compare the adopted version to the current PRESS sample (available at PRESS Online by logging in at www.iasb.com), discussing any differences and/or options noted in the footnotes to determine whether local changes are necessary
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Issue 119, June 2025

Document Status: Review and Monitoring

2:125-E3 Resolution to Regulate Expense Reimbursements

WHEREAS, Section 10-20 of the School Code (105 ILCS 5/10-20) grants school boards other powers that are not inconsistent with their duties;[PRESSPlus1]

WHEREAS, Section 10 of the Local Government Travel Expense Control Act (50 ILCS 150/) provides that the Board of Education shall by resolution regulate the reimbursement of all travel, meal, and lodging expenses of officers and employees, including, but not limited to: (1) the types of official business for which travel, meal, and lodging expenses are allowed; (2) maximum allowable reimbursement for travel, meal, and lodging expenses; and (3) a standardized form for submission of travel, meal, and lodging expenses supported with minimum documentation;

WHEREAS, the Board regulates the types of expenses that are allowed in Board Policies 2:125, *Board Member Compensation; Expenses* and 5:60, *Expenses*;

WHEREAS, based upon the School District's budget and other financial considerations, the Superintendent has recommended to the Board a maximum allowable reimbursement amount of $3500.00 per professional development activity for Board members and staff;

WHEREAS, the Board requires submission of appropriate standardized expense forms supported with required written minimum documentation (50 ILCS 150/10 and 20);

WHEREAS, submitted expenses that exceed the Board's maximum allowable reimbursement amount may be approved by a roll call vote at an open meeting of the Board when an emergency or other extraordinary circumstance exists (50 ILCS 150/10 and 15);

WHEREAS, all Board member expenses must be approved by a roll call vote at an open meeting of the Board (50 ILCS 150/15);

THEREFORE, BE IT RESOLVED, that the Board hereby:

1. Defines and sets the types of allowable expenses through Board policies 2:125, *Board Member Compensation; Expenses* and 5:60, *Expenses*.
2. Sets the maximum allowable reimbursement for travel, meal, and lodging expenses to an amount not to exceed $3500.00, per professional development activity, effective on the date of approval of the Resolution until the Resolution is rescinded or replaced by the Board.
3. Requires use of Board exhibits 2:125-E1, *Board Member Expense Reimbursement Form*; 2:125-E2, *Board Member Estimated Expense Approval Form*; 5:60-E1, *Employee Expense Reimbursement Form*; and 5:60-E2, *Employee Estimated Expense Approval Form*.
4. May approve expenses that exceed the Board's maximum allowable reimbursement amount by a roll call vote at an open meeting when an emergency or other extraordinary circumstance exists.
5. Must approve its members' expenses by a roll call vote at an open meeting.

Attested by: Board President

Attested by: Board Secretary

PRESSPlus Comments

PRESSPlus 1. This policy is suggested to be reviewed by the Board. According to policy 2:240, *Board Policy Development*, "[t]he Board will periodically review its policies for relevancy, monitor its policies for effectiveness, and consider whether any modifications are required." IASB suggests that each policy in the Board's policy manual be reviewed at a minimum of every five years. As part of the review, the Board may choose to:

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Issue 119, June 2025

Document Status: Review and Monitoring

3:30 Chain of Command

The Superintendent shall develop an organizational chart indicating the channels of authority and reporting relationships for school personnel. These channels should be followed, and no level should be bypassed except in unusual situations.[PRESSPlus1]

All personnel should refer matters requiring administrative action to the responsible administrator, and may appeal a decision to a higher administrative officer. Whenever possible, each employee should be responsible to only one immediate supervisor. When this is not possible, the division of responsibility must be clear.

CROSS REF.: 1:20 (District Organization, Operations, and Cooperative Agreements), 2:140 (Communications To and From the Board), 3:70 (Succession of Authority), 8:110 (Public Comments and Concerns)

PRESSPlus Comments

PRESSPlus 1. This policy is suggested to be reviewed by the Board. According to policy 2:240, *Board Policy Development*, "[t]he Board will periodically review its policies for relevancy, monitor its policies for effectiveness, and consider whether any modifications are required." IASB suggests that each policy in the Board's policy manual be reviewed at a minimum of every five years. As part of the review, the Board may choose to:

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Issue 119, June 2025

Document Status: Review and Monitoring

4:50 Payment Procedures

The Treasurer shall prepare a list of all due and payable bills, indicating vendor name and amount, and shall present it to the Board of Education. These bills shall be reviewed by the Board, after which they may be approved for payment. Approval of all bills shall be given by a roll call vote and the votes shall be recorded in the minutes.[PRESSPlus1]

The Treasurer is authorized, without further Board approval, to pay Social Security taxes, wages, pension contributions, utility bills, and other recurring bills.

The Board authorizes the establishment of revolving funds for school cafeterias, lunchrooms, athletics, petty cash, or similar purposes, provided such funds are maintained in accordance with Board policy 4:80, *Accounting and Audits*. The administration will develop and maintain internal accounting controls to adequately safeguard assets and provide reasonable assurance of the proper recording of financial information.

LEGAL REF.:

105 ILCS 5/8-16, 5/10-7, and 5/10-20.19.

23 Ill.Admin.Code §100.70.

CROSS REF.: 4:55 (Use of Credit and Procurement Cards), 4:60 (Purchases and Contracts), 4:80 (Accounting and Audits)

PRESSPlus Comments

PRESSPlus 1. This policy is suggested to be reviewed by the Board. According to policy 2:240, *Board Policy Development*, "[t]he Board will periodically review its policies for relevancy, monitor its policies for effectiveness, and consider whether any modifications are required." IASB suggests that each policy in the Board's policy manual be reviewed at a minimum of every five years. As part of the review, the Board may choose to:

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Issue 119, June 2025

Document Status: Review and Monitoring

4:90 Student Activity and Fiduciary Funds

The Board, upon the Superintendent or designee's recommendation, establishes student activity funds to be managed by student organizations under the guidance and direction of a staff member for educational, recreational, or cultural purposes. The Board, upon the Superintendent or designee's recommendation, also establishes fiduciary funds to be supervised by the Superintendent or designee. The District has custodial responsibilities for fiduciary funds but no direct involvement in the management of such funds.[PRESSPlus1]

Student Activity Funds

The Superintendent or designee shall be responsible for supervising student activity funds in accordance with Board policy 4:80, *Accounting and Audits*; State law; and the Ill. State Board of Education (ISBE) rules for student activity funds. The Board will appoint a treasurer for each fund to serve as the fund's sole custodian and be bonded in accordance with the School Code. The treasurer shall have all of the responsibilities specific to the treasurer listed in ISBE rules for school activity funds, including the authority to make loans between activity funds.

Unless otherwise instructed by the Board, a student activity fund's balance will carry over to the next fiscal year. An account containing student activity funds that is inactive for 12 consecutive months may be closed and its funds transferred to another student activity fund or authorized fund with a similar purpose.

Fiduciary Funds

The Superintendent or designee shall be responsible for supervising fiduciary funds in accordance with Board policy 4:80, *Accounting and Audits*; State law; and ISBE rules for fiduciary funds. The Board will appoint a treasurer for each fund to serve as the fund's sole custodian and be bonded in accordance with the School Code. The treasurer shall have all of the responsibilities specific to the treasurer listed in the ISBE rules for fiduciary funds.

LEGAL REF.:

105 ILCS 5/8-2 and 5/10-20.19.

23 Ill.Admin.Code §§100.20, 100.80, and 100.85.

CROSS REF.: 4:80 (Accounting and Audits), 7:325 (Student Fundraising Activities)

PRESSPlus Comments

PRESSPlus 1. This policy is suggested to be reviewed by the Board. According to policy 2:240, *Board Policy Development*, "[t]he Board will periodically review its policies for relevancy, monitor its policies for effectiveness, and consider whether any modifications are required." IASB suggests that each policy in the Board's policy manual be reviewed at a minimum of every five years. As part of the review, the Board may choose to:

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Issue 119, June 2025

Document Status: Review and Monitoring

4:180 Pandemic Preparedness; Management; and Recovery

The School Board recognizes that the District will play an essential role along with the local health department and emergency management agencies in protecting the public's health and safety during a pandemic.[PRESSPlus1]

A pandemic is a global outbreak of disease. Pandemics happen when a new virus emerges to infect individuals and, because there is little to no pre-existing immunity against the new virus, it spreads sustainably.

Emergency School Closing

In the case of a pandemic, the Governor may declare a disaster due to a public health emergency that may affect any decision for an emergency school closing. Decisions for an emergency school closing will be made by the Superintendent in consultation with and, if necessary, at the direction of the Governor, Ill. Dept. of Public Health, District's local health department, emergency management agencies, and/or Intermediate Service Center.

During an emergency school closing, the Board President and the Superintendent may, to the extent the emergency situation allows, examine existing Board policies pursuant to Policy 2:240, *Board Policy Development*, and recommend to the Board for consideration any needed amendments or suspensions to address mandates that the District may not be able to accomplish or implement due to a pandemic.

Board Meeting Procedure; No Physical Presence of Quorum and Participation by Audio or Video

A disaster declaration related to a public health emergency may affect the Board's ability to meet in person and generate a quorum of members who are physically present at the location of a meeting. Policy 2:220, *School Board Meeting Procedure*, governs Board meetings by video or audio conference without the physical presence of a quorum.

Payment of Employee Salaries During Emergency School Closures

The Superintendent shall consult with the Board to determine the extent to which continued payment of salaries and benefits will be made to the District's employees, pursuant to Board policies 3:40, *Superintendent*, 3:50, *Administrative Personnel Other Than the Superintendent*, 5:35, *Compliance with the Fair Labor Standards Act*, 5:200, *Terms and Conditions of Employment and Dismissal*, and 5:270, *Employment At-Will, Compensation, and Assignment*, and consistent with: (1) applicable laws, regulations, federal or State or local emergency declarations, executive orders, and agency directives; (2) collective bargaining agreements and any bargaining obligations; and (3) the terms of any grant under which an employee is being paid.

Suspension of In-Person Instruction; Remote and/or Blended Remote Learning Day Plan(s)

When the Governor declares a disaster due to a public health emergency pursuant to 20 ILCS 3305/7, and the State Superintendent of Education declares a requirement for the District to use *Remote Learning Days* or *Blended Remote Learning Days*, the Superintendent shall approve and present to

the Board for adoption a Remote and/or Blended Remote Learning Day Plan (Plan) that:

1. Recommends to the Board for consideration any suspensions or amendments to curriculum-related policies to reduce any Board-required graduation or other instructional requirements in excess of minimum curricular requirements specified in School Code that the District may not be able to provide due to the pandemic;
2. Implements the requirements of 105 ILCS 5/10-30 by adapting into a Plan the District's e-learning program implemented pursuant to 105 ILCS 5/10-20.56; and
3. Ensures a plan for periodic review of and/or amendments to the Plan when needed and/or required by statute, regulation, or State guidance.

LEGAL REF.:

105 ILCS 5/10-16.7, 5/10-20.5, 5/10-20.56, and 5/10-30.

5 ILCS 120/2.01 and 120/7(e), Open Meetings Act.

20 ILCS 2305/2(b), Ill. Dept. of Public Health Act (Part 1).

20 ILCS 3305/, Ill. Emergency Management Agency Act.

115 ILCS 5/, Ill. Educational Labor Relations Act.

CROSS REF.: 1:20 (District Organization, Operations, and Cooperative Agreements), 2:20 (Powers and Duties of the School Board; Indemnification), 2:220 (School Board Meeting Procedure), 2:240 (Board Policy Development), 3:40 (Superintendent), 3:50 (Administrative Personnel Other Than the Superintendent), 3:70 (Succession of Authority), 4:170 (Safety), 5:35 (Compliance with the Fair Labor Standards Act), 5:200 (Terms and Conditions of Employment and Dismissal), 5:270 (Employment At-Will, Compensation, and Assignment), 6:20 (School Year Calendar and Day), 6:60 (Curriculum Content), 6:300 (Graduation Requirements), 7:90 (Release During School Hours), 8:100 (Relations with Other Organizations and Agencies)

PRESSPlus Comments

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Issue 119, June 2025

Document Status: Review and Monitoring

5:270 Employment At-Will, Compensation, and Assignment

Employment At-Will[PRESSPlus1]

Unless otherwise specifically provided, District employment is at-will, meaning that employment may be terminated by the District or employee at any time for any reason, other than a reason prohibited by law, or no reason at all. Nothing in Board of Education policy is intended or should be construed as altering the employment at-will relationship.

Exceptions to employment at-will may include employees who are employed annually, have an employment contract, or are otherwise granted a legitimate interest in continued employment. The Superintendent is authorized to make exceptions to employing nonlicensed employees at-will but shall maintain a record of positions or employees who are not at-will.

Compensation

Please refer to the applicable collective bargaining agreement(s).

For employees not covered by a current applicable bargaining agreement:

> The Board will determine salary and wages for educational support personnel. Increments are dependent on evidence of continuing satisfactory performance. An employee covered by the overtime provisions in State or federal law shall not work overtime without the prior authorization from the employee's immediate supervisor. Educational support personnel are paid twice a month.

Assignment

The Superintendent is authorized to assign and transfer educational support personnel in accordance with current collective bargaining agreements.

Temporary Assignments

Please refer to the applicable collective bargaining agreement(s).

LEGAL REF.:

105 ILCS 5/10-22.34 and 5/10-23.5.

CROSS REF.: 5:10 (Equal Employment Opportunity and Minority Recruitment) 5:35 (Compliance with the Fair Labor Standards Act), 5:290 (Employment Termination and Suspensions), 5:310 (Compensatory Time-Off)

PRESSPlus Comments

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Issue 119, June 2025

Document Status: Review and Monitoring

5:20-E Resolution to Prohibit Sexual Harassment

WHEREAS, Section 10-20 of the School Code (105 ILCS 5/10-20) grants school boards other powers that are not inconsistent with their duties;PRESSPlus1

WHEREAS, Section 1-5 of the State Officials and Employees Ethics Act (5 ILCS 430/1-5) includes school districts within the definition of a *governmental entity*;

WHEREAS, Section 5-65 of the State Officials and Employees Ethics Act (5 ILCS 430/5-65) provides that all persons have a right to work in an environment free from sexual harassment;

WHEREAS, Section 70-5 of the State Officials and Employees Ethics Act (5 ILCS 430/70-5) requires governmental entities to adopt an ordinance or resolution establishing a policy to prohibit sexual harassment which, at a minimum, includes: (1) a prohibition on sexual harassment; (2) details on how an individual can report an allegation of sexual harassment, including options for making a confidential report to a supervisor, ethics officer, Inspector General, or the Ill. Dept. of Human Rights; (3) a prohibition on retaliation for reporting sexual harassment allegations, including availability of whistleblower protections under the Act, the Whistleblower Act (740 ILCS 174/), and the Ill. Human Rights Act (775 ILCS 5/); (4) the consequences: (a) of a violation of the prohibition on sexual harassment; and (b) for knowingly making a false report; and (5) a mechanism for reporting and independent review of allegations of sexual harassment made against a Board member by a fellow Board member or other elected official;

THEREFORE, BE IT RESOLVED, by the Board of Education of Township High School District 214, Cook County, Illinois, as follows:

Section 1: The Board adopts Board policies 2:105, *Ethics and Gift Ban,* and 5:20, *Workplace Harassment Prohibited*, attached as Exhibit A, which collectively contain the following: (1) a prohibition on sexual harassment; (2) detail regarding how an individual can report an allegation of sexual harassment, including options for making a confidential report to an immediate supervisor, the Building Principal, an administrator, the Nondiscrimination Coordinator, a Complaint Manager, or the Ill. Dept. of Human Rights; (3) a prohibition on retaliation for reporting sexual harassment allegations and a statement regarding the availability of whistleblower protections under the State Officials and Employees Ethics Act, the Whistleblower Act, and the Ill. Human Rights Act; and (4) the consequences: (a) of a violation of the prohibition on sexual harassment; and (b) for knowingly making a false report, and (5) a mechanism for reporting and independent review of allegations of sexual harassment made against a Board member by a fellow Board member or other elected official.

Section 2: Any prior versions of Board policies 2:105, *Ethics and Gift Ban*, and 5:20, *Workplace Harassment Prohibited*, adopted by the Board are superseded by this Resolution.

Adopted this 12th day of December 2019

Attested by:_____Board President

Attested by:_____Board Secretary

PRESSPlus Comments

PRESSPlus 1. This policy is suggested to be reviewed by the Board. According to policy 2:240, *Board Policy Development*, "[t]he Board will periodically review its policies for relevancy, monitor its policies for effectiveness, and consider whether any modifications are required." IASB suggests that each policy in the Board's policy manual be reviewed at a minimum of every five years. As part of the review, the Board may choose to:

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Issue 119, June 2025

Document Status: Review and Monitoring

6:280 Grading and Promotion

The Superintendent shall establish a system of grading and reporting academic achievement to students and their parents/guardians. The system shall also determine when promotion and graduation requirements are met. A student shall not be promoted based upon age or any other social reason not related to academic performance.[PRESSPlus1]

Teachers use letter grades to report and document student achievement of course standards. Standards, which are established and communicated by teachers at the outset of each course, are used to evaluate student achievement.

Grading should reflect a demonstrated understanding of content and skills and shall not be based on external factors such as behavior or discipline. Every teacher shall maintain an evaluation record for each student in the teacher's classroom, and shall use the following Standard Score Scale to determine grades:

A	90 - 100
B	80 - 89
C	70 - 79
D	60 - 69
F	0 - 59

All letter grades are available to all students in all courses.

No grade may be changed without notification to the teacher concerning the nature and reason for the change. The administrator making the change must sign the changed record.

LEGAL REF.:

105 ILCS 5/2-3.64a-5, 5/10-20.9a, 5/10-21.8, and 5/27-27.

Executive Order 2020-15 issued by Illinois Governor J. B. Pritzker in response to the COVID-19 outbreak which allows for the use of “Remote Learning Days.” March 27, 2020 the Illinois State Board of Education, Remote Learning Guidance.

CROSS REF.: 6:110 (Programs for Students At Risk of Academic Failure and/or Dropping Out of School and Graduation Incentives Program), 6:300 (Graduation Requirements), 6:340 (Student Testing and Assessment Program), 7:50 (School Admissions and Student Transfers To and From Non-District Schools), District 214 Student and Parent Handbook

ADOPTED: December 11, 2014

REVISED: December 10, 2015; April 16, 2020; September 10, 2020, October 20, 2022

PRESSPlus Comments

PRESSPlus 1. This policy is suggested to be reviewed by the Board. According to policy 2:240, *Board Policy Development*, "[t]he Board will periodically review its policies for relevancy, monitor its

policies for effectiveness, and consider whether any modifications are required." IASB suggests that each policy in the Board's policy manual be reviewed at a minimum of every five years. As part of the review, the Board may choose to:

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Issue 120, October 2025

Document Status: Review and Monitoring

7:40 Nonpublic School Students, Including Parochial and Home-Schooled Students

Part-Time Attendance[PRESSPlus1]

The District accepts nonpublic school students, including parochial and home-schooled students, who live within the District for part-time attendance in the District's regular education program on a space-available basis. Requests for part-time attendance must be submitted to the principal of the school in the school attendance area where the student resides. All requests for attendance in the following school year must be submitted before May 1.

A student accepted for partial enrollment must comply with all discipline and attendance requirements established by the school. He or she may participate in any co-curricular activity associated with a District class in which he or she is enrolled. The parent(s)/guardian(s) of a student accepted for partial enrollment must pay all fees, pro-rated on the basis of a percentage of full-time fees. Transportation to and/or from school is provided on regular bus routes to or from a point on the route nearest or most easily accessible to the nonpublic school or student's home. This transportation shall be on the same basis as the District provides transportation for its full-time students. Transportation on other than established bus routes is the responsibility of the parent(s)/guardian(s).

Students with a Disability

The District accepts for part-time attendance those children for whom it has been determined that special education services are needed, are enrolled in nonpublic schools, and otherwise qualify for enrollment in the District. Requests must be submitted by the student's parent/guardian. Special educational services shall be provided to such students as soon as possible after identification, evaluation, and placement procedures provided by State law, but no later than the beginning of the next school semester following the completion of such procedures. Transportation for such students shall be provided only if required in the child's individualized educational program on the basis of the child's disabling condition or as the special education program location may require.

Extracurricular Activities, Including Interscholastic Competition

With the exception of home-schooled students, nonpublic students, regardless of whether they attend a District school part-time, will not be allowed to participate in extracurricular activities.

A home-schooled student may participate in co-curricular activities if the student is enrolled and registered in his/her resident school is taking a minimum of twenty-five credit hours of work at the resident high school or in a program approved by the resident school, and the student is granted credit for the work taken in the approved program toward graduation from the resident school. The student must pay applicable fees at the resident school and meet all IHSA eligibility requirements.

Assignment When Enrolling Full-Time in a District School

Grade placement by, and academic credits earned at, a nonpublic school will be accepted if the school has a Certificate of Nonpublic School Recognition from the Illinois State Board of Education, or, if outside Illinois, if the school is accredited by the state agency governing education.

A student who, after receiving instruction in a non-recognized or non-accredited school, enrolls in the District will: (1) be assigned to a grade level according to academic proficiency, and/or (2) have academic credits recognized by the District if the student demonstrates appropriate academic

proficiency to the school administration. Any portion of a student's transcript relating to such instruction will not be considered for placement on the honor roll or computation in class rank.

Notwithstanding the above, recognition of grade placement and academic credits awarded by a nonpublic school is at the sole discretion of the District. All school and class assignments will be made according to Board of Education policy 7:30, *Student Assignment and Intra-District Transfer*, as well as administrative procedures implementing this policy.

LEGAL REF.:

105 ILCS 5/10-20.24 and 5/14-6.01.

CROSS REF.: 4:110 (Transportation), 6:170 (Title I Programs), 6:190 (Co-Curricular Activities), 6:320 (Credit for Proficiency), 7:30 (Student Assignment and Intra-District Transfer), 7:300 (Co-curricular Athletics)

PRESSPlus Comments

PRESSPlus 1. This policy is suggested to be reviewed by the Board. According to policy 2:240, *Board Policy Development*, "[t]he Board will periodically review its policies for relevancy, monitor its policies for effectiveness, and consider whether any modifications are required." IASB suggests that each policy in the Board's policy manual be reviewed at a minimum of every five years. As part of the review, the Board may choose to:

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Issue 119, June 2025

Document Status: Review and Monitoring

7:90 Release During School Hours

For safety and security reasons, a prior written or oral consent of a student's custodial parent/guardian is required before a student is released from school: (1) at any time other than the regular dismissal times or other times when a school is officially closed, and/or (2) to any person other than the custodial parent/guardian.[PRESSPlus1]

Early Dismissal Announcement

The Superintendent shall make reasonable efforts to issue an announcement whenever it is necessary to dismiss school early due to inclement weather or other reason.

Voting

The Superintendent or designee shall specify the hours during which students who are entitled to vote at a primary, general, or special election, or any election at which propositions are submitted to a popular vote in Illinois, may be absent from school for a period of two hours to vote. Students are entitled to be absent from school to vote beginning the 15th day before the primary, general, or special election, or any election at which propositions are submitted to a popular vote in Illinois, or on the day of such election.

LEGAL REF.:

10 ILCS 5/7-42(b) and 5/17-15(b), Election Code.

CROSS REF.: 4:170 (Safety and Crisis Plan)

PRESSPlus Comments

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Issue 119, June 2025

Document Status: Review and Monitoring

7:130 Student Rights and Responsibilities

All students are entitled to enjoy the rights protected by the U.S. and Illinois Constitutions and laws for persons of their age and maturity in a school setting. Students should exercise these rights reasonably and avoid violating the rights of others. Students who violate the rights of others or violate District policies or rules will be subject to disciplinary measures.[PRESSPlus1]

Students may, during the school day, during noninstructional time, voluntarily engage in individually or collectively initiated, non-disruptive prayer or religious-based meetings that, consistent with the Free Exercise and Establishment Clauses of the U.S. and Illinois Constitutions, are not sponsored, promoted, or endorsed in any manner by the school or any school employee. *Noninstructional time* means time set aside by a school before actual classroom instruction begins or after actual classroom instruction ends.

LEGAL REF.:

20 U.S.C. §7904.

105 ILCS 20/5.

Tinker v. Des Moines Independent School District, 89 S.Ct. 733 (1969).

CROSS REF.: 7:140 (Search and Seizure), 7:150 (Agency and Police Interviews), 7:160 (Student Appearance), 7:190 (Student Behavior), 7:330 (Student Use of Buildings - Equal Access)

PRESSPlus Comments

PRESSPlus 1. This policy is suggested to be reviewed by the Board. According to policy 2:240, *Board Policy Development*, "[t]he Board will periodically review its policies for relevancy, monitor its policies for effectiveness, and consider whether any modifications are required." IASB suggests that each policy in the Board's policy manual be reviewed at a minimum of every five years. As part of the review, the Board may choose to:

- Compare the adopted version to the current PRESS sample (available at PRESS Online by logging in at www.iasb.com), discussing any differences and/or options noted in the footnotes to determine whether local changes are necessary
- Update the policy language due to changes in local conditions
- Make no changes, but update the adoption date to reflect that the policy has been reviewed and re-adopted

Issue 119, June 2025

Document Status: Review and Monitoring

7:325 Student Fundraising Activities

No individual or organization is allowed to ask students to participate in fundraising activities while the students are on school grounds during school hours or during any school activity. Exceptions are:[PRESSPlus1]

1. School-sponsored student organizations; and
2. Parent organizations and booster clubs that are recognized pursuant to policy 8:90, *Parent Organizations and Booster Clubs*.

The Superintendent or designee shall manage student fundraising activities in alignment with the following directives:

1. Fundraising efforts shall not conflict with instructional activities or programs.
2. For any school that participates in the School Breakfast Program or the National School Lunch Program, fundraising activities involving the sale of food and beverage items to students during the school day while on the school campus must comply with the Ill. State Board of Education rules concerning the sale of competitive food and beverage items.
3. Participation in fundraising efforts must be voluntary.
4. Student safety must be paramount.
5. For school-sponsored student organizations, a school staff member must supervise the fundraising activities and the student activity funds treasurer must safeguard the financial accounts.
6. The fundraising efforts must be to support the organization's purposes and/or activities, the general welfare, a charitable cause, or the educational experiences of students generally.
7. The funds shall be used to the maximum extent possible for the designated purpose.
8. Any fundraising efforts that solicit donor messages for incorporation into school property, e.g., tiles or bricks, or placement upon school property (e.g., posters or placards) must:
    a. Develop viewpoint neutral guidelines for the creation of messages;
    b. Inform potential donors that all messages are subject to review and approval, and that messages that do not meet the established guidelines must be resubmitted or the donation will be returned; and
    c. Place a disclaimer on all fundraising information and near the completed donor messages that all messages are "solely the expression of the individual donors and not an endorsement by the District of any message's content."

LEGAL REF.:

105 ILCS 5/10-20.19(3).

23 Ill.Admin.Code Part 305, School Food Service.

CROSS REF.: 4:90 (Student Activity and Fiduciary Funds), 4:120 (Food Services), 8:80 (Gifts to the District), 8:90 (Parent Organizations and Booster Clubs)

PRESSPlus Comments

PRESSPlus 1. This policy is suggested to be reviewed by the Board. According to policy 2:240, *Board Policy Development*, "[t]he Board will periodically review its policies for relevancy, monitor its policies for effectiveness, and consider whether any modifications are required." IASB suggests that each policy in the Board's policy manual be reviewed at a minimum of every five years. As part of the review, the Board may choose to:

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Issue 119, June 2025

Document Status: Review and Monitoring

8:110 Public Suggestions and Complaints

The Board of Education is interested in receiving comments and concerns from members of the community. Any individual may make a suggestion or express a concern by contacting any District or School office. Community members who e-mail the District or any District employee or board member are expected to abide by the standards in Board policy 6:235, *Access to Electronic Networks,* and should, to the extent possible, limit their communications to relevant individuals. All suggestions, concerns and/or comments will be referred to the appropriate level staff member or District administrator who is most able to respond in a timely manner. Each comment or suggestion shall be considered on its merit.PRESSPlus1

An individual who is not satisfied may file a grievance under Board policy 2:260, *Uniform Grievance Procedure*. The Board encourages, but does not require, individuals to follow the channels of authority prior to filing a grievance. Neither this policy nor the *Uniform Grievance Procedure* create an independent right to a hearing before the Board.

LEGAL REF.:

115 ILCS 5/14(c-5), Ill. Educational Labor Relations Act.

CROSS REF.: 2:140 (Communications To and From the Board), 2:230 (Public Participation at Board of Education Meetings and Petitions to the Board), 2:260 (Uniform Grievance Procedure), 3:30 (Chain of Command), 6:235 (Access to Electronic Networks), 8:10 (Connection with the Community)

PRESSPlus Comments

PRESSPlus 1. This policy is suggested to be reviewed by the Board. According to policy 2:240, *Board Policy Development*, "[t]he Board will periodically review its policies for relevancy, monitor its policies for effectiveness, and consider whether any modifications are required." IASB suggests that each policy in the Board's policy manual be reviewed at a minimum of every five years. As part of the review, the Board may choose to:

- Compare the adopted version to the current PRESS sample (available at PRESS Online by logging in at www.iasb.com), discussing any differences and/or options noted in the footnotes to determine whether local changes are necessary
- Update the policy language due to changes in local conditions
- Make no changes, but update the adoption date to reflect that the policy has been reviewed and re-adopted

Issue 119, June 2025

High School District 214
2121 South Goebbert Road
Arlington Heights, Illinois 60005
847-718-7600 | www.d214.org

Dr. Scott Rowe
Superintendent

Date: December 11, 2025

To: Board of Education

From: Vicki Marini

Subject: Permission to dispose of Closed Session recordings

Summary:
The Open Meetings Act requires that the Board of Education vote to give permission before disposing of any Closed Session audio recordings. In accordance with the Open Meetings Act, the Administration is seeking permission to dispose of any Closed Session audio recordings older than 18 months.

Recommended Action:
The Administration is requesting permission to dispose of the audio recordings for the Closed Session meetings of May 9, 2024 and May 13, 2024.

High School District 214
2121 South Goebbert Road
Arlington Heights, Illinois 60005
847-718-7600 | www.d214.org

Dr. Scott Rowe
Superintendent

Date: December 11, 2025

To: Board of Education

From: Chris Uhle, Associate Superintendent

Subject: 2026 Summer Projects - Wheeling HS, Rolling Meadows HS, Stadium Fencing (BGHS, JHHS, PHS)

Summary

As part of High School District 214's ongoing capital improvement program, bids were recently solicited for the spring/summer 2026 projects at Wheeling, Rolling Meadows, Prospect, John Hersey, and Buffalo Grove High Schools, with work anticipated to start this spring and finish in the summer of 2026.

The scope of the projects is as follows:

- **Wheeling High School (WHS):** The work involves the complete demolition and replacement of the existing Administrative and Student Services offices with new offices, reception areas, and corridor common areas. This project also includes replacing all HVAC systems, lighting, ceilings, walls, and flooring, along with structural improvements to the pool mechanical room and a roofing replacement for the Auto Shop. The total project cost is $7,246,749.00.
- **Rolling Meadows High School (RMHS):** Due to failing infrastructure, the main entrance area must be repaired, including a portion of the main water line. The total project cost, including repairs and remodeling, is $2,011,897.00.
- **Buffalo Grove (BGHS), John Hersey (JHHS), and Prospect High Schools (PHS):** New fencing will be demolished and replaced, which is set to coincide with the scheduled track and field work. The total project cost is $595,961.00.

Administrative Considerations

Requests for bids for Bid Period 1 were advertised in the Daily Herald on September 12, 2025, and for Bid Period 2 on October 29, 2025, as prescribed by law. The pre-bid meeting for Bid Period 1 was held on September 18, 2025, at 3:45 pm at Wheeling High School. Bids were opened at the District Office on October 7, 2025, at 2:00 pm for all bid packages except for Bid Package 14, Site Concrete, which was opened on October 14, 2025, at 2:00 pm. For Bid Period 2, the pre-bid meeting was held on November 4, 2025, at 3:45 pm at Wheeling High School, and bids were opened on November 13, 2025, at 2:00 pm at the District Office.

In compliance with the public bid terms for the 2026 Summer Projects at Wheeling High School, Rolling Meadows High School, Prospect High School, John Hersey High School, and Buffalo Grove High School, and based on the bids received on October 7, October 14, and November 13, 2025, it is recommended that the Board of Education award contracts to the listed companies for the following values:

- National Wrecking Company for Selective Demolition: $194,349
- Jimmy Z Masonry for Masonry: $154,750
- Bear Construction for General Trades: $1,193,000
- A-1 Roofing for Roofing: $798,000
- CAD Contract Glazing for Glass and Glazing: $258,780

- LJ Morse Construction Company for Drywall and Rough Carpentry: $496,500
- Midway Flooring for Hard Tile, Resilient, Carpet & Floor Prep: $108,500
- Integrated Specialty for Acoustical Ceilings: $102,000
- Cosgrove Construction for Painting: $69,500
- Hartwig Mechanical for Plumbing: $215,260
- Flo-Tech Mechanical for HVAC and Temperature Controls: $1,470,000
- McWilliams Electric for Electrical: $998,312
- American Grading for Sitework and Utilities: $339,241
- Pepper SPG for Site Concrete: $588,000
- Action Fence for Fencing: $271,200

Recommended Actions

It is recommended that the Board of Education authorize the administration to approve the total recommended award for the listed 2026 summer projects including subcontractor costs, unassigned allowances, general requirements, management reimbursables, fees and insurance for a total cost of $9,854,607.00. Administration further recommends that the Board approve any additional costs for unforeseen revisions not the fault of the contractor(s) up to 10% of the contract amount.

Complete Bid Results for the Twp. High School District 214 2026 Summer Projects

Bid Package #1

Selective Demolition	City/State	Base Bid	Alternate W3 – Laminate Corridor
Alpine Demolition	St Charles, IL	$196,000	$0
Break Thru Enterprises	Lombard, IL	$244,600	$0
Pepper SPG	Barrington, IL	$373,200	$0
U.S. Dismantlement	Chicago, IL	$205,800	$0
National Wrecking Company	**Chicago, IL**	**$194,349**	**$0**
(low bid analysis)		**$194,349**	**$0**

Bid Package #2

Masonry	City/State	Base Bid	Alternate W3 – Laminate Corridor
~~A Horn Inc~~	~~Barrington, IL~~	~~$103,600~~	~~$0~~
Rasco Masonry	Grayslake, IL	$160,000	$0
JAC Masonry	Lake Villa, IL	$186,800	$0
Jimmy Z Masonry	**Crystal Lake, IL**	**$154,750**	**$0**
(low bid analysis)		**$154,750**	**$0**

Bid Package #3

General Trades	City/State	Base Bid	Alternate W3 – Laminate Corridor
Bear Construction	**Rolling Meadows, IL**	**$1,193,000**	**$0**
Boller Construction	Waukegan, IL	$1,527,300	$0
Edwin Anderson CC	Addison, IL	$1,475,000	$0
Pepper SPG	Barrington, IL	$1,200,000	$0
(low bid analysis)		**$1,193,000**	**$0**

Bid Package #4

Roofing	City/State	Base Bid	Alternate W3 – Laminate Corridor
A-1 Roofing	**Elk Grove Village, IL**	**$798,000**	**$0**
Anthony Roofing Tecta America LLC	Aurora, IL	$820,895	$0
Bennett & Brousseau	Romeoville, IL	$864,300	$0
Knickerbocker Roofing & Paving	Harvey, IL	$1,005,700	$0
Riddiford Roofing	Arlington Heights, IL	$1,588,900	$0
(low bid analysis)		**$798,000**	**$0**

Bid Package #5

Glass & Glazing	City/State	Base Bid	Alternate W3 – Laminate Corridor
SG Metal & Glass	Bridgeview, IL	$272,000	$0
CAD Contract Glazing	**Wheeling, IL**	**$258,780**	**$0**
Illinois Architectural	Lake Forest, IL	$422,886	$0
Lake Shore Glass	Chicago, IL	$296,900	$0
Northern Glass	Elk Grove Village, IL	$279,600	$0
3F Corporation	Alsip, IL	$287,000	$0
(low bid analysis)		**$258,780**	**$0**

Bid Package #6

Drywall & Rough Carpentry	City/State	Base Bid	Alternate W3 – Laminate Corridor
Pepper SPG	Barrington, IL	$491,200	$12,073
LJ Morse CC	**Aurora, IL**	**$494,000**	**$2,500**
DBM Services	Mokena, IL	$493,300	$11,200
(low bid analysis)		**$494,000**	**$2,500**

Bid Package #7

Hard Tile, Resilient, Carpet & Floor Prep	City/State	Base Bid	Alternate W3 – Laminate Corridor
Midway Flooring	**Chicago, IL**	**$108,500**	**$0**
Douglas Floor	North Aurora, IL	$137,900	$0
Johnson Floor	Countryside, IL	$136,920	$1,500
TSI Commercial Floor Covering	Champaign, IL	$162,719	$0
Tiles N Style	South Holland, IL	$201,369	$0
Premier Tile	Elmhurst, IL	$190,780	$0
(low bid analysis)		**$108,500**	**$0**

Bid Package #8

Acoustical Ceilings	City/State	Base Bid	Alternate W3 – Laminate Corridor
Alpine Acoustics	Schaumburg, IL	$112,800	$0
E&K Companies	Elmhurst, IL	$156,000	$0
Integrated Specialty	**Elk Grove Village, IL**	**$102,000**	**$0**
Just Rite Acoustics	Elk Grove Village, IL	$108,000	$0
(low bid analysis)		**$102,000**	**$0**

Bid Package #9

Painting & Wallcovering	City/State	Base Bid	Alternate W3 – Laminate Corridor
Ascher Brothers	Chicago, IL	$82,000	$4,500
Nedrow Decorating	Aurora, IL	$77,500	$1,200
Cosgrove Construction	**Joliet, IL**	**$68,000**	**$1,500**
Pepper SPG	Barrington, IL	$92,500	$2,500
Oosterbaan Painting	Posen, IL	$70,230	$3,240
Midwest Decorating	Hampshire, IL	$67,170	$3,400
(low bid analysis)		**$68,000**	**$1,500**

Bid Package #10

Plumbing	City/State	Base Bid	Alternate W3 – Laminate Corridor
A&H Plumbing	Elk Grove Village, IL	$253,600	$0
Katco Development	Mount Prospect, IL	$353,045	$0
DeFranco Plumbing	Palatine, IL	$286,099	$0
CR Leonard	Joliet, IL	$307,000	$0
CW Burns	Downers Grove, IL	$358,500	$0
Hartwig Mechanical	**Harvard, IL**	**$215,260**	**$0**
(low bid analysis)		**$215,260**	**$0**

Bid Package #11

HVAC & Temp Controls	City/State	Base Bid	Alternate W3 – Laminate Corridor
MG Mechanical	Woodstock, IL	$1,710,000	$0
Amber Mechanical	Alsip, IL	$1,777,000	$0
Flo-Tech Mechanical	**Addison, IL**	**$1,470,000**	**$0**
The YMI Group	Elk Grove Village, IL	$1,579,174	$0
Dekalb Mechanical	Dekalb, IL	$1,585,000	$0
C. Acitelli Plumbing & Heating	Villa Park, IL	$1,896,000	$0
Oakbrook Mechanical	Elmhurst, IL	$1,771,000	$0
F.E. Moran	Northbrook, IL	$1,691,000	$0
Helm Mechanical	Westmont, IL	$1,888,000	$0
Hill Mechanical	Franklin Park, IL	$1,856,512	$0
(low bid analysis)		**$1,470,000**	**$0**

Bid Package #12

Electrical	City/State	Base Bid	Alternate W3 – Laminate Corridor
Airport Electric	Chicago, IL	$1,214,489	$0
Meany Electric	East Hazel Crest, IL	$1,248,300	$0
McWilliams Electric	**Schaumburg, IL**	**$998,312**	**$0**
~~Integrated Electrical~~	~~Alsip, IL~~	~~$883,315~~	~~$0~~
(low bid analysis)		**$998,312**	**$0**

Bid Package #13

Sitework & Utilities	City/State	Base Bid	Alternate W3 – Laminate Corridor
DK Contractors	Pleasant Prairie, WI	$371,052	$0
Berger Contractors	Wauconda, IL	$347,000	$0
American Grading	**Schaumburg, IL**	**$339,241**	**$0**
(low bid analysis)		**$339,241**	**$0**

Bid Package #14

Site Concrete	City/State	Base Bid	Alternate W3 – Laminate Corridor
Abbey Construction	Aurora, IL	$596,770	$0
Pepper SPG	**Barrington, IL**	**$588,000**	**$0**
Schaefges Brothers	Wheeling, IL	$655,000	$0
(low bid analysis)		**$588,000**	**$0**

Bid Package #15

Fencing	City/State	Base Bid	Alternate W3 – Laminate Corridor
Action Fence	**Mundelein, IL**	**$271,200**	**$0**
Built Best Fence	Addison, IL	$349,965	$0
(low bid analysis)		**$271,200**	**$0**

Complete Bid Results for the Twp. High School District 214 2026 Summer Projects

Bid Package #1

Selective Demolition	City/State	Base Bid	Alternate W3 – Laminate Corridor
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Pepper SPG	Barrington, IL	$373,200	$0
U.S. Dismantlement	Chicago, IL	$205,800	$0
National Wrecking Company	**Chicago, IL**	**$194,349**	**$0**
(low bid analysis)		$194,349	$0

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Masonry	City/State	Base Bid	Alternate W3 – Laminate Corridor
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Rasco Masonry	Grayslake, IL	$160,000	$0
JAC Masonry	Lake Villa, IL	$186,800	$0
Jimmy Z Masonry	**Crystal Lake, IL**	**$154,750**	**$0**
(low bid analysis)		$154,750	$0

Bid Package #3

General Trades	City/State	Base Bid	Alternate W3 – Laminate Corridor
Bear Construction	**Rolling Meadows, IL**	**$1,193,000**	**$0**
Boller Construction	Waukegan, IL	$1,527,300	$0
Edwin Anderson CC	Addison, IL	$1,475,000	$0
Pepper SPG	Barrington, IL	$1,200,000	$0
(low bid analysis)		$1,193,000	$0

Bid Package #4

Roofing	City/State	Base Bid	Alternate W3 – Laminate Corridor
A-1 Roofing	**Elk Grove Village, IL**	**$798,000**	**$0**
Anthony Roofing Tecta America LLC	Aurora, IL	$820,895	$0
Bennett & Brousseau	Romeoville, IL	$864,300	$0
Knickerbocker Roofing & Paving	Harvey, IL	$1,005,700	$0
Riddiford Roofing	Arlington Heights, IL	$1,588,900	$0
(low bid analysis)		$798,000	$0

Bid Package #5

Glass & Glazing	City/State	Base Bid	Alternate W3 – Laminate Corridor
SG Metal & Glass	Bridgeview, IL	$272,000	$0
CAD Contract Glazing	**Wheeling, IL**	**$258,780**	**$0**
Illinois Architectural	Lake Forest, IL	$422,886	$0
Lake Shore Glass	Chicago, IL	$296,900	$0
Northern Glass	Elk Grove Village, IL	$279,600	$0
3F Corporation	Alsip, IL	$287,000	$0
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Bid Package #6

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LJ Morse CC	**Aurora, IL**	**$494,000**	**$2,500**
DBM Services	Mokena, IL	$493,300	$11,200
(low bid analysis)		$494,000	$2,500

Bid Package #7

Hard Tile, Resilient, Carpet & Floor Prep	City/State	Base Bid	Alternate W3 – Laminate Corridor
Midway Flooring	**Chicago, IL**	**$108,500**	**$0**
Douglas Floor	North Aurora, IL	$137,900	$0
Johnson Floor	Countryside, IL	$136,920	$1,500
TSI Commercial Floor Covering	Champaign, IL	$162,719	$0
Tiles N Style	South Holland, IL	$201,369	$0
Premier Tile	Elmhurst, IL	$190,780	$0
(low bid analysis)		**$108,500**	**$0**

Bid Package #8

Acoustical Ceilings	City/State	Base Bid	Alternate W3 – Laminate Corridor
Alpine Acoustics	Schaumburg, IL	$112,800	$0
E&K Companies	Elmhurst, IL	$156,000	$0
Integrated Specialty	**Elk Grove Village, IL**	**$102,000**	**$0**
Just Rite Acoustics	Elk Grove Village, IL	$108,000	$0
(low bid analysis)		**$102,000**	**$0**

Bid Package #9

Painting & Wallcovering	City/State	Base Bid	Alternate W3 – Laminate Corridor
Ascher Brothers	Chicago, IL	$82,000	$4,500
Nedrow Decorating	Aurora, IL	$77,500	$1,200
Cosgrove Construction	**Joliet, IL**	**$68,000**	**$1,500**
Pepper SPG	Barrington, IL	$92,500	$2,500
Oosterbaan Painting	Posen, IL	$70,230	$3,240
Midwest Decorating	Hampshire, IL	$67,170	$3,400
(low bid analysis)		**$68,000**	**$1,500**

Bid Package #10

Plumbing	City/State	Base Bid	Alternate W3 – Laminate Corridor
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Katco Development	Mount Prospect, IL	$353,045	$0
DeFranco Plumbing	Palatine, IL	$286,099	$0
CR Leonard	Joliet, IL	$307,000	$0
CW Burns	Downers Grove, IL	$358,500	$0
Hartwig Mechanical	**Harvard, IL**	**$215,260**	**$0**
(low bid analysis)		**$215,260**	**$0**

Bid Package #11

HVAC & Temp Controls	City/State	Base Bid	Alternate W3 – Laminate Corridor
MG Mechanical	Woodstock, IL	$1,710,000	$0
Amber Mechanical	Alsip, IL	$1,777,000	$0
Flo-Tech Mechanical	**Addison, IL**	**$1,470,000**	**$0**
The YMI Group	Elk Grove Village, IL	$1,579,174	$0
Dekalb Mechanical	Dekalb, IL	$1,585,000	$0
C. Acitelli Plumbing & Heating	Villa Park, IL	$1,896,000	$0
Oakbrook Mechanical	Elmhurst, IL	$1,771,000	$0
F.E. Moran	Northbrook, IL	$1,691,000	$0
Helm Mechanical	Westmont, IL	$1,888,000	$0
Hill Mechanical	Franklin Park, IL	$1,856,512	$0
(low bid analysis)		**$1,470,000**	**$0**

Bid Package #12

Electrical	City/State	Base Bid	Alternate W3 – Laminate Corridor
Airport Electric	Chicago, IL	$1,214,489	$0
Meany Electric	East Hazel Crest, IL	$1,248,300	$0
McWilliams Electric	**Schaumburg, IL**	**$998,312**	**$0**
~~Integrated Electrical~~	~~Alsip, IL~~	~~$883,315~~	~~$0~~
(low bid analysis)		**$998,312**	**$0**

Bid Package #13

Sitework & Utilities	City/State	Base Bid	Alternate W3 – Laminate Corridor
DK Contractors	Pleasant Prairie, WI	$371,052	$0
Berger Contractors	Wauconda, IL	$347,000	$0
American Grading	**Schaumburg, IL**	**$339,241**	**$0**
(low bid analysis)		**$339,241**	**$0**

Bid Package #14

Site Concrete	City/State	Base Bid	Alternate W3 – Laminate Corridor
Abbey Construction	Aurora, IL	$596,770	$0
Pepper SPG	**Barrington, IL**	**$588,000**	**$0**
Schaefges Brothers	Wheeling, IL	$655,000	$0
(low bid analysis)		**$588,000**	**$0**

Bid Package #15

Fencing	City/State	Base Bid	Alternate W3 – Laminate Corridor
Action Fence	**Mundelein, IL**	**$271,200**	**$0**
Built Best Fence	Addison, IL	$349,965	$0
(low bid analysis)		**$271,200**	**$0**

SD 214 - 2026 Summer Projects

District 214

Estimate Summary and Detail Combined Report

SubJob	Description	Area	UM	Total Cost	Cost/ QTY	
AAA	Student Services	1	LS	$ 6,358,041	$ 6,358,040.79	/ LS
BBB	Auto Shop	1	LS	$ 408,580	$ 408,580.27	/ LS
CCC	Pool Slab Repair and Ventilation	1	LS	$ 480,128	$ 480,128.42	/ LS
		Job Total		$ 7,246,749		

Please note that Line Items are not guaranteed. They are presented for information only.

Pepper Construction
Tomorrow Transformed

Job # 2500297BD
Rev # 2 Dated 09/02/2025
Rev Desc GMP Upload

SD 214 - 2026 Summer Projects

District 214

Estimate Summary and Detail Combined Report

SubJob	Description	Area	UM	Total Cost	Cost/ QTY
DDD	Rolling Meadow Plaza	1	LS	$ 2,011,897	$ 2,011,896.63 / LS
		Job Total		$ 2,011,897	

Please note that Line Items are not guaranteed. They are presented for information only.

Pepper Construction
Tomorrow Transformed

Job # 2500297BD
Rev # 2 Dated 09/02/2025
Rev Desc GMP Upload

SD 214 - 2026 Summer Projects

District 214

Estimate Summary and Detail Combined Report

SubJob	Description	Area	UM	Total Cost	Cost/ QTY
EEE	Track and Fields	1	LS	$ 595,961	$ 595,960.93 / LS
		Job Total		$ 595,961	

Please note that Line Items are not guaranteed. They are presented for information only.

High School District 214
2121 South Goebbert Road
Arlington Heights, Illinois 60005
847-718-7600 | www.d214.org

Dr. Scott Rowe
Superintendent

Date: December 11, 2025

To: Board of Education

From: Chris Uhle, Associate Superintendent

Subject: RMHS Building Automation Controller Summer 2026

Summary

The upgrade of the Rolling Meadows Building Automation System (BAS) is scheduled for summer 2026. The new BAS will deliver superior classroom temperature control, critical system alarms (e.g., food service freezers), and remote system management for special events. Due to potential supply chain constraints and an estimated 20-week lead time for BAS controllers, ordering these essential components now is critical to ensure their availability for the Rolling Meadows High School summer overhaul.

Administrative Considerations

The District has the option to purchase the equipment directly from the manufacturer through a publicly bid joint purchasing contract. This contract was competitively bid via the Omnia Purchasing Cooperative. Operations has secured final pricing and confirmed that the quotes are in line with current market trends.

Recommended Action

It is recommended that the Board authorize the administration to issue a purchase order for $702,711.70 to Trane Commercial HVAC Americas under the Omnia Purchasing Contract #3341.

COOP PRICING PROPOSAL

Rolling Meadows High School

Trane® Controls Contracting

October 24th, 2025

Trane US Inc. is pleased to present the following proposal. Trane's proposal contains a unique Cooperative Quote Number (OMNIA R1-191087-25-006) and is in accordance with Trane's competitively bid and awarded contract with OMNIA Partners Cooperative Agency (OMNIA Contract Number – Trane Racine #3341).

https://www.omniapartners.com/

Trane Chicago
7100 South Madison Street
Willowbrook IL 60527
Tel 630.734.3200
Fax 630.323.9040
www.trane.com

SD214 2026 BAS Controllers

Prepared For: Aneta Mistak
Director of Operations
Township High School District 214

Date: October 24th, 2025

Cooperative Quote Number: R1-191087-25-006

Cooperative Contract Number: OMNIA Racine #3341

Delivery Terms:
Freight Allowed and Prepaid - F.O.B. Factory

Payment Terms: Net 30 Days

Trane U.S. Inc. is pleased to provide the following proposal for your review and approval.

The following scope and pricing pertain to the prepurchase of controllers for SD214 Rolling Meadows High School & Additional 2026 Projects. This prepurchase will allow control materials to be ordered ahead of the full project scope development as well as alleviate long lead times. Quantities below are estimated based upon current information available. Additional materials may be required upon the completion of the total project scope.

Summary Per 2025 OMINA Pricing

Material Description	List Price	Omnia Multiplier	Cost Per Unit	Quantity		Total Cost
Tracer SC+ Hardware	4,523.80	0.6229	2817.88	8		22543
Air-Fi™ WCI - Indoor	667.04	0.6229	415.50	350		145424.7
Air-Fi™ WCS-SB BAA (Base Sensor)	227.7	0.6229	141.83	50		7091.717
Air-Fi™ WCS-SO/SCO2 (CO2 Sensor)	968.63	0.6229	603.36	225		135755.9
Air-Fi™ Relative Humidity Sensor Module	416.59	0.6229	259.49	225		58386.13
S210 MS/TP VAV w/ Belimo Actuator	1260.27	0.6229	785.02	200		157004.4
Symbio 500 Field Programmable Controller	1366.81	0.6229	851.39	125		106423.2
TD7 6 Inch Display	2728.91	0.6229	1699.84	6		10199.03
XM30, 4 Point UI/AO Expansion Module	908.14	0.6229	565.68	50		28284.02
XM90, 32 Point Expansion Module	3381.97	0.6229	2106.63	15		31599.44

Total Investment for Controls Materials .....$ 702,711.70

Temperature Control Clarifications:
The following materials and/or labor are included:

- **Two (2) Year Parts Warranty on all Materials**
- Applicable Use Tax on Installed Material is Included

Temperature Control Exclusions:
The following materials and/or labor are not included:

- LEED Commissioning, unless specifically noted above
- Test & Balance
- Demolition of existing temperature controls, wiring and/or tubing, unless specifically noted above
- Line Voltage Wiring, 120VAC Power Wiring
- Motor Starters or Variable Frequency Drives (VFD's)
- Smoke Detectors, Smoke Dampers, Fire/Smoke Dampers, Associated Wiring
- Fire Alarm System Wiring, Fire Alarm Shutdown Interlocks
- Financial Responsibility for Liquidated Damages
- Permits, Fees, Bid Bond, Payment and Performance Bonds
- Premium Time Labor or Price Contingency Therefor
- Participation in OCIP or CCIP Insurance Programs
- MBE/WBE participation, unless specifically noted above
- Controls for any systems not listed above as included

Temperature Control Notes:

- This proposal is valid for (30) days from date of issuance
- All work to be performed during normal business hours (Mon-Fri; 07:00-16:00, non-holidays)
- All hardware has a 2-Year Warranty from installation (not to exceed 30 months from shipment)
- Equipment Order Release and Services rendered are dependent on receipt of PO/Subcontract and credit approval
- Trane will not perform any work if working conditions could endanger or put at risk the safety of our employees or subcontractors

Tax Status: Taxable ☐ Exempt ☐		IF EXEMPT PLEASE SUBMIT COMPLETED TAX EXEMPTION CERTIFICATE WITH YOUR SIGNED PROPOSAL OR WITH YOUR PURCHASING DOCUMENTS, KEEP YOUR ORIGINAL ON FILE IN THE OFFICE. YOU WILL BE CHARGED TAX IF A VALID EXEMPTION CERTIFICATE IS NOT ON FILE BEFORE EQUIPMENT, PARTS OR SERVICES ARE PROVIDED. SEE WWW.TAXSITES.COM/STATE-LINKS.HTML FOR TAX FORMS.

Sincerely,

Charles Suhajda - Trane U.S. Inc.
Evan Kattan – Trane U.S. Inc.
7100 South Madison
Willowbrook, IL 60527-5505
Phone: (630) 734-3200
Cell: (708) 305-1952
Fax: (630) 323-9040

This proposal is subject to your acceptance of the attached Trane terms and conditions.

High School District 214
2121 South Goebbert Road
Arlington Heights, Illinois 60005
847-718-7600 | www.d214.org

Dr. Scott Rowe
Superintendent

Date: December 11, 2025

To: Board of Education

From: Chris Uhle, Associate Superintendent

Subject: Main Gymnasium Scoreboard Replacement - BGHS, EGHS, JHHS, PHS, RMHS, WHS

Summary

The Illinois High School Association (IHSA) has mandated that all member high schools must install a visible shot clock on their scoreboards for varsity-level basketball games, effective for the 2026-2027 athletic season. D214's current main gymnasium scoreboards lack integrated shot clock functionality and cannot be retrofitted to comply with this new standard. Failure to replace these units will render our main gymnasiums unsuitable for hosting official IHSA-sanctioned basketball games.

Administrative Considerations

The administration proposes the purchase and installation of six new scoreboards that are fully compliant with the IHSA shot clock rule. These new units will offer enhanced visibility and modern electronic features, including shotclocks recessed behind each backboard and bluetooth technology to allow usage to rentals and feeder programs. The cost for replacing indoor scoreboards at all six comprehensive high schools is: $1,272,530.00.

Recommended Action

It is recommended that the Board of Education authorize the administration to approve the purchase and installation of six new scoreboards for BGHS, EGHS, JHHS, PHS, RMHS, and WHS for the cost of $1,272,530.00 to ensure installation and compliance with the new IHSA standard before the start of the 2026-2027 season.

PROJECT QUOTE

Quote Nbr.	**PQ001901**
Order Date	**9/23/2025**
Valid Until	
Sales Person	**Brian Nied**
Customer ID	**Township H/S. Distrtict # 214**
Payment Terms	**Net 30 Days**

ISSUED TO

Township H/S. Distrtict # 214
Chris Uhle
Phone: 847-718-7631 x 7631
2121 S Goebbert Rd
Arlington Heights, IL, 60005-4205
United States of America

Service Location: **Buffalo Grove High School**

Re: **Buffalo Grove High School - Gym Project - Complete Installation**

NO.	ITEM	QTY.	UOM	UNIT PRICE	AMOUNT
1	9' 11" H X 16' 5" W 3.9mm Videoboard 3.9mm indoor display (9' 11" x 16' 5") Installation/Electrical Drawings from Daktronics CMU/Precast Wall Mounting Kit 1-video Input Control Rack (Primary Only) w/ Show Control laptop All Sport Pro Kit with iPad and hardware interface 1000' of Fiber Optic Cable System Startup/Final Commissioning 1-on-1 Show Control Webinar training Custom Team Spirit (20) and Real Time Data Frames (1-3) FrameWrx Creator Package subscription 12 spare modules	1.00		141,408.00	141,408.00
2	BB-2153 6' x 8' Scoreboard (Qty 2) Includes: Team Name Message Centers Scoreboard Corner Panel Logo/Decoration PanaView Double Bonus Option AS-5010 Kit All Sport® 5010 Control Console Indoor Scoreboard Radio Communication (Transmitter) Radio Receiver Frequency of 2.4 GHz	1.00		23,333.00	23,333.00
3	BB-2115 Shot Clocks (Qty 2) Shot Clocks with Game Time	1.00		4,653.00	4,653.00
4	LED - End of Period Light Strips (Qty 2)	1.00		2,331.00	2,331.00
5	Shipping	1.00		2,530.00	2,530.00
6	Installation	1.00		44,100.00	44,100.00

Continued...

PROJECT QUOTE

Quote Nbr.	**PQ001901**
Order Date	**9/23/2025**
Valid Until	
Sales Person	**Brian Nied**
Customer ID	**Township H/S. Distrtict # 214**
Payment Terms	**Net 30 Days**

ISSUED TO

Township H/S. Distrtict # 214
Chris Uhle
Phone: 847-718-7631 x 7631
2121 S Goebbert Rd
Arlington Heights, IL, 60005-4205
United States of America

Service Location: **Buffolo Grove High School**

Re: **Buffalo Grove High School - Gym Project - Complete Installation**

QUALIFICATIONS

A SOURCEWELL DISCOUNT HAS BEEN APPLIED TO THE ABOVE DAKTRONICS EQUIPMENT UNDER CONTRACT # 030223-DAK

1. Terms:
30% down at time of purchase.
30% paid prior to Daktronics shipping.
40% paid upon completion of installation.
2. Above pricing is valid for thirty (30) days.
3. A 50% restocking charge applies to all canceled or returned items.
4. Installation includes the following :

A. Receive, deliver and unload new video display, scoreboards, shot clocks, LED strips and all accessories.
Remove and Dispose of all current scoreboards in gym or re-purpose to another gym per schools instruction
B. Mount videoboard and scoreboards on flat wall surface.
C. Terminate existing electrical power into scoreboards and video display as well as shot clocks and LED end of period light strips.

Additional electrical power / conduit to be installed and terminated by Sievert Electric and will include the following:

1-60-amp 480-volt breaker in panel at gymnastics area on second floor
1-45 Kva transformer 480-120/208-volt 3Ph 4w
1-125-Amp Main Breaker panel 120/208-volt 3ph 4w w 10-1P/20 c/b.
1-20-amp Key Switch to control contactors.
1- junction box w two 3pole definitive contactors for videoboard.
All necessary conduit and wiring for a complete electrical system.

D. Furnish and install control rack system for video display inside electrical closet near existing sound rack.
E. Furnish and install CAT 5 cable from control rack to control location and terminate.
F. Furnish and install Fiber Optic cable from control rack to video display.
G. Mount new control rack in location determined by the school.
H. Testing, demonstration and scoreboard/videoboard training at time of installation.
I. Videoboard webinar training will be scheduled as well once videoboard is installed and on site training has occurred.

5. Our proposal assumes we can get our 2-man scissor lift on to the gym floor and move around to videoboard and scoreboard locations and piping locations as needed.

Continued...

PROJECT QUOTE

Quote Nbr.	**PQ001901**
Order Date	**9/23/2025**
Valid Until	
Sales Person	**Brian Nied**
Customer ID	**Township H/S. Distrtict # 214**
Payment Terms	**Net 30 Days**

ISSUED TO

Township H/S. Distrtict # 214
Chris Uhle
Phone: 847-718-7631 x 7631
2121 S Goebbert Rd
Arlington Heights, IL, 60005-4205
United States of America

Service Location: **Buffolo Grove High School**

Re: **Buffalo Grove High School - Gym Project - Complete Installation**

Initials:

Quote Total (USD)	218,355.00
Less Discount (USD)	0.00
Tax Total (USD)	0.00
Total (USD)	218,355.00

PROJECT QUOTE

Quote Nbr.	**PQ001901**
Order Date	**9/23/2025**
Valid Until	
Sales Person	**Brian Nied**
Customer ID	**Township H/S. Distrtict # 214**
Payment Terms	**Net 30 Days**

ISSUED TO

Township H/S. Distrtict # 214
Chris Uhle
Phone: 847-718-7631 x 7631
2121 S Goebbert Rd
Arlington Heights, IL, 60005-4205
United States of America

Service Location: **Buffolo Grove High School**

Re: **Buffalo Grove High School - Gym Project - Complete Installation**

TERMS & CONDITIONS

1. Applicant agrees to comply with all terms and conditions of credit established by Sievert Electric Service & Sales Company and its subsidiaries ("Creditor") set forth herein. Creditor may amend the terms and conditions of credit by written notice at any time.
2. Applicant agrees to pay Creditor all fees, costs, and expenses, including but not limited to, attorney fees, expert witness fees, and deposition expenses, incurred by Creditor to collect all amounts due from Applicant to Creditor.
3. No credit will be allowed for goods returned without prior consent. Factory acceptance and terms will govern amount of credit on non-stock material.
4. Applicant agrees to pay Creditor any service charge(s) incurred for all returned checks.
5. Applicant agrees to notify the Credit Department by certified mail of any change in ownership and agrees to continue to be liable for all purchases after said change should the undersigned fail to comply with said notification.
6. Applicant agrees if any portion of a balance owed to Creditor shall become delinquent, at the sole discretion of Creditor, all invoices on the account may become immediately due and payable without notice.
7. Applicant understands and agrees that the granting of any credit hereunder and the amount or the term of such credit is the sole and exclusive decision of Creditor.
8. To avoid being charged sales tax, a bona fide copy of Applicants resale or exemption certificate must accompany credit application.
9. Applicant authorizes Creditor to contact bank and business references provided and to investigate Applicants credit history, including allowing creditor to request credit bureau reports regarding Applicant.
10. Creditor reserves the right to charge a service fee of 18% per annum or the maximum allowed by law, on all balances that become delinquent.
11. Applicant agrees to accept and honor for payment electronic reproductions of all invoices and authorizing signatures of Applicants employees thereon.
12. Applicant certifies that all goods to be purchased by it from Creditor are not primarily for personal, family or household use.
13. Applicant agrees that the law of Illinois is applicable to all transactions, sales and disputes between Applicant and Creditor.
14. Applicant agrees that any action commenced by Creditor against it, including but not limited to any action to collect any amounts due to creditor, may be brought in any court of competent jurisdiction in the State of Illinois, and consents to the jurisdiction of said courts.
15. Applicants signature attests financial responsibility, ability and willingness to pay our invoices in accordance with the credit terms set forth herein.
16. The undersigned hereby certifies that all information contained herein is true and correct.
17. This account will be considered in default if payment in full has not been received by Creditor within thirty (30) days of invoice date.
18. This account relationship may be terminated by Creditor at any time for any reason upon written notice to you.
19. Applicant represents that all sales are for commercial purposes and not intended for retail or residential use.

Signature: _____ **PO#:** _____

Typed Name & Title: _____ **Date:** _____

PROJECT QUOTE

Quote Nbr.	**PQ001899**
Order Date	**9/23/2025**
Valid Until	
Sales Person	**Brian Nied**
Customer ID	**Township H/S. Distrtict # 214**
Payment Terms	**Net 30 Days**

ISSUED TO

Township H/S. Distrtict # 214
Chris Uhle
Phone: 847-718-7631 x 7631
2121 S Goebbert Rd
Arlington Heights, IL, 60005-4205
United States of America

Service Location: **Elk Grove Village HS**

Re: **Elk Grove High School - Gym Project - Complete Installation**

NO.	ITEM	QTY.	UOM	UNIT PRICE	AMOUNT
1	9' 11" H X 16' 5" W 3.9mm Videoboard 3.9mm indoor display (9' 11" x 16' 5") Installation/Electrical Drawings from Daktronics CMU/Precast Wall Mounting Kit 1-video Input Control Rack (Primary Only) w/ Show Control laptop All Sport Pro Kit with iPad and hardware interface 1000' of Fiber Optic Cable System Startup/Final Commissioning 1-on-1 Show Control Webinar training Custom Team Spirit (20) and Real Time Data Frames (1-3) FrameWrx Creator Package subscription 12 spare modules	1.00		141,408.00	141,408.00
2	BB-2153 6' x 8' Scoreboard (Qty 2) Includes: Team Name Message Centers Scoreboard Corner Panel Logo/Decoration PanaView Double Bonus Option AS-5010 Kit All Sport® 5010 Control Console Indoor Scoreboard Radio Communication (Transmitter) Radio Receiver Frequency of 2.4 GHz	1.00		23,333.00	23,333.00
3	BB-2115 Shot Clocks (Qty 2) Shot Clocks with Game Time	1.00		4,653.00	4,653.00
4	LED - End of Period Light Strips (Qty 2)	1.00		2,331.00	2,331.00
5	Shipping	1.00		2,530.00	2,530.00
6	Installation	1.00		44,200.00	44,200.00

Continued...

PROJECT QUOTE

Quote Nbr.	**PQ001899**
Order Date	**9/23/2025**
Valid Until	
Sales Person	**Brian Nied**
Customer ID	**Township H/S. Distrtict # 214**
Payment Terms	**Net 30 Days**

ISSUED TO

Township H/S. Distrtict # 214
Chris Uhle
Phone: 847-718-7631 x 7631
2121 S Goebbert Rd
Arlington Heights, IL, 60005-4205
United States of America

Service Location: **Elk Grove Village HS**

Re: **Elk Grove High School - Gym Project - Complete Installation**

QUALIFICATIONS

A SOURCEWELL DISCOUNT HAS BEEN APPLIED TO THE ABOVE DAKTRONICS EQUIPMENT UNDER CONTRACT # 030223-DAK

1. Terms:
30% down at time of purchase.
30% paid prior to Daktronics shipping.
40% paid upon completion of installation.
2. Above pricing is valid for thirty (30) days.
3. A 50% restocking charge applies to all canceled or returned items.
4. Installation includes the following :

A. Receive, deliver and unload new video display, scoreboards, shot clocks, LED strips and all accessories.
Remove and Dispose of all current scoreboards in gym or re-purpose to another gym per schools instruction
B. Mount videoboard and scoreboards on flat wall surface.
C. Terminate existing electrical power into scoreboards and video display as well as shot clocks and LED end of period light strips.

Additional electrical power / conduit to be installed and terminated by Sievert Electric and will include the following:

Furnish and install the following:
1-C/H FDB 60-amp 480-volt Breaker in panel.
1-45 Kva transformer 480-120/208-volt 3p 4w
1-125-amp Main Breaker Panel 120/208-volt 3ph 4w w 10-1P/20 c/b.
1-20-amp Key Switch to control contactors.
1- junction box w two 3pole definitive contactors for videoboard.
All necessary conduit and wiring for a complete electrical system.

D. Furnish and install control rack system for video display inside electrical closet near existing sound rack.
E. Furnish and install CAT 5 cable from control rack to control location and terminate.
F. Furnish and install Fiber Optic cable from control rack to video display.
G. Mount new control rack in location determined by the school.
H. Testing, demonstration and scoreboard/videoboard training at time of installation.
I. Videoboard webinar training will be scheduled as well once videoboard is installed and on site training has occurred.

5. Our proposal assumes we can get our 2-man scissor lift on to the gym floor and move around to videoboard and scoreboard locations and piping locations as needed.

PROJECT QUOTE

Quote Nbr.	**PQ001899**
Order Date	**9/23/2025**
Valid Until	
Sales Person	**Brian Nied**
Customer ID	**Township H/S. Distrtict # 214**
Payment Terms	**Net 30 Days**

ISSUED TO

Township H/S. Distrtict # 214
Chris Uhle
Phone: 847-718-7631 x 7631
2121 S Goebbert Rd
Arlington Heights, IL, 60005-4205
United States of America

Service Location: **Elk Grove Village HS**

Re: **Elk Grove High School - Gym Project - Complete Installation**

Initials:

Quote Total (USD)	218,455.00
Less Discount (USD)	0.00
Tax Total (USD)	0.00
Total (USD)	218,455.00

PROJECT QUOTE

Quote Nbr.	**PQ001899**
Order Date	**9/23/2025**
Valid Until	
Sales Person	**Brian Nied**
Customer ID	**Township H/S. Distrtict # 214**
Payment Terms	**Net 30 Days**

ISSUED TO

Township H/S. Distrtict # 214
Chris Uhle
Phone: 847-718-7631 x 7631
2121 S Goebbert Rd
Arlington Heights, IL, 60005-4205
United States of America

Service Location: **Elk Grove Village HS**

Re: **Elk Grove High School - Gym Project - Complete Installation**

TERMS & CONDITIONS

1. Applicant agrees to comply with all terms and conditions of credit established by Sievert Electric Service & Sales Company and its subsidiaries ("Creditor") set forth herein. Creditor may amend the terms and conditions of credit by written notice at any time.
2. Applicant agrees to pay Creditor all fees, costs, and expenses, including but not limited to, attorney fees, expert witness fees, and deposition expenses, incurred by Creditor to collect all amounts due from Applicant to Creditor.
3. No credit will be allowed for goods returned without prior consent. Factory acceptance and terms will govern amount of credit on non-stock material.
4. Applicant agrees to pay Creditor any service charge(s) incurred for all returned checks.
5. Applicant agrees to notify the Credit Department by certified mail of any change in ownership and agrees to continue to be liable for all purchases after said change should the undersigned fail to comply with said notification.
6. Applicant agrees if any portion of a balance owed to Creditor shall become delinquent, at the sole discretion of Creditor, all invoices on the account may become immediately due and payable without notice.
7. Applicant understands and agrees that the granting of any credit hereunder and the amount or the term of such credit is the sole and exclusive decision of Creditor.
8. To avoid being charged sales tax, a bona fide copy of Applicants resale or exemption certificate must accompany credit application.
9. Applicant authorizes Creditor to contact bank and business references provided and to investigate Applicants credit history, including allowing creditor to request credit bureau reports regarding Applicant.
10. Creditor reserves the right to charge a service fee of 18% per annum or the maximum allowed by law, on all balances that become delinquent.
11. Applicant agrees to accept and honor for payment electronic reproductions of all invoices and authorizing signatures of Applicants employees thereon.
12. Applicant certifies that all goods to be purchased by it from Creditor are not primarily for personal, family or household use.
13. Applicant agrees that the law of Illinois is applicable to all transactions, sales and disputes between Applicant and Creditor.
14. Applicant agrees that any action commenced by Creditor against it, including but not limited to any action to collect any amounts due to creditor, may be brought in any court of competent jurisdiction in the State of Illinois, and consents to the jurisdiction of said courts.
15. Applicants signature attests financial responsibility, ability and willingness to pay our invoices in accordance with the credit terms set forth herein.
16. The undersigned hereby certifies that all information contained herein is true and correct.
17. This account will be considered in default if payment in full has not been received by Creditor within thirty (30) days of invoice date.
18. This account relationship may be terminated by Creditor at any time for any reason upon written notice to you.
19. Applicant represents that all sales are for commercial purposes and not intended for retail or residential use.

Signature: _____ **PO#:** _____

Typed Name & Title: _____ **Date:** _____

PROJECT QUOTE

Quote Nbr.	**PQ001900**
Order Date	**9/23/2025**
Valid Until	
Sales Person	**Brian Nied**
Customer ID	**Township H/S. Distrtict # 214**
Payment Terms	**Net 30 Days**

ISSUED TO

Township H/S. Distrtict # 214
Chris Uhle
Phone: 847-718-7631 x 7631
2121 S Goebbert Rd
Arlington Heights, IL, 60005-4205
United States of America

Service Location: **John Hersey**

Re: **Hersey High School - Gym Project - Complete Installation**

NO.	ITEM	QTY.	UOM	UNIT PRICE	AMOUNT
1	9' 11" H X 16' 5" W 3.9mm Videoboard 3.9mm indoor display (9' 11" x 16' 5") Installation/Electrical Drawings from Daktronics CMU/Precast Wall Mounting Kit 1-video Input Control Rack (Primary Only) w/ Show Control laptop All Sport Pro Kit with iPad and hardware interface 1000' of Fiber Optic Cable System Startup/Final Commissioning 1-on-1 Show Control Webinar training Custom Team Spirit (20) and Real Time Data Frames (1-3) FrameWrx Creator Package subscription 12 spare modules	1.00		141,408.00	141,408.00
2	BB-2153 6' x 8' Scoreboard (Qty 2) Includes: Team Name Message Centers Scoreboard Corner Panel Logo/Decoration PanaView Double Bonus Option AS-5010 Kit All Sport® 5010 Control Console Indoor Scoreboard Radio Communication (Transmitter) Radio Receiver Frequency of 2.4 GHz	1.00		23,333.00	23,333.00
3	BB-2115 Shot Clocks (Qty 2) Shot Clocks with Game Time	1.00		4,653.00	4,653.00
4	LED - End of Period Light Strips (Qty 2)	1.00		2,331.00	2,331.00
5	Shipping	1.00		2,530.00	2,530.00
6	Installation	1.00		34,700.00	34,700.00

Continued...

PROJECT QUOTE

Quote Nbr.	**PQ001900**
Order Date	**9/23/2025**
Valid Until	
Sales Person	**Brian Nied**
Customer ID	**Township H/S. Distrtict # 214**
Payment Terms	**Net 30 Days**

ISSUED TO

Township H/S. Distrtict # 214
Chris Uhle
Phone: 847-718-7631 x 7631
2121 S Goebbert Rd
Arlington Heights, IL, 60005-4205
United States of America

Service Location: **John Hersey**

Re: **Hersey High School - Gym Project - Complete Installation**

QUALIFICATIONS

A SOURCEWELL DISCOUNT HAS BEEN APPLIED TO THE ABOVE DAKTRONICS EQUIPMENT UNDER CONTRACT # 030223-DAK

1. Terms:
30% down at time of purchase.
30% paid prior to Daktronics shipping.
40% paid upon completion of installation.
2. Above pricing is valid for thirty (30) days.
3. A 50% restocking charge applies to all canceled or returned items.
4. Installation includes the following :

A. Receive, deliver and unload new video display, scoreboards, shot clocks, LED strips and all accessories.
Remove and Dispose of all current scoreboards in gym or re-purpose to another gym per schools instruction
B. Mount videoboard and scoreboards on flat wall surface.
C. Terminate existing electrical power into scoreboards and video display as well as shot clocks and LED end of period light strips.

Additional electrical power / conduit to be installed and terminated by Sievert Electric and will include the following:

Furnish and install the following:
Combine LED lighting circuits to make room for new videoboard circuits in panel PP-1
6- Circuits off existing breakers in panel PP-1.
1-20-amp Key Switch to control contactors.
1- junction box w two 3pole definitive contactors for videoboard.
All necessary conduit and wiring for a complete electrical system.

D. Furnish and install control rack system for video display inside electrical closet near existing sound rack.
E. Furnish and install CAT 5 cable from control rack to control location and terminate.
F. Furnish and install Fiber Optic cable from control rack to video display.
G. Mount new control rack in location determined by the school.
H. Testing, demonstration and scoreboard/videoboard training at time of installation.
I. Videoboard webinar training will be scheduled as well once videoboard is installed and on site training has occurred.

5. Our proposal assumes we can get our 2-man scissor lift on to the gym floor and move around to videoboard and scoreboard locations and piping locations as needed.

Continued...

PROJECT QUOTE

Quote Nbr.	**PQ001900**
Order Date	**9/23/2025**
Valid Until	
Sales Person	**Brian Nied**
Customer ID	**Township H/S. Distrtict # 214**
Payment Terms	**Net 30 Days**

ISSUED TO

Township H/S. Distrtict # 214
Chris Uhle
Phone: 847-718-7631 x 7631
2121 S Goebbert Rd
Arlington Heights, IL, 60005-4205
United States of America

Service Location: **John Hersey**

Re: **Hersey High School - Gym Project - Complete Installation**

Initials:

Quote Total (USD)	208,955.00
Less Discount (USD)	0.00
Tax Total (USD)	0.00
Total (USD)	208,955.00

PROJECT QUOTE

Quote Nbr.	**PQ001900**
Order Date	**9/23/2025**
Valid Until	
Sales Person	**Brian Nied**
Customer ID	**Township H/S. Distrtict # 214**
Payment Terms	**Net 30 Days**

ISSUED TO

Township H/S. Distrtict # 214
Chris Uhle
Phone: 847-718-7631 x 7631
2121 S Goebbert Rd
Arlington Heights, IL, 60005-4205
United States of America

Service Location: **John Hersey**

Re: **Hersey High School - Gym Project - Complete Installation**

TERMS & CONDITIONS

1. Applicant agrees to comply with all terms and conditions of credit established by Sievert Electric Service & Sales Company and its subsidiaries ("Creditor") set forth herein. Creditor may amend the terms and conditions of credit by written notice at any time.
2. Applicant agrees to pay Creditor all fees, costs, and expenses, including but not limited to, attorney fees, expert witness fees, and deposition expenses, incurred by Creditor to collect all amounts due from Applicant to Creditor.
3. No credit will be allowed for goods returned without prior consent. Factory acceptance and terms will govern amount of credit on non-stock material.
4. Applicant agrees to pay Creditor any service charge(s) incurred for all returned checks.
5. Applicant agrees to notify the Credit Department by certified mail of any change in ownership and agrees to continue to be liable for all purchases after said change should the undersigned fail to comply with said notification.
6. Applicant agrees if any portion of a balance owed to Creditor shall become delinquent, at the sole discretion of Creditor, all invoices on the account may become immediately due and payable without notice.
7. Applicant understands and agrees that the granting of any credit hereunder and the amount or the term of such credit is the sole and exclusive decision of Creditor.
8. To avoid being charged sales tax, a bona fide copy of Applicants resale or exemption certificate must accompany credit application.
9. Applicant authorizes Creditor to contact bank and business references provided and to investigate Applicants credit history, including allowing creditor to request credit bureau reports regarding Applicant.
10. Creditor reserves the right to charge a service fee of 18% per annum or the maximum allowed by law, on all balances that become delinquent.
11. Applicant agrees to accept and honor for payment electronic reproductions of all invoices and authorizing signatures of Applicants employees thereon.
12. Applicant certifies that all goods to be purchased by it from Creditor are not primarily for personal, family or household use.
13. Applicant agrees that the law of Illinois is applicable to all transactions, sales and disputes between Applicant and Creditor.
14. Applicant agrees that any action commenced by Creditor against it, including but not limited to any action to collect any amounts due to creditor, may be brought in any court of competent jurisdiction in the State of Illinois, and consents to the jurisdiction of said courts.
15. Applicants signature attests financial responsibility, ability and willingness to pay our invoices in accordance with the credit terms set forth herein.
16. The undersigned hereby certifies that all information contained herein is true and correct.
17. This account will be considered in default if payment in full has not been received by Creditor within thirty (30) days of invoice date.
18. This account relationship may be terminated by Creditor at any time for any reason upon written notice to you.
19. Applicant represents that all sales are for commercial purposes and not intended for retail or residential use.

Signature: _____ **PO#:** _____

Typed Name & Title: _____ **Date:** _____

PROJECT QUOTE

Quote Nbr.	**PQ001898**
Order Date	**9/23/2025**
Valid Until	
Sales Person	**Brian Nied**
Customer ID	**Township H/S. Distrtict # 214**
Payment Terms	**Net 30 Days**

ISSUED TO

Township H/S. Distrtict # 214
Chris Uhle
Phone: 847-718-7631 x 7631
2121 S Goebbert Rd
Arlington Heights, IL, 60005-4205
United States of America

Service Location: **Prospect High School**

Re: **Prospect High School - Gym Project - FINAL**

NO.	ITEM	QTY.	UOM	UNIT PRICE	AMOUNT
1	9' 11" H X 16' 5" W 3.9mm Videoboard 3.9mm indoor display (9' 11" x 16' 5") Installation/Electrical Drawings from Daktronics CMU/Precast Wall Mounting Kit 1-video Input Control Rack (Primary Only) w/ Show Control laptop All Sport Pro Kit with iPad and hardware interface 1000' of Fiber Optic Cable System Startup/Final Commissioning 1-on-1 Show Control Webinar training Custom Team Spirit (20) and Real Time Data Frames (1-3) FrameWrx Creator Package subscription 12 spare modules	1.00		141,408.00	141,408.00
2	BB-2153 6' x 8' Scoreboard (Qty 2) Includes: Team Name Message Centers Scoreboard Corner Panel Logo/Decoration PanaView Double Bonus Option AS-5010 Kit All Sport® 5010 Control Console Indoor Scoreboard Radio Communication (Transmitter) Radio Receiver Frequency of 2.4 GHz	1.00		23,333.00	23,333.00
3	BB-2115 Shot Clocks (Qty 2) Shot Clocks with Game Time	1.00		4,653.00	4,653.00
4	LED - End of Period Light Strips (Qty 2)	1.00		2,331.00	2,331.00
5	Shipping	1.00		2,530.00	2,530.00
6	Installation	1.00		33,800.00	33,800.00

Continued...

PROJECT QUOTE

Quote Nbr.	**PQ001898**
Order Date	**9/23/2025**
Valid Until	
Sales Person	**Brian Nied**
Customer ID	**Township H/S. Distrtict # 214**
Payment Terms	**Net 30 Days**

ISSUED TO

Township H/S. Distrtict # 214
Chris Uhle
Phone: 847-718-7631 x 7631
2121 S Goebbert Rd
Arlington Heights, IL, 60005-4205
United States of America

Service Location: **Prospect High School**

Re: **Prospect High School - Gym Project - FINAL**

QUALIFICATIONS

A SOURCEWELL DISCOUNT HAS BEEN APPLIED TO THE ABOVE DAKTRONICS EQUIPMENT UNDER CONTRACT # 030223-DAK

1. Terms:
30% down at time of purchase.
30% paid prior to Daktronics shipping.
40% paid upon completion of installation.
2. Above pricing is valid for thirty (30) days.
3. A 50% restocking charge applies to all canceled or returned items.
4. Installation includes the following :

A. Receive, deliver and unload new video display, scoreboards, shot clocks, LED strips and all accessories.
Remove and Dispose of all current scoreboards in gym or re-purpose to another gym per schools instruction
B. Mount videoboard and scoreboards on flat wall surface.
C. Terminate existing electrical power into scoreboards and video display as well as shot clocks and LED end of period light strips.

Additional electrical power / conduit to be installed and terminated by Sievert Electric and will include the following:

Furnish and install the following:
6- Circuits off existing breakers in panel in gym.
1-20-amp Key Switch to control contactors.
1- junction box w two 3pole definitive contactors for videoboard.
All necessary conduit and wiring for a complete electrical system.

D. Furnish and install control rack system for video display inside electrical closet near existing sound rack.
E. Furnish and install CAT 5 cable from control rack to control location and terminate.
F. Furnish and install Fiber Optic cable from control rack to video display.
G. Mount new control rack in location determined by the school.
H. Testing, demonstration and scoreboard/videoboard training at time of installation.
I. Videoboard webinar training will be scheduled as well once videoboard is installed and on site training has occurred.

5. Our proposal assumes we can get our 2-man scissor lift on to the gym floor and move around to videoboard and scoreboard locations and piping locations as needed.

Continued...

PROJECT QUOTE

Quote Nbr.	**PQ001898**
Order Date	**9/23/2025**
Valid Until	
Sales Person	**Brian Nied**
Customer ID	**Township H/S. Distrtict # 214**
Payment Terms	**Net 30 Days**

ISSUED TO

Township H/S. Distrtict # 214
Chris Uhle
Phone: 847-718-7631 x 7631
2121 S Goebbert Rd
Arlington Heights, IL, 60005-4205
United States of America

Service Location: **Prospect High School**

Re: **Prospect High School - Gym Project - FINAL**

Initials:

Quote Total (USD)	208,055.00
Less Discount (USD)	0.00
Tax Total (USD)	0.00
Total (USD)	208,055.00

PROJECT QUOTE

Quote Nbr.	**PQ001898**
Order Date	**9/23/2025**
Valid Until	
Sales Person	**Brian Nied**
Customer ID	**Township H/S. Distrtict # 214**
Payment Terms	**Net 30 Days**

ISSUED TO

Township H/S. Distrtict # 214
Chris Uhle
Phone: 847-718-7631 x 7631
2121 S Goebbert Rd
Arlington Heights, IL, 60005-4205
United States of America

Service Location: **Prospect High School**

Re: **Prospect High School - Gym Project - FINAL**

TERMS & CONDITIONS

1. Applicant agrees to comply with all terms and conditions of credit established by Sievert Electric Service & Sales Company and its subsidiaries ("Creditor") set forth herein. Creditor may amend the terms and conditions of credit by written notice at any time.
2. Applicant agrees to pay Creditor all fees, costs, and expenses, including but not limited to, attorney fees, expert witness fees, and deposition expenses, incurred by Creditor to collect all amounts due from Applicant to Creditor.
3. No credit will be allowed for goods returned without prior consent. Factory acceptance and terms will govern amount of credit on non-stock material.
4. Applicant agrees to pay Creditor any service charge(s) incurred for all returned checks.
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7. Applicant understands and agrees that the granting of any credit hereunder and the amount or the term of such credit is the sole and exclusive decision of Creditor.
8. To avoid being charged sales tax, a bona fide copy of Applicants resale or exemption certificate must accompany credit application.
9. Applicant authorizes Creditor to contact bank and business references provided and to investigate Applicants credit history, including allowing creditor to request credit bureau reports regarding Applicant.
10. Creditor reserves the right to charge a service fee of 18% per annum or the maximum allowed by law, on all balances that become delinquent.
11. Applicant agrees to accept and honor for payment electronic reproductions of all invoices and authorizing signatures of Applicants employees thereon.
12. Applicant certifies that all goods to be purchased by it from Creditor are not primarily for personal, family or household use.
13. Applicant agrees that the law of Illinois is applicable to all transactions, sales and disputes between Applicant and Creditor.
14. Applicant agrees that any action commenced by Creditor against it, including but not limited to any action to collect any amounts due to creditor, may be brought in any court of competent jurisdiction in the State of Illinois, and consents to the jurisdiction of said courts.
15. Applicants signature attests financial responsibility, ability and willingness to pay our invoices in accordance with the credit terms set forth herein.
16. The undersigned hereby certifies that all information contained herein is true and correct.
17. This account will be considered in default if payment in full has not been received by Creditor within thirty (30) days of invoice date.
18. This account relationship may be terminated by Creditor at any time for any reason upon written notice to you.
19. Applicant represents that all sales are for commercial purposes and not intended for retail or residential use.

Signature: _____ **PO#:** _____

Typed Name & Title: _____ **Date:** _____

PROJECT QUOTE

Quote Nbr.	**PQ001896**
Order Date	**9/23/2025**
Valid Until	
Sales Person	**Brian Nied**
Customer ID	**Township H/S. Distrtict # 214**
Payment Terms	**Net 30 Days**

ISSUED TO

Township H/S. Distrtict # 214
Chris Uhle
Phone: 847-718-7631 x 7631
2121 S Goebbert Rd
Arlington Heights, IL, 60005-4205
United States of America

Service Location: **Rolling Meadows High School**

Re: **Rolling Meadows High School - Gym Project - Complete Installation**

NO.	ITEM	QTY.	UOM	UNIT PRICE	AMOUNT
1	9' 11" H X 16' 5" W 3.9mm Videoboard 3.9mm indoor display (9' 11" x 16' 5") Installation/Electrical Drawings from Daktronics CMU/Precast Wall Mounting Kit 1-video Input Control Rack (Primary Only) w/ Show Control laptop All Sport Pro Kit with iPad and hardware interface 1000' of Fiber Optic Cable System Startup/Final Commissioning 1-on-1 Show Control Webinar training Custom Team Spirit (20) and Real Time Data Frames (1-3) FrameWrx Creator Package subscription 12 spare modules	1.00		141,408.00	141,408.00
2	BB-2153 6' x 8' Scoreboard (Qty 2) Includes: Team Name Message Centers Scoreboard Corner Panel Logo/Decoration PanaView Double Bonus Option AS-5010 Kit All Sport® 5010 Control Console Indoor Scoreboard Radio Communication (Transmitter) Radio Receiver Frequency of 2.4 GHz	1.00		23,333.00	23,333.00
3	BB-2115 Shot Clocks (Qty 2) Shot Clocks with Game Time	1.00		4,653.00	4,653.00
4	LED - End of Period Light Strips (Qty 2)	1.00		2,331.00	2,331.00
5	Shipping	1.00		2,530.00	2,530.00
6	Installation	1.00		35,800.00	35,800.00

Continued...

PROJECT QUOTE

Quote Nbr.	**PQ001896**
Order Date	**9/23/2025**
Valid Until	
Sales Person	**Brian Nied**
Customer ID	**Township H/S. Distrtict # 214**
Payment Terms	**Net 30 Days**

ISSUED TO

Township H/S. Distrtict # 214
Chris Uhle
Phone: 847-718-7631 x 7631
2121 S Goebbert Rd
Arlington Heights, IL, 60005-4205
United States of America

Service Location: **Prospect High School**

Re: **Rolling Meadows High School - Gym Project - Complete Installation**

QUALIFICATIONS

A SOURCEWELL DISCOUNT HAS BEEN APPLIED TO THE ABOVE DAKTRONICS EQUIPMENT UNDER CONTRACT # 030223-DAK

1. Terms:
30% down at time of purchase.
30% paid prior to Daktronics shipping.
40% paid upon completion of installation.
2. Above pricing is valid for thirty (30) days.
3. A 50% restocking charge applies to all canceled or returned items.
4. Installation includes the following :

A. Receive, deliver and unload new video display, scoreboards, shot clocks, LED strips and all accessories.
Remove and Dispose of all current scoreboards in gym or re-purpose to another gym per schools instruction
B. Mount videoboard and scoreboards on flat wall surface.
C. Terminate existing electrical power into scoreboards and video display as well as shot clocks and LED end of period light strips.

Additional electrical power / conduit to be installed and terminated by Sievert Electric and will include the following:

Furnish and install the following:
6- SQ D QOB 1P/20 breakers in panel in gym.
1-20-amp Key Switch to control contactors.
1- junction box w two 3pole definitive contactors for videoboard.
All necessary conduit and wiring for a complete electrical system.

D. Furnish and install control rack system for video display inside electrical closet near existing sound rack.
E. Furnish and install CAT 5 cable from control rack to control location and terminate.
F. Furnish and install Fiber Optic cable from control rack to video display.
G. Mount new control rack in location determined by the school.
H. Testing, demonstration and scoreboard/videoboard training at time of installation.
I. Videoboard webinar training will be scheduled as well once videoboard is installed and on site training has occurred.

5. Our proposal assumes we can get our 2-man scissor lift on to the gym floor and move around to videoboard and scoreboard locations and piping locations as needed.

Continued...

PROJECT QUOTE

Quote Nbr.	**PQ001896**
Order Date	**9/23/2025**
Valid Until	
Sales Person	**Brian Nied**
Customer ID	**Township H/S. Distrtict # 214**
Payment Terms	**Net 30 Days**

ISSUED TO

Township H/S. Distrtict # 214
Chris Uhle
Phone: 847-718-7631 x 7631
2121 S Goebbert Rd
Arlington Heights, IL, 60005-4205
United States of America

Service Location: **Prospect High School**

Re: **Rolling Meadows High School - Gym Project - Complete Installation**

Initials:

Quote Total (USD)	210,055.00
Less Discount (USD)	0.00
Tax Total (USD)	0.00
Total (USD)	210,055.00

PROJECT QUOTE

Quote Nbr.	**PQ001896**
Order Date	**9/23/2025**
Valid Until	
Sales Person	**Brian Nied**
Customer ID	**Township H/S. Distrtict # 214**
Payment Terms	**Net 30 Days**

ISSUED TO

Township H/S. Distrtict # 214
Chris Uhle
Phone: 847-718-7631 x 7631
2121 S Goebbert Rd
Arlington Heights, IL, 60005-4205
United States of America

Service Location: **Prospect High School**

Re: **Rolling Meadows High School - Gym Project - Complete Installation**

TERMS & CONDITIONS

1. Applicant agrees to comply with all terms and conditions of credit established by Sievert Electric Service & Sales Company and its subsidiaries ("Creditor") set forth herein. Creditor may amend the terms and conditions of credit by written notice at any time.
2. Applicant agrees to pay Creditor all fees, costs, and expenses, including but not limited to, attorney fees, expert witness fees, and deposition expenses, incurred by Creditor to collect all amounts due from Applicant to Creditor.
3. No credit will be allowed for goods returned without prior consent. Factory acceptance and terms will govern amount of credit on non-stock material.
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7. Applicant understands and agrees that the granting of any credit hereunder and the amount or the term of such credit is the sole and exclusive decision of Creditor.
8. To avoid being charged sales tax, a bona fide copy of Applicants resale or exemption certificate must accompany credit application.
9. Applicant authorizes Creditor to contact bank and business references provided and to investigate Applicants credit history, including allowing creditor to request credit bureau reports regarding Applicant.
10. Creditor reserves the right to charge a service fee of 18% per annum or the maximum allowed by law, on all balances that become delinquent.
11. Applicant agrees to accept and honor for payment electronic reproductions of all invoices and authorizing signatures of Applicants employees thereon.
12. Applicant certifies that all goods to be purchased by it from Creditor are not primarily for personal, family or household use.
13. Applicant agrees that the law of Illinois is applicable to all transactions, sales and disputes between Applicant and Creditor.
14. Applicant agrees that any action commenced by Creditor against it, including but not limited to any action to collect any amounts due to creditor, may be brought in any court of competent jurisdiction in the State of Illinois, and consents to the jurisdiction of said courts.
15. Applicants signature attests financial responsibility, ability and willingness to pay our invoices in accordance with the credit terms set forth herein.
16. The undersigned hereby certifies that all information contained herein is true and correct.
17. This account will be considered in default if payment in full has not been received by Creditor within thirty (30) days of invoice date.
18. This account relationship may be terminated by Creditor at any time for any reason upon written notice to you.
19. Applicant represents that all sales are for commercial purposes and not intended for retail or residential use.

Signature: _____ **PO#:** _____

Typed Name & Title: _____ **Date:** _____

PROJECT QUOTE

Quote Nbr.	**PQ001902**
Order Date	**9/23/2025**
Valid Until	
Sales Person	**Brian Nied**
Customer ID	**Township H/S. Distrtict # 214**
Payment Terms	**Net 30 Days**

ISSUED TO

Township H/S. Distrtict # 214
Chris Uhle
Phone: 847-718-7631 x 7631
2121 S Goebbert Rd
Arlington Heights, IL, 60005-4205
United States of America

Service Location: **Wheeling High School**

Re: **Wheeling High School - Gym Project - Complete Installation**

NO.	ITEM	QTY.	UOM	UNIT PRICE	AMOUNT
1	9' 11" H X 16' 5" W 3.9mm Videoboard 3.9mm indoor display (9' 11" x 16' 5") Installation/Electrical Drawings from Daktronics CMU/Precast Wall Mounting Kit 1-video Input Control Rack (Primary Only) w/ Show Control laptop All Sport Pro Kit with iPad and hardware interface 1000' of Fiber Optic Cable System Startup/Final Commissioning 1-on-1 Show Control Webinar training Custom Team Spirit (20) and Real Time Data Frames (1-3) FrameWrx Creator Package subscription 12 spare modules	1.00		141,408.00	141,408.00
2	BB-2153 6' x 8' Scoreboard (Qty 2) Includes: Team Name Message Centers Scoreboard Corner Panel Logo/Decoration PanaView Double Bonus Option AS-5010 Kit All Sport® 5010 Control Console Indoor Scoreboard Radio Communication (Transmitter) Radio Receiver Frequency of 2.4 GHz	1.00		23,333.00	23,333.00
3	BB-2115 Shot Clocks (Qty 2) Shot Clocks with Game Time	1.00		4,653.00	4,653.00
4	LED - End of Period Light Strips (Qty 2)	1.00		2,331.00	2,331.00
5	Shipping	1.00		2,530.00	2,530.00
6	Installation	1.00		34,400.00	34,400.00

Continued...

PROJECT QUOTE

Quote Nbr.	**PQ001902**
Order Date	**9/23/2025**
Valid Until	
Sales Person	**Brian Nied**
Customer ID	**Township H/S. Distrtict # 214**
Payment Terms	**Net 30 Days**

ISSUED TO

Township H/S. Distrtict # 214
Chris Uhle
Phone: 847-718-7631 x 7631
2121 S Goebbert Rd
Arlington Heights, IL, 60005-4205
United States of America

Service Location: **Wheeling High School**

Re: **Wheeling High School - Gym Project - Complete Installation**

QUALIFICATIONS

A SOURCEWELL DISCOUNT HAS BEEN APPLIED TO THE ABOVE DAKTRONICS EQUIPMENT UNDER CONTRACT # 030223-DAK

1. Terms:
30% down at time of purchase.
30% paid prior to Daktronics shipping.
40% paid upon completion of installation.
2. Above pricing is valid for thirty (30) days.
3. A 50% restocking charge applies to all canceled or returned items.
4. Installation includes the following :

A. Receive, deliver and unload new video display, scoreboards, shot clocks, LED strips and all accessories.
Remove and Dispose of all current scoreboards in gym or re-purpose to another gym per schools instruction
B. Mount videoboard and scoreboards on flat wall surface.
C. Terminate existing electrical power into scoreboards and video display as well as shot clocks and LED end of period light strips.

Additional electrical power / conduit to be installed and terminated by Sievert Electric and will include the following:

Furnish and install the following:
6- Circuits off existing breakers in panel in closet behind gym.
1-20-amp Key Switch to control contactors.
1- junction box w two 3pole definitive contactors for videoboard.
All necessary conduit and wiring for a complete electrical system.

D. Furnish and install control rack system for video display inside electrical closet near existing sound rack.
E. Furnish and install CAT 5 cable from control rack to control location and terminate.
F. Furnish and install Fiber Optic cable from control rack to video display.
G. Mount new control rack in location determined by the school.
H. Testing, demonstration and scoreboard/videoboard training at time of installation.
I. Videoboard webinar training will be scheduled as well once videoboard is installed and on site training has occurred.

5. Our proposal assumes we can get our 2-man scissor lift on to the gym floor and move around to videoboard and scoreboard locations and piping locations as needed.

Continued...

PROJECT QUOTE

Quote Nbr.	**PQ001902**
Order Date	**9/23/2025**
Valid Until	
Sales Person	**Brian Nied**
Customer ID	**Township H/S. Distrtict # 214**
Payment Terms	**Net 30 Days**

ISSUED TO

Township H/S. Distrtict # 214
Chris Uhle
Phone: 847-718-7631 x 7631
2121 S Goebbert Rd
Arlington Heights, IL, 60005-4205
United States of America

Service Location: **Wheeling High School**

Re: **Wheeling High School - Gym Project - Complete Installation**

Initials:

Quote Total (USD)	208,655.00
Less Discount (USD)	0.00
Tax Total (USD)	0.00
Total (USD)	208,655.00

PROJECT QUOTE

Quote Nbr.	**PQ001902**
Order Date	**9/23/2025**
Valid Until	
Sales Person	**Brian Nied**
Customer ID	**Township H/S. Distrtict # 214**
Payment Terms	**Net 30 Days**

ISSUED TO

Township H/S. Distrtict # 214
Chris Uhle
Phone: 847-718-7631 x 7631
2121 S Goebbert Rd
Arlington Heights, IL, 60005-4205
United States of America

Service Location: **Wheeling High School**

Re: **Wheeling High School - Gym Project - Complete Installation**

TERMS & CONDITIONS

1. Applicant agrees to comply with all terms and conditions of credit established by Sievert Electric Service & Sales Company and its subsidiaries ("Creditor") set forth herein. Creditor may amend the terms and conditions of credit by written notice at any time.
2. Applicant agrees to pay Creditor all fees, costs, and expenses, including but not limited to, attorney fees, expert witness fees, and deposition expenses, incurred by Creditor to collect all amounts due from Applicant to Creditor.
3. No credit will be allowed for goods returned without prior consent. Factory acceptance and terms will govern amount of credit on non-stock material.
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5. Applicant agrees to notify the Credit Department by certified mail of any change in ownership and agrees to continue to be liable for all purchases after said change should the undersigned fail to comply with said notification.
6. Applicant agrees if any portion of a balance owed to Creditor shall become delinquent, at the sole discretion of Creditor, all invoices on the account may become immediately due and payable without notice.
7. Applicant understands and agrees that the granting of any credit hereunder and the amount or the term of such credit is the sole and exclusive decision of Creditor.
8. To avoid being charged sales tax, a bona fide copy of Applicants resale or exemption certificate must accompany credit application.
9. Applicant authorizes Creditor to contact bank and business references provided and to investigate Applicants credit history, including allowing creditor to request credit bureau reports regarding Applicant.
10. Creditor reserves the right to charge a service fee of 18% per annum or the maximum allowed by law, on all balances that become delinquent.
11. Applicant agrees to accept and honor for payment electronic reproductions of all invoices and authorizing signatures of Applicants employees thereon.
12. Applicant certifies that all goods to be purchased by it from Creditor are not primarily for personal, family or household use.
13. Applicant agrees that the law of Illinois is applicable to all transactions, sales and disputes between Applicant and Creditor.
14. Applicant agrees that any action commenced by Creditor against it, including but not limited to any action to collect any amounts due to creditor, may be brought in any court of competent jurisdiction in the State of Illinois, and consents to the jurisdiction of said courts.
15. Applicants signature attests financial responsibility, ability and willingness to pay our invoices in accordance with the credit terms set forth herein.
16. The undersigned hereby certifies that all information contained herein is true and correct.
17. This account will be considered in default if payment in full has not been received by Creditor within thirty (30) days of invoice date.
18. This account relationship may be terminated by Creditor at any time for any reason upon written notice to you.
19. Applicant represents that all sales are for commercial purposes and not intended for retail or residential use.

Signature: _____ **PO#:** _____

Typed Name & Title: _____ **Date:** _____

High School District 214
2121 South Goebbert Road
Arlington Heights, Illinois 60005
847-718-7600 | www.d214.org

Dr. Scott Rowe
Superintendent

Date: December 11, 2025

To: Board of Education

From: Chris Uhle, Associate Superintendent

Subject: PHS Chiller Purchase

Summary

Prospect High School (PHS) operates with two chillers. Last year, the Operations Department replaced one of the chillers and would like to move forward to replace the second main chiller this summer.

The existing 270-ton chiller, installed in 1993, is 32 years old - significantly exceeding its American Society of Heating, Refrigerating and Air-Conditioning Engineers (ASHRAE) recommended serviceable life. It will be replaced with a new, high-efficiency, properly sized 280-ton air-cooled chiller, including all associated piping, valves, electrical work, and controls. Full replacement is necessary because the unit is increasingly unreliable, requires frequent, costly repairs (including a failed main heat exchanger), and operates on R-22 refrigerant, which is no longer manufactured and is expensive (currently around $50 per pound). Given these factors, full replacement is the most practical, cost-effective, and responsible solution.

Administrative Considerations

Prospect High School's outdated chillers are becoming increasingly difficult and expensive to maintain, making further major maintenance or repairs inadvisable. Replacement with new units is necessary to meet current operational chilled water capacity requirements.

The Trane Turnkey Engineering and Development Team has evaluated the system, selected properly sized chillers, developed all necessary mechanical, electrical, and controls integrations, and confirmed the final installation pricing, which aligns with current market trends.

The District is utilizing Omnia Partners Purchasing Cooperative to secure a competitive bid joining purchasing contract. The total verified cost for the chiller and complete installation under the Omnia contract is $752,260.

Recommended Actions

It is recommended that the Board authorize the administration to approve the purchase and issue a purchase order to Trane Commercial HVAC Americas under the Omnia Purchasing Contract #3341 in the amount of $752,260.

COOP PRICING PROPOSAL

Prospect High School

214 HIGH SCHOOL DISTRICT

Trane® Turnkey Contracting/ Energy Solutions

October 14th, 2025

Trane US Inc. is pleased to present the following proposal. Trane's proposal contains a unique Cooperative Quote Number (OMNIA R-1-191087-25-004) and is in accordance with Trane's competitively bid and awarded contract with OMNIA Partners Cooperative Agency (OMNIA Contract Number – Trane Racine #3341).

https://www.omniapartners.com/

Prospect High School
280-Ton Air-Cooled Chiller Replacement

801 W Kensington Rd, Mount Prospect, IL 60056

Proposal Prepared For:
High School District 214

- **Chris Uhle** – Associate Superintendent of Activities and Operations
- **Aneta Mistak** – Director of Operations

Date:
October 14th, 2025

Payment Terms:
Net 30

Delivery Terms:
Freight Allowed and Prepaid – F.O.B Factory

Proposal Expiration Date:
30 Days

OMNIA Partners Cooperative Quote Number: R1-191087-25-004
OMNIA Partners Cooperative Contract Number: Trane Racine 3341

Trane® Commercial HVAC, Upper Midwest Region
7100 S. Madison Street Willowbrook, IL 60527 United States Tel (888) 770-6469

TRANE TECHNOLOGIES

Trane® Turnkey Scope of Work

"Scope of Work" and notations within are based on the existing as-built drawings of the facility and on the multiple site surveys performed by the Trane Turnkey team with the D214 staff's assistance and input.

Existing Removals/Demolition

- Removal and disposal of existing 270-ton Air-Cooled Chiller
- Recovery and proper handling of existing Refrigerant
- Refrigerant can be returned to owner at no charge, storage vessel
- All electrical disconnects, demo high voltage and control to existing chiller

Proposed Improvements, Design, Furnish, & Install

- **New high-efficiency Trane® RTAF 280-Ton Air-Cooled Chiller**



  - Oil Cooler and Architectural Louvered Panels included
  - Chiller manufactured in USA
  - *Includes 5-Year Parts/Labor/Refrigerant Warranty*
- **Elastomeric isolators on wide flange beams** (*on existing equipment pad*)
- **Cranes, cartage, rigging, hoisting, logistics, and work-planning for safe removal and installation of chillers** (*site logistics reviewed by Trane*).
- **Mechanical Installation**
  - Set/install of new chillers
  - All required piping/reconnect and shut off valves
  - Pressure test new piping
  - Pipe insulation
  - Glycol Recovery
- **Electrical Installation**
  - Power to Chiller, new conduit and wire from existing disconnect to new chiller
  - Existing 400A feeds to remain, be reused
  - New junction box
  - New 700A fused disconnect
  - Reconnect existing controls/comm
  - Control wiring

Furnish & Install Cont…

- **Start-up by Trane**
- **Pretest chilled water flows**
- **Post-test chilled water flows & Final Balancing**
- **Final Commissioning by Trane**

Trane® Turnkey Inclusions for D214

- ✓ **Trane Turnkey Project Manager, single point of contact**
- ✓ **Temporary Storage of Equipment offsite by Trane, delivered to site at time of installation**
- ✓ **Mechanical, Electrical Engineering as required**
- ✓ **All required Installation/Subcontracting**
- ✓ **Design Drawings provided to District**
- ✓ **Trane to facilitate ComEd Rebate process on behalf of District**

General Exclusions:

- Permit costs & fees (*Trane will assist with ROE permit document prep/submittals*)
- Taxes
- Performance & Payment Bond
- Asbestos abatement
- Premium time
- Upgrading existing non-compliant code issues outside of our Scope of Work
- Temporary services
- Any other services not explicitly outlined within this Proposal

Total Turnkey Proposal Price.....$752,260

Respectfully submitted,

Tim Reynolds
Account Executive
Trane® Turnkey Contracting / Energy Solutions
312.771.7436 cell
Timothy.Reynolds@trane.com

Acceptance of Proposal By

Customer: High School District 214

_____

Name Title:

_____

Date Signature

Purchase Order #: _____

OMNIA Partners Cooperative Quote Number: R1-191087-25-004

High School District 214
2121 South Goebbert Road
Arlington Heights, Illinois 60005
847-718-7600 | www.d214.org

Dr. Scott Rowe
Superintendent

Date: December 11, 2025

To: Board of Education

From: Chris Uhle, Associate Superintendent

Subject: EGHS International Exchange to Japan - June 2026

Summary

Elk Grove High School (EGHS) proposes an international exchange to Japan, scheduled for June 2-16 during the 2025-2026 academic year. This program will offer students immersive cultural experiences and enhance global awareness, supporting the district's commitment to fostering well-rounded, globally-minded individuals. Educational benefits include cultural immersion, language acquisition, personal growth, academic enrichment, global citizenship, and career/college readiness. A detailed itinerary is provided. The full cost of the exchange will be the responsibility of participating students and their families.

Administrative Considerations

The proposed international exchange offers a wealth of educational benefits that align with the school's mission to cultivate globally aware and academically accomplished students.

Recommended Action

It is recommended that the Board of Education approve the proposed EGHS international exchange to Japan, scheduled for June 2-16 during the 2025-2026 academic year.

Non-Contiguous and International FINAL Travel Form

School: EGHS

Principal: Paul Kelly

First Name: Ryan

Last Name: Christie

Purpose of the trip: This trip is an opportunity for students to experience the Japanese culture and language firsthand. They will have real-life opportunities to practice the language and to put forth their knowledge of the culture to spend time in Japan. Open to all EG students, the annual Japanese Exchange Program (JXP) has become a major part of the EG culture. In June, 7 students and 1 chaperone will go to Japan as members of the 37th annual EGHS JXP.

Destination: Japan (Tokyo and Ashikaga City)

Departure Date: Jun 02, 2026

Return Date: Jun 16, 2026

Service Agency: N/A - Exchange Program

Cost per participant: $2,900

Do you plan to fundraise?: Yes

Name and Cell # of Lead Tour Supervisor: Ryan Christie, 847-346-4669

Name and Cell #'s of all D214 chaperones: Ryan Christie, 847-346-4669

Name and Cell #'s of all Non D214 chaperones: N/A

Approver #1: jackie.randall@d214.org
Date: Nov 11, 2025 12:28

Approver #2: paul.kelly@d214.org
Date: Nov 11, 2025 12:33

Approver #3: chris.uhle@d214.org
Date: Nov 11, 2025 12:42

Your trip request has been approved. Please distribute the forms that the participants and guardians need to complete. FINAL Itineraries from travel service agencies and for exchanges need to be sent to Megan Winton. Schools should have a final list of students attending the trip on file prior to departure.

2026 EGHS Japanese Exchange Program Itinerary
June 2, 2026 - June 16, 2026

Flight Plan

Depart

- Meet at ORD on Tuesday, 6/2/2026 at 11:00 AM
- Flight departure: 1:10 PM
- 14 hour flight to Haneda International Airport in Tokyo
- Arrive in Tokyo, Japan on Wednesday, 6/3/2026 at 5:45 PM

Return

- Flight departure from Haneda International Airport in Tokyo to ORD on 6/16/2026 at 6:20 PM
- Arrive at ORD 6/17/2026 at 3:10 PM

Transportation

Transportation while in Japan consists of train lines and busses

Schedule

6/3/26
Arrive in Tokyo
Meet trip coordinator from sister schools at the airport

6/4/26
Spend the day at the Studio Ghibli Museum and Tokyo Disneyland

6/5/26
Visit Tokyo neighborhoods
Travel 2 hours by train to Ashikaga to begin homestay
Meet with host families

6/6/26-6/7/26
Free time with host family

6/8/26
EGHS students arrive at Ashidai High School for orientation, school tour, practice for Welcome Assembly

6/9/26
EGHS students arrive at Ashitandai High School for Welcome Assembly and activities related to Japanese culture

6/10/26
EGHS students attend school at Ashidai High School

6/11/26
EGHS students attend school at Ashidai High School
Visit local kindergarten

6/12/26
EGHS students attend school at Ashidai High School
Visit local middle school

6/13/26-6/14/26 - Free time with host families

6/15/26
EGHS students attend school at Ashidai High School
Farewell Party

6/16/26
Students leave for airport to fly back to Chicago

6/16/26
Arrive in Chicago

High School District 214
2121 South Goebbert Road
Arlington Heights, Illinois 60005
847-718-7600 | www.d214.org

Dr. Scott Rowe
Superintendent

Date: December 11, 2025

To: Board of Education

From: Vicki Marini, Executive Assistant to the Board of Education and Superintendent

Subject: Datamation Imaging Services

Summary

Township High School District 214 currently maintains approximately 170 boxes of long-term student records, community education files and business services files stored at 2123 Arlington Heights Road. Under the Illinois Local Records Act, these documents require retention for up to 60 years. The building in which these boxes are stored has been sold, requiring that all records be removed from the site.

In alignment with District 214's strategic initiative to digitally transform and modernize our record-keeping practices, the administration is recommending the digitalization of these files to ensure continued compliance, improved accessibility, and reduced physical storage needs. Datamation Imaging Services has provided a proposal to:

- Prepare, scan, and index the records;
- Ensure secure handling and transport;
- Provide digital files in PDF format; and
- Perform secure document destruction of originals upon District authorization.

The total proposed cost for this project is $61,488.

Administrative Considerations

The need to vacate the Arlington Heights Road facility requires that all records be relocated or digitized in a timely manner. Digital conversion is the District's preferred long-term solution, as it supports:

- Regulatory compliance, including retention standards established by the State of Illinois;
- Improved operational efficiency through searchable, indexed digital files;
- Enhanced security, with Datamation maintaining SOC 2 Type II compliance;
- Reduced physical storage and retrieval burdens across Student Services, Business Services, and other departments.

Datamation Imaging Services has extensive experience working with Illinois school districts and provides the required confidentiality, security practices, and indexing specifications needed for our records.

Recommended Action

It is recommended that the Board authorize the administration to approve the contract with Datamation Imaging Services for document preparation, scanning, indexing, file delivery, transportation, and secure destruction services at a cost not to exceed $61,488, with final cost based on actual work completed.

Datamation Imaging Services
7700 Griffin Way , Ste B,
Willowbrook, IL 60527
Phone: 630-321-0601
Fax: 630-321-0602

Casey Wohl

Prepared For:

Township High School District 214

Victoria Marini
victoria.marini@d214.org

Datamation Imaging Services
7700 Griffin Way, Suite B
Willowbrook, IL 60527
Phone: 630-321-0601
Fax: 630-321-0602

About Datamation Imaging Services

Here at Datamation, our goal is to help our customers go paperless and streamline their business processes. Since we opened our doors in 1995, we have grown into one of the largest, most experienced document scanning and content management service organizations in the Midwest. From scanning physical media like paper, microfilm/fiche, and books, to content management systems and advanced process automation tools, Datamation has continuously stayed on the leading edge of document management solutions and services.



We can help you design, build, and manage secure information management systems that meet the current and future needs of your organization. With these systems, you can intelligently store and manage your information so that it is accessible, searchable, and shareable, no matter where your employees work.

Datamation is centrally headquartered in Willowbrook, Illinois, and works with organizations across the country. We've worked with businesses in every industry and of every size, from startups to the Fortune 500. Our customers include banks and other financial services firms, manufacturers, healthcare and insurance organizations, airlines and transportation companies, educational institutions, public-sector agencies, and unions.

Our customers benefit from decades of best practices learned over thousands of client projects. We listen to your needs, then can advise you on the solution you need based on the goals you want to accomplish and suggest the right software, hardware, and processes for the job. All of that to say: we have a solution that's perfect for you.

From basic search and retrieval document management, to advanced, high-end process automation solutions, Datamation's team of professionals prides itself on its ability to satisfy our customers' needs in electronic filing solutions and support.

And best of all, you can trust that your information will be secure the entire time it's with us. Datamation continually passes a SOC 2 Type II audit demonstrating our commitment to security and customer data safety. Our facility is monitored with security cameras and secured with limited electronic keycard access. Not to mention all the cyber security measures in place.

To learn more about Datamation, please visit our about us page.

QUOTE

Datamation Imaging Services
7700 Griffin Way , Ste B,
Willowbrook, IL 60527
Phone: 630-321-0601
Fax: 630-321-0602

QUOTE #:	DISQ1835
DATE:	Oct 31, 2025

Prepared For:

Victoria Marini
Township High School District 214
2121 South Goebbert Road
Arlington Heights, IL 60005

Phone 847-718-7605
Email victoria.marini@d214.org

Prepared By:

Casey Wohl
Datamation Imaging Services
7700 Griffin Way , Ste B,
Willowbrook, IL 60527

cwohl@datamationis.com
630-321-0601

P.O. Number	Payment Terms	Valid Through
	NET 30	Dec 30, 2025

Assumptions provided by customer:
- Student Services (85 boxes)
- Teaching and Learning (4 boxes)
- Business Services (61 boxes)
- Community ED (12 boxes)
- Teacher Reports (2 boxes)
- NECSS (2 boxes)

These boxes do not include bins full of drawings or the cumulative record cards.

Pricing includes up to 3 hours of document preparation per box.

We only charge for the work performed. If there is less paper or boxes, the invoice will reflect the number scanned.

Qty	Description	Part Number	Unit Price	Ext. Price
Student Services (85 boxes)				$30,600.00
340,000	Prep, Scan, and Index	SCAN-PP	$0.090	$30,600.00
	Index requirements: file name up to 30 characters			
Teaching and Learning (4 boxes)				$1,440.00
16,000	Prep, Scan, and Index	SCAN-PP	$0.090	$1,440.00
	Index requirements: file name up to 30 characters			
Business Services (61 boxes)				$21,960.00
244,000	Prep, Scan, and Index	SCAN-PP	$0.090	$21,960.00
	Bitonal, 200 dpi, duplex, drop blank backsides			
	Break on: Folder			
	Index requirements: file name up to 30 characters			
	Output format: PDF			
Community ED (12 boxes)				$4,320.00
48,000	Prep, Scan, and Index	SCAN-PP	$0.090	$4,320.00
	Bitonal, 200 dpi, duplex, drop blank backsides			
	Break on: Folder			
	Index requirements: file name up to 30 characters			
	Output format: PDF			
Teacher Reports (2 boxes)				$720.00

Qty	Description	Part Number	Unit Price	Ext. Price
8,000	Prep, Scan, and Index	SCAN-PP	$0.090	$720.00
	Bitonal, 200 dpi, duplex, drop blank backsides			
	Break on: Folder			
	Index requirements: file name up to 30 characters			
	Output format: PDF			
NECSS (2 boxes)				$720.00
8,000	Prep, Scan, and Index	SCAN-PP	$0.090	$720.00
	Bitonal, 200 dpi, duplex, drop blank backsides			
	Break on: Folder			
	Index requirements: Last_First_ID			
	Output format: PDF			
Other Services				$1,728.00
	Exception processing	PROF-EX	$30.000	$0.00
1	Dock to Dock Transportation (D214 to pack files for transport)	COURIER	$400.000	$400.00
166	Secure document destruction	SHRD	$8.000	$1,328.00

Please sign this form to indicate your agreement to the attached service agreement and general conditions set forth in this document and return it to Datamation.This quotation is valid for 30 days.

This quote is based on your estimate of the quantity of work to be processed. A change in these quantities will affect the total cost and may affect the turnaround time of this project.

Payments by credit cards will be charged a 3.5% processing fee.
To accept this quotation and all attached terms, sign here and return:

SubTotal	**$61,488.00**
Tax	**$0.00**
Shipping	**$0.00**
TOTAL	**$61,488.00**

Name: _____ Date: _____

Title: _____

Signature: _____

Datamation Imaging Services
7700 Griffin Way , Ste B,
Willowbrook, IL 60527
Phone: 630-321-0601
Fax: 630-321-0602

SERVICE AGREEMENT

1.0 SERVICES
Datamation shall perform the work described in the attached Quote (the "Services") in a timely and professional manner. The manner and means by which Datamation chooses to perform the Services are in Datamation's sole discretion and control. Datamation agrees to exercise the highest degree of professionalism, expertise and integrity in completing all aspects of customer imaging services.

1.1 Change Requests - In the event that the Customer desires to change the scope of the Services, or any other aspect, the Customer shall submit to Datamation a change request ("Change Request"), describing the exact nature of the changes requested. Within a reasonable time thereafter, Datamation will provide the Customer with: (i) Datamation's proposal for implementing the requested change; (ii) the amount of additional fees, if any, payable to Datamation as a result of the proposed Change Request; and (iii) the impact, if any, on the delivery schedule arising from the proposed Change Request. Notwithstanding the forgoing, Datamation shall have the right to refuse a Change Request for any reason in its sole and absolute discretion.

2.0 CONFIDENTIALITY & DATA SECURITY
Datamation agrees that all confidential information ("Confidential Information") communicated to Datamation with respect to the Services, including any Confidential Information received by Datamation or its representatives by reason of association or employment with the Customer or its associates is confidential. Customer shall make reasonable efforts to mark as confidential any materials to be protected pursuant to this paragraph. Datamation shall not disclose any Confidential Information to any other person unless specifically authorized in writing by the Customer to do so, except to the extent disclosure is required by subpoena or an order from a court of competent jurisdiction. Datamation shall use its best efforts to prevent inadvertent disclosure of any Confidential Information to any third party. If supplied with personally identifiable information (PII), Datamation will not sell, rent, or use that information.

2.1 Data Security - The privacy and security of the Customer's work is of paramount importance. Datamation has thorough processes, policies and systems to ensure the utmost of privacy and security in all aspects of processing the Customer's work. To ensure compliance with SOC II security standards and requirements, in the event of a security incident, as described in Datamation's company policy, Datamation is required to notify you. In addition, since Datamation may receive data and data files from the Customer, we ask that the Customer notify Datamation in the event of a security incident or data breach in the Customer's organization.

2.2 Data Ownership - If this is copyrighted work, the customer will not distribute or host any copyrighted works without explicit consent from the publisher or copyright owner. By signing this agreement, customer confirms they have permission to create electronic backup of the copyrighted work. In the event of a dispute or legal action, customer will indemnify Datamation.

3.0 DATA RETENTION
Datamation may, but is not required, to retain a copy of Customer's documents in an electronic form for disaster recovery purposes. This data will be retained for a maximum of 6 months unless other terms are defined by the customer.

4.0 REPRESENTATIONS AND WARRANTIES
Notwithstanding any other provision of this Agreement, the maximum and total liability of either Party arising from or in connection with this Agreement, the Services, and/or any other materials provided hereunder shall not exceed the total of the payments actually paid to and received by Datamation under the Agreement during the term hereof.

5.0 NONCOMPLIANT WORK
When processing the Customer's work, if Datamation encounters work (boxes, data or images) that is not compliant with the scope of the Services or other agreed upon characteristics of the job, this work will be identified and set aside. The Customer will be notified and asked for instructions on how to proceed with the noncompliant work. All other work that is compliant will be processed in the agreed upon timeframe. If the Customer does not provide input or instruction on how to address the noncompliant work within 30 days of the completion of the rest of the job, then the noncompliant work (boxes) will be placed in storage and billed at a minimum rate of $1 per box per month until the Customer provides input of instructions to Datamation.

6.0 ANNUAL PRICE ADJUSTMENT (if applicable)
Due to rising labor costs and supplier pricing, Datamation reserves the right to adjust the price of software or services on an annual basis.

7.0 DOCUMENT MANAGEMENT CLOUD SERVICES AND USE (if applicable)
During the term of this Agreement, Datamation may agree to provide the Customer electronic document storage and retrieval warehousing services. The Services will be provided on a computer server owned, operated or accessible by vetted, third-party software vendors (the "Server") and will allow Customer to electronically store Customer's documents and access and retrieve the stored documents via the Internet.

Subject to the terms and conditions of this Agreement, Datamation hereby grants to Customer, and Customer hereby accepts, a nontransferable, nonexclusive, revocable license to use these cloud-based document management systems. Customer shall use these systems solely for Customer's own business operations and shall not use them for the business operations of any other, entity, enterprise or person whether or not Customer has an equity interest therein. Customer may not attempt to sublicense or otherwise transfer use rights to the software or the Services Documentation or use them or the Services to provide time-sharing or service bureau services for the benefit of or on behalf of any third party. All efforts will be taken to make the Services available for use 24 hours a day, seven days per week (with the exception for scheduled maintenance downtime).

Datamation and Customer shall implement and maintain reasonable security procedures relating to Customer's access to the document management software. Customer shall be responsible for administering the procedures relating to the assignment and administration of all identification codes and passwords authorizing access to the software on behalf of or for the benefit of Customer and its authorized users, and Customer shall be responsible for taking appropriate security measures relating to such identification codes and passwords. Any requests for additional system access must either be performed by a system administrator in your organization or be requested in writing, to Datamation, prior to the access being granted.

Township High School District 214 - Board of Education

December 11, 2025

Out of District Co-Curricular Personnel Report

Position	Location	Name	Amount	Effective Date
Co-Curr Non-Specified H	Wheeling High School	Ruiz, Jaime	$288.00	December 12, 2025
Co-Curr Asst Boys Wrestling	Buffalo Grove High School	Munn, Connor	$7,831.00	December 12, 2025

Education Association and Administrative/Supervisory Personnel Report
December 11, 2025

ADMINISTRATORS/SUPERVISORS

Position	Location	Name	Salary	Effective Date

EDUCATION ASSOCIATION

Position	Location	Name	Salary	Effective Date

Voluntary Retirement Program	Location	Name	Effective Date: Last Day of School
Math	EGHS	David Johnson	Change from 2026-2027 to 2025-2026

Township High School District 214 - Board of Education

Personnel Transaction Report

December 11, 2025

Custodial Maintenance Personnel 2025-2026

New	Location	Name	Salary	Hours	Effective Date
Custodian I - 3rd Shift (Initial Location: FVEC)	CM	Eliodoro Diaz De La Cruz	$23.29	40	December 8, 2025

Change	Location	Name	Salary	Hours	Effective Date
Resignation (From: Custodian I - 3rd Shift) (Initial Location: WHS)	CM	Xavier Jaimes			December 2, 2025

Educational Support Personnel 2025-2026

Change	Location	Name	Salary	Hours	Effective Dates
Resignation (From: Campus Safety)	WHS	Shawn Collins			December 3, 2025
Resignation (From: Division Assistant)	EGHS	Gwendolen Kic			December 19, 2025
Resignation (From: Campus Safety Transport)	BGHS	Robert Mallers			December 8, 2025
Leave of Absence	BGHS	Trevor North			January 5, 2026 - March 20, 2026
Instructional Assistant - Student Services (From: 37.5 hours)	SS/TAFV	Cristian Romanis	$25.83	35	November 14, 2025 - May 29, 2026

RESOLUTION AUTHORIZING ISSUANCE OF
A NOTICE OF REMEDIAL WARNING

WHEREAS, the Board of Education of Township High School District No. 214, Cook County, Illinois ("Board") is empowered to manage the operation of the schools of the District, including management of its employees; and

WHEREAS, the Board has the power to discipline and dismiss teachers pursuant to Sections 10-20.5, 10-22.4, and 24-12 of the *School Code* (105 ILCS 5/10-20.5, 5/1022.4 and 5/24-12); and

WHEREAS, the Board has received and reviewed information and recommendations from its administrative staff regarding the deficient and unprofessional conduct of Chad Freeman, a teacher on continued contractual service; and

WHEREAS, the Board has concluded that such information and reports of deficient and unprofessional conduct constitute sufficient reason and cause for the teacher's dismissal from the teaching staff of this District if the deficiencies are not corrected and remediated;

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of Township High School District No. 214, Cook County, Illinois, as follows:

SECTION 1: That Chad Freeman shall be issued a Remedial Warning for the reasons stated in the Notice attached hereto and incorporated in this Resolution as Exhibit 1. The Notice enumerates deficiencies in Chad Freeman's conduct, which, if not remedied, may result in his dismissal as a teacher in the District.

SECTION 2: That the President and Secretary of the Board are hereby authorized and directed to send this Notice of Remedial Warning to Chad Freeman by certified mail, return receipt requested, and regular first-class mail.

SECTION 3: That the Superintendent or designee shall personally deliver a copy of said Notice to the teacher and subsequently supervise his remediation efforts and observe his professional conduct.

SECTION 4: That this Resolution shall be in full force and effect immediately upon its passage.

ADOPTED this 11 day of December 2025 by the following vote:

AYES:

NAYS:

ABSENT:

_____ _____

Board Secretary Board President

TOWNSHIP HIGH SCHOOL DISTRICT 214
2121 S GOEBBERT RD
ARLINGTON HEIGHTS, IL 60005

ACCOUNTS PAYABLE LISTING

CHECKS DATED December 11, 2025

BOARD APPROVAL DATE December 11, 2025

Dr. Justin Attaway
Associate Superintendent of Business Services

Township High School District 214

Reprint Check Listing

Fiscal Year: 2025-2026

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025
From Check: **To Check:**
From Voucher: 1503 **To Voucher:** 1503

Fund: 10 Education

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
778513	12/11/2025	425 MANUFACTURING	$18,426.58	1503	Printed	Expense	☐		
778514	12/11/2025	5 STAR INTERPRETING	$190.00	1503	Printed	Expense	☐		
778515	12/11/2025	ABC SUPPLY CO - MBA #743	$1,590.56	1503	Printed	Expense	☐		
778516	12/11/2025	Abt Electronics, Inc.	$1,460.00	1503	Printed	Expense	☐		
778517	12/11/2025	Accurate Biometrics Inc.	$2,814.50	1503	Printed	Expense	☐		
778521	12/11/2025	Adventist Glenoaks Hospital	$17,682.04	1503	Printed	Expense	☐		
778523	12/11/2025	AGUILAR, SOPHIA	$250.00	1503	Printed	Expense	☐		
778526	12/11/2025	Alberts Piano Service	$540.00	1503	Printed	Expense	☐		
778529	12/11/2025	ALLENDALE ASSOCIATION	$102,930.26	1503	Printed	Expense	☐		
778530	12/11/2025	ALRO	$4,368.73	1503	Printed	Expense	☐		
778531	12/11/2025	Alro Steel Corporation	$866.26	1503	Printed	Expense	☐		
778532	12/11/2025	ALTA LANGUAGE SERVICES INC	$5,120.00	1503	Printed	Expense	☐		
778533	12/11/2025	American Databank Llc	$1,854.00	1503	Printed	Expense	☐		
778534	12/11/2025	American Outfitters	$656.15	1503	Printed	Expense	☐		
778536	12/11/2025	Amita GlenOaks School - Pleasant Ridge	$25,876.52	1503	Printed	Expense	☐		
778539	12/11/2025	Anderson Lock Company Ltd	$55.00	1503	Printed	Expense	☐		
778540	12/11/2025	Anthony De Salvo	$457.23	1503	Printed	Expense	☐		
778542	12/11/2025	APPERSON EDUCATION PRODUCTS INC	$478.00	1503	Printed	Expense	☐		
778543	12/11/2025	Apple Computer, Inc	$284.05	1503	Printed	Expense	☐		
778544	12/11/2025	ARBITERSPORTS LLC	$2,607.24	1503	Printed	Expense	☐		
778545	12/11/2025	Arbor Scientific	$458.55	1503	Printed	Expense	☐		
778548	12/11/2025	Arlington Air Heating & Cooling, Inc.	$9,000.00	1503	Printed	Expense	☐		
778549	12/11/2025	ASU LEARNING ENTERPRISE	$300.00	1503	Printed	Expense	☐		

Reprint Check Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025
From Check: **To Check:**
From Voucher: 1503 **To Voucher:** 1503

Fund: 10 Education

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
778551	12/11/2025	Athletic Equipment Source	$305.00	1503	Printed	Expense	☐		
778552	12/11/2025	Automotive Electronics Services, Inc	$4,250.00	1503	Printed	Expense	☐		
778554	12/11/2025	Avant Assessment	$802.70	1503	Printed	Expense	☐		
778556	12/11/2025	AXIOS HQ INC	$19,000.00	1503	Printed	Expense	☐		
778557	12/11/2025	B & H Photo Video Inc	$4,337.24	1503	Printed	Expense	☐		
778558	12/11/2025	Baker Tilly US, LLP	$55,800.00	1503	Printed	Expense	☐		
778559	12/11/2025	Barnes & Noble Inc	$2,269.60	1503	Printed	Expense	☐		
778560	12/11/2025	BARNES & NOBLE, INC	$1,197.00	1503	Printed	Expense	☐		
778562	12/11/2025	Barrington H.S.	$375.00	1503	Printed	Expense	☐		
778563	12/11/2025	Belvidere North H.S.	$250.00	1503	Printed	Expense	☐		
778564	12/11/2025	Best Buy For Govt / Education	$4,009.98	1503	Printed	Expense	☐		
778565	12/11/2025	Bestway Charter Transportation Inc	$2,222.00	1503	Printed	Expense	☐		
778566	12/11/2025	Blick Art Materials Llc	$2,053.35	1503	Printed	Expense	☐		
778569	12/11/2025	Bowlero	$2,652.00	1503	Printed	Expense	☐		
778570	12/11/2025	BOWLING.COM	$964.76	1503	Printed	Expense	☐		
778572	12/11/2025	Brightmont Academy	$28,480.88	1503	Printed	Expense	☐		
778574	12/11/2025	BSN Sports	$24,546.16	1503	Printed	Expense	☐		
778575	12/11/2025	Buffalo Grove H S	$243.04	1503	Printed	Expense	☐		
778576	12/11/2025	Buffalo Grove HS	$300.00	1503	Printed	Expense	☐		
778577	12/11/2025	Buffalo Grove HS	$350.00	1503	Printed	Expense	☐		
778578	12/11/2025	Buffalo Grove HS	$300.00	1503	Printed	Expense	☐		
778579	12/11/2025	BUFFALO GROVE INSTRUMENTAL ASSOCIATION	$750.00	1503	Printed	Expense	☐		
778581	12/11/2025	BUSINESSOLVER.COM	$13,675.87	1503	Printed	Expense	☐		

Reprint Check Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025
From Check: **To Check:**
From Voucher: 1503 **To Voucher:** 1503

Fund: 10 Education

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
778582	12/11/2025	Camelot Therapeutic School LLC	$43,151.85	1503	Printed	Expense	☐		
778583	12/11/2025	Carmel Catholic H.S.	$250.00	1503	Printed	Expense	☐		
778585	12/11/2025	Cassandra Strings	$9,703.04	1503	Printed	Expense	☐		
778587	12/11/2025	CDW GOVERNMENT INC - 2	$4,040.95	1503	Printed	Expense	☐		
778588	12/11/2025	Cedar Lake Historical Association, Inc.	$700.00	1503	Printed	Expense	☐		
778589	12/11/2025	Chicago Classic Coach Llc	$3,805.00	1503	Printed	Expense	☐		
778590	12/11/2025	Chicago Tribune	$708.99	1503	Printed	Expense	☐		
778591	12/11/2025	CHICAGO UNITED VOLLEYBALL CLUB	$250.00	1503	Printed	Expense	☐		
778592	12/11/2025	CHIEF ARCHITECT INC	$990.00	1503	Printed	Expense	☐		
778595	12/11/2025	City of Rolling Meadows	$4,094.13	1503	Printed	Expense	☐		
778596	12/11/2025	City of Rolling Meadows	$23,837.70	1503	Printed	Expense	☐		
778598	12/11/2025	Comcast Cable	$106.38	1503	Printed	Expense	☐		
778600	12/11/2025	Commonwealth Edison	$33.32	1503	Printed	Expense	☐		
778601	12/11/2025	Compass Health Center Llc	$660.00	1503	Printed	Expense	☐		
778602	12/11/2025	COMPTIA INC	$4,004.00	1503	Printed	Expense	☐		
778603	12/11/2025	Conant H.S.	$120.00	1503	Printed	Expense	☐		
778604	12/11/2025	Conant H.S.	$450.00	1503	Printed	Expense	☐		
778605	12/11/2025	Conant H.S.	$375.00	1503	Printed	Expense	☐		
778606	12/11/2025	Conant H.S.	$450.00	1503	Printed	Expense	☐		
778607	12/11/2025	Conant H.S.	$275.00	1503	Printed	Expense	☐		
778608	12/11/2025	Conant H.S.	$275.00	1503	Printed	Expense	☐		
778609	12/11/2025	Conant H.S.	$300.00	1503	Printed	Expense	☐		
778610	12/11/2025	Connections Day School	$8,398.53	1503	Printed	Expense	☐		

Reprint Check Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025
From Check: **To Check:**
From Voucher: 1503 **To Voucher:** 1503

Fund: 10 Education

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
778611	12/11/2025	Connections Day School South Campus	$27,609.40	1503	Printed	Expense	☐		
778613	12/11/2025	CONVERGINT TECHNOLOGIES LLC	$217,092.85	1503	Printed	Expense	☐		
778614	12/11/2025	Cook County Treasurer	$6,631.98	1503	Printed	Expense	☐		
778615	12/11/2025	Cove School	$30,067.38	1503	Printed	Expense	☐		
778616	12/11/2025	COZEN O'CONNOR	$3,000.00	1503	Printed	Expense	☐		
778617	12/11/2025	Crystal Lake Central H.S.	$500.00	1503	Printed	Expense	☐		
778618	12/11/2025	Crystal Lake Central HS. Science Olympia	$300.00	1503	Printed	Expense	☐		
778621	12/11/2025	DATA PROCESSING DESIGN INC	$16.56	1503	Printed	Expense	☐		
778623	12/11/2025	Deerfield H.S.	$250.00	1503	Printed	Expense	☐		
778624	12/11/2025	Deerfield H.S.	$575.00	1503	Printed	Expense	☐		
778625	12/11/2025	Defense Soap	$204.99	1503	Printed	Expense	☐		
778626	12/11/2025	DELGADO GUITARS LLC	$2,785.00	1503	Printed	Expense	☐		
778627	12/11/2025	Distributive Education Clubs of Illinois	$40.00	1503	Printed	Expense	☐		
778628	12/11/2025	Distributive Educational Clubs of Il	$816.00	1503	Printed	Expense	☐		
778629	12/11/2025	Double B Entertainment	$850.00	1503	Printed	Expense	☐		
778630	12/11/2025	Downers Grove North H.S.	$530.00	1503	Printed	Expense	☐		
778631	12/11/2025	DP ENTERTAINMENT	$280.00	1503	Printed	Expense	☐		
778634	12/11/2025	E-Ling Lou	$150.00	1503	Printed	Expense	☐		
778635	12/11/2025	East Aurora High School	$300.00	1503	Printed	Expense	☐		
778636	12/11/2025	Edpuzzle	$2,423.10	1503	Printed	Expense	☐		
778638	12/11/2025	EDYNAMIC LP	$1,295.00	1503	Printed	Expense	☐		
778641	12/11/2025	ELEVATIONS RTC	$9,473.00	1503	Printed	Expense	☐		
778643	12/11/2025	Elk Grove H S	$225.00	1503	Printed	Expense	☐		

Reprint Check Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025
From Check: **To Check:**
From Voucher: 1503 **To Voucher:** 1503

Fund: 10 Education

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
778644	12/11/2025	Elk Grove H S	$300.00	1503	Printed	Expense	☐		
778645	12/11/2025	Elk Grove H S	$300.00	1503	Printed	Expense	☐		
778646	12/11/2025	Elk Grove H S	$703.40	1503	Printed	Expense	☐		
778647	12/11/2025	EMBRACE EDUCATION	$2,597.04	1503	Printed	Expense	☐		
778649	12/11/2025	EOSULLIVAN CONSULTING	$12,500.00	1503	Printed	Expense	☐		
778653	12/11/2025	Fed Ex	$17.10	1503	Printed	Expense	☐		
778654	12/11/2025	Felicity Schools Llc	$10,307.00	1503	Printed	Expense	☐		
778655	12/11/2025	Fenton Community H.S.	$200.00	1503	Printed	Expense	☐		
778656	12/11/2025	Fiber Platform Llc	$27,853.80	1503	Printed	Expense	☐		
778657	12/11/2025	Fisher Scientific Co Llc	$131.12	1503	Printed	Expense	☐		
778658	12/11/2025	Fix This! Musical Instrument Repair, Inc	$210.00	1503	Printed	Expense	☐		
778659	12/11/2025	Flinn Scientific Inc	$2,119.07	1503	Printed	Expense	☐		
778660	12/11/2025	Follett Content Solutions, LLC	$523.05	1503	Printed	Expense	☐		
778662	12/11/2025	Franczek Pc	$18,607.00	1503	Printed	Expense	☐		
778663	12/11/2025	Freestyle Photographic Supplies	$3,090.13	1503	Printed	Expense	☐		
778664	12/11/2025	Fremd H.S.	$175.00	1503	Printed	Expense	☐		
778665	12/11/2025	Fremd H.S.	$450.00	1503	Printed	Expense	☐		
778666	12/11/2025	Fremd H.S.	$250.00	1503	Printed	Expense	☐		
778668	12/11/2025	Giant Steps	$46,005.63	1503	Printed	Expense	☐		
778669	12/11/2025	Glenbard West H.S.	$250.00	1503	Printed	Expense	☐		
778670	12/11/2025	Glenbrook North H.S.	$400.00	1503	Printed	Expense	☐		
778671	12/11/2025	GOA Regional Business Association	$559.90	1503	Printed	Expense	☐		
778672	12/11/2025	Gopher Performance	$104.93	1503	Printed	Expense	☐		

Reprint Check Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025
From Check: **To Check:**
From Voucher: 1503 **To Voucher:** 1503

Fund: 10 Education

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
778673	12/11/2025	GORDON REES SCULLY MANSUKHANI LLP	$20,856.15	1503	Printed	Expense	☐		
778674	12/11/2025	Gracenotes Llc	$956.25	1503	Printed	Expense	☐		
778675	12/11/2025	Grainger	$831.60	1503	Printed	Expense	☐		
778676	12/11/2025	Grand Prairie Transit Elk Grove	$413.72	1503	Printed	Expense	☐		
778677	12/11/2025	Grant Community High School	$150.00	1503	Printed	Expense	☐		
778678	12/11/2025	Grant Community High School	$250.00	1503	Printed	Expense	☐		
778681	12/11/2025	Grizzly Industrial Inc	$37.79	1503	Printed	Expense	☐		
778682	12/11/2025	Hampshire H.S.	$250.00	1503	Printed	Expense	☐		
778683	12/11/2025	Harlem H.S.	$550.00	1503	Printed	Expense	☐		
778684	12/11/2025	Harlem H.S.	$550.00	1503	Printed	Expense	☐		
778685	12/11/2025	Harry Choin	$1,128.06	1503	Printed	Expense	☐		
778687	12/11/2025	Hersey Instrumental Assn	$700.00	1503	Printed	Expense	☐		
778688	12/11/2025	Hinckley Springs	$258.80	1503	Printed	Expense	☐		
778689	12/11/2025	Hoffman Estates H.S.	$600.00	1503	Printed	Expense	☐		
778690	12/11/2025	Hoffman Estates H.S.	$375.00	1503	Printed	Expense	☐		
778691	12/11/2025	Hoffman Estates H.S.	$375.00	1503	Printed	Expense	☐		
778692	12/11/2025	Hoffman Estates H.S.	$1,350.00	1503	Printed	Expense	☐		
778693	12/11/2025	Hoffman Estates H.S.	$250.00	1503	Printed	Expense	☐		
778694	12/11/2025	HOWIES HOCKEY TAPE	$3,375.00	1503	Printed	Expense	☐		
778695	12/11/2025	HP INC	$1,596.00	1503	Printed	Expense	☐		
778696	12/11/2025	humanKIND	$1,881.92	1503	Printed	Expense	☐		
778697	12/11/2025	Huntley H.S.	$275.00	1503	Printed	Expense	☐		
778699	12/11/2025	Iasb Publications	$35.00	1503	Printed	Expense	☐		

Reprint Check Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025
From Check: **To Check:**
From Voucher: 1503 **To Voucher:** 1503

Fund: 10 Education

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
778700	12/11/2025	IASBO	$560.00	1503	Printed	Expense	☐		
778701	12/11/2025	IGNITE 2 UNITE LLC	$4,967.50	1503	Printed	Expense	☐		
778702	12/11/2025	IL ASSN OF SCHOOL ADMINISTRATORS (IASA)	$250.00	1503	Printed	Expense	☐		
778703	12/11/2025	IL DEPT OF EMPLOYMENT SECURITY	$18,993.13	1503	Printed	Expense	☐		
778705	12/11/2025	Illinois Music Educators (Ilmea)	$490.00	1503	Printed	Expense	☐		
778706	12/11/2025	Illinois Principals Assoc	$4,595.00	1503	Printed	Expense	☐		
778707	12/11/2025	Independent Hardware	$987.60	1503	Printed	Expense	☐		
778708	12/11/2025	INFINITE CAMPUS INC.	$400.00	1503	Printed	Expense	☐		
778709	12/11/2025	INGCO INTERNATIONAL LLC	$580.20	1503	Printed	Expense	☐		
778710	12/11/2025	Inn Partners Lc	$200.85	1503	Printed	Expense	☐		
778711	12/11/2025	Interiors For Business Inc	$872.10	1503	Printed	Expense	☐		
778712	12/11/2025	J W Pepper & Son Inc	$2,280.83	1503	Printed	Expense	☐		
778713	12/11/2025	Jarod Bufe	$190.00	1503	Printed	Expense	☐		
778714	12/11/2025	Jeanne Elledge	$350.00	1503	Printed	Expense	☐		
778715	12/11/2025	Jenica Paleracio	$685.00	1503	Printed	Expense	☐		
778716	12/11/2025	JENNIFER SCHNEIDER	$158.52	1503	Printed	Expense	☐		
778717	12/11/2025	Jill Kelly	$756.47	1503	Printed	Expense	☐		
778718	12/11/2025	John Hersey HS	$160.00	1503	Printed	Expense	☐		
778719	12/11/2025	John Hersey HS	$225.00	1503	Printed	Expense	☐		
778720	12/11/2025	John Hersey HS	$400.00	1503	Printed	Expense	☐		
778721	12/11/2025	John Hersey HS	$200.00	1503	Printed	Expense	☐		
778722	12/11/2025	John Hersey HS	$573.88	1503	Printed	Expense	☐		
778723	12/11/2025	Joliet West H.S.	$250.00	1503	Printed	Expense	☐		

Reprint Check Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025
From Check: **To Check:**
From Voucher: 1503 **To Voucher:** 1503

Fund: 10 Education

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
778724	12/11/2025	JOSEPH ACADEMY	$6,909.43	1503	Printed	Expense	☐		
778725	12/11/2025	Jostens Awards	$518.69	1503	Printed	Expense	☐		
778726	12/11/2025	JUDGE ROTENBERG EDUCATIONAL CENTER	$39,113.93	1503	Printed	Expense	☐		
778727	12/11/2025	JUNIOR LIB GUILD	$302.40	1503	Printed	Expense	☐		
778728	12/11/2025	KALCHEVA, TATSIANA	$400.00	1503	Printed	Expense	☐		
778729	12/11/2025	KELLY COLLEGE PREPARATORY HIGH SCHOOL	$350.00	1503	Printed	Expense	☐		
778730	12/11/2025	KESHET	$10,668.06	1503	Printed	Expense	☐		
778731	12/11/2025	KIM, MARIANNE	$700.00	1503	Printed	Expense	☐		
778733	12/11/2025	Kriha Boucek LLC	$4,815.00	1503	Printed	Expense	☐		
778736	12/11/2025	Lake Cook Distributors	$969.40	1503	Printed	Expense	☐		
778737	12/11/2025	Lake County High Schools Technology Camp	$4,142.26	1503	Printed	Expense	☐		
778738	12/11/2025	Lake Park H.S.	$300.00	1503	Printed	Expense	☐		
778739	12/11/2025	Lake Zurich H.S.	$225.00	1503	Printed	Expense	☐		
778740	12/11/2025	Lake Zurich H.S.	$150.00	1503	Printed	Expense	☐		
778741	12/11/2025	Lakes Community High School	$300.00	1503	Printed	Expense	☐		
778742	12/11/2025	Language Line Services Inc	$8,439.85	1503	Printed	Expense	☐		
778743	12/11/2025	Language Testing International	$3,375.50	1503	Printed	Expense	☐		
778744	12/11/2025	LARIOS, CARMEN	$240.00	1503	Printed	Expense	☐		
778745	12/11/2025	Larkin H.S.	$400.00	1503	Printed	Expense	☐		
778746	12/11/2025	LAUSA, RAPHAEL	$2,150.00	1503	Printed	Expense	☐		
778747	12/11/2025	LEARNING FOR LIVING INC	$5,000.00	1503	Printed	Expense	☐		
778748	12/11/2025	Learnwell	$9,110.35	1503	Printed	Expense	☐		

Reprint Check Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025
From Check: **To Check:**
From Voucher: 1503 **To Voucher:** 1503

Fund: 10 Education

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
778749	12/11/2025	Leslie Shankman School Corporation	$8,228.40	1503	Printed	Expense	☐		
778750	12/11/2025	Libertyville H.S.	$400.00	1503	Printed	Expense	☐		
778751	12/11/2025	Libertyville H.S.	$250.00	1503	Printed	Expense	☐		
778752	12/11/2025	LIMINEX, INC	$6,317.28	1503	Printed	Expense	☐		
778753	12/11/2025	LINCOLN-WAY CHSD 210	$300.00	1503	Printed	Expense	☐		
778755	12/11/2025	LINDENMEYR MUNROE	$1,278.20	1503	Printed	Expense	☐		
778757	12/11/2025	Little City Foundation	$75,335.26	1503	Printed	Expense	☐		
778758	12/11/2025	Logicmonitor	$33,714.64	1503	Printed	Expense	☐		
778759	12/11/2025	Lowes Companies Inc	$136.36	1503	Printed	Expense	☐		
778760	12/11/2025	Lutheran General Hospital	$176.00	1503	Printed	Expense	☐		
778761	12/11/2025	Lyons Township H.S.	$160.00	1503	Printed	Expense	☐		
778763	12/11/2025	Maine East H.S.	$440.00	1503	Printed	Expense	☐		
778764	12/11/2025	Maine East H.S.	$600.00	1503	Printed	Expense	☐		
778765	12/11/2025	Maine West H.S.	$80.00	1503	Printed	Expense	☐		
778766	12/11/2025	Marberry Cleaners	$716.58	1503	Printed	Expense	☐		
778767	12/11/2025	Maria Louchios	$1,200.00	1503	Printed	Expense	☐		
778769	12/11/2025	Mary L Kuhn	$225.00	1503	Printed	Expense	☐		
778770	12/11/2025	MARYVILLE ACADEMY	$86,146.44	1503	Printed	Expense	☐		
778771	12/11/2025	MATHER HIGH SCHOOL	$375.00	1503	Printed	Expense	☐		
778772	12/11/2025	MC HENRY HIGH SCHOOL	$275.00	1503	Printed	Expense	☐		
778774	12/11/2025	Mcmaster Carr Supply Co	$1,205.42	1503	Printed	Expense	☐		
778775	12/11/2025	Meet Scoring Technologies Inc	$450.00	1503	Printed	Expense	☐		
778777	12/11/2025	Metro Prep	$95,296.11	1503	Printed	Expense	☐		
778778	12/11/2025	Michael Marshall	$180.00	1503	Printed	Expense	☐		

Reprint Check Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025
From Check: **To Check:**
From Voucher: 1503 **To Voucher:** 1503

Fund: 10 Education

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
778780	12/11/2025	Michaels Uniform Co	$528.04	1503	Printed	Expense	☐		
778781	12/11/2025	Midland Paper	$8,788.00	1503	Printed	Expense	☐		
778783	12/11/2025	Midwest Color Guard Circuit	$650.00	1503	Printed	Expense	☐		
778785	12/11/2025	Miller Industrial	$94.44	1503	Printed	Expense	☐		
778789	12/11/2025	Msc Industrial Supply	$333.26	1503	Printed	Expense	☐		
778791	12/11/2025	Mundelein H.S.	$475.00	1503	Printed	Expense	☐		
778792	12/11/2025	Mundelein H.S.	$250.00	1503	Printed	Expense	☐		
778794	12/11/2025	Music & Arts	$1,584.00	1503	Printed	Expense	☐		
778795	12/11/2025	Mutual Target Associates	$10,640.00	1503	Printed	Expense	☐		
778796	12/11/2025	NAPA PARTS PALATINE	$207.99	1503	Printed	Expense	☐		
778797	12/11/2025	Naperville North H.S.	$350.00	1503	Printed	Expense	☐		
778798	12/11/2025	National Louis University	$62,550.00	1503	Printed	Expense	☐		
778800	12/11/2025	NCS PEARSON INC	$3,497.62	1503	Printed	Expense	☐		
778803	12/11/2025	Neuro Educational Specialists	$6,200.00	1503	Printed	Expense	☐		
778804	12/11/2025	NeuroRestorative	$60,564.04	1503	Printed	Expense	☐		
778805	12/11/2025	New Connections Academy	$40,785.80	1503	Printed	Expense	☐		
778806	12/11/2025	Newberry Teachers Consortium	$510.00	1503	Printed	Expense	☐		
778807	12/11/2025	NEWSWEB LLC	$1,388.00	1503	Printed	Expense	☐		
778808	12/11/2025	Nexus - Onarga Family Healing	$36,275.67	1503	Printed	Expense	☐		
778809	12/11/2025	Nicor - 2	$47.13	1503	Printed	Expense	☐		
778810	12/11/2025	Niles North H.S.	$825.00	1503	Printed	Expense	☐		
778811	12/11/2025	Niles West H.S.	$195.00	1503	Printed	Expense	☐		
778812	12/11/2025	Niles West H.S.	$275.00	1503	Printed	Expense	☐		
778813	12/11/2025	Niles West H.S.	$250.00	1503	Printed	Expense	☐		

Reprint Check Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025
From Check: **To Check:**
From Voucher: 1503 **To Voucher:** 1503

Fund: 10 Education

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
778814	12/11/2025	Niles West H.S.	$250.00	1503	Printed	Expense	☐		
778815	12/11/2025	Niles West H.S.	$150.00	1503	Printed	Expense	☐		
778816	12/11/2025	NORTH AMERICAN CORPORATION OF IL	$864.24	1503	Printed	Expense	☐		
778817	12/11/2025	North Suburban Deca	$15,500.00	1503	Printed	Expense	☐		
778818	12/11/2025	Northeastern Il University	$21,600.00	1503	Printed	Expense	☐		
778820	12/11/2025	Northlight Color Digital Printing Soluti	$4,137.06	1503	Printed	Expense	☐		
778821	12/11/2025	Northridge Preparatory School	$975.00	1503	Printed	Expense	☐		
778822	12/11/2025	Northwest Comm Hosp Learning Center	$243.75	1503	Printed	Expense	☐		
778823	12/11/2025	Northwest Comm Hosp Occ & Emp Health	$1,046.00	1503	Printed	Expense	☐		
778824	12/11/2025	Northwest Suburban Bar Association	$250.00	1503	Printed	Expense	☐		
778825	12/11/2025	Northwest Suburban Bar Association	$250.00	1503	Printed	Expense	☐		
778826	12/11/2025	Novel Electronics Designs Inc	$846.95	1503	Printed	Expense	☐		
778827	12/11/2025	NOVUS DAY SCHOOL	$6,728.82	1503	Printed	Expense	☐		
778829	12/11/2025	Oak Forest H.S.	$325.00	1503	Printed	Expense	☐		
778830	12/11/2025	Office Depot Inc	$1,146.16	1503	Printed	Expense	☐		
778831	12/11/2025	Omni Youth Service	$37,500.00	1503	Printed	Expense	☐		
778832	12/11/2025	Opportunity Franchising Inc	$498.90	1503	Printed	Expense	☐		
778834	12/11/2025	Paddock Publications - 2	$3,991.95	1503	Printed	Expense	☐		
778835	12/11/2025	Palatine H.S.	$175.00	1503	Printed	Expense	☐		
778836	12/11/2025	Palatine H.S.	$325.00	1503	Printed	Expense	☐		
778837	12/11/2025	Palatine H.S.	$225.00	1503	Printed	Expense	☐		
778838	12/11/2025	Palatine H.S.	$160.00	1503	Printed	Expense	☐		

Reprint Check Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025
From Check: **To Check:**
From Voucher: 1503 **To Voucher:** 1503

Fund: 10 Education

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
778839	12/11/2025	Parkland Preparatory Academy Inc	$73,821.19	1503	Printed	Expense	☐		
778841	12/11/2025	PATTERSON, BENJAMIN	$219.00	1503	Printed	Expense	☐		
778843	12/11/2025	PFv Performance LLC	$899.50	1503	Printed	Expense	☐		
778844	12/11/2025	Pitney Bowes	$265.59	1503	Printed	Expense	☐		
778845	12/11/2025	Pitney Bowes	$14,875.45	1503	Printed	Expense	☐		
778846	12/11/2025	Plainfield South H.S.	$260.00	1503	Printed	Expense	☐		
778847	12/11/2025	PLUM GROVE INC	$5,712.39	1503	Printed	Expense	☐		
778848	12/11/2025	Powerschool Group LLC	$1,200.00	1503	Printed	Expense	☐		
778849	12/11/2025	PROCOM ENTERPRISES LTD	$4,557.50	1503	Printed	Expense	☐		
778850	12/11/2025	PROMOUNDS LLC, DBA ON DECK SPORTS	$1,139.78	1503	Printed	Expense	☐		
778851	12/11/2025	Prospect HS	$400.00	1503	Printed	Expense	☐		
778852	12/11/2025	Prospect HS	$400.00	1503	Printed	Expense	☐		
778853	12/11/2025	Prospect HS	$200.00	1503	Printed	Expense	☐		
778854	12/11/2025	Prospect HS	$400.00	1503	Printed	Expense	☐		
778855	12/11/2025	Prospect HS	$1,068.08	1503	Printed	Expense	☐		
778856	12/11/2025	Purdue University	$375.00	1503	Printed	Expense	☐		
778857	12/11/2025	QUEST FOOD MANAGEMENT SERVICES LLC	$250,276.70	1503	Printed	Expense	☐		
778858	12/11/2025	Quinlan And Fabish Music Co Inc	$5,250.68	1503	Printed	Expense	☐		
778860	12/11/2025	REED CUSTER H.S.	$300.00	1503	Printed	Expense	☐		
778862	12/11/2025	Rio Grande	$601.42	1503	Printed	Expense	☐		
778863	12/11/2025	Rocco Z Music Llc	$635.00	1503	Printed	Expense	☐		
778864	12/11/2025	Rockford East H.S.	$275.00	1503	Printed	Expense	☐		
778865	12/11/2025	Rolling Meadows HS	$350.00	1503	Printed	Expense	☐		

Reprint Check Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025
From Check: **To Check:**
From Voucher: 1503 **To Voucher:** 1503

Fund: 10 Education

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
778866	12/11/2025	Rolling Meadows HS	$300.00	1503	Printed	Expense	☐		
778867	12/11/2025	Rolling Meadows HS	$600.00	1503	Printed	Expense	☐		
778868	12/11/2025	Rolling Meadows HS	$300.00	1503	Printed	Expense	☐		
778869	12/11/2025	Rolling Meadows HS	$463.38	1503	Printed	Expense	☐		
778873	12/11/2025	Safe Haven School	$16,114.77	1503	Printed	Expense	☐		
778874	12/11/2025	Safety Kleen Systems Inc	$471.19	1503	Printed	Expense	☐		
778875	12/11/2025	SANDWICH SCHOOLS MUSIC ASSOCIATION	$200.00	1503	Printed	Expense	☐		
778876	12/11/2025	SARAH E GOODE STEM ACADEMY	$350.00	1503	Printed	Expense	☐		
778877	12/11/2025	Savvas Learning Co Llc	$232.00	1503	Printed	Expense	☐		
778878	12/11/2025	Schaumburg H.S.	$350.00	1503	Printed	Expense	☐		
778879	12/11/2025	Schaumburg H.S.	$100.00	1503	Printed	Expense	☐		
778880	12/11/2025	Schaumburg H.S.	$160.00	1503	Printed	Expense	☐		
778881	12/11/2025	Scholastic - Magazines	$274.73	1503	Printed	Expense	☐		
778883	12/11/2025	SCHROEDER, HEIDE	$81.75	1503	Printed	Expense	☐		
778884	12/11/2025	SCOTT BACKOVICH COMMUNICATIONS	$2,250.00	1503	Printed	Expense	☐		
778885	12/11/2025	Seal of Illinois	$15,662.68	1503	Printed	Expense	☐		
778886	12/11/2025	Secondary School Cooperative Risk (Sscrm	$58,726.90	1503	Printed	Expense	☐		
778887	12/11/2025	SENIOR TECH SUPPORT	$100.00	1503	Printed	Expense	☐		
778888	12/11/2025	Service Sanitation	$108.15	1503	Printed	Expense	☐		
778889	12/11/2025	Shars Tool Company	$881.36	1503	Printed	Expense	☐		
778890	12/11/2025	Shopbot Tools Inc	$50,745.79	1503	Printed	Expense	☐		
778891	12/11/2025	Social Club Simple LLC	$40.00	1503	Printed	Expense	☐		

Reprint Check Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025
From Check: **To Check:**
From Voucher: 1503 **To Voucher:** 1503

Fund: 10 Education

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
778894	12/11/2025	SPANISH BITS LLC	$5,800.00	1503	Printed	Expense	☐		
778895	12/11/2025	SPECIAL EDUCATION SERVICES	$15,672.80	1503	Printed	Expense	☐		
778896	12/11/2025	SPECIALIZED EDUCATION OF ILLINOIS INC	$148,427.58	1503	Printed	Expense	☐		
778898	12/11/2025	St Mary'S Services	$10,288.96	1503	Printed	Expense	☐		
778899	12/11/2025	Stahls Id Direct	$650.28	1503	Printed	Expense	☐		
778900	12/11/2025	Stephanie Skizas	$350.00	1503	Printed	Expense	☐		
778902	12/11/2025	Steve Weiss Music	$235.00	1503	Printed	Expense	☐		
778903	12/11/2025	Stevenson HS	$200.00	1503	Printed	Expense	☐		
778904	12/11/2025	Stevenson HS	$250.00	1503	Printed	Expense	☐		
778905	12/11/2025	Stevenson HS	$250.00	1503	Printed	Expense	☐		
778906	12/11/2025	Strings Attached	$1,136.00	1503	Printed	Expense	☐		
778907	12/11/2025	Stryker Sales Corp	$283.71	1503	Printed	Expense	☐		
778908	12/11/2025	SULLIVAN HIGH SCHOOL	$400.00	1503	Printed	Expense	☐		
778909	12/11/2025	Sunburst Sportswear	$80.00	1503	Printed	Expense	☐		
778910	12/11/2025	Sweetwater Sound Inc	$13,704.87	1503	Printed	Expense	☐		
778911	12/11/2025	T-Mobile Usa	$3,742.66	1503	Printed	Expense	☐		
778912	12/11/2025	T-Mobile Usa	$564.40	1503	Printed	Expense	☐		
778913	12/11/2025	Terrace Supply Co	$413.95	1503	Printed	Expense	☐		
778915	12/11/2025	The Artina Group	$2,247.54	1503	Printed	Expense	☐		
778916	12/11/2025	The Center: IL Resource Center	$2,500.00	1503	Printed	Expense	☐		
778917	12/11/2025	The Worlds Oldest Sport	$195.00	1503	Printed	Expense	☐		
778918	12/11/2025	Thomson Reuters	$1,342.74	1503	Printed	Expense	☐		
778919	12/11/2025	THRIVING MINDS BEHAVIORAL HEALTH	$330.00	1503	Printed	Expense	☐		

Reprint Check Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025
From Check: **To Check:**
From Voucher: 1503 **To Voucher:** 1503

Fund: 10 Education

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
778921	12/11/2025	Triton College	$1,030.50	1503	Printed	Expense	☐		
778922	12/11/2025	TRUENORTH EDUCATIONAL COOPERATIVE 804	$59,077.74	1503	Printed	Expense	☐		
778923	12/11/2025	TSE SUZANNA	$158.00	1503	Printed	Expense	☐		
778924	12/11/2025	Tyler Technologies, Inc.	$170.00	1503	Printed	Expense	☐		
778925	12/11/2025	Uline	$1,145.00	1503	Printed	Expense	☐		
778926	12/11/2025	United Parcel Service	$10.20	1503	Printed	Expense	☐		
778927	12/11/2025	United Parcel Service	$30.60	1503	Printed	Expense	☐		
778928	12/11/2025	United Parcel Service	$5.10	1503	Printed	Expense	☐		
778929	12/11/2025	Us Bank National Association	$34,897.52	1503	Printed	Expense	☐		
778931	12/11/2025	Verizon Wireless	$781.43	1503	Printed	Expense	☐		
778933	12/11/2025	Village of Arlington Heights	$30,283.37	1503	Printed	Expense	☐		
778934	12/11/2025	Village of Buffalo Grove(1)	$12,113.23	1503	Printed	Expense	☐		
778935	12/11/2025	Village of Buffalo Grove(1)	$3,600.00	1503	Printed	Expense	☐		
778936	12/11/2025	Village of Buffalo Grove(1)	$540.00	1503	Printed	Expense	☐		
778937	12/11/2025	Village of Mount Prospect	$11,354.50	1503	Printed	Expense	☐		
778938	12/11/2025	Village of Mt Prospect	$48.37	1503	Printed	Expense	☐		
778939	12/11/2025	Village of Wheeling	$1,831.68	1503	Printed	Expense	☐		
778940	12/11/2025	Village of Wheeling	$23,915.63	1503	Printed	Expense	☐		
778941	12/11/2025	Village of Wheeling Police Dept	$2,219.08	1503	Printed	Expense	☐		
778942	12/11/2025	Village of Wheeling Police Dept	$1,479.39	1503	Printed	Expense	☐		
778943	12/11/2025	Village of Wheeling Police Dept	$2,980.78	1503	Printed	Expense	☐		
778944	12/11/2025	Village of Wheeling Police Dept	$7,451.95	1503	Printed	Expense	☐		
778945	12/11/2025	Village of Wheeling Police Dept	$5,961.56	1503	Printed	Expense	☐		

Reprint Check Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025
From Check: **To Check:**
From Voucher: 1503 **To Voucher:** 1503

Fund: 10 Education

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
778946	12/11/2025	Vimeo Inc	$16,585.00	1503	Printed	Expense	☐		
778947	12/11/2025	Virtual Connections Academy	$96,733.00	1503	Printed	Expense	☐		
778948	12/11/2025	WALLACE ACADEMY LLC	$41,916.60	1503	Printed	Expense	☐		
778949	12/11/2025	Warehouse Direct	$394.88	1503	Printed	Expense	☐		
778950	12/11/2025	Waukegan H.S.	$300.00	1503	Printed	Expense	☐		
778952	12/11/2025	Westcoast Products & Design Llc	$1,155.70	1503	Printed	Expense	☐		
778953	12/11/2025	WESTOSHA CENTRAL HIGH SCHOOL	$150.00	1503	Printed	Expense	☐		
778954	12/11/2025	Wheaton North H.S.	$40.00	1503	Printed	Expense	☐		
778955	12/11/2025	Wheeling HS	$350.00	1503	Printed	Expense	☐		
778956	12/11/2025	Wheeling HS	$250.00	1503	Printed	Expense	☐		
778957	12/11/2025	Wheeling HS	$879.89	1503	Printed	Expense	☐		
778958	12/11/2025	WILMETTE TRUCK & BUS SALES & SERVICE	$88.20	1503	Printed	Expense	☐		
778961	12/11/2025	Xerox Corporation	$17,138.15	1503	Printed	Expense	☐		
778962	12/11/2025	Yang, Hanbyul	$200.00	1503	Printed	Expense	☐		
778963	12/11/2025	YES! ATHLETICS	$915.00	1503	Printed	Expense	☐		

Total Checks for Fund: 359 Total Amount: $2,829,380.84

Fund: 20 Operations & Maintenance

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
778518	12/11/2025	Addison Building Material Co	$104.60	1503	Printed	Expense	☐		
778519	12/11/2025	Adi Inc	$725.39	1503	Printed	Expense	☐		
778522	12/11/2025	Aetna Plywood	$904.73	1503	Printed	Expense	☐		
778524	12/11/2025	Air Services Company	$524.00	1503	Printed	Expense	☐		

Reprint Check Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025
From Check: **To Check:**
From Voucher: 1503 **To Voucher:** 1503

Fund: 20 Operations & Maintenance

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
778527	12/11/2025	ALL AMERICAN EQUIPMENT REPAIRS LLC	$1,816.28	1503	Printed	Expense	☐		
778537	12/11/2025	Amperage Electrical Supply Inc.	$1,769.84	1503	Printed	Expense	☐		
778538	12/11/2025	Anderson Elevator	$12,781.00	1503	Printed	Expense	☐		
778539	12/11/2025	Anderson Lock Company Ltd	$12,668.22	1503	Printed	Expense	☐		
778541	12/11/2025	APPA	$1,150.00	1503	Printed	Expense	☐		
778546	12/11/2025	Arcon Associates	$39,480.23	1503	Printed	Expense	☐		
778547	12/11/2025	ARCTIC SNOW & ICE CONTROL INC	$316,000.00	1503	Printed	Expense	☐		
778550	12/11/2025	At&T	$165.88	1503	Printed	Expense	☐		
778553	12/11/2025	Avana Electric Motors Inc	$5,675.80	1503	Printed	Expense	☐		
778561	12/11/2025	Barr Mechanical Sales Inc	$456.46	1503	Printed	Expense	☐		
778567	12/11/2025	Bone Roofing Supply Inc	$261.40	1503	Printed	Expense	☐		
778568	12/11/2025	Bornquist Inc	$4,488.00	1503	Printed	Expense	☐		
778573	12/11/2025	Brucker Company	$1,080.60	1503	Printed	Expense	☐		
778574	12/11/2025	BSN Sports	$2,546.18	1503	Printed	Expense	☐		
778580	12/11/2025	Burris Equipment Company	$25,334.20	1503	Printed	Expense	☐		
778584	12/11/2025	Carrico Aquatic Resources Inc	$467.35	1503	Printed	Expense	☐		
778597	12/11/2025	CoatX Professional Painting LLC	$1,200.00	1503	Printed	Expense	☐		
778599	12/11/2025	COMMERCIAL SPECIALTIES, INC.	$530.00	1503	Printed	Expense	☐		
778612	12/11/2025	Conserv Farm Supply	$13,576.45	1503	Printed	Expense	☐		
778619	12/11/2025	Cs2 Design Group Llc	$6,085.00	1503	Printed	Expense	☐		
778620	12/11/2025	Cushing & Company	$45,012.67	1503	Printed	Expense	☐		
778622	12/11/2025	Davey Tree Expert Co	$3,685.00	1503	Printed	Expense	☐		
778632	12/11/2025	Dreisilker Elec Motors Inc	$4,586.00	1503	Printed	Expense	☐		

Reprint Check Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025
From Check: **To Check:**
From Voucher: 1503 **To Voucher:** 1503

Fund: 20 Operations & Maintenance

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
778633	12/11/2025	DYNEGY ENERGY SERVICES LLC	$701,612.49	1503	Printed	Expense	☐		
778637	12/11/2025	EDWARDS ENGINEERING INC	$21,374.50	1503	Printed	Expense	☐		
778639	12/11/2025	Electronic Entry Systems Inc	$960.00	1503	Printed	Expense	☐		
778640	12/11/2025	ELEMENTAL SOLUTIONS LLC	$20,040.80	1503	Printed	Expense	☐		
778642	12/11/2025	ELEVATOR INSPECTION SERVICE COMPANY	$200.00	1503	Printed	Expense	☐		
778648	12/11/2025	EMCOR SERVICES TEAM MECHANICAL	$9,000.00	1503	Printed	Expense	☐		
778651	12/11/2025	Exelon Corporation	$170,179.28	1503	Printed	Expense	☐		
778661	12/11/2025	Fox Valley Fire & Safety	$4,641.45	1503	Printed	Expense	☐		
778667	12/11/2025	G W Berkheimer Co Inc	$305.62	1503	Printed	Expense	☐		
778675	12/11/2025	Grainger	$4,189.68	1503	Printed	Expense	☐		
778679	12/11/2025	Grassroots Landscape Specialities, Inc.	$1,030.00	1503	Printed	Expense	☐		
778680	12/11/2025	Graybar Electric Co Inc	$1,259.40	1503	Printed	Expense	☐		
778686	12/11/2025	Henricksen And Co Inc	$2,124.37	1503	Printed	Expense	☐		
778698	12/11/2025	HYSAFE	$268.00	1503	Printed	Expense	☐		
778704	12/11/2025	ILLCO	$1,133.66	1503	Printed	Expense	☐		
778711	12/11/2025	Interiors For Business Inc	$79,971.37	1503	Printed	Expense	☐		
778732	12/11/2025	Kimball Midwest, Inc.	$1,065.06	1503	Printed	Expense	☐		
778734	12/11/2025	L & W Supply Corp	$3,414.00	1503	Printed	Expense	☐		
778735	12/11/2025	Lab Development LLC	$2,325.54	1503	Printed	Expense	☐		
778754	12/11/2025	LINDEMANN CHIMNEY INC	$815.00	1503	Printed	Expense	☐		
778756	12/11/2025	Lionheart Critical Power Specialists Inc	$3,987.00	1503	Printed	Expense	☐		
778762	12/11/2025	MACCARB INC	$1,807.68	1503	Printed	Expense	☐		

Reprint Check Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025
From Check: **To Check:**
From Voucher: 1503 **To Voucher:** 1503

Fund: 20 Operations & Maintenance

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
778768	12/11/2025	Marks Plumbing Parts	$4,275.28	1503	Printed	Expense	☐		
778773	12/11/2025	MCKINSTRY ESSENTION LLC	$79,866.00	1503	Printed	Expense	☐		
778774	12/11/2025	Mcmaster Carr Supply Co	$23.50	1503	Printed	Expense	☐		
778776	12/11/2025	Metro Door And Dock Inc	$1,934.31	1503	Printed	Expense	☐		
778779	12/11/2025	Michael Wagner & Sons Inc	$1,633.08	1503	Printed	Expense	☐		
778780	12/11/2025	Michaels Uniform Co	$10,463.17	1503	Printed	Expense	☐		
778782	12/11/2025	MIDWAY FLOORING INC	$1,796.90	1503	Printed	Expense	☐		
778784	12/11/2025	Midwest Groundcovers Llc	$788.82	1503	Printed	Expense	☐		
778786	12/11/2025	Monarch Renovation Inc	$1,425.00	1503	Printed	Expense	☐		
778787	12/11/2025	MOUNT PROSPECT PAINT	$2,635.10	1503	Printed	Expense	☐		
778788	12/11/2025	MR DUCT INC	$495.00	1503	Printed	Expense	☐		
778790	12/11/2025	Mt Prospects Northwest Electric Supply C	$2,030.80	1503	Printed	Expense	☐		
778793	12/11/2025	Murray And Trettel Inc	$3,875.00	1503	Printed	Expense	☐		
778799	12/11/2025	NATURAL TECHNOLOGIES GROUP	$775.00	1503	Printed	Expense	☐		
778801	12/11/2025	NETZERO USA	$1,609.62	1503	Printed	Expense	☐		
778802	12/11/2025	Neuco Inc	$5,701.11	1503	Printed	Expense	☐		
778816	12/11/2025	NORTH AMERICAN CORPORATION OF IL	$26,787.66	1503	Printed	Expense	☐		
778819	12/11/2025	NORTHERN GLASS	$300.00	1503	Printed	Expense	☐		
778828	12/11/2025	O'Reilly Auto Parts	$2,305.49	1503	Printed	Expense	☐		
778833	12/11/2025	OPTIMA PLUMBING SUPPLY	$5,223.80	1503	Printed	Expense	☐		
778840	12/11/2025	Parts Town	$963.97	1503	Printed	Expense	☐		
778842	12/11/2025	PEPPER ENVIRONMENTAL TECHNOLOGIES INC	$4,722.00	1503	Printed	Expense	☐		

Reprint Check Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025
From Check: **To Check:**
From Voucher: 1503 **To Voucher:** 1503

Fund: 20 Operations & Maintenance

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
778859	12/11/2025	RAMBOLL AMERICAS ENGINEERING SOLUTIONS	$26,836.78	1503	Printed	Expense	☐		
778870	12/11/2025	RST Inc	$3,265.14	1503	Printed	Expense	☐		
778871	12/11/2025	Russo Power Equipment	$505.00	1503	Printed	Expense	☐		
778872	12/11/2025	Ryder Transportations Services	$2,074.01	1503	Printed	Expense	☐		
778882	12/11/2025	SCHOOL SAFETY SOLUTION	$2,885.05	1503	Printed	Expense	☐		
778888	12/11/2025	Service Sanitation	$9,570.76	1503	Printed	Expense	☐		
778893	12/11/2025	Southside Control Supply Co	$241.46	1503	Printed	Expense	☐		
778901	12/11/2025	STERLING SERVICE INC	$15,899.48	1503	Printed	Expense	☐		
778913	12/11/2025	Terrace Supply Co	$70.67	1503	Printed	Expense	☐		
778914	12/11/2025	Terracycle Regulated Waste Llc	$789.70	1503	Printed	Expense	☐		
778930	12/11/2025	Usa Fire Protection, Inc	$5,180.00	1503	Printed	Expense	☐		
778931	12/11/2025	Verizon Wireless	$995.32	1503	Printed	Expense	☐		
778932	12/11/2025	Villa Park Office Equipment	$14,052.00	1503	Printed	Expense	☐		
778949	12/11/2025	Warehouse Direct	$552.56	1503	Printed	Expense	☐		
778951	12/11/2025	Wenger Corp	$45,146.43	1503	Printed	Expense	☐		
778958	12/11/2025	WILMETTE TRUCK & BUS SALES & SERVICE	$126.00	1503	Printed	Expense	☐		
778959	12/11/2025	WINDY CITY POOLS	$976.73	1503	Printed	Expense	☐		
778960	12/11/2025	World Security & Control	$6,540.00	1503	Printed	Expense	☐		
778964	12/11/2025	Zoro Tools Inc	$224.79	1503	Printed	Expense	☐		

Total Checks for Fund: 90 Total Amount: $1,830,342.67

Fund: 40 Transportation

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date

Reprint Check Listing

Fiscal Year: 2025-2026

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025
From Check: **To Check:**
From Voucher: 1503 **To Voucher:** 1503

Fund: 40 Transportation

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
778520	12/11/2025	ADVANCED CUSTOM METALS INC	$1,491.25	1503	Printed	Expense	☐		
778525	12/11/2025	Al Warren Oil Co	$82,260.13	1503	Printed	Expense	☐		
778528	12/11/2025	All-Ways Transportation Services	$41,838.00	1503	Printed	Expense	☐		
778535	12/11/2025	American Taxi Dispatch Inc	$1,640.00	1503	Printed	Expense	☐		
778555	12/11/2025	Axess Transportation	$556.00	1503	Printed	Expense	☐		
778571	12/11/2025	BREX SOLUTIONS LLC	$438.00	1503	Printed	Expense	☐		
778586	12/11/2025	Castle Chevrolet North Llc	$1,225.46	1503	Printed	Expense	☐		
778593	12/11/2025	CITICARE SERVICES LLC	$148,763.70	1503	Printed	Expense	☐		
778652	12/11/2025	FACILITIES MANAGEMENT EXPRESS LLC	$8,339.73	1503	Printed	Expense	☐		
778676	12/11/2025	Grand Prairie Transit Elk Grove	$1,370,612.71	1503	Printed	Expense	☐		
778828	12/11/2025	O'Reilly Auto Parts	$504.36	1503	Printed	Expense	☐		
778897	12/11/2025	St Charles CUSD 303	$3,348.00	1503	Printed	Expense	☐		
778920	12/11/2025	Township Hs Dist 211	$3,628.90	1503	Printed	Expense	☐		
778924	12/11/2025	Tyler Technologies, Inc.	$1,650.00	1503	Printed	Expense	☐		
778958	12/11/2025	WILMETTE TRUCK & BUS SALES & SERVICE	$415.80	1503	Printed	Expense	☐		

Total Checks for Fund: 15 Total Amount: $1,666,712.04

Fund: 60 Capital Projects

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
778546	12/11/2025	Arcon Associates	$89,007.20	1503	Printed	Expense	☐		
778594	12/11/2025	CITISCO, LLC	$2,506.84	1503	Printed	Expense	☐		
778650	12/11/2025	Eriksson Engineering Associates Ltd	$15,351.25	1503	Printed	Expense	☐		
778842	12/11/2025	PEPPER ENVIRONMENTAL TECHNOLOGIES INC	$4,500.00	1503	Printed	Expense	☐		

Reprint Check Listing

Fiscal Year: 2025-2026

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025
From Check: **To Check:**
From Voucher: 1503 **To Voucher:** 1503

Fund: 60 Capital Projects

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
778861	12/11/2025	Riddiford Roofing Co.	$837,414.00	1503	Printed	Expense	☐		
778892	12/11/2025	Soil & Material Consultants Inc	$722.50	1503	Printed	Expense	☐		

Total Checks for Fund: 6 Total Amount: $949,501.79

Total Amount: $7,275,937.34

End of Report

TOWNSHIP HIGH SCHOOL DISTRICT 214
2121 S GOEBBERT RD
ARLINGTON HEIGHTS, IL 60005

ACCOUNTS PAYABLE LISTING

EFT LISTING DATED	December 11, 2025
BOARD APPROVAL DATE	December 11, 2025

Dr. Justin Attaway
Associate Superintendent of Business Services

Township High School District 214

Non-Check Batch Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025

From Voucher: 1506 **To Voucher:** 1506

Account: 444-371-9

Fund: 10 Education

Date	Payee	Amount	Voucher	Status	Type	Paid?	Pay Date
12/11/2025	Amazon Capital Services, Inc.	-$5.99	1506	Pending	AP	☐	
12/11/2025	Amazon Capital Services, Inc.	-$18.99	1506	Pending	AP	☐	
12/11/2025	Amazon Capital Services, Inc.	-$31.67	1506	Pending	AP	☐	
12/11/2025	Amazon Capital Services, Inc.	$12.99	1506	Pending	AP	☐	
12/11/2025	Amazon Capital Services, Inc.	$14.39	1506	Pending	AP	☐	
12/11/2025	Amazon Capital Services, Inc.	$122.10	1506	Pending	AP	☐	
12/11/2025	Amazon Capital Services, Inc.	$141.60	1506	Pending	AP	☐	
12/11/2025	Amazon Capital Services, Inc.	$19.99	1506	Pending	AP	☐	
12/11/2025	Amazon Capital Services, Inc.	$31.67	1506	Pending	AP	☐	
12/11/2025	Amazon Capital Services, Inc.	$5.99	1506	Pending	AP	☐	
12/11/2025	Amazon Capital Services, Inc.	$18.99	1506	Pending	AP	☐	
12/11/2025	Amazon Capital Services, Inc.	$14.99	1506	Pending	AP	☐	
12/11/2025	Amazon Capital Services, Inc.	$101.68	1506	Pending	AP	☐	
12/11/2025	Amazon Capital Services, Inc.	$65.58	1506	Pending	AP	☐	
12/11/2025	Amazon Capital Services, Inc.	$9.49	1506	Pending	AP	☐	

Township High School District 214

Non-Check Batch Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025

From Voucher: 1506 **To Voucher:** 1506

12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$59.98	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐

Township High School District 214

Non-Check Batch Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025

From Voucher: 1506 **To Voucher:** 1506

12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$24.94	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐

Non-Check Batch Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025

From Voucher: 1506 **To Voucher:** 1506

12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$87.37	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$17.95	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$17.43	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$9.17	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$19.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$15.80	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$31.15	1506	Pending	AP	☐

Non-Check Batch Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025

From Voucher: 1506 **To Voucher:** 1506

12/11/2025	Amazon Capital Services, Inc.	$17.40	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$23.98	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$54.98	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$50.97	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$132.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$7.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$26.98	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$18.67	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$8.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$6.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$24.95	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$29.98	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$7.98	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$5.59	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$9.89	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$37.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$12.20	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$9.99	1506	Pending	AP	☐

Township High School District 214

Non-Check Batch Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025

From Voucher: 1506 **To Voucher:** 1506

12/11/2025	Amazon Capital Services, Inc.	$7.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$16.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$20.94	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$6.67	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$41.94	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$85.00	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$9.34	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$15.95	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$15.95	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$15.95	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$15.95	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$16.48	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$59.82	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$21.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$23.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$99.48	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$49.98	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$25.56	1506	Pending	AP	☐

Non-Check Batch Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025

From Voucher: 1506 **To Voucher:** 1506

12/11/2025	Amazon Capital Services, Inc.	$22.75	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$14.69	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$35.25	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$26.39	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$464.25	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$161.45	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$15.03	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$13.59	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$17.09	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$28.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$155.88	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$79.90	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$39.69	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	-$39.69	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$134.97	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$134.97	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$134.97	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$49.99	1506	Pending	AP	☐

Non-Check Batch Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025

From Voucher: 1506 **To Voucher:** 1506

12/11/2025	Amazon Capital Services, Inc.	$75.96	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$121.46	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$26.34	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$31.50	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$34.08	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$42.65	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$23.90	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$19.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$34.36	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$44.05	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$44.50	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$89.00	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$76.76	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$64.47	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$47.32	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$26.04	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$176.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$84.99	1506	Pending	AP	☐

Non-Check Batch Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025

From Voucher: 1506 **To Voucher:** 1506

12/11/2025	Amazon Capital Services, Inc.	$191.94	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$9.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$9.88	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$9.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$29.49	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$84.30	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$49.95	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$164.55	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$194.85	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$79.90	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$239.85	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$270.60	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$293.85	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$59.30	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$595.20	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$569.85	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	-$6.40	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	-$18.36	1506	Pending	AP	☐

Non-Check Batch Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025

From Voucher: 1506 **To Voucher:** 1506

12/11/2025	Amazon Capital Services, Inc.	$29.97	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$14.77	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$11.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$7.11	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$6.49	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$24.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$6.49	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$21.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$10.71	1506	Pending	AP	☐
12/11/2025	Jewel Food Store - 2	$77.94	1506	Pending	AP	☐
12/11/2025	Jewel Food Store - 2	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store - 2	$67.19	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	-$62.98	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$179.95	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$7.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$9.50	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$49.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$6.68	1506	Pending	AP	☐

Non-Check Batch Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025

From Voucher: 1506 **To Voucher:** 1506

12/11/2025	Amazon Capital Services, Inc.	$33.24	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$28.49	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$34.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$11.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$8.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	-$26.00	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	-$39.04	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$80.00	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$15.12	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$35.98	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$28.68	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$18.04	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$44.97	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	-$12.28	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$75.98	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$60.00	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$123.06	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$62.50	1506	Pending	AP	☐

Non-Check Batch Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025

From Voucher: 1506 **To Voucher:** 1506

12/11/2025	Amazon Capital Services, Inc.	$91.75	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$18.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$9.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$98.23	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$118.77	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$15.89	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$29.97	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$39.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$16.86	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$100.00	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$25.49	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$30.64	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$17.62	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$56.64	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$44.97	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$13.62	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$131.58	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$25.98	1506	Pending	AP	☐

Non-Check Batch Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025

From Voucher: 1506 **To Voucher:** 1506

12/11/2025	Amazon Capital Services, Inc.	$11.00	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$202.02	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$9.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$6.49	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$71.98	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$7.59	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$28.49	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$32.26	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$103.60	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$6.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$17.25	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$66.89	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$18.52	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$49.98	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$11.87	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$11.87	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$8.82	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$18.74	1506	Pending	AP	☐

Non-Check Batch Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025

From Voucher: 1506 **To Voucher:** 1506

12/11/2025	Amazon Capital Services, Inc.	$18.38	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$14.13	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$33.95	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$77.28	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	-$6.11	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$285.03	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$164.95	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$240.00	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$274.95	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$31.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$22.90	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$24.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$10.48	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$20.87	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$6.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$33.75	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$100.78	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$83.55	1506	Pending	AP	☐

Non-Check Batch Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025

From Voucher: 1506 **To Voucher:** 1506

12/11/2025	Amazon Capital Services, Inc.	$11.00	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$49.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$202.02	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$474.96	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$36.33	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$197.72	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$11.50	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$54.95	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$35.98	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$9.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$9.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$8.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$20.64	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$13.26	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$9.68	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$18.57	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$6.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$5.97	1506	Pending	AP	☐

Non-Check Batch Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025

From Voucher: 1506 **To Voucher:** 1506

12/11/2025	Amazon Capital Services, Inc.	$35.98	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$4.98	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$27.98	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$38.61	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$19.66	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$31.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$69.90	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$59.95	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$17.46	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$31.97	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$20.75	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$243.61	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$139.10	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$13.29	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$9.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$29.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$47.04	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$40.88	1506	Pending	AP	☐

Non-Check Batch Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025

From Voucher: 1506 **To Voucher:** 1506

12/11/2025	Amazon Capital Services, Inc.	$52.98	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$20.58	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$44.59	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$30.36	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$28.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$7.49	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$15.46	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$15.77	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$8.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$12.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$22.64	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$20.89	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$37.52	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$41.72	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$65.91	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$9.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$11.11	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$12.99	1506	Pending	AP	☐

Non-Check Batch Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025

From Voucher: 1506 **To Voucher:** 1506

12/11/2025	Amazon Capital Services, Inc.	$13.68	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$14.98	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$15.78	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$15.89	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$15.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$16.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$18.04	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$18.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$12.95	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$18.39	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$43.69	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$25.59	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$91.18	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$188.90	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$32.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$36.98	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$9.89	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$28.92	1506	Pending	AP	☐

Non-Check Batch Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025

From Voucher: 1506 **To Voucher:** 1506

12/11/2025	Amazon Capital Services, Inc.	$36.98	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$47.49	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$28.70	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$30.85	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$12.72	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$18.39	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$35.98	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$119.48	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$18.16	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$35.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$10.45	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$13.76	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$24.35	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$29.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$50.81	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$9.70	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$12.54	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$4.69	1506	Pending	AP	☐

Non-Check Batch Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025

From Voucher: 1506 **To Voucher:** 1506

12/11/2025	Amazon Capital Services, Inc.	$14.95	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$19.00	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$19.53	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$19.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$19.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$22.35	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$23.66	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$23.91	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$23.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$49.80	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$28.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$30.86	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$31.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$32.00	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$36.79	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$39.79	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$48.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$63.98	1506	Pending	AP	☐

Non-Check Batch Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025

From Voucher: 1506 **To Voucher:** 1506

12/11/2025	Amazon Capital Services, Inc.	$22.77	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$16.18	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$34.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$44.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$61.19	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$59.96	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$25.38	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$45.96	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$43.90	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$30.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$84.36	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$9.70	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$3.14	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$56.80	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$10.39	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$22.19	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$11.61	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$19.58	1506	Pending	AP	☐

Non-Check Batch Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025

From Voucher: 1506 **To Voucher:** 1506

12/11/2025	Amazon Capital Services, Inc.	$21.79	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$87.56	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$84.36	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$19.54	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$84.36	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$36.62	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$29.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$58.60	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$22.33	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$32.95	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$100.78	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$35.52	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$27.96	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$220.00	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$30.20	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$4.79	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$23.49	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$56.96	1506	Pending	AP	☐

Non-Check Batch Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025

From Voucher: 1506 **To Voucher:** 1506

12/11/2025	Amazon Capital Services, Inc.	$8.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$104.85	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$155.10	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$22.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$8.73	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$7.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$15.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$545.80	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$11.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$7.19	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$56.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$27.03	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$9.67	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$109.75	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$108.10	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$58.98	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$18.60	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$6.83	1506	Pending	AP	☐

Non-Check Batch Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025

From Voucher: 1506 **To Voucher:** 1506

12/11/2025	Amazon Capital Services, Inc.	$15.18	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$4.00	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$14.92	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$8.09	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$29.48	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$23.49	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$6.60	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$29.10	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$187.11	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$26.40	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$6.40	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$6.64	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$11.98	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$11.98	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$28.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$18.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$20.89	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$5.99	1506	Pending	AP	☐

Non-Check Batch Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025

From Voucher: 1506 **To Voucher:** 1506

12/11/2025	Amazon Capital Services, Inc.	$24.95	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$17.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$59.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$7.90	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$18.88	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$11.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$62.98	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$59.98	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$17.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$24.57	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$124.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$30.26	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$46.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$69.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$9.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$37.80	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$170.64	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	-$34.17	1506	Pending	AP	☐

Non-Check Batch Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025

From Voucher: 1506 **To Voucher:** 1506

12/11/2025	Amazon Capital Services, Inc.	$49.36	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$13.52	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$13.52	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$44.61	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$5.81	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$9.49	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	-$47.49	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$18.12	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$25.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$13.49	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$18.87	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$37.64	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$51.95	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$135.50	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$9.98	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$47.50	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$55.11	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$59.80	1506	Pending	AP	☐

Non-Check Batch Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025

From Voucher: 1506 **To Voucher:** 1506

12/11/2025	Amazon Capital Services, Inc.	$15.59	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$12.93	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$24.63	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$52.55	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$6.84	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$12.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$25.54	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$13.85	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$14.21	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$19.31	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$22.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$26.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$19.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$59.35	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$37.96	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$14.84	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$8.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	-$5.99	1506	Pending	AP	☐

Non-Check Batch Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025

From Voucher: 1506 **To Voucher:** 1506

12/11/2025	Amazon Capital Services, Inc.	$14.98	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$9.29	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$68.75	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$7.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$7.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$19.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$9.98	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$39.98	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$24.84	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$15.10	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$21.44	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$63.44	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$63.44	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$9.91	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$19.59	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$4.97	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$40.72	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$2.98	1506	Pending	AP	☐

Non-Check Batch Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025

From Voucher: 1506 **To Voucher:** 1506

12/11/2025	Amazon Capital Services, Inc.	$57.56	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$9.07	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$6.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$14.14	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$35.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$14.38	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$13.30	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$11.96	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$9.85	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$34.08	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$61.60	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$89.00	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$89.00	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$52.74	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$13.98	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$26.91	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$9.74	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$172.20	1506	Pending	AP	☐

Non-Check Batch Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025

From Voucher: 1506 **To Voucher:** 1506

12/11/2025	Amazon Capital Services, Inc.	$9.49	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$19.76	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$19.98	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$12.34	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$58.00	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$49.98	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$41.58	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$21.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$50.00	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$11.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$29.90	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$41.08	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$37.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	-$96.03	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$37.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$20.43	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$30.08	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$13.99	1506	Pending	AP	☐

Non-Check Batch Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025

From Voucher: 1506 **To Voucher:** 1506

12/11/2025	Amazon Capital Services, Inc.	$18.88	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$8.97	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$9.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$12.89	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$12.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$14.39	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$58.44	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	-$37.80	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$5.49	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$11.87	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$8.90	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$6.98	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$37.20	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$51.36	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$22.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$31.80	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$39.00	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$25.19	1506	Pending	AP	☐

Non-Check Batch Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025

From Voucher: 1506 **To Voucher:** 1506

12/11/2025	Amazon Capital Services, Inc.	$37.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$84.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	-$21.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$14.24	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$17.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$14.74	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$23.90	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$17.09	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$196.00	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$16.19	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$19.95	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$40.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$11.88	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$15.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$11.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	-$13.79	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	-$9.10	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$17.97	1506	Pending	AP	☐

Non-Check Batch Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025

From Voucher: 1506 **To Voucher:** 1506

12/11/2025	Amazon Capital Services, Inc.	$166.38	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	-$9.59	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$104.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$48.88	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$45.00	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$285.48	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$23.49	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$36.09	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$50.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$1,435.28	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$8.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$37.89	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$84.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$65.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$36.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$256.49	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$54.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$22.99	1506	Pending	AP	☐

Non-Check Batch Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025

From Voucher: 1506 **To Voucher:** 1506

12/11/2025	Amazon Capital Services, Inc.	$17.97	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$13.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$31.00	1506	Pending	AP	☐
12/11/2025	THE THRESHOLDS	$7,397.06	1506	Pending	AP	☐
12/11/2025	THE THRESHOLDS	$19,606.88	1506	Pending	AP	☐
12/11/2025	THE THRESHOLDS	$6,405.85	1506	Pending	AP	☐
12/11/2025	THE THRESHOLDS	$17,510.40	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	-$113.76	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	-$11.39	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$17.98	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$55.02	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$11.76	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$7.59	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$5.69	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$6.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$19.58	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$29.95	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$29.99	1506	Pending	AP	☐

Non-Check Batch Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025

From Voucher: 1506 **To Voucher:** 1506

12/11/2025	Amazon Capital Services, Inc.	$34.12	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$13.71	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$12.02	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$102.60	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$291.48	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$16.11	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$32.28	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$5.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$6.78	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$9.68	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$7.59	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$9.89	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$59.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$21.95	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$9.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$6.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$13.67	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$11.99	1506	Pending	AP	☐

Non-Check Batch Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025

From Voucher: 1506 **To Voucher:** 1506

12/11/2025	Amazon Capital Services, Inc.	$25.49	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$24.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$21.24	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$18.11	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$9.62	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$5.24	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$15.97	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$14.39	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$27.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$3.93	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$8.19	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$9.49	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$25.64	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$15.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$19.06	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$21.44	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$5.17	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$7.38	1506	Pending	AP	☐

Non-Check Batch Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025

From Voucher: 1506 **To Voucher:** 1506

12/11/2025	Amazon Capital Services, Inc.	$174.30	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$20.27	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$26.98	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$24.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$28.60	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$7.98	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$42.69	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$24.97	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$63.93	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐

Non-Check Batch Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025

From Voucher: 1506 **To Voucher:** 1506

12/11/2025	Jewel Food Store	$62.21	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$18.47	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$14.48	1506	Pending	AP	☐

Non-Check Batch Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025

From Voucher: 1506 **To Voucher:** 1506

12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$18.14	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	-$1.16	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$10.48	1506	Pending	AP	☐

Non-Check Batch Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025

From Voucher: 1506 **To Voucher:** 1506

12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$16.99	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$118.77	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$150.05	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$7.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$12.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$7.18	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	-$7.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$59.76	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$52.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$276.01	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$3.94	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$16.99	1506	Pending	AP	☐

Non-Check Batch Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025

From Voucher: 1506 **To Voucher:** 1506

12/11/2025	Amazon Capital Services, Inc.	$15.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$79.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$69.89	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$19.52	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$6.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	-$4.67	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	-$22.88	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	-$161.45	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	-$69.98	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$29.39	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$23.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$511.00	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$26.98	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$45.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$148.79	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$95.98	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$33.64	1506	Pending	AP	☐
12/11/2025	NSSEO	$271,905.63	1506	Pending	AP	☐

Non-Check Batch Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025

From Voucher: 1506 **To Voucher:** 1506

12/11/2025	Amazon Capital Services, Inc.	-$14.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$18.36	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$22.88	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$39.04	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$6.40	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$6.11	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$12.28	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$4.67	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$18.68	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$50.08	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$65.68	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	-$122.53	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$19.98	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$29.10	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$75.78	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$24.29	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$14.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$15.66	1506	Pending	AP	☐

Non-Check Batch Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025

From Voucher: 1506 **To Voucher:** 1506

12/11/2025	Amazon Capital Services, Inc.	$32.08	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$32.98	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$118.00	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$53.94	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$52.38	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$25.96	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$159.95	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$82.72	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$26.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$9.49	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$24.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$25.65	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$14.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$35.96	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$25.90	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$35.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$7.76	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$11.98	1506	Pending	AP	☐

Non-Check Batch Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025

From Voucher: 1506 **To Voucher:** 1506

12/11/2025	Amazon Capital Services, Inc.	$87.60	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$55.96	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$17.98	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$49.88	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$28.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$53.08	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$41.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$9.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$32.95	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$19.59	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$16.04	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$37.50	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$9.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$29.63	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$20.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$98.37	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$97.90	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$34.19	1506	Pending	AP	☐

Non-Check Batch Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025

From Voucher: 1506 **To Voucher:** 1506

12/11/2025	Amazon Capital Services, Inc.	$139.86	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$39.60	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$98.24	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$101.52	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$87.96	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$74.76	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$13.17	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$10.98	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$9.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$21.70	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$8.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$29.00	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$17.98	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$35.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$9.85	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$9.20	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$13.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$96.16	1506	Pending	AP	☐

Non-Check Batch Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025

From Voucher: 1506 **To Voucher:** 1506

12/11/2025	Amazon Capital Services, Inc.	$103.76	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$19.98	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$183.60	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$149.97	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$69.95	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$279.92	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$89.98	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$31.48	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$13.92	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$8.96	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$25.98	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$18.52	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$9.30	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$19.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$38.94	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$68.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$179.04	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$56.82	1506	Pending	AP	☐

Non-Check Batch Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025

From Voucher: 1506 **To Voucher:** 1506

12/11/2025	Amazon Capital Services, Inc.	$29.91	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$29.97	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$27.18	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$48.47	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$42.46	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$42.46	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$47.98	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$22.24	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$25.94	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$8.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$28.49	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$19.98	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$59.94	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$206.77	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$25.49	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$72.84	1506	Pending	AP	☐
12/11/2025	Jewel Food Store - 2	$39.74	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$38.99	1506	Pending	AP	☐

Non-Check Batch Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025

From Voucher: 1506 **To Voucher:** 1506

12/11/2025	Amazon Capital Services, Inc.	$6.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$13.98	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$14.94	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$6.58	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$58.18	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$105.98	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$45.56	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$37.98	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$22.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$6.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$27.92	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$5.27	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$5.64	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$5.64	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$183.06	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$87.36	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$174.78	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$94.95	1506	Pending	AP	☐

Non-Check Batch Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025

From Voucher: 1506 **To Voucher:** 1506

12/11/2025	Amazon Capital Services, Inc.	$389.96	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$9.89	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$60.82	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$32.82	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$5.69	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$17.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$299.87	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$11.39	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$12.05	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$13.19	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$11.87	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$5.60	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$9.59	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$7.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$8.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$16.13	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$13.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$8.99	1506	Pending	AP	☐

Non-Check Batch Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025

From Voucher: 1506 **To Voucher:** 1506

12/11/2025	Amazon Capital Services, Inc.	$6.16	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$45.56	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$4.97	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$14.24	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$9.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$39.61	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$10.87	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$24.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$12.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$23.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$28.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$29.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$2.77	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$108.36	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$62.08	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$6.38	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$14.44	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$14.82	1506	Pending	AP	☐

Non-Check Batch Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025

From Voucher: 1506 **To Voucher:** 1506

12/11/2025	Amazon Capital Services, Inc.	$19.52	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$9.48	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$159.96	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$156.00	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$11.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$11.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$26.52	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$23.95	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$28.87	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$219.98	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$12.27	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$11.00	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$18.80	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$9.76	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$6.01	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$9.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$96.00	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$16.70	1506	Pending	AP	☐

Non-Check Batch Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025

From Voucher: 1506 **To Voucher:** 1506

12/11/2025	Amazon Capital Services, Inc.	$69.06	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$37.22	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$8.70	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$5.69	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$5.12	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$16.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$8.53	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$6.49	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$13.98	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$7.99	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$14.97	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$0.00	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$134.16	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$129.90	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$122.53	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$63.98	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$26.99	1506	Pending	AP	☐

Non-Check Batch Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025

From Voucher: 1506 **To Voucher:** 1506

12/11/2025	Amazon Capital Services, Inc.	$285.78	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$8.24	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$49.84	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$15.68	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$10.40	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$38.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$8.79	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$17.97	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$165.48	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$227.00	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$52.80	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$36.00	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$74.00	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$17.79	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$75.96	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$53.25	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$18.90	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$37.99	1506	Pending	AP	☐

Non-Check Batch Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025

From Voucher: 1506 **To Voucher:** 1506

12/11/2025	Amazon Capital Services, Inc.	$256.44	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$107.94	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$55.98	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$467.90	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$15.67	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$44.25	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$95.96	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$270.00	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$22.39	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	-$52.55	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$37.22	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$15.19	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$11.95	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$32.73	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$17.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$97.00	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$35.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$11.39	1506	Pending	AP	☐

Non-Check Batch Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025

From Voucher: 1506 **To Voucher:** 1506

12/11/2025	Amazon Capital Services, Inc.	$46.98	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$31.98	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$24.61	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	-$25.90	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$63.00	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$14.20	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$7.59	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$8.71	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$8.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$8.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$9.67	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$12.34	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$13.42	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$37.98	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$21.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$12.89	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$7.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$42.99	1506	Pending	AP	☐

Non-Check Batch Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025

From Voucher: 1506 **To Voucher:** 1506

12/11/2025	Amazon Capital Services, Inc.	$9.49	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$11.23	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$12.22	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$25.93	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$25.88	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$23.73	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$6.86	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$14.78	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$45.56	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$554.40	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$26.97	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$265.00	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$548.00	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$5.31	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$22.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$16.89	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$17.88	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$7.49	1506	Pending	AP	☐

Non-Check Batch Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025

From Voucher: 1506 **To Voucher:** 1506

12/11/2025	Amazon Capital Services, Inc.	$24.69	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$27.54	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$12.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$80.08	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$15.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$3.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$52.78	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$19.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$21.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$128.97	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$27.98	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$20.73	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$7.96	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$10.70	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$7.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$12.95	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$67.98	1506	Pending	AP	☐
12/11/2025	Jewel Food Store	$29.97	1506	Pending	AP	☐

Non-Check Batch Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025

From Voucher: 1506 **To Voucher:** 1506

12/11/2025	Amazon Capital Services, Inc.	$38.54	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$19.64	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$18.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$37.94	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$38.62	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$96.46	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$19.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$129.80	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$35.70	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$16.10	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$31.04	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$41.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$8.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$13.98	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$6.40	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$25.92	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$28.49	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$706.80	1506	Pending	AP	☐

Non-Check Batch Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9 **From Date:** 12/11/2025 **To Date:** 12/11/2025
From Voucher: 1506 **To Voucher:** 1506

	12/11/2025	Amazon Capital Services, Inc.	$92.60	1506	Pending	AP	☐
	12/11/2025	Amazon Capital Services, Inc.	$162.40	1506	Pending	AP	☐

Total for Fund: 1043 Total Amount: $367,219.08

Fund: 20 Operations & Maintenance

	Date	Payee	Amount	Voucher	Status	Type	Paid?	Pay Date
	12/11/2025	Amazon Capital Services, Inc.	$27.98	1506	Pending	AP	☐	
	12/11/2025	Amazon Capital Services, Inc.	$11.58	1506	Pending	AP	☐	
	12/11/2025	Amazon Capital Services, Inc.	$80.76	1506	Pending	AP	☐	
	12/11/2025	Amazon Capital Services, Inc.	$34.92	1506	Pending	AP	☐	
	12/11/2025	Amazon Capital Services, Inc.	$51.17	1506	Pending	AP	☐	
	12/11/2025	Amazon Capital Services, Inc.	$68.13	1506	Pending	AP	☐	
	12/11/2025	Trane Us Inc	$343.00	1506	Pending	AP	☐	
	12/11/2025	Amazon Capital Services, Inc.	$102.52	1506	Pending	AP	☐	
	12/11/2025	Amazon Capital Services, Inc.	$949.88	1506	Pending	AP	☐	
	12/11/2025	Amazon Capital Services, Inc.	$5.99	1506	Pending	AP	☐	
	12/11/2025	Amazon Capital Services, Inc.	$7.99	1506	Pending	AP	☐	
	12/11/2025	Trane Us Inc	$960.00	1506	Pending	AP	☐	
	12/11/2025	Amazon Capital Services, Inc.	-$63.54	1506	Pending	AP	☐	

Non-Check Batch Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025

From Voucher: 1506 **To Voucher:** 1506

12/11/2025	Amazon Capital Services, Inc.	$399.80	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$12.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$215.00	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$18.98	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$58.92	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$49.98	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$36.01	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$19.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$20.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$20.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$656.92	1506	Pending	AP	☐
12/11/2025	HDSupply Facilities Maintenance Ltd	$349.50	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$19.80	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$169.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$275.98	1506	Pending	AP	☐
12/11/2025	FIRST LIGHT TECHNOLOGIES	$7,162.00	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$27.37	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$9.01	1506	Pending	AP	☐

Non-Check Batch Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025

From Voucher: 1506 **To Voucher:** 1506

12/11/2025	Amazon Capital Services, Inc.	$31.48	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$197.98	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$34.19	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$326.94	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$558.00	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$25.45	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	-$31.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$46.78	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$139.95	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$605.82	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$48.08	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$17.07	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$12.19	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$54.72	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$37.64	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$13.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$19.97	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$43.90	1506	Pending	AP	☐

Non-Check Batch Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9

From Date: 12/11/2025 **To Date:** 12/11/2025

From Voucher: 1506 **To Voucher:** 1506

12/11/2025	Amazon Capital Services, Inc.	$47.49	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$169.99	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$69.98	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$63.54	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$2,446.47	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$271.98	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$193.50	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$236.04	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$1,530.23	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$1,226.60	1506	Pending	AP	☐
12/11/2025	Amazon Capital Services, Inc.	$122.95	1506	Pending	AP	☐

Total for Fund: 60 Total Amount: $20,665.53

Fund: 40 Transportation

Date	Payee	Amount	Voucher	Status	Type	Paid?	Pay Date
12/11/2025	NSSEO	$1,644.78	1506	Pending	AP	☐	
12/11/2025	THE THRESHOLDS	$77.00	1506	Pending	AP	☐	
12/11/2025	THE THRESHOLDS	$119.00	1506	Pending	AP	☐	
12/11/2025	NSSEO	$4,800.00	1506	Pending	AP	☐	

Non-Check Batch Listing

Fiscal Year: **2025-2026**

Criteria:

Bank Account: District 214 Accounts Payable 444-371-9 **From Date:** 12/11/2025 **To Date:** 12/11/2025
From Voucher: 1506 **To Voucher:** 1506

	12/11/2025	NSSEO	$71,009.65	1506	Pending	AP	☐
Total for Fund:	5	Total Amount:	$77,650.43				

Fund: 60 Capital Projects

	Date	Payee	Amount	Voucher	Status	Type	Paid?	Pay Date
	12/11/2025	Pepper Construction Co	$40,730.61	1506	Pending	AP	☐	
	12/11/2025	Trane Us Inc	$116,646.84	1506	Pending	AP	☐	
	12/11/2025	Pepper Construction Co	$220,999.41	1506	Pending	AP	☐	
	12/11/2025	Trane Us Inc	$888.64	1506	Pending	AP	☐	
Total for Fund:	4	Total Amount:	$379,265.50					
		Total Amount:	$844,800.54					

End of Report

TOWNSHIP HIGH SCHOOL DISTRICT 214
2121 S. GOEBBERT ROAD
ARLINGTON HEIGHTS, IL 60005

214 HIGH SCHOOL DISTRICT
Discover your future.

Student Activities Fund Summary
October 2025

Dr. Justin Attaway
Associate Superintendent for Business Services

Township High School District 214

District - Student Activities Financials
October 2025

	Description	July 1, 2025 Beginning Balance	Current Revenue	Current Expenditure	Year to Date Revenue	Year to Date Expenditure	Ending Balance
9163	Forest Brew	483.51	1,027.00	1,372.05	1,550.64	3,251.40	(1,217.25)
9172	Family Assistance	331.51	-	-	-	-	331.51
9250	Robotics	6,346.99	-	-	-	-	6,346.99
9268	Student Council	1,101.51	-	-	-	-	1,101.51
9354	Child Care	13,122.73	-	-	-	-	13,122.73
9356	Diagnostic Testing	11,651.00	-	-	-	-	11,651.00
9380	Life	-	-	-	1,226.00	-	1,226.00
9390	Service Learning	405.91	-	-	-	-	405.91
9413	Honors Orchestra	1,184.63	-	-	-	-	1,184.63
9451	Adult Ed Refunds	4.00	-	-	-	-	4.00
9454	Arts Unlimited	1,432.79	-	-	-	-	1,432.79
9463	Care Crew	(124.74)	195.00	126.92	286.49	226.92	(65.17)
9466	Admin Charge Fund Balance	(400.00)	-	-	-	-	(400.00)
9467	Clearing Acct	124.27	-	-	-	-	124.27
9470	Comm Ed SA	284,395.06	-	-	-	-	284,395.06
9471	Community Educ. Travel	(504.50)	-	-	-	-	(504.50)
9472	Comm Ed Travel II	149,816.73	-	-	-	-	149,816.73
9476	Clearing Acct	6,050.11	-	-	-	-	6,050.11
9490	Vanguard School Store	-	193.20	-	557.27	-	557.27
9493	Food Services	1,119.00	-	-	-	-	1,119.00
9496	Genl Fund TAFV	7,957.08	193.20	-	557.27	-	8,514.35
9497	Genl Vanguard	5,475.41	80.00	-	900.00	-	6,375.41
9503	Interest Income	39,558.98	307.98	-	946.45	-	40,505.43
9521	Northwest Personnel Admin	8,263.12	7,800.00	1,125.00	7,800.00	1,125.00	14,938.12
9525	Orchesis District	7,470.19	-	-	325.00	-	7,795.19
9527	Other Interest Inc	38,933.64	356.20	-	1,411.90	-	40,345.54
9539	Prof Devel	14,064.03	-	-	-	-	14,064.03
9541	PTO Vanguard	1,903.68	-	-	-	-	1,903.68

District - Student Activities Financials
October 2025

	Description	July 1, 2025 Beginning Balance	Current Revenue	Current Expenditure	Year to Date Revenue	Year to Date Expenditure	Ending Balance
9547	Retirement	229.57	-	-	-	-	229.57
9552	Redefining Ready!	21,680.00	-	-	-	-	21,680.00
9554	School Store	1,496.60	228.00	250.56	251.08	464.66	1,283.02
9556	Senior Celebration	24,737.82	242.19	2,399.73	1,044.03	2,454.84	23,327.01
9558	Serve Our Seniors	1,433.83	-	-	-	-	1,433.83
9559	Showcase	23,454.73	-	-	22,511.80	11,386.99	34,579.54
9561	Social Fund	2,109.05	-	-	-	857.33	1,251.72
9565	Online Theater Tickets	390.19	-	-	-	-	390.19
9573	Parking	3,260.88	-	-	-	-	3,260.88
9580	Talent Devel Prog	3,143.57	-	-	-	-	3,143.57
9593	CE Credit Card	148,271.14	37,046.95	207,351.30	263,647.94	252,623.84	159,295.24
9700	Goodman Grant	4,000.00	5,000.00	-	9,000.00	-	13,000.00
	Grand Totals	**834,374.02**	**52,669.72**	**212,625.56**	**312,015.87**	**272,390.98**	**873,998.91**

Township High School District 214

Prospect High School - Student Activities Financials
October 2025

	Description	July 1, 2025 Beginning Balance	Current Revenue	Current Expenditure	Year to Date Revenue	Year to Date Expenditure	Ending Balance
9101	South Asian Club	480.63	-	-	-	57.49	423.14
9104	Art	4,029.12	16.00	97.15	58.00	152.32	3,934.80
9105	Asian	674.00	-	15.00	-	74.93	599.07
9106	Athletic Trainer	350.47	-	162.00	-	162.00	188.47
9107	Audio Visual	1,332.17	-	-	-	-	1,332.17
9108	Associated Student Body	7,648.16	9.00	7,026.28	38,784.05	33,638.68	12,793.53
9111	Band Jazz	3,885.79	-	-	-	-	3,885.79
9112	Best Friends Club	1,985.81	-	39.31	-	39.31	1,946.50
9114	Spirit-Pep Club	(18.20)	-	991.43	7,855.10	6,544.46	1,292.44
9122	Chess	502.30	-	-	-	-	502.30
9125	Choral Music	4,401.09	-	2,673.76	1,304.50	4,503.74	1,201.85
9130	Black Girl Magic	409.43	-	-	-	-	409.43
9132	NOTICE	650.00	-	-	-	-	650.00
9133	Middle Eastern & North African Club	145.29	-	-	-	-	145.29
9143	Class of 2023	257.27	-	-	-	-	257.27
9147	Eastern European Club	796.21	-	-	-	-	796.21
9150	E-Sports Club	113.27	-	-	-	-	113.27
9158	Debate	210.26	-	492.55	3,228.60	492.55	2,946.31
9159	DECA	(724.37)	5,256.12	346.00	5,256.12	346.00	4,185.75
9164	Drill Team	3,081.82	-	-	-	-	3,081.82
9168	Environmental	456.80	-	-	-	-	456.80
9171	Ebony Club	(57.39)	-	43.06	-	43.06	(100.45)
9174	FCCLA	1,610.70	-	-	-	-	1,610.70
9178	French	590.11	-	14.99	85.00	14.99	660.12
9180	Educators Rising	532.93	-	-	-	-	532.93
9185	Graphic Club	2,371.54	-	-	-	-	2,371.54
9186	GSA	(12.13)	-	-	-	24.57	(36.70)
9195	Instrumental Mus	(7,993.24)	-	-	5,012.40	23,166.63	(26,147.47)

Prospect High School - Student Activities Financials
October 2025

	Description	July 1, 2025 Beginning Balance	Current Revenue	Current Expenditure	Year to Date Revenue	Year to Date Expenditure	Ending Balance
9198	Italian	1,336.66	405.12	-	485.12	96.74	1,725.04
9200	Independent Lrng Prog	1,323.26	515.26	1,076.65	515.26	1,242.55	595.97
9207	Knights Way	4,593.87	-	1,099.39	-	1,118.57	3,475.30
9211	Latino	638.22	831.34	434.97	831.34	434.97	1,034.59
9212	Lead The Way	10,404.90	-	1,753.35	-	2,408.02	7,996.88
9217	Math	783.43	-	-	-	-	783.43
9223	National Honors	41.64	-	-	-	-	41.64
9229	Oper Snowball	2,438.91	3,000.00	365.08	6,733.99	365.08	8,807.82
9230	Orchesis	(1,177.60)	507.04	3,976.46	17,256.22	4,991.46	11,087.16
9231	Orchestra	5,131.44	-	512.50	-	512.50	4,618.94
9234	Latinos who Lunch	600.00	-	-	-	-	600.00
9241	Jewish Students Club	66.15	132.69	384.25	296.88	457.05	(94.02)
9242	Psychology	1,517.62	-	-	-	1,420.50	97.12
9247	Knights United	962.02	-	-	-	-	962.02
9250	Robotics	(200.69)	-	-	-	-	(200.69)
9251	Student Recognition	4,685.13	-	-	1,020.00	562.50	5,142.63
9252	Ace Program	213.00	-	-	-	-	213.00
9257	Science Olympiad	1,651.19	-	655.88	-	655.88	995.31
9258	Service	1,706.86	-	45.56	-	45.56	1,661.30
9262	Spanish	298.89	505.83	463.09	735.83	463.09	571.63
9264	Speech	21,441.74	3,585.46	150.79	8,044.34	1,991.64	27,494.44
9266	Spanish Exchange	8,962.07	-	662.18	-	3,062.18	5,899.89
9300	Bandminton	701.13	-	-	-	20.00	681.13
9301	Baseball	2,070.08	2,847.12	2,649.98	3,047.12	5,035.60	81.60
9302	Basketball Boys	(1,422.65)	-	10,824.61	947.01	10,824.61	(11,300.25)
9303	Basketball Girls	(990.45)	-	508.97	293.34	14,198.30	(14,895.41)
9304	Bowling	912.78	-	-	-	-	912.78
9306	Cheerleading	(3,967.72)	9,469.73	2,421.60	24,798.80	11,450.66	9,380.42
9307	Cross Country Boys	2,204.01	1,142.55	6,865.14	12,986.21	13,597.82	1,592.40
9308	Cross Country Girls	3,082.49	2,060.96	6,208.88	14,936.85	8,268.64	9,750.70
9310	Football	12,016.26	1.44	19,571.61	42,867.94	51,934.24	2,949.96

Prospect High School - Student Activities Financials
October 2025

	Description	July 1, 2025 Beginning Balance	Current Revenue	Current Expenditure	Year to Date Revenue	Year to Date Expenditure	Ending Balance
9312	Golf Boys	(1,897.05)	-	1,922.78	2,454.47	2,249.73	(1,692.31)
9313	Golf Girls	758.40	-	3,733.00	7,811.47	11,976.97	(3,407.10)
9315	Gymnastics Girls	3,777.27	-	-	-	-	3,777.27
9316	Bass Fishing	572.28	-	-	-	-	572.28
9318	Soccer Boys	8,253.12	4,703.05	5,887.05	4,703.05	7,074.03	5,882.14
9319	Soccer Girls	8,432.60	-	-	-	-	8,432.60
9320	Softball	4,732.82	-	146.98	395.00	1,553.69	3,574.13
9321	Swimming Boys	(269.60)	-	-	-	-	(269.60)
9322	Swimming Girls	167.26	-	-	147.00	451.50	(137.24)
9325	Tennis Boys	43.92	-	-	-	-	43.92
9326	Tennis Girls	(176.00)	140.00	29.24	3,143.45	1,151.03	1,816.42
9327	Track Boys	2,700.95	-	-	-	1,467.38	1,233.57
9328	Track Girls	8,413.94	-	-	3,830.00	10,010.13	2,233.81
9330	Volleyball Boys	3,300.65	-	-	-	-	3,300.65
9332	Volleyball Girls	9,260.17	7,768.53	8,888.46	32,043.24	19,370.76	21,932.65
9335	Water Polo Boys	(88.54)	-	-	-	-	(88.54)
9336	Water Polo-Girls	677.86	-	-	-	-	677.86
9337	Wrestling	810.57	-	-	2,700.00	113.45	3,397.12
9338	Girls Wrestling	197.99	-	-	-	-	197.99
9339	Competitive Dance	(1,699.90)	48.90	2,109.90	10,516.51	8,083.32	733.29
9340	Lacrosse Boys	11,593.52	-	-	-	-	11,593.52
9341	Lacrosse Girls	295.99	-	-	1,383.00	-	1,678.99
9350	Auto Shop	1,633.27	315.37	192.20	1,050.05	1,774.89	908.43
9362	Field Trip Eng-Fine Arts	1,112.16	218.35	-	3,926.71	4,192.60	846.27
9370	Field Trip Science	997.09	89.70	620.34	545.10	1,006.08	536.11
9371	Field Trip Social Sci	414.86	782.96	630.59	1,288.91	630.59	1,073.18
9375	Digital Art Club	490.21	-	-	-	129.80	360.41
9377	Italian Exchange	-	-	1,064.50	8,430.68	3,969.50	4,461.18
9382	Italian Exchange	11,889.84	919.99	1,647.98	1,338.09	6,298.53	6,929.40
9383	Italian Entrepreneur	269.45	-	-	-	-	269.45
9385	Photography	6,039.59	300.00	173.90	2,468.70	251.06	8,257.23

Prospect High School - Student Activities Financials
October 2025

	Description	July 1, 2025 Beginning Balance	Current Revenue	Current Expenditure	Year to Date Revenue	Year to Date Expenditure	Ending Balance
9386	Physical Education	(3,314.18)	110.36	-	282.01	-	(3,032.17)
9399	Zoo Club	2,605.80	-	1,763.62	-	1,763.62	842.18
9403	Booster Club Apparel Sales	2,788.90	-	-	-	-	2,788.90
9408	Drama Production	69,371.97	3,526.25	7,039.13	14,611.43	31,500.26	52,483.14
9460	Clearing Account II	2,074.54	-	271.85	366.00	2,240.50	200.04
9466	Admin Charge Fund Balance	(2,000.00)	-	-	-	-	(2,000.00)
9467	Clearing Acct	5,893.50	3,000.00	-	6,112.50	4,990.00	7,016.00
9469	College Board	30.00	-	-	-	-	30.00
9474	Concessions	2,637.80	8,923.78	2,972.32	22,065.47	16,601.66	8,101.61
9498	Harvard Model Congress	3,484.88	-	5,249.00	-	5,249.00	(1,764.12)
9502	ID Pictures	235.00	395.00	-	685.00	-	920.00
9503	Interest Income	16,794.60	563.85	-	1,929.06	972.21	17,751.45
9506	Library Fines	6,288.53	16.00	353.79	21.96	383.41	5,927.08
9507	Literary Magazine	1,337.97	-	-	-	-	1,337.97
9514	Memorial Garden	1,008.37	200.00	-	200.00	-	1,208.37
9537	Principal's Acct	5,345.64	-	-	711.60	17.50	6,039.74
9538	Prom	28,108.20	-	-	-	9,250.00	18,858.20
9547	Retirement	164.71	-	-	-	-	164.71
9551	School Newspaper	17,400.39	684.75	278.79	9,494.91	8,428.95	18,466.35
9554	School Store	160.85	-	-	3,217.40	3,396.53	(18.28)
9555	Other Online Credit Card	47.99	-	-	-	-	47.99
9565	Online Theater Tickets	4.85	-	-	-	-	4.85
9568	Student General Fund	27,828.63	2,000.00	1,389.30	2,020.00	5,032.71	24,815.92
9569	Student Services	21,927.67	213.20	175.00	707.27	225.00	22,409.94
9573	Parking	(17.58)	-	-	81,423.00	-	81,405.42
9575	Summer Reading	343.18	-	-	-	-	343.18
9579	Sunshine	902.53	47.94	350.00	611.44	638.99	874.98
9583	Act	16,498.07	(60.00)	1,354.11	6,240.00	1,709.19	21,028.88
9584	AP Testing	21,016.24	160,380.00	-	161,421.00	1,076.50	181,360.74
9592	Virtual High Schl	420.00	-	-	-	-	420.00
9597	Yearbooks	240.12	-	-	-	-	240.12

Prospect High School - Student Activities Financials
October 2025

	Description	July 1, 2025 Beginning Balance	Current Revenue	Current Expenditure	Year to Date Revenue	Year to Date Expenditure	Ending Balance
9598	College & Career Center	500.00	-	-	-	-	500.00
9609	Boys Athletics	109.21	-	-	-	-	109.21
9613	Boys Dist	337.28	-	-	-	-	337.28
9617	Boys School Meet	70,953.96	800.00	2,962.68	8,128.00	17,179.11	61,902.85
9618	Boys State Sectional	13,855.52	-	-	-	946.87	12,908.65
9631	Flag Football	4,122.09	-	4,877.97	18,608.94	7,700.16	15,030.87
9633	Girls Athletics	169.74	-	200.00	-	200.00	(30.26)
9636	Girls Conf Meets	148.62	-	-	-	-	148.62
9637	Girls Dist	558.97	-	-	-	-	558.97
9643	Girls School Meets	56,682.65	10,935.00	5,274.73	23,089.00	17,223.29	62,548.36
9644	Girls State Sectional	583.76	-	-	-	-	583.76
9655	IHSA Events	1,245.82	-	-	-	-	1,245.82
	Grand Totals	**591,335.96**	**237,308.64**	**134,091.68**	**647,501.44**	**422,899.39**	**815,938.01**

Township High School District 214

Wheeling High School - Student Activities Financials
October 2025

	Description	July 1, 2025 Beginning Balance	Current Revenue	Current Expenditure	Year to Date Revenue	Year to Date Expenditure	Ending Balance
9100	African American	2,314.69	-	66.29	2,619.70	2,619.70	2,314.69
9102	Anime	-	1,110.00	-	1,110.00	-	1,110.00
9103	AVID	(2,671.67)	7,735.00	744.00	8,196.34	1,119.46	4,405.21
9106	Athletic Trainer	312.45	-	372.75	125.00	372.75	64.70
9109	Boxing	65.00	-	-	-	-	65.00
9122	Chess	300.00	-	-	-	-	300.00
9125	Choral Music	1,831.30	-	-	-	-	1,831.30
9137	Class of 2017	925.00	-	-	-	-	925.00
9138	Class of 2018	550.00	751.29	423.85	8,567.29	423.85	8,693.44
9143	Class of 2023	(35,932.89)	-	-	-	-	(35,932.89)
9144	Class of 2024	(1,275.78)	-	-	-	-	(1,275.78)
9145	Class of 2025	(4,054.86)	-	-	-	-	(4,054.86)
9146	Class of 2016	(10,445.80)	-	-	-	-	(10,445.80)
9154	Dr. M. Medina Perez Fund	3,966.18	-	-	-	-	3,966.18
9158	Debate	2,805.42	-	-	200.00	449.00	2,556.42
9159	DECA	209.23	-	-	-	-	209.23
9167	Entrepreneurs	3,267.01	-	-	-	3,267.01	-
9168	Environmental	1,594.70	296.74	-	371.40	-	1,966.10
9169	ESL	7,113.03	-	-	-	-	7,113.03
9173	Fashion	200.00	-	-	-	-	200.00
9174	FCCLA	1,097.90	-	-	-	-	1,097.90
9178	French	362.21	-	-	-	-	362.21
9179	Fusion	2,444.40	-	-	760.00	-	3,204.40
9180	Educators Rising	70.13	-	-	-	-	70.13
9186	GSA	186.50	-	-	-	-	186.50
9191	Homecoming	(2,036.31)	-	6,368.02	-	8,607.08	(10,643.39)
9195	Instrumental Mus	-	-	-	5,930.00	-	5,930.00
9196	Interact	5,589.11	220.00	-	220.00	-	5,809.11

Wheeling High School - Student Activities Financials
October 2025

	Description	July 1, 2025 Beginning Balance	Current Revenue	Current Expenditure	Year to Date Revenue	Year to Date Expenditure	Ending Balance
9198	Italian	195.89	-	-	787.50	621.95	361.44
9203	Jr. Leaders	250.87	-	-	-	-	250.87
9205	Mock Trail	1,921.06	-	1,970.00	300.00	1,970.00	251.06
9209	Dance Club	2,046.65	-	1,874.17	648.95	1,874.17	821.43
9211	Latino	282.86	969.95	-	1,880.35	-	2,163.21
9212	Lead The Way	9,608.80	-	2,289.61	-	5,018.09	4,590.71
9214	Learning Center	0.64	-	-	-	-	0.64
9215	Machining Prog	5,010.68	-	-	-	5,010.68	-
9217	Math	1,033.21	1,000.00	102.14	1,000.00	771.83	1,261.38
9218	Medical Careers	165.00	-	-	-	-	165.00
9219	Mentoring Prog	5.01	-	-	-	-	5.01
9220	Multicultural	771.57	-	-	-	-	771.57
9221	Musical	3,309.47	-	69.99	-	155.17	3,154.30
9223	National Honors	3,021.21	-	101.37	101.37	101.37	3,021.21
9226	NJROTC	47,254.02	6,110.00	1,934.59	15,240.05	6,878.47	55,615.60
9227	NJROTC Grant	1,452.10	-	434.47	7,712.00	1,067.97	8,096.13
9228	Model United Nations	730.31	-	335.00	-	479.00	251.31
9229	Oper Snowball	14,909.60	5,000.00	360.00	5,000.00	360.00	19,549.60
9230	Orchesis	2,295.18	772.50	1,386.33	772.50	2,402.93	664.75
9231	Orchestra	(1,933.51)	-	-	200.00	-	(1,733.51)
9236	Peer Counseling	420.22	-	-	-	-	420.22
9237	Physical Science	5,405.23	-	-	4,938.00	850.38	9,492.85
9239	Polish Club	1,407.20	-	40.84	-	40.84	1,366.36
9240	Pom Pon	(73.29)	970.00	1,789.60	8,005.24	3,760.44	4,171.51
9242	Psychology	334.14	-	-	-	-	334.14
9244	Political Action Club	189.35	-	-	-	-	189.35
9254	Save	792.70	-	59.09	-	59.09	733.61
9257	Science Olympiad	101.46	-	-	-	-	101.46
9264	Speech	3,000.73	-	-	-	15.49	2,985.24
9265	Sports Marketing	(239.93)	-	-	-	-	(239.93)
9268	Student Council	(566.52)	-	-	105.00	-	(461.52)

Wheeling High School - Student Activities Financials
October 2025

	Description	July 1, 2025 Beginning Balance	Current Revenue	Current Expenditure	Year to Date Revenue	Year to Date Expenditure	Ending Balance
9278	Next Generation Of Eng	1,411.36	-	-	-	158.00	1,253.36
9282	WCAT	(3,298.64)	-	136.22	1,500.00	136.22	(1,934.86)
9300	Bandminton	754.69	-	-	-	-	754.69
9301	Baseball	(30,362.38)	-	-	6,123.41	171.00	(24,409.97)
9302	Basketball Boys	2,051.38	645.60	76.75	1,045.60	6,777.60	(3,680.62)
9303	Basketball Girls	3,519.87	-	-	-	104.00	3,415.87
9304	Bowling	(137.14)	-	-	-	-	(137.14)
9306	Cheerleading	1,761.60	3,036.00	1,108.20	5,038.00	6,395.22	404.38
9307	Cross Country Boys	1,547.19	448.00	2,082.37	1,812.00	2,082.37	1,276.82
9308	Cross Country Girls	261.65	-	432.17	1,183.25	1,467.05	(22.15)
9309	Cheer (Winter)	(1,748.80)	256.00	4,173.00	756.00	4,396.99	(5,389.79)
9310	Football	3,305.58	413.98	680.13	12,429.78	5,893.90	9,841.46
9312	Golf Boys	(3,202.74)	-	2,370.25	-	4,408.65	(7,611.39)
9313	Golf Girls	1,064.93	-	309.25	-	309.25	755.68
9315	Gymnastics Girls	256.87	-	-	-	-	256.87
9318	Soccer Boys	(1,337.37)	-	-	6,657.20	1,160.00	4,159.83
9319	Soccer Girls	(278.86)	-	-	-	-	(278.86)
9320	Softball	2,355.97	-	-	-	1,802.64	553.33
9321	Swimming Boys	(912.06)	253.00	-	253.00	-	(659.06)
9322	Swimming Girls	346.33	-	-	-	460.00	(113.67)
9323	IADA	(1,323.66)	-	-	-	-	(1,323.66)
9325	Tennis Boys	557.46	-	54.95	-	54.95	502.51
9326	Tennis Girls	(613.56)	-	-	-	-	(613.56)
9327	Track Boys	7,800.67	-	-	212.35	351.19	7,661.83
9328	Track Girls	725.44	-	121.07	510.00	302.79	932.65
9330	Volleyball Boys	5,299.21	-	-	-	-	5,299.21
9332	Volleyball Girls	14,529.73	1,818.00	2,988.29	2,078.00	6,596.37	10,011.36
9335	Water Polo Boys	1,014.90	-	-	-	-	1,014.90
9336	Water Polo-Girls	135.64	-	-	50.00	-	185.64
9337	Wrestling	772.73	9,203.50	-	9,373.76	1,736.01	8,410.48
9340	Lacrosse Boys	(773.81)	18.39	-	18.39	-	(755.42)

Wheeling High School - Student Activities Financials
October 2025

	Description	July 1, 2025 Beginning Balance	Current Revenue	Current Expenditure	Year to Date Revenue	Year to Date Expenditure	Ending Balance
9341	Lacrosse Girls	1,080.86	-	-	170.00	330.00	920.86
9350	Auto Shop	(3,865.58)	30.00	-	424.68	335.55	(3,776.45)
9358	Entrepreneurship-CTE	1,315.28	-	-	-	-	1,315.28
9361	Field Trip Btls	193.24	-	-	-	-	193.24
9362	Field Trip Eng-Fine Arts	(1,137.52)	-	-	-	-	(1,137.52)
9365	Field Trip For Lang	75.90	-	-	-	-	75.90
9366	Field Trip Life Studies	0.80	-	-	-	-	0.80
9369	Field Trip PE-Health	472.82	-	-	-	-	472.82
9370	Field Trip Science	1,693.93	-	-	-	-	1,693.93
9371	Field Trip Social Sci	(74.16)	-	-	-	-	(74.16)
9381	Life Studies Foods	2,193.61	-	-	-	-	2,193.61
9385	Photography	(544.66)	-	-	-	-	(544.66)
9387	Pre School	9,190.00	-	-	-	-	9,190.00
9394	Woods	5.66	-	-	-	-	5.66
9395	Writing Center	53.69	-	-	-	-	53.69
9408	Drama Production	(115.79)	-	-	-	-	(115.79)
9418	Positive Incentives	801.59	-	-	-	-	801.59
9425	Theatre Tech	(199.13)	-	570.50	-	570.50	(769.63)
9426	Theatre Maintenance	(1,081.55)	-	-	-	-	(1,081.55)
9456	Athletics	1,284.28	1,593.58	949.28	1,860.25	4,153.71	(1,009.18)
9461	Calculators	1.28	-	-	-	-	1.28
9462	Cap & Gown	(3,713.90)	-	-	-	-	(3,713.90)
9464	CD Sales	8.89	-	-	-	-	8.89
9466	Admin Charge Fund Balance	(2,000.00)	-	-	-	-	(2,000.00)
9468	Cats Coffee	4,349.98	87.50	-	208.69	140.74	4,417.93
9474	Concessions	(147.22)	2,415.00	1,846.60	6,362.70	5,200.69	1,014.79
9475	Custodial	389.74	-	-	-	-	389.74
9481	English Division	(3.85)	-	-	-	-	(3.85)
9500	iPad Insurance	4.00	-	-	-	-	4.00
9502	ID Pictures	439.97	-	-	30.00	-	469.97
9503	Interest Income	5,693.38	139.61	-	453.25	-	6,146.63

Wheeling High School - Student Activities Financials
October 2025

	Description	July 1, 2025 Beginning Balance	Current Revenue	Current Expenditure	Year to Date Revenue	Year to Date Expenditure	Ending Balance
9504	IR	1,094.30	-	-	-	-	1,094.30
9506	Library Fines	2,544.11	-	-	26.00	-	2,570.11
9507	Literary Magazine	1,384.23	-	-	-	-	1,384.23
9532	PE Uniforms	146.03	-	36.00	-	36.00	110.03
9536	Prep Courses	267.82	-	-	-	-	267.82
9537	Principal's Acct	23,527.19	-	-	5,010.68	5,015.82	23,522.05
9551	School Newspaper	4,058.28	700.00	-	700.00	-	4,758.28
9559	Showcase	1,181.80	-	-	(1,181.80)	-	-
9564	Staff Social Fund	1,534.03	499.00	-	499.00	-	2,033.03
9565	Online Theater Tickets	106.71	-	-	-	-	106.71
9568	Student General Fund	(1,146.50)	-	-	-	-	(1,146.50)
9569	Student Services	3,970.65	203.20	-	607.27	-	4,577.92
9573	Parking	670.01	-	-	-	-	670.01
9574	Smr Concessions	822.65	-	-	-	-	822.65
9576	Summer School	20.00	-	-	-	-	20.00
9583	Act	329.25	-	277.52	1,050.00	277.52	1,101.73
9584	AP Testing	(961.48)	35,967.00	-	37,216.00	233.38	36,021.14
9587	Traffic Fund	760.00	-	-	-	-	760.00
9615	Boys Hardwood Classic	946.46	-	-	-	-	946.46
9627	Clearing Acct	772.10	-	-	-	-	772.10
9631	Flag Football	110.81	101.37	-	4,628.73	2,481.04	2,258.50
9648	Girls Tennis	100.00	-	-	50.00	-	150.00
9670	Summer Camp	(252.26)	-	-	-	-	(252.26)
9672	Tournaments	11,755.51	15,065.00	15,867.53	15,065.00	20,790.58	6,029.93
	Grand Totals	**157,480.28**	**97,829.21**	**54,802.19**	**197,011.88**	**132,626.45**	**221,865.71**

Township High School District 214

Elk Grove High School - Student Activities Financials
October 2025

	Description	July 1, 2025 Beginning Balance	Current Revenue	Current Expenditure	Year to Date Revenue	Year to Date Expenditure	Ending Balance
9100	African American	933.83	-	-	-	84.84	848.99
9102	Anime	29.68	-	-	-	-	29.68
9104	Art	1,393.38	-	-	-	-	1,393.38
9105	Asian	2,305.00	-	-	-	-	2,305.00
9106	Athletic Trainer	(1,058.43)	748.00	-	748.00	420.03	(730.46)
9112	Best Friends Club	446.49	-	-	-	-	446.49
9114	Spirit-Pep Club	(6,942.92)	1,160.00	110.85	3,374.69	2,583.63	(6,151.86)
9116	Breakers	85.00	-	-	-	-	85.00
9118	Knitting & Crochet Club	254.09	-	148.73	-	148.73	105.36
9122	Chess	127.91	-	-	-	-	127.91
9128	Girls Who Code	373.55	-	-	-	-	373.55
9137	Class of 2017	(2,942.07)	-	-	-	2,580.00	(5,522.07)
9145	Class of 2025	3,624.42	-	-	-	1,000.00	2,624.42
9146	Class of 2016	(1,975.18)	-	-	-	500.00	(2,475.18)
9150	E-Sports Club	766.95	-	-	-	-	766.95
9152	Color Guard	473.96	-	-	-	-	473.96
9153	Attendance	2,013.75	-	-	-	-	2,013.75
9155	Cricket	66.85	-	-	-	-	66.85
9158	Debate	1,706.73	-	68.00	-	183.98	1,522.75
9159	DECA	3,497.37	4,734.00	221.25	4,734.00	246.46	7,984.91
9166	ELL Service Learning College Fund	(89.95)	-	109.73	-	134.72	(224.67)
9167	Entrepreneurs	257.30	-	-	13.94	-	271.24
9168	Environmental	386.16	-	-	-	-	386.16
9176	Film Production	536.79	-	-	-	-	536.79
9178	French	1,715.54	-	-	-	-	1,715.54
9180	Educators Rising	19.11	-	-	-	-	19.11
9181	French NHS	106.80	-	-	-	-	106.80
9186	GSA	1,220.74	-	-	-	93.26	1,127.48

Elk Grove High School - Student Activities Financials
October 2025

	Description	July 1, 2025 Beginning Balance	Current Revenue	Current Expenditure	Year to Date Revenue	Year to Date Expenditure	Ending Balance
9189	Health Awareness	3,406.23	-	-	-	-	3,406.23
9190	HOSA	2,243.11	1,755.00	-	1,905.00	-	4,148.11
9194	Guitar Club	(51.87)	140.00	-	140.00	175.13	(87.00)
9195	Instrumental Mus	1,381.50	-	-	4,400.00	-	5,781.50
9197	International	368.17	-	-	-	-	368.17
9198	Italian	61.80	-	-	-	-	61.80
9199	Festival of Cultures	1,000.00	-	-	-	-	1,000.00
9201	Italian Honor Society	167.28	-	-	-	-	167.28
9202	Japanese Program	1,682.82	-	-	-	-	1,682.82
9205	Mock Trail	402.94	-	810.00	5,000.00	810.00	4,592.94
9209	Dance Club	(260.67)	-	51.97	-	107.10	(367.77)
9211	Latino	2,676.57	1,986.50	900.00	2,559.50	1,538.96	3,697.11
9213	Leadership Council	3,998.95	-	947.48	600.00	1,567.32	3,031.63
9217	Math	509.39	115.00	-	115.00	-	624.39
9221	Musical	(23,666.12)	-	1,755.96	-	1,862.88	(25,529.00)
9223	National Honors	399.21	-	-	-	270.00	129.21
9230	Orchesis	4,114.98	256.00	2,540.93	6,660.63	6,911.99	3,863.62
9231	Orchestra	97.66	-	-	-	-	97.66
9232	Microloan Investment Club	40.91	-	-	-	-	40.91
9233	EG Podcast	500.00	-	-	-	-	500.00
9236	Peer Counseling	2,189.74	-	-	-	-	2,189.74
9239	Polish Club	256.35	-	-	-	-	256.35
9240	Pom Pon	429.87	-	-	-	-	429.87
9245	Red Cross Club	569.69	-	-	-	-	569.69
9246	Muslim Student Association	48.44	-	-	-	-	48.44
9248	Science Club	472.00	-	48.00	-	48.00	424.00
9250	Robotics	1,859.87	-	-	-	-	1,859.87
9255	Scholastic Bowl	1,000.29	-	-	(255.00)	-	745.29
9257	Science Olympiad	5.00	-	-	-	-	5.00
9259	Skate Board	(9.05)	-	-	-	-	(9.05)
9261	Shakespeare Club	(176.50)	-	-	-	-	(176.50)

Elk Grove High School - Student Activities Financials
October 2025

	Description	July 1, 2025 Beginning Balance	Current Revenue	Current Expenditure	Year to Date Revenue	Year to Date Expenditure	Ending Balance
9262	Spanish	1,611.72	-	-	-	-	1,611.72
9263	Spanish Honor Society	269.38	-	-	-	-	269.38
9264	Speech	2,225.17	225.00	-	225.00	239.99	2,210.18
9268	Student Council	2,915.48	20,913.65	2,612.01	20,922.65	18,150.72	5,687.41
9269	Student Funds	(908.37)	-	-	-	-	(908.37)
9274	Tech Ed	4,673.39	1,407.50	2,466.63	6,402.10	6,855.66	4,219.83
9277	The Stampede	19,480.17	-	35.61	-	1,035.61	18,444.56
9279	Variety Show	8,037.90	-	-	-	100.10	7,937.80
9280	Smash Club	178.60	-	-	-	-	178.60
9281	Veteran's Day Celebration	(330.56)	-	250.25	-	250.25	(580.81)
9283	Ultimate Frisbee	100.00	-	-	-	-	100.00
9284	Writing Club	433.67	-	-	-	-	433.67
9290	Youth Advisory Council	2,472.77	-	-	-	-	2,472.77
9300	Bandminton	396.06	-	-	-	30.00	366.06
9301	Baseball	9,878.71	-	-	-	-	9,878.71
9302	Basketball Boys	(304.91)	-	-	5,471.00	-	5,166.09
9303	Basketball Girls	3,414.19	-	-	-	248.00	3,166.19
9304	Bowling	516.37	-	-	-	-	516.37
9305	Cheer Competition	39.60	-	59.12	90.00	679.12	(549.52)
9306	Cheerleading	9,916.28	346.00	1,631.57	10,871.04	10,552.22	10,235.10
9307	Cross Country Boys	376.36	503.29	-	1,868.29	343.09	1,901.56
9308	Cross Country Girls	4,614.53	-	-	-	371.88	4,242.65
9310	Football	3,659.99	-	1,027.94	11,314.55	6,871.68	8,102.86
9311	Golf	1,097.92	-	179.00	4,925.00	5,504.97	517.95
9313	Golf Girls	(175.54)	100.00	-	350.00	-	174.46
9314	Gymnastics Boys	1,674.80	-	-	-	-	1,674.80
9315	Gymnastics Girls	655.77	-	245.00	-	245.00	410.77
9316	Bass Fishing	509.03	-	-	-	-	509.03
9317	Athletic Fund	(3,685.07)	6,189.00	3,413.86	22,511.82	6,129.20	12,697.55
9318	Soccer Boys	(4,709.43)	6,312.95	981.88	13,263.44	8,437.20	116.81
9319	Soccer Girls	2,304.15	-	-	-	277.79	2,026.36

Elk Grove High School - Student Activities Financials
October 2025

	Description	July 1, 2025 Beginning Balance	Current Revenue	Current Expenditure	Year to Date Revenue	Year to Date Expenditure	Ending Balance
9320	Softball	3,924.67	-	-	2,166.35	2,772.23	3,318.79
9321	Swimming Boys	2,109.82	-	-	-	-	2,109.82
9322	Swimming Girls	812.91	77.00	1,128.70	4,761.70	2,081.38	3,493.23
9325	Tennis Boys	2,088.68	-	-	-	-	2,088.68
9326	Tennis Girls	816.56	-	435.11	-	861.50	(44.94)
9327	Track Boys	5,012.90	-	-	-	-	5,012.90
9328	Track Girls	3,063.40	-	-	-	173.27	2,890.13
9330	Volleyball Boys	1,098.09	-	429.34	-	968.55	129.54
9332	Volleyball Girls	8,194.72	844.00	1,049.12	8,510.70	1,049.12	15,656.30
9335	Water Polo Boys	2,513.53	-	-	-	49.22	2,464.31
9336	Water Polo-Girls	596.56	-	-	-	267.29	329.27
9337	Wrestling	323.60	-	124.00	50.00	164.00	209.60
9338	Girls Wrestling	(788.19)	-	-	-	-	(788.19)
9339	Competitive Dance	3,015.25	-	-	-	-	3,015.25
9340	Lacrosse Boys	580.02	-	-	-	-	580.02
9341	Lacrosse Girls	(859.42)	-	-	-	-	(859.42)
9350	Auto Shop	3,178.44	4,486.30	1,505.10	7,198.43	4,990.85	5,386.02
9361	Field Trip Btls	(1,681.25)	-	-	-	-	(1,681.25)
9362	Field Trip Eng-Fine Arts	(202.00)	-	-	-	-	(202.00)
9365	Field Trip For Lang	739.29	-	-	-	-	739.29
9369	Field Trip PE-Health	1,781.75	-	-	-	-	1,781.75
9370	Field Trip Science	1,867.02	-	-	-	-	1,867.02
9371	Field Trip Social Sci	823.53	-	-	-	-	823.53
9381	Life Studies Foods	1,457.98	110.41	-	110.41	272.04	1,296.35
9385	Photography	12,478.97	647.00	-	682.00	-	13,160.97
9389	RISE	574.46	-	-	-	118.76	455.70
9394	Woods	3,682.99	-	-	-	-	3,682.99
9405	Choral Exp	796.04	-	-	-	233.07	562.97
9408	Drama Production	2,139.17	-	-	255.00	-	2,394.17
9410	EGHS Caffeine	1,190.71	528.00	502.10	1,014.20	1,492.97	711.94
9411	Magazine	2,396.80	-	-	-	-	2,396.80

Elk Grove High School - Student Activities Financials
October 2025

	Description	July 1, 2025 Beginning Balance	Current Revenue	Current Expenditure	Year to Date Revenue	Year to Date Expenditure	Ending Balance
9414	EG Creates	1,698.09	30.00	224.60	30.00	324.54	1,403.55
9419	Peer Network	898.73	-	125.33	-	125.33	773.40
9420	School Garden	320.66	-	-	-	-	320.66
9425	Theatre Tech	34.50	-	-	-	-	34.50
9450	Hypno	157.64	-	-	-	-	157.64
9456	Athletics	10.10	-	10.10	-	10.10	-
9462	Cap & Gown	(191.75)	-	-	-	-	(191.75)
9463	Care Crew	(36.22)	-	-	1,293.91	-	1,257.69
9466	Admin Charge Fund Balance	(2,000.00)	-	-	-	-	(2,000.00)
9467	Clearing Acct	(1,101.22)	299.00	(96.31)	299.00	(96.31)	(705.91)
9474	Concessions	4,797.25	2,791.23	3,039.57	13,362.39	8,412.86	9,746.78
9501	IDOT Grant	231.85	-	-	-	-	231.85
9502	ID Pictures	4,740.23	510.00	-	1,449.00	224.07	5,965.16
9503	Interest Income	10,627.37	222.35	-	757.66	-	11,385.03
9506	Library Fines	1,211.00	18.00	-	96.95	114.00	1,193.95
9511	Math	212.42	-	-	-	-	212.42
9513	Media	506.45	-	-	-	-	506.45
9517	Music Endowment	1,000.00	-	-	-	-	1,000.00
9526	Outreach	13.90	-	-	-	-	13.90
9528	Paperback Store	508.86	-	-	-	-	508.86
9532	PE Uniforms	504.96	35.00	-	585.26	-	1,090.22
9537	Principal's Acct	861.13	-	-	454.41	-	1,315.54
9547	Retirement	(509.94)	-	-	-	-	(509.94)
9551	School Newspaper	384.82	-	-	-	-	384.82
9552	Redefining Ready!	0.54	-	-	-	-	0.54
9553	Japanese Exchange Prog	386.71	-	-	-	-	386.71
9562	Special Proj	(4,499.57)	540.00	2,450.00	960.00	2,450.00	(5,989.57)
9563	Science	105.00	-	-	-	-	105.00
9565	Online Theater Tickets	0.96	-	-	-	-	0.96
9568	Student General Fund	1,876.08	-	-	-	-	1,876.08
9569	Student Services	12,041.47	203.20	-	587.27	1,030.20	11,598.54

Elk Grove High School - Student Activities Financials
October 2025

	Description	July 1, 2025 Beginning Balance	Current Revenue	Current Expenditure	Year to Date Revenue	Year to Date Expenditure	Ending Balance
9578	Swimming Boosters	37.31	-	-	-	-	37.31
9583	Act	28,286.61	-	423.03	2,095.00	464.89	29,916.72
9584	AP Testing	34,054.64	58,104.00	-	59,443.00	20.00	93,477.64
9590	TDP	1.00	-	-	-	-	1.00
9631	Flag Football	(716.75)	-	282.81	2,450.64	358.09	1,375.80
9655	IHSA Events	3,180.68	5,773.00	-	5,773.00	-	8,953.68
9670	Summer Camp	5.10	-	-	-	-	5.10
9700	Goodman Grant	2,619.85	-	(2,943.71)	1,000.00	(998.26)	4,618.11
	Grand Totals	**252,377.00**	**122,110.38**	**29,304.66**	**243,596.93**	**115,523.27**	**380,450.66**

Township High School District 214

John Hersey High School - Student Activities Financials
October 2025

	Description	July 1, 2025 Beginning Balance	Current Revenue	Current Expenditure	Year to Date Revenue	Year to Date Expenditure	Ending Balance
9100	African American	797.05	300.00	-	300.00	-	1,097.05
9104	Art	300.00	300.00	-	300.00	-	600.00
9106	Athletic Trainer	(82.04)	-	-	-	-	(82.04)
9111	Band Jazz	(4,686.11)	800.00	800.00	2,700.00	1,541.60	(3,527.71)
9114	Spirit-Pep Club	4,399.41	810.00	-	1,693.03	1,005.25	5,087.19
9122	Chess	(386.05)	535.70	-	1,335.70	-	949.65
9125	Choral Music	3,990.17	547.00	111.00	1,247.00	111.00	5,126.17
9126	Chinese Club	1,458.01	300.00	-	300.00	-	1,758.01
9137	Class of 2017	2,734.02	440.40	-	440.40	42.37	3,132.05
9138	Class of 2018	1,505.88	202.40	-	202.40	61.65	1,646.63
9139	Class of 2019	-	627.44	-	627.44	-	627.44
9145	Class of 2025	11,200.26	-	-	-	-	11,200.26
9146	Class of 2016	(33,361.43)	40,527.92	279.26	40,527.92	433.78	6,732.71
9151	CLS	10,281.64	1,431.42	3,733.69	4,438.26	7,110.24	7,609.66
9152	Color Guard	-	-	-	20.00	-	20.00
9157	Idea Team	776.34	-	-	-	-	776.34
9159	DECA	1,724.64	7,530.00	-	7,530.00	220.00	9,034.64
9164	Drill Team	745.20	-	-	-	-	745.20
9168	Environmental	1,155.35	-	-	-	-	1,155.35
9172	Family Assistance	12,917.39	-	-	-	-	12,917.39
9175	Feminism	260.78	-	-	43.00	-	303.78
9176	Film Production	48.21	-	-	-	-	48.21
9178	French	342.54	-	-	-	-	342.54
9182	FCCLA	235.63	300.00	-	300.00	-	535.63
9184	Greek	516.37	-	-	-	-	516.37
9186	GSA	244.73	-	-	-	-	244.73
9189	Health Awareness	1,135.43	1,060.00	1.02	1,060.00	631.27	1,564.16
9204	Life Of A Knight	1,155.72	-	-	-	-	1,155.72

John Hersey High School - Student Activities Financials
October 2025

	Description	July 1, 2025 Beginning Balance	Current Revenue	Current Expenditure	Year to Date Revenue	Year to Date Expenditure	Ending Balance
9205	Mock Trail	516.91	300.00	150.00	300.00	150.00	666.91
9210	Indo Pak	479.01	-	-	-	-	479.01
9211	Latino	90.37	386.63	36.71	1,012.63	65.68	1,037.32
9217	Math	1,023.52	524.45	1,005.42	642.63	1,005.42	660.73
9219	Mentoring Prog	77.99	-	-	-	-	77.99
9222	NAD	238.53	-	-	-	-	238.53
9223	National Honors	11,043.44	4,466.00	-	4,466.00	-	15,509.44
9225	NFLHS	1,175.45	200.00	-	200.00	-	1,375.45
9228	Model United Nations	2,328.59	-	-	-	-	2,328.59
9230	Orchesis	(17,425.66)	216.29	3,779.85	8,472.84	5,056.43	(14,009.25)
9231	Orchestra	(2,593.72)	-	-	-	-	(2,593.72)
9236	Peer Counseling	788.59	-	544.75	-	544.75	243.84
9239	Polish Club	1,205.92	-	-	-	-	1,205.92
9240	Pom Pon	(365.64)	11,125.00	8,827.77	31,766.45	29,454.08	1,946.73
9242	Psychology	56.50	-	-	-	-	56.50
9243	Culture Week	1,213.39	-	-	-	-	1,213.39
9250	Robotics	(271.81)	-	-	-	-	(271.81)
9253	SADD	(130.00)	-	-	-	-	(130.00)
9255	Scholastic Bowl	(511.23)	-	-	-	-	(511.23)
9257	Science Olympiad	678.49	300.00	270.94	300.00	270.94	707.55
9258	Service	9,388.38	377.29	1,094.24	403.75	1,279.03	8,513.10
9260	Ski	2,965.78	-	-	-	-	2,965.78
9262	Spanish	718.48	-	-	-	-	718.48
9264	Speech	135.37	-	-	-	-	135.37
9268	Student Council	95,807.07	13,359.00	32,811.06	13,359.00	33,877.53	75,288.54
9270	Soldier's Journey Home	(677.70)	-	-	-	-	(677.70)
9278	Next Generation Of Eng	771.94	-	-	-	-	771.94
9279	Variety Show	367.61	-	-	-	-	367.61
9300	Bandminton	271.19	-	-	(33.00)	-	238.19
9301	Baseball	4,562.16	-	334.99	307.00	654.99	4,214.17
9302	Basketball Boys	15,280.93	-	-	-	557.20	14,723.73

John Hersey High School - Student Activities Financials
October 2025

	Description	July 1, 2025 Beginning Balance	Current Revenue	Current Expenditure	Year to Date Revenue	Year to Date Expenditure	Ending Balance
9303	Basketball Girls	5,120.98	-	-	-	-	5,120.98
9304	Bowling	2,531.78	-	-	-	-	2,531.78
9306	Cheerleading	16,714.87	-	1,868.20	36,395.80	28,220.25	24,890.42
9307	Cross Country Boys	8,109.77	166.00	5,665.58	10,350.20	10,369.98	8,089.99
9308	Cross Country Girls	1,289.35	435.06	2,091.14	6,663.81	3,351.14	4,602.02
9310	Football	10,843.94	-	16,980.56	40,056.00	30,755.97	20,143.97
9312	Golf Boys	301.69	-	232.00	-	435.00	(133.31)
9313	Golf Girls	5,989.83	-	43.59	80.00	392.34	5,677.49
9315	Gymnastics Girls	2,284.70	-	-	-	-	2,284.70
9316	Bass Fishing	1,101.24	-	-	-	-	1,101.24
9318	Soccer Boys	10,213.02	23,362.00	1,595.32	25,696.00	11,545.26	24,363.76
9319	Soccer Girls	18,867.89	-	-	-	729.26	18,138.63
9320	Softball	5,161.63	-	-	-	-	5,161.63
9321	Swimming Boys	4,620.17	-	1,185.00	11.76	1,884.45	2,747.48
9322	Swimming Girls	642.02	250.00	-	250.00	442.97	449.05
9324	Special Olympics	1,503.80	-	-	-	79.99	1,423.81
9325	Tennis Boys	1,468.74	-	-	-	825.00	643.74
9326	Tennis Girls	425.56	600.00	508.93	1,585.00	508.93	1,501.63
9327	Track Boys	4,096.44	-	-	-	1,696.68	2,399.76
9328	Track Girls	(1,070.19)	-	-	-	-	(1,070.19)
9330	Volleyball Boys	7,902.55	-	-	120.00	-	8,022.55
9332	Volleyball Girls	14,971.87	-	-	-	675.00	14,296.87
9335	Water Polo Boys	2,440.70	-	-	2,658.85	-	5,099.55
9336	Water Polo-Girls	2,674.59	-	-	-	-	2,674.59
9337	Wrestling	7,992.96	-	-	-	-	7,992.96
9340	Lacrosse Boys	15,240.22	-	-	-	-	15,240.22
9341	Lacrosse Girls	13,079.38	-	-	-	-	13,079.38
9350	Auto Shop	1,772.60	120.00	-	120.00	-	1,892.60
9362	Field Trip Eng-Fine Arts	1,690.34	-	-	-	-	1,690.34
9365	Field Trip For Lang	65.05	285.00	-	285.00	-	350.05
9366	Field Trip Life Studies	61.22	-	-	-	-	61.22

John Hersey High School - Student Activities Financials
October 2025

	Description	July 1, 2025 Beginning Balance	Current Revenue	Current Expenditure	Year to Date Revenue	Year to Date Expenditure	Ending Balance
9370	Field Trip Science	2,010.12	-	50.00	475.00	50.00	2,435.12
9371	Field Trip Social Sci	(240.64)	-	-	-	-	(240.64)
9376	Graphic Arts	304.42	-	-	-	-	304.42
9381	Life Studies Foods	793.34	-	-	-	-	793.34
9384	PE Leaders	5,881.50	-	-	-	-	5,881.50
9387	Pre School	5,600.34	-	-	1,875.00	-	7,475.34
9388	Big Game	1,971.48	551.55	-	938.08	-	2,909.56
9389	RISE	555.84	-	-	-	-	555.84
9408	Drama Production	(724.67)	6,327.20	1,170.07	9,795.89	3,321.02	5,750.20
9412	8th Grade Shadow Day	418.29	-	-	-	-	418.29
9420	School Garden	521.67	-	-	-	-	521.67
9453	Alumni Fund	1,237.13	-	-	-	-	1,237.13
9459	Bldg Enrichment	2,215.09	-	-	-	-	2,215.09
9466	Admin Charge Fund Balance	(2,000.00)	-	-	-	-	(2,000.00)
9467	Clearing Acct	6,497.50	-	-	-	-	6,497.50
9473	Computer Rep-Supp	15.78	-	-	-	-	15.78
9474	Concessions	16,931.69	3,311.00	12,510.62	7,599.20	14,264.17	10,266.72
9503	Interest Income	8,124.28	454.29	-	1,132.38	800.00	8,456.66
9506	Library Fines	3,747.78	-	-	38.99	-	3,786.77
9507	Literary Magazine	101.50	-	-	-	-	101.50
9529	PE Activity Fund	120.86	-	-	-	-	120.86
9532	PE Uniforms	1,340.32	-	-	-	-	1,340.32
9537	Principal's Acct	1,510.60	-	-	-	100.00	1,410.60
9547	Retirement	(646.68)	-	-	-	-	(646.68)
9550	Credit Card	12,490.40	-	-	-	-	12,490.40
9554	School Store	(4,455.79)	3,072.50	2,792.76	3,072.50	2,792.76	(4,176.05)
9555	Other Online Credit Card	2,059.05	-	-	-	-	2,059.05
9559	Showcase	1,013.98	-	-	-	-	1,013.98
9564	Staff Social Fund	1,292.45	-	51.69	-	51.69	1,240.76
9568	Student General Fund	29,920.02	2,620.15	10,422.59	4,195.10	23,308.38	10,806.74
9569	Student Services	7,224.85	308.20	38.76	747.27	38.76	7,933.36

John Hersey High School - Student Activities Financials
October 2025

	Description	July 1, 2025 Beginning Balance	Current Revenue	Current Expenditure	Year to Date Revenue	Year to Date Expenditure	Ending Balance
9573	Parking	(6,503.78)	-	893.70	-	1,714.77	(8,218.55)
9576	Summer School	(100.00)	-	-	-	-	(100.00)
9583	Act	21,624.22	-	3,965.84	8,355.00	3,965.84	26,013.38
9584	AP Testing	35,497.81	190,377.00	-	190,602.00	-	226,099.81
9590	TDP	1,110.00	-	-	-	-	1,110.00
9595	Veterans Memorial	209.34	-	-	-	-	209.34
9609	Boys Athletics	17,284.59	11,415.88	2,216.50	19,903.88	23,095.00	14,093.47
9631	Flag Football	7,402.12	-	1,222.26	-	1,478.61	5,923.51
9633	Girls Athletics	1,625.51	-	-	-	-	1,625.51
9639	Girls Invite	28,294.34	3,499.00	16,007.16	27,581.90	30,527.19	25,349.05
9655	IHSA Events	(50.00)	-	-	-	-	(50.00)
9667	Invites	75.00	-	-	-	-	75.00
9670	Summer Camp	(4,742.60)	-	-	-	-	(4,742.60)
	Grand Totals	**524,286.75**	**334,121.77**	**135,292.97**	**524,847.06**	**281,493.62**	**767,640.19**

Township High School District 214

Rolling Meadows High School - Student Activities Financials
October 2025

	Description	July 1, 2025 Beginning Balance	Current Revenue	Current Expenditure	Year to Date Revenue	Year to Date Expenditure	Ending Balance
9100	African American	643.25	-	478.95	-	478.95	164.30
9103	AVID	496.32	-	-	5.00	500.00	1.32
9104	Art	467.55	-	-	-	-	467.55
9105	Asian	1,384.17	-	-	-	-	1,384.17
9106	Athletic Trainer	423.31	-	-	-	-	423.31
9113	Baseball	3,465.04	-	96.85	-	96.85	3,368.19
9120	Book Club	636.09	-	-	-	-	636.09
9122	Chess	222.72	-	-	-	-	222.72
9125	Choral Music	1,106.49	1,700.00	1,873.94	3,250.00	2,351.94	2,004.55
9134	CHICAS	-	90.12	-	90.12	-	90.12
9137	Class of 2017	(3,065.03)	1,098.45	14.53	2,009.79	14.53	(1,069.77)
9138	Class of 2018	1,365.78	893.11	259.09	893.11	259.09	1,999.80
9139	Class of 2019	1,500.00	1,487.86	730.43	2,182.66	730.43	2,952.23
9140	Class of 2020	200.00	-	-	-	-	200.00
9141	Class of 2021	350.56	-	350.56	-	350.56	-
9144	Class of 2024	50.00	-	-	-	-	50.00
9145	Class of 2025	1,225.94	-	-	-	-	1,225.94
9146	Class of 2016	4,586.68	817.51	3,836.50	1,959.61	3,836.50	2,709.79
9150	E-Sports Club	534.91	-	-	-	-	534.91
9151	CLS	1,231.14	-	-	-	-	1,231.14
9155	Cricket	584.19	-	-	-	-	584.19
9158	Debate	17,484.74	3,710.00	65.99	3,710.00	197.37	20,997.37
9168	Environmental	461.13	-	278.13	-	461.13	-
9169	ESL	1,014.15	-	-	-	-	1,014.15
9174	FCCLA	17.20	-	-	-	-	17.20
9175	Feminism	-	350.56	-	350.56	-	350.56
9176	Film Production	350.36	-	-	-	-	350.36
9178	French	1,479.30	-	-	-	-	1,479.30

Rolling Meadows High School - Student Activities Financials
October 2025

	Description	July 1, 2025 Beginning Balance	Current Revenue	Current Expenditure	Year to Date Revenue	Year to Date Expenditure	Ending Balance
9180	Educators Rising	1,609.88	-	-	-	-	1,609.88
9185	Graphic Club	12,596.17	40.57	2,675.80	2,745.87	14,264.79	1,077.25
9186	GSA	1,188.92	-	30.00	-	40.00	1,148.92
9188	Future Farmers Of America	(964.65)	783.37	981.00	1,252.56	1,081.00	(793.09)
9189	Health Awareness	400.33	-	-	-	-	400.33
9195	Instrumental Mus	1,704.81	2,280.00	11,475.00	27,138.29	18,276.84	10,566.26
9198	Italian	1,010.43	-	88.91	-	88.91	921.52
9205	Mock Trail	570.04	-	-	-	-	570.04
9206	Manufacturing	8,923.42	-	877.01	200.00	877.01	8,246.41
9208	Meadow Lane Closet	1,734.83	-	-	-	162.42	1,572.41
9211	Latino	2,200.35	333.68	-	2,001.68	1,372.82	2,829.21
9217	Math	474.91	380.70	-	669.04	80.00	1,063.95
9220	Multicultural	227.00	-	-	-	-	227.00
9221	Musical	15,328.40	-	-	353.00	-	15,681.40
9223	National Honors	3,808.99	-	234.28	-	234.28	3,574.71
9228	Model United Nations	233.14	141.81	-	141.81	-	374.95
9230	Orchesis	21,325.60	-	933.27	567.00	6,318.32	15,574.28
9231	Orchestra	(164.71)	447.00	89.60	447.00	89.60	192.69
9235	Mustang Pals	1,549.99	-	-	-	-	1,549.99
9239	Polish Club	425.53	-	-	-	-	425.53
9240	Pom Pon	(1,711.34)	14,408.00	21,722.11	24,809.00	24,631.90	(1,534.24)
9245	Red Cross Club	-	200.00	-	200.00	-	200.00
9253	SADD	200.00	-	200.00	-	200.00	-
9255	Scholastic Bowl	200.54	-	-	-	-	200.54
9258	Service	318.60	-	98.03	-	311.29	7.31
9260	Ski	1,105.08	-	-	-	-	1,105.08
9262	Spanish	1,857.55	-	-	-	-	1,857.55
9264	Speech	(1,678.87)	-	34.71	-	184.10	(1,862.97)
9267	Student Activities	13,213.88	-	267.00	-	8,442.57	4,771.31
9268	Student Council	5,777.20	18,901.00	27,226.66	18,901.00	28,034.66	(3,356.46)
9277	The Stampede	2,196.05	2,160.00	4,117.00	4,117.00	5,303.44	1,009.61

Rolling Meadows High School - Student Activities Financials
October 2025

	Description	July 1, 2025 Beginning Balance	Current Revenue	Current Expenditure	Year to Date Revenue	Year to Date Expenditure	Ending Balance
9300	Bandminton	3,241.72	-	-	-	-	3,241.72
9302	Basketball Boys	3,841.79	-	7.49	228.60	3,844.24	226.15
9303	Basketball Girls	2,397.10	-	5,512.05	120.00	5,512.05	(2,994.95)
9304	Bowling	1,381.88	43.15	-	69.25	-	1,451.13
9306	Cheerleading	18,735.59	2,324.00	1,772.08	3,291.00	11,249.28	10,777.31
9307	Cross Country Boys	739.21	-	-	-	167.06	572.15
9308	Cross Country Girls	161.73	-	111.64	750.00	111.64	800.09
9310	Football	(853.94)	-	8,399.28	21,771.50	36,343.47	(15,425.91)
9312	Golf Boys	5,211.65	2,285.00	325.50	2,285.00	4,582.95	2,913.70
9313	Golf Girls	3,211.24	-	1,839.75	-	3,193.73	17.51
9315	Gymnastics Girls	8.00	-	-	-	-	8.00
9316	Bass Fishing	13,079.46	-	-	-	-	13,079.46
9318	Soccer Boys	1,751.83	-	766.17	12,348.00	3,877.41	10,222.42
9319	Soccer Girls	4,648.90	-	-	-	-	4,648.90
9320	Softball	2,777.85	-	-	-	-	2,777.85
9321	Swimming Boys	2,245.25	-	476.58	-	476.58	1,768.67
9322	Swimming Girls	-	45.00	387.38	152.00	1,030.58	(878.58)
9325	Tennis Boys	2,219.23	-	-	-	759.00	1,460.23
9326	Tennis Girls	6,177.68	891.47	17.64	891.47	2,646.84	4,422.31
9327	Track Boys	2,861.56	40.00	-	40.00	161.00	2,740.56
9328	Track Girls	3,851.79	-	-	138.00	870.39	3,119.40
9330	Volleyball Boys	3,462.51	-	182.00	-	263.75	3,198.76
9332	Volleyball Girls	6,173.02	588.01	1,715.88	4,463.01	4,909.05	5,726.98
9336	Water Polo-Girls	1,514.13	-	-	-	-	1,514.13
9337	Wrestling	8,055.22	30.00	599.00	30.00	5,131.40	2,953.82
9340	Lacrosse Boys	2,195.58	-	-	65.81	136.00	2,125.39
9350	Auto Shop	1,784.41	1,269.13	1,762.02	1,838.35	2,293.22	1,329.54
9352	Brewhaha	4,256.12	201.00	478.38	517.69	863.03	3,910.78
9358	Entrepreneurship-CTE	(560.51)	-	-	-	-	(560.51)
9361	Field Trip Btls	393.70	-	-	-	-	393.70
9362	Field Trip Eng-Fine Arts	141.39	326.85	259.81	866.85	628.17	380.07

Rolling Meadows High School - Student Activities Financials
October 2025

	Description	July 1, 2025 Beginning Balance	Current Revenue	Current Expenditure	Year to Date Revenue	Year to Date Expenditure	Ending Balance
9367	Field Trip Math-Science	2,549.40	-	-	-	-	2,549.40
9372	Field Trip SS	2,500.00	-	-	-	-	2,500.00
9381	Life Studies Foods	237.32	800.00	747.10	1,120.00	447.10	910.22
9384	PE Leaders	280.47	365.00	600.00	365.00	600.00	45.47
9385	Photography	228.18	-	-	-	-	228.18
9387	Pre School	2,131.82	-	-	-	-	2,131.82
9394	Woods	530.00	-	-	-	-	530.00
9408	Drama Production	12,279.65	4,901.00	5,487.78	10,497.00	6,676.58	16,100.07
9429	Variety Show	8,059.45	-	59.98	-	59.98	7,999.47
9450	Hypno	2,385.16	-	-	-	-	2,385.16
9452	CWT Work Program	51.64	-	-	-	-	51.64
9455	Asmt Center	2,281.40	-	-	-	-	2,281.40
9456	Athletics	-	3,275.32	-	30,751.14	28,368.09	2,383.05
9462	Cap & Gown	14,276.88	-	-	-	-	14,276.88
9466	Admin Charge Fund Balance	(2,000.00)	-	-	-	-	(2,000.00)
9467	Clearing Acct	-	1,085.00	1,085.00	1,085.00	1,085.00	-
9474	Concessions	6,349.84	2,805.77	8,151.04	13,692.58	12,608.61	7,433.81
9477	Deans	704.39	480.35	671.35	500.35	1,174.74	30.00
9485	Fee Waiver	1,696.63	-	-	-	-	1,696.63
9491	Fine Arts	4.71	-	-	-	-	4.71
9503	Interest Income	14,243.89	272.28	-	1,049.09	33.57	15,259.41
9506	Library Fines	10,444.47	-	-	19.00	-	10,463.47
9509	Madrigal Dinner	575.97	-	301.00	-	505.00	70.97
9513	Media	-	-	(156.13)	-	(156.13)	156.13
9531	PE Rental Fund	54.00	421.00	-	421.00	-	475.00
9532	PE Uniforms	425.02	-	-	-	190.16	234.86
9533	Positive Behavior Intervention	5,351.05	-	-	-	-	5,351.05
9537	Principal's Acct	6,278.98	-	267.55	820.04	1,179.36	5,919.66
9551	School Newspaper	90.12	-	90.12	-	90.12	-
9554	School Store	10,512.49	641.00	7,462.75	11,110.23	12,379.72	9,243.00
9564	Staff Social Fund	2,014.12	-	105.00	300.00	808.88	1,505.24

Rolling Meadows High School - Student Activities Financials
October 2025

	Description	July 1, 2025 Beginning Balance	Current Revenue	Current Expenditure	Year to Date Revenue	Year to Date Expenditure	Ending Balance
9569	Student Services	5,589.31	193.20	2,442.71	597.27	3,930.01	2,256.57
9573	Parking	511.29	2,265.32	-	2,265.32	2,776.61	-
9583	Act	4,210.66	30.00	769.07	2,460.00	769.07	5,901.59
9584	AP Testing	1,371.50	101,079.00	-	102,274.00	40.00	103,605.50
9631	Flag Football	3,365.12	126.86	2,065.74	8,363.56	3,991.12	7,737.56
9655	IHSA Events	168.15	4,411.83	2,838.02	5,753.61	12,689.43	(6,767.67)
9672	Tournaments	6,708.53	13,920.00	5,834.95	26,795.00	15,292.81	18,210.72
	Grand Totals	**365,444.76**	**195,340.28**	**142,471.03**	**368,099.82**	**313,861.97**	**419,682.61**

Township High School District 214

Buffalo Grove High School - Student Activities Financials
October 2025

	Description	July 1, 2025 Beginning Balance	Current Revenue	Current Expenditure	Year to Date Revenue	Year to Date Expenditure	Ending Balance
9104	Art	4,786.55	-	1,042.75	865.62	1,134.92	4,517.25
9110	Aquarium Club	677.49	25.00	134.91	25.00	134.91	567.58
9111	Band Jazz	679.48	2,750.81	-	6,060.81	1,750.81	4,989.48
9114	Spirit-Pep Club	(8,196.50)	4,679.25	12,515.08	15,856.92	19,644.83	(11,984.41)
9119	Student Care Club	4,077.41	-	-	1,386.00	-	5,463.41
9121	Bison Grounds Coffee Cart	7,903.50	400.00	362.84	1,026.42	666.70	8,263.22
9122	Chess	1,209.60	-	-	-	231.29	978.31
9125	Choral Music	(719.61)	-	-	-	-	(719.61)
9145	Class of 2025	(7,045.67)	-	-	-	-	(7,045.67)
9149	Elevate	1,664.01	-	-	-	-	1,664.01
9151	CLS	598.53	-	-	299.92	-	898.45
9159	DECA	4,775.02	2,930.00	1,683.00	3,105.00	1,723.00	6,157.02
9165	Dance Club	961.37	-	-	-	-	961.37
9168	Environmental	1,731.82	-	-	-	-	1,731.82
9171	Ebony Club	300.00	-	53.98	-	53.98	246.02
9178	French	(786.31)	5.00	130.33	1,128.56	130.33	211.92
9180	Educators Rising	378.42	-	-	-	-	378.42
9183	German	6,135.66	-	140.39	-	140.39	5,995.27
9184	Greek	273.72	-	-	-	-	273.72
9186	GSA	341.69	-	-	-	-	341.69
9188	Future Farmers Of America	1,261.84	-	78.40	-	94.59	1,167.25
9189	Health Awareness	355.15	-	-	-	-	355.15
9196	Interact	1,736.21	-	-	-	-	1,736.21
9198	Italian	1,000.00	25.00	-	25.00	-	1,025.00
9211	Latino	1,741.58	25.00	199.00	25.00	381.78	1,384.80
9217	Math	1,291.83	-	-	-	-	1,291.83
9220	Multicultural	1,943.54	-	-	-	-	1,943.54
9223	National Honors	533.70	-	-	-	-	533.70

Buffalo Grove High School - Student Activities Financials
October 2025

	Description	July 1, 2025 Beginning Balance	Current Revenue	Current Expenditure	Year to Date Revenue	Year to Date Expenditure	Ending Balance
9228	Model United Nations	5,994.63	2,235.00	300.00	2,467.20	2,270.00	6,191.83
9230	Orchesis	14,888.67	1,846.00	2,660.75	2,648.00	8,074.47	9,462.20
9231	Orchestra	2,016.20	-	-	101.18	-	2,117.38
9236	Peer Counseling	100.00	-	-	-	1,075.00	(975.00)
9240	Pom Pon	7,947.28	1,485.00	732.53	6,379.20	5,400.39	8,926.09
9241	Jewish Students Club	(1,258.73)	25.00	-	570.00	-	(688.73)
9245	Red Cross Club	827.11	-	-	-	-	827.11
9256	School Store	1,004.69	-	-	-	-	1,004.69
9257	Science Olympiad	-	150.00	82.31	784.00	82.31	701.69
9263	Spanish Honor Society	609.75	-	-	-	-	609.75
9264	Speech	(166.21)	-	-	-	-	(166.21)
9268	Student Council	17,800.39	18,710.00	1,699.01	34,525.07	18,096.83	34,228.63
9285	UNICEF Club	70.76	-	-	-	-	70.76
9305	Cheer Competition	250.00	-	-	825.00	-	1,075.00
9306	Cheerleading	(14,569.31)	255.00	1,436.36	16,883.10	9,575.79	(7,262.00)
9307	Cross Country Boys	4,062.13	279.00	999.34	6,790.85	5,513.76	5,339.22
9308	Cross Country Girls	1,853.90	192.00	163.64	3,274.45	2,121.80	3,006.55
9315	Gymnastics Girls	712.42	-	-	-	-	712.42
9316	Bass Fishing	613.02	-	-	-	290.40	322.62
9325	Tennis Boys	1,079.10	-	-	-	-	1,079.10
9326	Tennis Girls	4,469.70	-	241.08	2,248.00	3,488.36	3,229.34
9335	Water Polo Boys	1,258.50	-	-	-	-	1,258.50
9336	Water Polo-Girls	(173.50)	-	-	-	-	(173.50)
9339	Competitive Dance	(6,147.30)	-	-	-	-	(6,147.30)
9340	Lacrosse Boys	1,161.35	-	-	-	11.00	1,150.35
9341	Lacrosse Girls	2,120.16	-	-	-	-	2,120.16
9350	Auto Shop	4,559.07	-	-	-	-	4,559.07
9358	Entrepreneurship-CTE	1,214.77	-	-	-	-	1,214.77
9361	Field Trip Btls	51.19	-	-	-	-	51.19
9362	Field Trip Eng-Fine Arts	151.74	-	-	-	-	151.74
9369	Field Trip PE-Health	100.14	-	-	-	-	100.14

Buffalo Grove High School - Student Activities Financials
October 2025

	Description	July 1, 2025 Beginning Balance	Current Revenue	Current Expenditure	Year to Date Revenue	Year to Date Expenditure	Ending Balance
9371	Field Trip Social Sci	484.18	-	-	-	-	484.18
9373	Field Trip Stdt Serv	(206.98)	-	-	-	-	(206.98)
9374	Field Trip Smr Schl	629.91	-	-	-	-	629.91
9376	Graphic Arts	6,808.21	-	496.01	-	916.31	5,891.90
9378	IHSA-Scholastic	1,013.01	-	160.00	-	160.00	853.01
9379	Industrial Tech	2,868.43	-	-	-	-	2,868.43
9381	Life Studies Foods	2,449.02	-	-	-	-	2,449.02
9385	Photography	5,383.23	-	-	-	-	5,383.23
9387	Pre School	70,928.92	-	-	-	-	70,928.92
9401	Arts Unlimited	104.87	-	-	-	-	104.87
9404	Art Gallery	908.46	-	-	-	-	908.46
9407	Drama	681.14	-	2,100.00	-	2,118.47	(1,437.33)
9408	Drama Production	4,526.36	4,564.00	3,718.91	4,564.00	4,497.44	4,592.92
9409	Drama Prod 2	735.65	2,000.00	419.16	2,000.00	419.16	2,316.49
9417	Musical	(10,552.23)	-	-	-	425.00	(10,977.23)
9423	Student General Fund	58,734.24	2,129.80	6,393.00	4,027.94	12,404.51	50,357.67
9455	Asmt Center	2,467.76	-	-	-	-	2,467.76
9466	Admin Charge Fund Balance	(2,000.00)	-	-	-	-	(2,000.00)
9474	Concessions	(729.97)	3,349.00	19,632.57	15,094.50	22,563.68	(8,199.15)
9502	ID Pictures	1,719.98	10.00	-	30.00	-	1,749.98
9503	Interest Income	6,603.81	323.48	-	1,146.08	-	7,749.89
9506	Library Fines	2,698.13	18.99	117.90	35.99	382.01	2,352.11
9511	Math	107.09	-	-	-	-	107.09
9513	Media	17,278.84	-	850.95	-	5,162.84	12,116.00
9530	PE Locks	1,432.05	-	-	-	-	1,432.05
9532	PE Uniforms	1,112.63	-	-	-	-	1,112.63
9537	Principal's Acct	(564.23)	-	-	-	-	(564.23)
9547	Retirement	(391.50)	-	200.00	350.00	200.00	(241.50)
9552	Redefining Ready!	807.20	-	-	-	-	807.20
9564	Staff Social Fund	54.49	-	-	-	-	54.49
9583	Act	8,631.86	(5.00)	33.92	2,275.00	68.28	10,838.58

Buffalo Grove High School - Student Activities Financials
October 2025

	Description	July 1, 2025 Beginning Balance	Current Revenue	Current Expenditure	Year to Date Revenue	Year to Date Expenditure	Ending Balance
9584	AP Testing	13,844.07	140,778.00	-	141,471.00	750.00	154,565.07
9588	Transcripts	-	213.20	-	587.27	-	587.27
9600	Athletic	31,822.85	1,476.00	1,064.13	4,817.96	22,192.66	14,448.15
9603	Badminton	696.79	-	-	-	-	696.79
9604	Baseball-Caps	(717.63)	720.00	1,367.10	720.00	1,367.10	(1,364.73)
9611	Boys Bkb Invite	18,655.75	-	7,669.35	-	7,669.35	10,986.40
9614	Boys Golf Invite	803.54	800.00	572.39	8,150.00	9,632.16	(678.62)
9619	Boys Soccer Trn	2,817.74	-	1,599.85	1,396.00	3,825.85	387.89
9620	Boys Swim Invite	8,721.79	-	864.00	600.00	1,067.40	8,254.39
9621	Boys Tennis Trn	(44.59)	-	-	-	-	(44.59)
9622	Boys Track Invite	11,207.66	-	-	300.00	-	11,507.66
9623	Boys VB Invite	1,703.06	-	-	-	-	1,703.06
9625	Wrestling Big Sky	(2,124.41)	-	-	-	-	(2,124.41)
9626	Wrstlng Rex Lewis	13,500.32	-	-	-	599.00	12,901.32
9630	Football	(6,965.23)	595.24	5,426.45	19,548.44	20,657.84	(8,074.63)
9631	Flag Football	3,585.80	25.00	2,713.40	3,751.20	5,166.75	2,170.25
9634	Basketball Trn Girls	1,591.91	-	387.00	-	387.00	1,204.91
9635	Girls Bowling	4,647.74	-	-	275.00	-	4,922.74
9638	Girls Golf Invite	(3,163.05)	-	-	3,163.05	198.00	(198.00)
9645	Girls Soccer Invite	4,708.08	-	-	-	161.31	4,546.77
9646	Girls Softball Invite	1,389.67	-	-	-	43.98	1,345.69
9647	Girls Swimming	(890.19)	200.00	1,940.08	9,574.10	3,041.63	5,642.28
9648	Girls Tennis	(1,258.40)	-	-	-	-	(1,258.40)
9649	Girls Track	12,011.42	25.00	-	25.00	2,694.50	9,341.92
9650	Girls Volleyball	3,283.01	575.00	4,048.45	8,543.25	8,417.06	3,409.20
9651	IHSA Badminton	(468.00)	-	-	-	-	(468.00)
9652	Boys IHSA Bkb	(4,657.75)	-	-	200.00	-	(4,457.75)
9653	IHSA Girls Bkb	(157.00)	-	-	-	-	(157.00)
9664	IHSA St Hosted Comp	-	24,942.00	2,916.10	33,267.00	2,916.10	30,350.90
9700	Goodman Grant	-	4,000.00	-	4,000.00	-	4,000.00
	Grand Totals	**381,481.16**	**222,756.77**	**89,346.42**	**377,213.08**	**222,193.03**	**536,501.21**

TOWNSHIP HIGH SCHOOL DISTRICT 214
2121 S. GOEBBERT ROAD
ARLINGTON HEIGHTS, IL 60005

214 HIGH SCHOOL DISTRICT
Discover your future.

FINANCIAL REPORT
OCTOBER 1, 2025 - OCTOBER 31, 2025

"An Equal Employment and Equal Education Opportunity Agency"

Dr. Justin Attaway
Associate Superintendent for Business Services

I N D E X

- **Treasurer's Report**
- **Treasury's Investment Holdings**
- **Financial Report**
    - **Fund Balance Summary**
    - **Revenue by Fund**
    - **Expenditures by Fund**
- **Revenue by Program**
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Treasurer's Report

Wheeling Township Treasury

Investment Pool by District
October 2025

	Pooled Cash Balances	% of Fund	Pooled Investment Balances
District #21	$4,905,936.99	2.00%	$4,872,086.15
District #23	$3,023,967.97	1.23%	$2,103,607.45
District #25	$65,523,982.73	26.75%	$45,581,414.70
District #26	$29,412,313.07	12.01%	$20,460,521.22
District #214	$126,997,431.76	51.86%	$88,345,096.88
District #805	$15,041,530.36	6.14%	$10,463,561.65
Totals	$244,905,162.88	100%	$171,826,288.05

	Average Daily Balances	Percent of Funds Available
District #23	$ 1,603,704.54	0.75%
District #25	$ 57,015,681.07	26.73%
District #26	$ 23,831,953.03	11.17%
District #214	$ 123,109,397.15	57.71%
District #805	$ 7,769,949.27	3.64%
Totals	$ 213,330,685.06	100%

Interest Income Earned

	Previous Balance	Month	Year to Date
District #23	$40,258.41	$4,163.07	$44,421.48
District #25	$692,874.42	$169,353.80	$862,228.22
District #26	$353,066.57	$71,482.21	$424,548.78
District #214	$1,448,468.48	$319,580.71	$1,768,049.19
District #805	$66,856.67	$20,170.08	$87,026.75
Totals	$2,601,524.55	$641,850.37	$3,243,374.92

Interest Income Received on a Cash Basis

	Previous Balance	Month	Year to Date
District #21	$41,013.57	$113.71	$41,127.28
District #23	$47,999.18	$4,335.19	$52,334.37
District #25	$747,277.13	$127,601.24	$874,878.37
District #26	$369,879.99	$55,004.33	$424,884.32
District #214	$1,605,794.21	$238,160.51	$1,843,954.72
District #805	$83,148.50	$12,821.95	$95,970.45
Totals	$2,895,112.57	$495,137.43	$3,390,250.00

Wheeling Township Treasury

Statement of Fund Receipts, Disbursements, and Balances
Township High School District 214
October 2025

FUND	NAME	BEGINNING	RECEIPTS	DISBURSEMENTS	ENDING
10	EDUCATION	$ 60,856,675.59	$ 4,017,553.75	$ 24,229,361.46	$ 40,644,867.88
12	INSURANCE RESERVE	2,404,372.77	5,716.23	-	2,410,089.00
20	BUILDING	25,196,940.05	(79,508.56)	2,059,145.86	23,058,285.63
30	BOND	2,435,173.71	5,782.54	-	2,440,956.25
40	TRANSPORTATION	2,285,664.95	1,414,139.23	1,657,284.33	2,042,519.85
50	RETIREMENT	9,841,913.26	60,541.36	556,660.09	9,345,794.53
60	SITE & CONSTR	2,768,968.16	7,818.59	1,312,024.29	1,464,762.46
70	WORK CASH	27,396,084.88	65,129.30	-	27,461,214.18
80	TORT	-	-	-	-
90	LIFE SAFETY	-	-	-	-
		$ 133,185,793.37	$ 5,497,172.44	$ 29,814,476.03	$ 108,868,489.78

Treasury's Investment Holdings

Wheeling Township Treasury

Current Treasury Holdings
October 2025

BROKER	INSTITUTION	TYPE	PURCHASE DATE	MATURITY DATE	YIELD	COST VALUE W/O ACCR'D INT.	TREASURY PORTION	CCSD 21 PORTION	MATURITY VALUE
SEGREGATED INVESTMENTS									
PMA (DIST 23)	ISDLAF (LIQ)	MMA	9/30/2015	10/31/2025	4.037%	9,177.86	9,177.86	0.00	9,177.86
PMA (DIST 23)	ISDLAF (MAX)	MMA	9/30/2015	10/31/2025	4.050%	16,649,094.29	16,649,094.29	0.00	16,649,094.29
PMA (DIST 25)	ISDLAF (LIQ)	MMA	9/30/2015	10/31/2025	4.037%	4,875,952.56	4,875,952.56	0.00	4,875,952.56
PMA (DIST 25)	ISDLAF (MAX)	MMA	9/30/2015	10/31/2025	4.050%	308,467.35	308,467.35	0.00	308,467.35
PMA (DIST 25)	ISDLAF TERM SERIES	MMA	3/7/2025	3/4/2026	4.020%	500,000.00	500,000.00	0.00	519,935.22
PMA (DIST 25)	US TREASURY N/B, 91282CCF6	SEC	3/6/2025	5/31/2026	3.929%	1,499,937.64	1,499,937.64	0.00	1,556,000.00
PMA (DIST 25)	US TREASURY N/B, 91282CCW9	SEC	3/6/2025	8/31/2026	3.896%	2,499,721.46	2,499,721.46	0.00	2,617,000.00
PMA (DIST 26)	ISDLAF (LIQ)	MMA	9/30/2015	10/31/2025	4.037%	7,029.19	7,029.19	0.00	7,029.19
PMA (DIST 26)	ISDLAF (MAX)	MMA	9/30/2015	10/31/2025	4.050%	2,798,369.85	2,798,369.85	0.00	2,798,369.85
SEGREGATED INVESTMENT TOTALS						29,147,750.20	29,147,750.20	0.00	29,341,026.32
POOLED INVESTMENTS									
PMA	ISDLAF (LIQ)	MMA	9/30/2015	10/31/2025	4.037%	96.46	96.46	0.00	96.46
PMA	ISDLAF (MAX)	MMA	9/30/2015	10/31/2025	4.050%	1,336,605.13	1,336,605.13	0.00	1,336,605.13
PMA	ISDLAF (LTD SERIES)	MMA	9/30/2015	10/31/2025	4.230%	31,984,000.00	31,984,000.00	0.00	36,372,205.89
PFM	IIIT CLASS	MMA	9/30/2015	10/31/2025	4.140%	8,127,529.78	8,127,529.78	0.00	8,127,529.78
5TH/3RD	FEDERATED GOVT OBL INST	MMA	9/30/2015	10/31/2025	4.000%	2,204,457.20	2,204,457.20	0.00	2,204,457.20
IL FUNDS	ILLINOIS FUNDS	LGIP	9/30/2015	10/31/2025	4.246%	5,587,071.06	5,587,071.06	0.00	5,587,071.06
PMA	NEXBANK	SDA	9/30/2015	10/31/2025	3.730%	39.84	39.84	0.00	39.84
PMA	NEXBANK	SDA	9/30/2015	10/31/2025	3.730%	17.92	17.92	0.00	17.92
PMA	NEXBANK	SDA	9/30/2015	10/31/2025	3.730%	13,799,830.04	13,765,979.20	33,850.84	13,799,830.04
PMA	NEXBANK, SSB	SDA	9/30/2015	10/31/2025	3.730%	123,494.56	123,494.56	0.00	123,494.56
PMA	BANK 7	SDA	9/30/2015	10/31/2025	3.700%	26,003.46	26,003.46	0.00	26,003.46
PMA	BANK OF CHINA (ICS)	SDA	9/30/2015	10/31/2025	3.850%	107,198.87	107,198.87	0.00	107,198.87
PMA	BANK OF CHINA	SDA	9/30/2015	10/31/2025	3.850%	1,808.33	1,808.33	0.00	1,808.33
PMA	SMA - MONEY MARKET	MMA	9/30/2015	10/31/2025	4.190%	180,425.81	180,425.81	0.00	180,425.81
PMA	SMA - GOVERNMENTS	SEC	8/1/2024	11/30/2029	Various	12,915,901.13	12,915,901.13	0.00	12,915,901.13
PMA	SMA - MORTGAGE BACKED SECURITIES	FDIC	8/31/2024	6/1/1937	Various	13,326,529.34	13,326,529.34	0.00	13,326,529.34
PMA	PRIME ALLIANCE BANK	FDIC	12/13/2024	11/4/2025	4.200%	1,200,400.00	1,200,400.00	0.00	1,245,429.80
5TH/3RD	US TREASURY 91282CAZ4	SEC	9/20/2021	11/30/2025	0.375%	3,947,670.16	3,156,557.06	791,113.10	3,922,360.00
PMA	T BANK, NATIONAL ASSOCIATION	FDIC	12/13/2024	12/12/2025	4.200%	1,199,600.00	1,199,600.00	0.00	1,249,845.56
PMA	SCHERTZ BANK & TRUST	FDIC	12/13/2024	12/12/2025	4.200%	1,199,700.00	1,199,700.00	0.00	1,249,949.35
PMA	WESTERN ALLIANCE BANK	FDIC	3/3/2025	12/19/2025	4.080%	19,000,000.00	19,000,000.00	0.00	19,618,036.16
PMA	5STAR BANK	FDIC	3/11/2025	1/2/2026	4.169%	1,208,900.00	1,208,900.00	0.00	1,249,909.63
PMA	OKLAHOMA CAPITAL BANK	FDIC	3/12/2025	1/2/2026	4.019%	1,210,400.00	1,210,400.00	0.00	1,249,849.07
PMA	AMERICAN NATIONAL BANK & TRUST	FDIC	3/12/2025	1/2/2026	4.012%	1,210,500.00	1,210,500.00	0.00	1,249,884.43
PMA	CUMBERLAND FEDERAL BANK, FSB	FDIC	3/12/2025	1/2/2026	4.013%	1,210,500.00	1,210,500.00	0.00	1,249,898.55
PMA	WESTERN ALLIANCE BANK	FDIC	4/16/2025	1/14/2026	3.980%	10,000,000.00	10,000,000.00	0.00	10,297,682.19
PMA	BANK OF CLARKE	FDIC	3/5/2025	1/29/2026	4.020%	15,000,000.00	15,000,000.00	0.00	15,545,178.08
PMA	CUSTOMERS BANK	FDIC	3/3/2025	2/27/2026	4.060%	2,500,000.00	2,500,000.00	0.00	2,600,388.19
PMA	EVABANK	FDIC	4/23/2025	4/23/2026	4.043%	1,201,300.00	1,201,300.00	0.00	1,249,862.55
PMA	US TREASURY N/B #48164	SEC	3/24/2021	5/15/2026	0.800%	5,966,663.98	4,688,604.56	1,278,059.42	5,914,298.78
PMA	SERVISFIRST BANK	FDIC	8/6/2024	8/3/2026	4.595%	918,000.00	918,000.00	0.00	1,002,017.50
PMA	FIRST INTERNET BANK OF INDIANA	FDIC	8/6/2024	8/5/2026	4.467%	1,145,050.00	1,145,050.00	0.00	1,248,940.21
PMA	US TREASURY N/B	SEC	9/17/2021	8/31/2026	0.850%	10,994,486.25	8,791,191.21	2,203,295.04	10,994,486.25
5TH/3RD	US TREASURY 91282CCW9	SEC	9/20/2021	8/31/2026	0.750%	1,992,108.73	1,592,890.14	399,218.59	1,977,660.00

BROKER	INSTITUTION	TYPE	PURCHASE DATE	MATURITY DATE	YIELD	COST VALUE W/O ACCR'D INT.	TREASURY PORTION	CCSD 21 PORTION	MATURITY VALUE
5TH/3RD	SYNCHRONY BANK	FDIC	9/24/2021	9/24/2026	0.950%	1,000,000.00	799,600.00	200,400.00	997,960.00
	POOLED INVESTMENT TOTALS					171,826,288.05	166,920,351.06	4,905,936.99	178,222,851.12

Financial Report

Township High School District 214

Fund Balance Summary
October 2025

Fund	Department	Beginning Balance	Receipts	Expenditures	Encumbrances	Balance
10	Education	100,529,081.21	14,461,823.21	67,098,731.99	158,379,066.12	(110,486,893.69)
12	Insurance Reserve	2,387,442.46	22,646.54	-	-	2,410,089.00
20	Operations & Maintenance	30,680,563.77	2,298,792.93	10,131,680.27	12,740,928.96	10,106,747.47
30	Debt Service	2,472,448.94	49,862.82	-	825.00	2,521,486.76
40	Transportation	3,591,650.55	1,695,731.23	3,102,695.46	587,200.20	1,597,486.12
50	Municipal Retirement	8,292,570.32	65,123.98	250,252.64	473,638.64	7,633,803.02
51	FICA/Medicare	2,652,076.53	131,039.27	1,549,853.81	3,247,106.93	(2,013,844.94)
60	Capital Projects	8,567,954.14	46,534.40	7,150,576.08	6,940,252.88	(5,476,340.42)
70	Working Cash	27,205,473.02	255,741.16	-	-	27,461,214.18
	District Totals	**186,379,260.94**	**19,027,295.54**	**89,283,790.25**	**182,369,018.73**	**(66,246,252.50)**

Township High School District 214

Revenue Fund Summary
October 2025

Fund	Department	Budget	Period to Date	Year to Date	Anticipated Budget Balance	Received
10	Education	272,165,967.00	4,876,079.76	14,461,823.21	257,704,143.79	5.31%
12	Insurance Reserve	60,000.00	5,716.23	22,646.54	37,353.46	37.74%
20	Operations & Maintenance	40,707,895.00	229,405.73	2,298,792.93	38,409,102.07	5.65%
30	Debt Service	3,902,214.00	5,782.54	49,862.82	3,852,351.18	1.28%
40	Transportation	20,654,733.00	1,428,568.65	1,695,731.23	18,959,001.77	8.21%
50	Municipal Retirement	136,183.00	18,899.15	65,123.98	71,059.02	47.82%
51	FICA/Medicare	5,506,280.00	41,642.21	131,039.27	5,375,240.73	2.38%
60	Capital Projects	16,725,000.00	7,818.59	46,534.40	16,678,465.60	0.28%
70	Working Cash	2,031,140.00	65,129.30	255,741.16	1,775,398.84	12.59%
		361,889,412.00	**6,679,042.16**	**19,027,295.54**	**342,862,116.46**	**5.26%**

Township High School District 214

Expenditure Fund Summary
October 2025

Fund	Department	Budget	Period to Date	Year to Date	Encumbrances	Unencumbered Balance	Percent Utilized
10	Education	275,788,816.00	23,511,275.17	67,098,731.99	158,379,066.12	50,311,017.89	81.8%
12	Insurance Reserve	-	-	-	-	-	N/A
20	Operations & Maintenance	49,347,622.00	2,334,133.27	10,131,680.27	12,740,928.96	26,475,012.77	46.3%
30	Debt Service	3,719,575.00	-	-	825.00	3,718,750.00	0.0%
40	Transportation	18,956,120.00	1,628,070.48	3,102,695.46	587,200.20	15,266,224.34	19.5%
50	Municipal Retirement	780,937.00	72,755.93	250,252.64	473,638.64	57,045.72	92.7%
51	FICA/Medicare	5,323,718.00	483,880.90	1,549,853.81	3,247,106.93	526,757.26	90.1%
60	Capital Projects	23,693,352.00	1,312,874.29	7,150,576.08	6,940,252.88	9,602,523.04	59.5%
70	Working Cash	-	-	-	-	-	N/A
		377,610,140.00	**29,342,990.04**	**89,283,790.25**	**182,369,018.73**	**105,957,331.02**	**71.9%**

Revenues by Program

Township High School District 214

Revenue Summary by Department
October 2025

	Department Name	Budget	Period to Date	Year to Date	Anticipated Budget Balance	Received
0109	Registration Fee	2,451,002.00	60,266.52	1,390,392.51	1,060,609.49	56.73%
0117	Northwest Educational Council For Student Success	250,000.00	84,328.05	161,681.65	88,318.35	64.67%
0120	Drivers Education	155,000.00	8,490.00	41,839.07	113,160.93	26.99%
0200	Lip Leps - District	230,000.00	33,755.00	57,979.00	172,021.00	25.21%
0215	Immigrant	-	-	16,711.00	(16,711.00)	N/A
0220	Gifted Program	15,750.00	-	-	15,750.00	0.00%
0230	Well Rounded Education	150,000.00	-	67,534.00	82,466.00	45.02%
0239	Idea Flow-Through	2,800,000.00	1,095,879.00	1,268,301.00	1,531,699.00	45.30%
0240	District Special Education	6,000,000.00	1,224,907.19	1,504,203.31	4,495,796.69	25.07%
0241	Dept Of Rehab Services (DRS)	401,887.00	-	401,886.77	0.23	100.00%
0242	Workforce	300,000.00	37,125.30	133,783.23	166,216.77	44.59%
0338	Three Circles Ag Grant	14,000.00	-	-	14,000.00	0.00%
0339	Ag Education Incentive	1,500.00	-	-	1,500.00	0.00%
0340	CTE	235,000.00	22,162.87	66,944.07	168,055.93	28.49%
0341	Pac Building Program	350,000.00	-	-	350,000.00	0.00%
0342	CTEI Grant	646,000.00	-	35,888.25	610,111.75	5.56%
0346	Perkins Grant	270,000.00	-	-	270,000.00	0.00%
0349	Apprenticeship Program	40,000.00	-	21,502.09	18,497.91	53.76%
0351	Child Care/Pre School	267,561.00	26,050.00	75,645.00	191,916.00	28.27%
0408	Educational Materials & Media	1,500.00	156.57	431.26	1,068.74	28.75%
0411	Athletics - Boys	90,500.00	37,025.80	81,078.80	9,421.20	89.59%
0412	Athletics - Girls	11,000.00	-	175.00	10,825.00	1.59%
0430	CET Travel	450,000.00	60,975.31	141,976.88	308,023.12	31.55%
0431	Continuing Education	305,000.00	74,293.30	80,769.31	224,230.69	26.48%
0432	Cultural Performing Arts	30,000.00	2,433.99	3,384.17	26,615.83	11.28%
0433	Adult Education	30,700.00	-	500.00	30,200.00	1.63%
0434	SOS AVLI Read To Learn	100,000.00	-	-	100,000.00	0.00%
0436	YAEP	264,000.00	82,939.18	100,154.07	163,845.93	37.94%

Revenue Summary by Department
October 2025

	Department Name	Budget	Period to Date	Year to Date	Anticipated Budget Balance	Received
0438	ICCB State Basic	383,350.00	-	-	383,350.00	0.00%
0439	ICCB State Performance	300,000.00	-	-	300,000.00	0.00%
0441	SOS Family Literacy	50,000.00	-	-	50,000.00	0.00%
0442	ISBE Early Childhood	458,300.00	-	63,640.00	394,660.00	13.89%
0443	ICIRR Citizenship	95,000.00	-	14,545.45	80,454.55	15.31%
0446	ICCB Federal Basic	300,562.00	-	107,338.26	193,223.74	35.71%
0447	ICCB Workforce Bridge	20,000.00	-	-	20,000.00	0.00%
0448	Iccb Federal Civics	80,000.00	-	61,179.15	18,820.85	76.47%
0450	NJROTC	90,000.00	-	-	90,000.00	0.00%
0471	Regular Summer School	210,000.00	191.00	1,811.00	208,189.00	0.86%
0481	Senior/Graduation Fees	76,000.00	1,155.00	44,920.45	31,079.55	59.11%
0482	Yearbook Fees	225,000.00	5,105.00	129,085.00	95,915.00	57.37%
0490	Summer Athletic Program	872,439.00	-	32,603.50	839,835.50	3.74%
0503	Food And Nutrition Services	3,465,400.00	474,640.45	1,219,593.21	2,245,806.79	35.19%
0569	Medicaid Reimbursement	1,250,000.00	51,940.71	1,012,486.70	237,513.30	81.00%
0583	Academic Prep	30,000.00	-	-	30,000.00	0.00%
0590	Regular Transportation	1,500,000.00	86,117.90	90,042.90	1,409,957.10	6.00%
0591	Transportation - MKV	450,000.00	7,458.30	57,158.42	392,841.58	N/A
0612	Printing Services	-	(45.16)	(45.16)	45.16	N/A
0630	Professional Learning	350,000.00	-	76,995.00	273,005.00	22.00%
0635	CTEP	1,000.00	-	-	1,000.00	0.00%
0640	Assessment Program	-	5,823.13	9,368.96	(9,368.96)	N/A
0664	School Library Grant	10,500.00	-	10,583.72	(83.72)	100.80%
0670	Bosch Grant	25,000.00	-	-	25,000.00	0.00%
0671	Motorola Grant	30,000.00	-	30,000.00	-	100.00%
0680	NCLB Title II - A	300,000.00	-	32,277.00	267,723.00	10.76%
0701	Research & Development	-	-	5,000.00	(5,000.00)	N/A
0742	MVCC Dual Credit	-	550.00	550.00	(550.00)	N/A
0743	Triton Dual Credit	-	550.00	550.00	(550.00)	N/A
0744	EIU Dual Credit	200,000.00	59,325.00	61,700.00	138,300.00	30.85%
0745	Harper Dual Credit	25,000.00	12,995.00	13,830.00	11,170.00	55.32%
0747	Arizona State	1,500.00	-	-	1,500.00	0.00%
0748	Lewis Dual Credit	5,000.00	1,350.00	1,350.00	3,650.00	27.00%

Revenue Summary by Department
October 2025

	Department Name	Budget	Period to Date	Year to Date	Anticipated Budget Balance	Received
0749	NIU Dual Credit	50,000.00	750.00	950.00	49,050.00	1.90%
0820	Community Rentals	725,000.00	-	78,042.28	646,957.72	10.76%
0893	Capital Projects/Parking Fees	300,000.00	3,010.00	137,145.50	162,854.50	45.72%
0900	State Grants	10,431,390.00	948,308.00	2,844,924.00	7,586,466.00	27.27%
0901	Investment Income	7,576,066.00	355,887.78	1,610,215.01	5,965,850.99	21.25%
0902	Miscellaneous Income	2,304,263.00	54,265.89	387,159.46	1,917,103.54	16.80%
0903	Tax Revenue	290,237,502.00	1,734,262.30	4,760,155.50	285,477,346.50	1.64%
0904	SS Tax Revenue	5,150,740.00	-	19,352.64	5,131,387.36	0.38%
0909	Transfers	16,500,000.00	-	-	16,500,000.00	0.00%
0942	ESSA Title I	1,600,000.00	-	340,416.00	1,259,584.00	21.28%
0944	Teacher Leader Grant	-	-	23,814.00	(23,814.00)	N/A
0971	Medical & Life Insurance	350,000.00	24,573.78	95,082.15	254,917.85	27.17%
0992	Education Foundation	-	15.00	210.00	(210.00)	N/A
0993	Parent Teacher Organization	-	25.00	505.00	(505.00)	N/A
	District Totals	**361,889,412.00**	**6,679,042.16**	**19,027,295.54**	**342,862,116.46**	**5.26%**

Expenditures by Department

Township High School District 214

Expenditure Summary by Department
October 2025

	Department Name	Budget	Encumbrance	Period to Date	Year to Date	Balance	Percent Used
0100	Technology	13,242,316.00	3,415,951.23	571,752.60	3,101,639.00	6,724,725.77	49.22%
0101	Tech Infrastructure	262,737.00	176,036.28	3,088.65	42,183.30	44,517.42	83.06%
0102	Administrative Communications	78,254.00	52,165.10	6,524.46	26,132.66	(43.76)	100.06%
0105	Network Services	3,284,556.00	1,413,728.22	161,279.86	813,914.08	1,056,913.70	67.82%
0109	Registration Fee	153,677.00	-	-	105,277.66	48,399.34	68.51%
0110	Art	2,299,415.00	1,581,685.06	175,505.41	434,890.35	282,839.59	87.70%
0115	Art Gallery	397.00	-	9.50	14.25	382.75	3.59%
0117	Northwest Educational Council For Student Success	338,581.00	222,732.07	28,029.88	112,119.01	3,729.92	98.90%
0120	Drivers Education	1,155,910.00	773,205.33	82,395.22	290,749.54	91,955.13	92.04%
0125	Tech Supplies	97,163.00	10,194.18	8,221.08	22,044.68	64,924.14	33.18%
0130	English	13,235,393.00	9,915,203.13	1,073,422.78	2,734,566.31	585,623.56	95.58%
0140	World Language	7,495,746.00	5,967,565.91	641,220.77	1,614,235.92	(86,055.83)	101.15%
0150	Math	15,403,596.00	10,443,167.23	1,125,280.43	2,813,783.91	2,146,644.86	86.06%
0160	Music	1,667,685.00	1,298,778.66	144,740.98	353,301.99	15,604.35	99.06%
0161	Marching Band	89,529.00	33,223.32	7,371.97	45,048.82	11,256.86	87.43%
0162	Orchestra	873,469.00	648,659.86	73,156.64	181,277.36	43,531.78	95.02%
0163	Summer Band Program	37.00	-	(46,666.89)	37,257.66	(37,220.66)	100696.38%
0164	Choral	32,867.00	7,956.26	1,446.29	4,238.65	20,672.09	37.10%
0170	Physical Education	8,763,218.00	6,738,865.37	723,197.21	1,803,406.94	220,945.69	97.48%
0175	Pool	342,159.00	161,468.91	27,155.01	67,677.60	113,012.49	66.97%
0180	Science	13,438,080.00	10,122,272.64	1,084,156.29	2,760,732.35	555,075.01	95.87%
0182	Nano Science	6,444.00	-	100.00	2,148.26	4,295.74	33.34%
0185	Agriculture	4,957.00	-	-	852.96	4,104.04	17.21%
0190	Social Science	13,091,060.00	9,989,556.05	1,071,584.72	2,698,101.29	403,402.66	96.92%
0195	Resource Assistant	622,317.00	538,038.51	61,340.33	150,403.56	(66,125.07)	110.63%
0200	Lip Leps - District	188,533.00	150,925.76	20,332.43	75,041.98	(37,434.74)	119.86%
0210	ELL	10,994,668.00	8,652,551.72	988,430.01	2,629,749.72	(287,633.44)	102.62%
0215	Immigrant	1,983.00	-	-	-	1,983.00	0.00%
0217	Newcomer Cnter (ELL)	1,903,080.00	654,627.54	78,518.62	199,207.39	1,049,245.07	44.87%
0220	Gifted Program	194,470.00	10,193.09	1,325.11	3,162.88	181,114.03	6.87%

Expenditure Summary by Department
October 2025

	Department Name	Budget	Encumbrance	Period to Date	Year to Date	Balance	Percent Used
0230	Well Rounded Education	149,840.00	4,967.50	-	68,987.22	75,885.28	49.36%
0238	Due Process	19,829.00	-	-	-	19,829.00	0.00%
0239	Idea Flow-Through	4,579,679.00	3,372,535.95	872,845.94	1,467,802.35	(260,659.30)	105.69%
0241	Dept Of Rehab Services (DRS)	558,719.00	695,486.65	85,095.44	213,650.74	(350,418.39)	162.72%
0242	Workforce	265,353.00	122,519.06	13,270.19	108,622.85	34,211.09	87.11%
0243	Homebound	179,899.00	267.80	2,835.92	17,058.27	162,572.93	9.63%
0244	NSSEO	6,866,268.00	-	2,240,585.02	2,251,535.02	4,614,732.98	32.79%
0246	Safe Schools Tuition	7,733,400.00	-	1,103,312.93	2,277,619.82	5,455,780.18	29.45%
0247	Special Ed Transportation	7,461,981.00	-	630,151.90	1,449,447.14	6,012,533.86	19.42%
0248	Assistive Technology	24,787.00	3,322.32	(775.52)	14,127.75	7,336.93	70.40%
0249	Special Education	747,044.00	4,462.11	884.00	51,537.57	691,044.32	7.50%
0250	CLSP	4,987,159.00	3,395,937.38	504,858.81	1,145,303.23	445,918.39	91.06%
0251	CLSP - Summer School	79,891.00	3,875.13	412.16	3,275.03	72,740.84	8.95%
0252	Directions Fair	1,983.00	-	-	1,188.48	794.52	59.93%
0255	RTI Program	930,931.00	1,392,011.77	148,685.87	396,496.12	(857,576.89)	192.12%
0260	Special Education Coordinator	12,623,150.00	10,510,497.52	1,137,073.26	2,844,615.27	(731,962.79)	105.80%
0280	The Academy At Forest View	3,791,802.00	2,398,117.56	283,713.41	767,508.50	626,175.94	83.49%
0282	Upward Bound - Summer School	3,015.00	1,860.76	200.38	300.57	853.67	71.69%
0303	Comm Res - Service Learning	3,470.00	3,277.23	222.77	222.77	(30.00)	100.86%
0308	Ready	11,898.00	-	-	-	11,898.00	0.00%
0309	Young Adult Program	333,118.00	119,702.77	52,201.76	76,958.32	136,456.91	59.04%
0310	Business Education	3,313,298.00	2,490,788.10	268,513.16	676,550.30	145,959.60	95.59%
0320	Cooperative Education	1,983.00	185.78	36.51	267.77	1,529.45	22.87%
0330	Comm Res - Service Learning	588.00	-	-	7,178.44	(6,590.44)	1220.82%
0338	Three Circles Ag Grant	24,320.00	3,594.47	8,872.96	8,872.96	11,852.57	51.26%
0339	Ag Education Incentive	-	-	1,745.82	3,040.43	(3,040.43)	N/A
0340	CTE	1,846,111.00	346,511.74	137,204.20	329,793.63	1,169,805.63	36.63%
0341	Pac Building Program	674,588.00	190,047.50	14,560.23	368,761.43	115,779.07	82.84%
0342	CTEI Grant	836,062.00	479,317.04	84,550.87	196,766.70	159,978.26	80.87%
0345	Career Development	853,026.00	232,573.57	93,581.60	230,021.13	390,431.30	54.23%
0346	Perkins Grant	267,695.00	77,827.85	-	91,800.00	98,067.15	63.37%
0349	Apprenticeship Program	211,795.00	81,772.70	20,503.60	65,951.12	64,071.18	69.75%
0350	Life Studies	2,455,466.00	1,937,332.88	220,643.98	543,522.87	(25,389.75)	101.03%
0351	Child Care/Pre School	341,364.00	242,014.26	30,086.25	78,332.64	21,017.10	93.84%
0360	Technology Education	4,531,210.00	3,406,468.78	371,264.64	960,309.60	164,431.62	96.37%
0408	Educational Materials & Media	1,384,356.00	90,874.11	19,584.91	853,295.02	440,186.87	68.20%

Expenditure Summary by Department
October 2025

	Department Name	Budget	Encumbrance	Period to Date	Year to Date	Balance	Percent Used
0410	Athletics - Trainers	582,794.00	391,026.08	48,001.80	192,111.56	(343.64)	100.06%
0411	Athletics - Boys	5,827,668.00	3,365,383.55	474,598.43	1,324,065.58	1,138,218.87	80.47%
0412	Athletics - Girls	5,312,386.00	3,117,335.15	476,844.29	1,400,987.20	794,063.65	85.05%
0420	Community Educ Administration	451,437.00	206,749.92	33,411.31	114,418.36	130,268.72	71.14%
0423	Marketing Outreach	7,932.00	-	-	-	7,932.00	0.00%
0427	Language Lines	21,812.00	-	9,656.40	9,656.40	12,155.60	44.27%
0429	Music Program	45,052.00	-	-	-	45,052.00	0.00%
0430	CET Travel	453,817.00	109,895.27	36,042.06	149,962.39	193,959.34	57.26%
0431	Continuing Education	303,533.00	79,205.27	19,220.92	98,450.02	125,877.71	58.53%
0432	Cultural Performing Arts	23,965.00	1,854.02	945.44	6,604.49	15,506.49	35.30%
0433	Adult Education	31,777.00	12,116.88	1,046.56	1,152.82	18,507.30	41.76%
0434	SOS AVLI Read To Learn	98,992.00	28,937.12	14,377.29	22,259.92	47,794.96	51.72%
0436	YAEP	259,005.00	71,923.31	23,666.81	98,646.62	88,435.07	65.86%
0437	Customized Services	7,606.00	-	-	-	7,606.00	0.00%
0438	ICCB State Basic	381,063.00	87,869.31	52,396.73	116,283.14	176,910.55	53.57%
0439	ICCB State Performance	332,734.00	63,559.09	18,521.49	59,028.18	210,146.73	36.84%
0440	Prenatal/Parenting Instruction	59,488.00	-	-	5,144.43	54,343.57	8.65%
0441	SOS Family Literacy	49,519.00	11,855.03	6,218.06	13,017.10	24,646.87	50.23%
0442	ISBE Early Childhood	450,669.00	43,442.01	27,372.57	103,984.35	303,242.64	32.71%
0443	ICIRR Citizenship	92,088.00	12,697.20	11,448.13	28,040.99	51,349.81	44.24%
0446	ICCB Federal Basic	301,526.00	37,246.95	26,358.13	72,781.25	191,497.80	36.49%
0447	ICCB Workforce Bridge	19,829.00	-	-	-	19,829.00	0.00%
0448	Iccb Federal Civics	79,507.00	6,147.93	1,618.66	8,460.27	64,898.80	18.37%
0450	NJROTC	404,676.00	200,928.05	29,660.23	106,111.50	97,636.45	75.87%
0460	Vanguard School	2,740,844.00	1,567,944.15	186,241.76	482,784.41	690,115.44	74.82%
0471	Regular Summer School	697,102.00	3,352.25	69,723.82	311,851.01	381,898.74	45.22%
0472	ELL Summer Transition	3,166.00	-	-	-	3,166.00	0.00%
0473	Lang Arts Summer Transition	1,032.00	-	-	-	1,032.00	0.00%
0474	Special Ed Summer Transportation	148,719.00	-	8,654.40	118,168.20	30,550.80	79.46%
0477	Attendance/Deans	59,488.00	5,586.49	6,823.93	10,769.48	43,132.03	27.49%
0481	Senior/Graduation Fees	374,277.00	16,730.66	4,111.81	119,017.60	238,528.74	36.27%
0482	Yearbook Fees	290,498.00	95,700.92	-	1,329.64	193,467.44	33.40%
0490	Summer Athletic Program	1,152,986.00	457.17	4,358.55	880,542.84	271,985.99	76.41%
0503	Food And Nutrition Services	3,478,479.00	920,538.86	390,256.80	682,088.55	1,875,851.59	46.07%
0506	College Night/Career Expo	8,923.00	-	1,324.32	1,540.21	7,382.79	17.26%
0523	Project Reclaim	247,865.00	-	7,875.00	30,997.50	216,867.50	12.51%

Expenditure Summary by Department
October 2025

	Department Name	Budget	Encumbrance	Period to Date	Year to Date	Balance	Percent Used
0530	Food And Nutrition Services - Admin	580,268.00	156,669.70	64,694.23	100,295.71	323,302.59	44.28%
0550	Student Security Services	6,079,779.00	4,298,744.70	629,103.76	1,669,390.59	111,643.71	98.16%
0559	Resource Fair	3,173.00	-	-	100.00	3,073.00	3.15%
0560	Student Services	4,399,337.00	2,741,607.87	312,165.51	1,150,622.54	507,106.59	88.47%
0561	Guidance Services	7,746,437.00	6,135,440.97	659,911.69	1,656,933.13	(45,937.10)	100.59%
0562	Health Services	1,618,329.00	1,097,468.65	131,027.66	422,944.83	97,915.52	93.95%
0563	Psychological Services	2,342,815.00	1,817,050.32	196,851.64	493,105.82	32,658.86	98.61%
0564	Social Work Services	2,633,814.00	1,781,638.03	193,202.01	483,412.86	368,763.11	86.00%
0565	Speech Pathology & Audiology	1,134,182.00	981,051.80	106,980.18	268,737.44	(115,607.24)	110.19%
0569	Medicaid Reimbursement	6,444.00	28.15	3,443.91	4,723.45	1,692.40	73.74%
0570	Student Activities	4,486,668.00	2,829,532.03	421,982.54	1,052,922.76	604,213.21	86.53%
0571	Fine Arts	395,000.00	180,360.52	24,866.21	64,044.57	150,594.91	61.87%
0580	Showcase	142,922.00	124,001.39	16,810.89	37,222.95	(18,302.34)	112.81%
0581	Arts Unlimited	38,632.00	8,026.95	6,057.88	7,173.72	23,431.33	39.35%
0583	Academic Prep	100,839.00	-	-	-	100,839.00	0.00%
0590	Regular Transportation	6,868,635.00	288,069.26	432,387.41	656,696.39	5,923,869.35	13.75%
0591	Transportation - MKV	939,410.00	-	83,816.63	106,939.01	832,470.99	11.38%
0600	Pupil Support	1,072,639.00	577,374.27	71,223.58	289,734.27	205,530.46	80.84%
0601	Attendance	907,590.00	620,747.24	69,375.99	173,439.92	113,402.84	87.51%
0603	Dept Of Professional Learning - Bldg Level	181,424.00	500.00	2,128.86	102,760.85	78,163.15	56.92%
0610	Media Services	52,279.00	594.97	8,523.30	14,196.13	37,487.90	28.29%
0611	DPS	684,167.00	295,410.52	44,598.76	272,779.20	115,977.28	83.05%
0612	Printing Services	128,890.00	20,552.85	(17,471.45)	(49,922.50)	158,259.65	-22.79%
0630	Professional Learning	2,249,706.00	561,701.21	119,956.87	793,463.48	894,541.31	60.24%
0631	Diversity Equity Incl	305,028.00	112.14	15,236.00	16,846.78	288,069.08	5.56%
0640	Assessment Program	1,690,141.00	867,392.30	117,426.48	520,499.74	302,248.96	82.12%
0641	Grants And Special Programs	213,396.00	144,057.40	18,123.30	72,492.13	(3,153.53)	101.48%
0643	Eighth Grade Placement	63,861.00	40,304.84	4,208.76	4,314.43	19,241.73	69.87%
0660	Library	1,237,434.00	862,106.44	95,365.71	273,198.11	102,129.45	91.75%
0661	Technical Processing	43,228.00	923.83	-	27,900.30	14,403.87	66.68%
0664	School Library Grant	10,410.00	-	-	-	10,410.00	0.00%
0668	Advanced Manufacturing Lab	-	-	-	28,666.60	(28,666.60)	N/A
0670	Bosch Grant	24,827.00	6,187.33	-	-	18,639.67	24.92%
0671	Motorola Grant	29,892.00	2,715.26	6,522.53	13,221.73	13,955.01	53.32%
0680	NCLB Title II - A	84,462.00	27,133.80	17,044.23	61,956.74	(4,628.54)	105.48%

Expenditure Summary by Department
October 2025

	Department Name	Budget	Encumbrance	Period to Date	Year to Date	Balance	Percent Used
0690	Teacher Support	2,849,612.00	742,457.06	287,526.19	550,681.38	1,556,473.56	45.38%
0701	Research & Development	61,976.00	1,888.67	5,271.76	15,983.47	44,103.86	28.84%
0711	Finance/Operations Support Ser	228,036.00	180,962.76	23,970.58	95,882.32	(48,809.08)	121.40%
0712	Business Services	2,429,894.00	1,118,646.45	153,712.12	894,020.78	417,226.77	82.83%
0721	CEO	1,743,557.00	674,376.94	100,915.96	500,427.29	568,752.77	67.38%
0731	Board Services	794,161.00	144,065.28	95,930.01	245,920.72	404,175.00	49.11%
0732	Executive Administration	845,000.00	441,462.62	58,595.29	317,730.61	85,806.77	89.85%
0734	Administrative Services	982,415.00	360,486.35	47,676.52	394,313.32	227,615.33	76.83%
0740	Teaching And Learning	7,571,485.00	5,664,256.09	691,925.40	2,546,050.45	(638,821.54)	108.44%
0742	MVCC Dual Credit		-	(350.00)	(350.00)	350.00	N/A
0743	Triton Dual Credit		-	(150.00)	(150.00)	150.00	N/A
0744	EIU Dual Credit	315,409.00	-	140,781.90	140,731.90	174,677.10	44.62%
0745	Harper Dual Credit	79,317.00	-	-	3,763.08	75,553.92	4.74%
0747	Arizona State	4,957.00	-	-	-	4,957.00	0.00%
0748	Lewis Dual Credit	57,629.00	-	-	-	57,629.00	0.00%
0749	NIU Dual Credit	153,677.00	-	25,893.00	25,893.00	127,784.00	16.85%
0760	Human Resources	1,321,218.00	881,620.98	112,051.17	448,686.87	(9,089.85)	100.69%
0780	School Administration	13,601,863.00	8,429,625.56	1,110,400.63	4,443,253.56	728,983.88	94.64%
0790	Insurance Damage	38,171.00	-	1,334.20	5,488.02	32,682.98	14.38%
0800	Special Projects	82,351.00	21,490.11	-	-	60,860.89	26.10%
0805	Instructional Capital Equipment	121,950.00	1,455.24	11,937.20	20,312.20	100,182.56	17.85%
0810	Bldgs & Ground Improvement	1,746,459.00	330,681.52	96,576.11	851,642.40	564,135.08	67.70%
0815	Triennial Repairs	426,328.00	13,750.00	1,750.00	157,210.00	255,368.00	40.10%
0820	Community Rentals	97,008.00	11,326.33	3,400.85	12,276.62	73,405.05	24.33%
0830	Custodial Services	9,313,280.00	5,778,049.67	772,192.27	3,027,206.05	508,024.28	94.55%
0840	Debt Services	3,687,815.00	825.00	-	-	3,686,990.00	0.02%
0850	Furniture	510,603.00	68,021.91	161,459.91	204,550.73	238,030.36	53.38%
0870	Maintenance Of Plant	11,326,797.00	5,092,913.74	656,685.09	3,464,781.41	2,769,101.85	75.55%
0880	Operation Of Plant	8,994,902.00	1,701,158.64	703,559.45	2,610,350.17	4,683,393.19	47.93%
0893	Capital Projects/Parking Fees	-	-	-	320,202.08	(320,202.08)	N/A
0909	Transfers	16,359,115.00	-	-	-	16,359,115.00	0.00%
0920	Voluntary Retirement Program	880,362.00	552,262.76	61,173.04	191,563.37	136,535.87	84.49%
0931	Information Management	282,567.00	121,592.00	-	24,158.00	136,817.00	51.58%
0942	ESSA Title I	1,199,774.00	577,892.77	133,246.38	363,306.62	258,574.61	78.45%
0944	Teacher Leader	-	-	-	3,472.56	(3,472.56)	N/A
0948	ESSER III	-	1,362.60	-	-	(1,362.60)	N/A

Expenditure Summary by Department
October 2025

	Department Name	Budget	Encumbrance	Period to Date	Year to Date	Balance	Percent Used
0950	Mail Services	245,797.00	76,064.38	12,497.95	64,131.14	105,601.48	57.04%
0970	Benefits/Insurance Dept	410,734.00	70,442.96	17,816.23	75,936.41	264,354.63	35.64%
0971	Medical & Life Insurance	9,418,480.00	-	101,623.61	1,458,845.15	7,959,634.85	15.49%
0973	Liability Insurance	2,924,430.00	5,258.00	80,975.79	465,483.50	2,453,688.50	16.10%
0974	Risk Management	104,103.00	4,302.50	-	46,340.00	53,460.50	48.65%
0975	Wellness Program	19,829.00	549.58	235.00	783.58	18,495.84	6.72%
0976	AED	49,573.00	-	-	-	49,573.00	0.00%
0980	Staff Services	1,357,238.00	601,673.80	21,385.26	279,037.53	476,526.67	64.89%
0992	Education Foundation	623,229.00	244,954.48	32,133.78	128,549.13	249,725.39	59.93%
6004	BG Athletic Fields Phase I	-	-	-	23,073.41	(23,073.41)	N/A
6009	P Pool Plaster Replacement	20,000.00	-	20,000.00	20,000.00	-	100.00%
6010	W BAS Installation	-	61,566.00	30,413.00	30,413.00	(91,979.00)	N/A
6011	DIST 2024 10-Year Life Safety Survey	70,000.00	70,000.00	-	-	-	100.00%
6012	BG Athletic Fields Phase II	5,389,530.00	1,308,548.30	824,645.80	4,122,902.08	(41,920.38)	100.78%
6013	JH Student Services	2,055,949.00	492,511.23	197,768.09	1,518,221.11	45,216.66	97.80%
6014	BG BAS	2,019,975.00	1,068,768.60	227,462.40	951,206.40	-	100.00%
6017	BGHS - Track, Turf, & Lights	1,170,659.00	50,268.75	4,731.25	4,731.25	1,115,659.00	4.70%
6018	JHHS - Track, Turf, & Lights	973,330.00	21,357.50	3,642.50	3,642.50	948,330.00	2.57%
6019	PHS - Track, Turf, & Lights	1,214,207.00	64,788.75	4,211.25	4,211.25	1,145,207.00	5.68%
6020	RMHS - Plaza Renovations	227,125.00	104,156.25	-	22,968.75	100,000.00	55.97%
6021	RMHS - Cooling Tower	1,000,000.00	1,000,000.00	-	-	-	100.00%
6022	WHS - Autoshop Roof	197,751.00	35,295.25	-	10,754.75	151,701.00	23.29%
6023	WHS - Pool Structure & Mechanical	1,548,616.00	45,086.00	-	15,848.00	1,487,682.00	3.93%
6024	WHS - Student Services	2,473,172.00	362,677.50	-	102,401.50	2,008,093.00	18.80%
6025	WHS - HVAC; Kitchen/Auto Shop/Teacher's Lounge	325,000.00	325,000.00	-	-	-	100.00%
6026	RMHS - BAS	350,000.00	-	-	-	350,000.00	0.00%
6027	Food Service Equipment	505,000.00	504,567.75	-	-	432.25	99.91%
6028	FVEC A Roof	1,500,000.00	1,425,661.00	-	-	74,339.00	95.04%
6029	Score Boards	2,653,038.00	-	-	-	2,653,038.00	0.00%
	District Totals	**377,610,140.00**	**182,369,018.73**	**29,342,990.04**	**89,283,790.25**	**105,957,331.02**	**71.94%**

High School District 214
2121 South Goebbert Road
Arlington Heights, Illinois 60005
847-718-7600 | www.d214.org

Dr. Scott Rowe
Superintendent

Date: December 11, 2025

To: Board of Education

From: Dr. Justin Attaway, Associate Superintendent of Business Services

Re: Infinite Visions Contract Renewal

Background

On April 29, 2021, the Board of Education approved a five-year agreement for Infinite Visions as the District's financial software system. The system was implemented in January 2022 and currently supports the District's core human resources and business operations, including personnel management, payroll, accounting, budgeting, purchasing, and financial reporting. The original contract term concludes on May 31, 2026.

Administrative Considerations

Administration evaluated the upcoming expiration of the Infinite Visions agreement and engaged the vendor in renewal discussions. Tyler Technologies proposed a two-year extension at a modest 3% price increase, which is aligned with current market pricing for enterprise financial management systems.

Extending the agreement ensures the continued availability of all financial modules and support services essential to the District's ongoing operations. The additional two-year period allows the District to maintain stability in its financial management environment, preserve consistent workflows for staff, and avoid the operational and financial disruptions that would accompany an unplanned system change or gap in service.

Recommendation

We respectfully recommend that the Board of Education approve a two-year extension of the Infinite Visions agreement, effective June 1, 2026 through May 31, 2028, under the terms presented.

Contract ID# 2021-235574

AMENDMENT

This amendment ("Amendment") is effective as of the date of signature of the last party to sign as indicated below ("Amendment Effective Date"), by and between Tyler Technologies, Inc. with offices at One Tyler Drive, Yarmouth, Maine 04096 ("Tyler") and the Township High School District 214, Illinois, with offices at 2121 S. Goebbert Road, Forest View Educational Center, Arlington Heights, Illinois 60005 ("Client").

WHEREAS, Tyler and the Client are parties to an agreement dated May 5, 2021 ("Agreement");

WHEREAS, the Term of the Agreement expires May 31, 2026; and

WHEREAS, Tyler and Client desire to amend the terms of the Agreement as provided herein.

NOW THEREFORE, in consideration of the mutual promises hereinafter contained, Tyler and the Client agree as follows:

1. Pursuant to Section F(1) of the Agreement, Tyler and Client hereby renew the Agreement for one (1) additional two (2) year term commencing June 1, 2026 (the "Renewal Term"). Annual fees for the Renewal Term will increase annually by 3% over the previous year's fees. Subsequent Renewals, if any, shall be at then-current rates.

2. This Amendment shall be governed by and construed in accordance with the terms and conditions of the Agreement.

3. Except as expressly indicated in this Amendment, all other terms and conditions of the Agreement shall remain in full force and effect.

IN WITNESS WHEREOF, the parties hereto have executed this Amendment as of the dates set forth below.

Tyler Technologies, Inc.	Township High School District 214, Illinois
By:_____	By:_____
Name:_____	Name:_____
Title:_____	Title:_____
Date:_____	Date:_____

High School District 214
2121 South Goebbert Road
Arlington Heights, Illinois 60005
847-718-7600 | www.d214.org

Dr. Scott Rowe
Superintendent

Date: December 11, 2025

To: Board of Education

From: Dr. Justin Attaway, Associate Superintendent of Business Services

Re: 2025 Tax Levy

EXECUTIVE SUMMARY:

The Truth in Taxation Law (the "Act") requires that at least 20 days prior to the adoption of the levy, the School Board must estimate the aggregate levy for the year through a Board motion or resolution, which the Board accomplished this year at its meeting on November 13, 2025. Because the 2025 estimated tax levy (excluding debt service) represents less than a 5.0% increase over last year's aggregate extension (also excluding debt service), the District is not required to publish a public notice and hold a public hearing on said tax levy this year.

On November 13, 2025, the Board of Education established the following tentative 2025 Tax Levy for capped funds:

Fund	2025 Levy	Change
Education	$238,200,000.00	
Special Education	$2,985,000.00	
Operations & Maintenance	$37,000,000.00	
Transportation	$13,500,000.00	
Municipal Retirement	$1.00	
Social Security	$5,475,000.00	
Working Cash	$1,000,000.00	
Total Capped Funds	**$298,160,001.00**	**4.98%**
Debt Service	$4,023,338.00	
Grand Total	**$302,183,339.00**	**4.94%**

ADMINISTRATIVE CONSIDERATIONS:

The District must adopt and file a tax levy by the last Tuesday of each calendar year indicating the dollar amount needed in each fund. The County Clerk determines the tax rate at a later date by extending the dollar levy against the actual assessed valuation for the school district; however, this extension cannot

exceed the maximum legal tax rate in each individual fund or the overall limiting rate under the Property Tax Extension Limitation Law (PTELL).

It is recommended that the Board approve the various levy-related resolutions and certifications that are attached.

RECOMMENDED ACTION:

Subsequent to the public hearing regarding the 2025 tax levy:

1) That the Board of Education adopt and certify the Resolution Approving 2025 Tax Levy as presented.

2) That the President and the Secretary be directed to also certify such levy on the Certificate of Tax Levy form.

3) That the President be directed to sign the Truth-In-Taxation Law Certification of Compliance of Final Levy.

4) That the Secretary be directed to file said documents with the Clerk of Cook County on or before December 30, 2025.

Att.

RESOLUTION APPROVING 2025 TAX LEVY

WHEREAS, the Board of Education of Township High School District No. 214, Cook County, Illinois, has determined the amount of money that is necessary to be raised by taxation for the year 2025; and

WHEREAS, the Board of Education has heretofore adopted a Budget Resolution for the District for the fiscal year commencing July 1, 2025 and ending June 30, 2026; and

WHEREAS, the Board of Education has complied with the Truth in Taxation Law (35 ILCS 200/18-55, et seq.); and

WHEREAS, the Board of Education complied with the requirements of the Open Meetings Act (5 ILCS 120/1, et seq.) requirements regarding the adoption of its levy.

NOW, THEREFORE, BE IT AND IT IS HEREBY RESOLVED by the Board of Education of Township High School District No. 214, Cook County, Illinois, as follows:

1. That there shall be and there is hereby levied by the Board levies for the year 2025 upon which all sums are hereby declared to be required for the next ensuing year:

Amount levied for Education - General	$238,200,000.00
Amount levied for Education - Special Education	$2,985,000.00
Amount levied for Operations & Maintenance	$37,000,000.00
Amount levied for Transportation	$13,500,000.00
Amount levied for Municipal Retirement	$1.00
Amount levied for Social Security	$5,475,000.00
Amount levied for Working Cash	$1,000,000.00
Aggregate Levy Total	**$298,160,001.00**

2. That the sums set forth above shall be incorporated into the Certificate of Tax Levy for the year 2025, attached hereto as Exhibit A.

3. That the Board President and Board Secretary are hereby authorized to execute the Certificate of Tax Levy and supporting forms and Certifications and the District Administration is hereby authorized and directed to file the Certificate of Tax Levy and all supporting forms and Certifications with the County Clerk of Cook County, Illinois.

A motion was made by _____ and seconded by _____ that the Resolution Approving 2025 Tax Levy be adopted as presented. Upon roll call the following members answered:

AYES: _____

_____

NAYS: _____

_____

ABSENT: _____

The President declared the motion carried and the Resolution adopted.

_____
President, Board of Education
Township High School District No. 214
Cook County, Illinois

ATTEST:

_____
Secretary, Board of Education
Township High School District No. 214
Cook County, Illinois

EXHIBIT A

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Department
217-785-8779

Original: X
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	District Number	County
Township HSD 214	214	Cook

Amount of Levy

Educational	$	238,200,000	Fire Prevention & Safety *	$	
Operations & Maintenance	$	37,000,000	Tort Immunity	$	
Transportation	$	13,500,000	Special Education	$	2,985,000
Working Cash	$	1,000,000	Leasing	$	
Municipal Retirement	$	1	Other	$	
Social Security	$	5,475,000	Other	$	
			Total Levy	$	298,160,001

* 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 238,200,000 dollars to be levied as a special tax for educational purposes; and
the sum of 37,000,000 dollars to be levied as a special tax for operations and maintenance purposes; and
the sum of 13,500,000 dollars to be levied as a special tax for transportation purposes; and
the sum of 1,000,000 dollars to be levied as a special tax for a working cash fund; and
the sum of 1 dollars to be levied as a special tax for municipal retirement purposes; and
the sum of 5,475,000 dollars to be levied as a special tax for social security purposes; and
the sum of 0 dollars to be levied as a special tax for fire prevention, safety, energy conservation, disabled accessibility, school security and specified repair purposes; and
the sum of 0 dollars to be levied as a special tax for tort immunity purposes; and
the sum of 2,985,000 dollars to be levied as a special tax for special education purposes; and
the sum of 0 dollars to be levied as a special tax for leasing of educational facilities or computer technology or both, and temporary relocation expense purposes; and
the sum of 0 dollars to be levied as a special tax for _____; and
the sum of 0 dollars to be levied as a special tax for _____
on the taxable property of our school district for the year 2025.

Signed this 11th day of December 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. 214, Cook 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 _____. 2025

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)

ISBE Form 50-02 (07-2025) CTL2025.xlsx

STATE OF ILLINOIS)
) SS
COUNTY OF COOK)

SECRETARY'S CERTIFICATE

I DO HEREBY CERTIFY that I am the duly elected and acting Secretary of Township High School District No. 214, Cook County, Illinois, and as such I am the keeper of the records and minutes of said Board.

I DO FURTHER CERTIFY that attached hereto is a true and correct copy of a Resolution entitled:

RESOLUTION APPROVING 2025 TAX LEVY

which Resolution was duly adopted by said Board of Education at a meeting held on the 11th day of December, 2025.

I do further certify that a quorum of said Board of Education was present at said meeting, and that the Board complied with all the requirements of the Illinois Open Meetings Act.

IN WITNESS WHEREOF, I have hereunto set my hand this 11th day of December, 2025.

_____
Secretary, Board of Education
Township High School District No. 214
Cook County, Illinois

STATE OF ILLINOIS)
) SS
COUNTY OF COOK)

TRUTH IN TAXATION LAW

CERTIFICATE OF COMPLIANCE OF FINAL LEVY

I hereby certify that I am President and presiding officer of the Board of Education of Township High School District No. 214, Cook 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***.

IN WITNESS THEREOF, I have placed my official signature this 11th day of December, 2025.

_____
Alva J. Kreutzer
President, Board of Education
Township High School District 214,
Cook County, Illinois

High School District 214
2121 South Goebbert Road
Arlington Heights, Illinois 60005
847-718-7600 | www.d214.org

Dr. Scott Rowe
Superintendent

Date: December 11, 2025

To: Board of Education

From: Dr. Justin Attaway, Associate Superintendent of Business Services

Re: Action Item - Acceptance of 2024-2025 (FY25) Annual Financial Audit & Annual Financial Report (AFR)

Background Information

Over the past few months, the District's annual financial audit was completed by Baker Tilly. To meet statutory requirements, the District must file our AFR with the ROE and State.

Summary of Findings

The District's governmental funds reported combined fund balances of $185,211,589. Further, the financials resulting from the audit process reflects that our ISBE Financial Profile Score will again be 4.0, capturing the highest designation of "Recognition" for financial stability for the eleventh consecutive fiscal year.

Recommended Action

We respectfully request that the Board accept the FY25 financial statements for Township High School District 214, prepared by Baker Tilly, as presented.

Due to ISBE on SD/JA25: Wednesday, October 15, 2025

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

[X] School District
[ ] Joint Agreement

School District/Joint Agreement Information

(See instructions on the inside of this page.)

School District/Joint Agreement Number: **05016214017**

County Name: **Cook**

Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will populate): **Township HSD 214**

Address: **2121 South Goebbert Road**

City: **Arlington Heights**

Email Address:

Zip Code: **60005**

Accounting Basis:

[ ] CASH
[X] ACCRUAL

School District Lookup Tool | School District Directory

Filing Status:

Auditors must submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system.
Superintendents/Directors must upload the limitation of administrative costs and corrective action plan (as applicable).
Annual Financial Report (AFR) Instructions

Certified Public Accountant Information

Name of Auditing Firm: **Baker Tilly US, LLP**

Name of Audit Manager: **Michael Malatt**

Address: **1301 West 22nd Street, Suite 400**

City: **Oak Brook** | State: **IL** | Zip Code: **60523**

Phone Number: **(630) 990-3131** | Fax Number: **(630) 990-0039**

IL License Number (9 digit): **065-033525** | Expiration Date: **9/30/2027**

Email Address: Michael.Malatt@bakertilly.com

Annual Financial Report

Type of Auditor's Report Issued:

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

Annual Financial Report Questions 217-785-8779 or finance1@isbe.net

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

ISBE Use Only

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

ISBE Use Only

ISBE Use Only

District Superintendent/Administrator Name (Type or Print): **Scott Rowe**

Email Address: Scott.Rowe@d214.org

Telephone: **(847)-718-7600** | Fax Number: **(847)-718-7645**

Signature & Date:

Name of Township: **Wheeling Township**

Township Treasurer Name: **Justin Attaway**

Email Address: Justin.Attaway@d214.org

Telephone: **(847)-718-7600** | Fax Number: **(847)-718-7645**

ROE / ISC Number and Name:

Regional Superintendent/Cook ISC Executive Director Name:

Email Address:

Telephone: | Fax Number:

ISBE Form SD50-35/JA50-60 (07/25-version1)

05-016-2140-17_AFR25 Township HSD 214

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

Independent Auditors' Report on Supplementary Information

To the Board of Education of
Township High School District 214

We have audited the modified cash basis financial statements of the governmental activities and each major fund of Township High School District 214 (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 November 14, 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 Township High School District 214, 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
November 14, 2025

Baker Tilly Advisory Group, LP and Baker Tilly US, LLP, trading as Baker Tilly, are members of the global network of Baker Tilly International Ltd., the members of which are separate and independent legal entities. Baker Tilly US, LLP is a licensed CPA firm that provides assurance services to its clients. Baker Tilly Advisory Group, LP and its subsidiary entities provide tax and consulting services to their clients and are not licensed CPA firms.

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

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

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

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

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

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

Page 2

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.
- [X] **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

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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): 11,548,469,689

	Educational		Operations & Maintenance		Transportation		Combined Total	Working Cash
Rate(s):	0.019848	+	0.003131	+	0.001089	=	0.024070	0.000125

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
322,455,372	309,864,483	12,590,889	164,521,895

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

C. Short-Term Debt **

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

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

D. Long-Term Debt

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

X	a. 6.9% for elementary and high school districts.	796,844,409
	b. 13.8% for unit districts.	

Long-Term Debt Outstanding:

	Acct	
c. Long-Term Debt (Principal only) Outstanding:.....	511	17,118,651

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:

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ESTIMATED FINANCIAL PROFILE SUMMARY

Financial Profile Website

District Name: Township HSD 214
District Code: 05016214017
County Name: Cook

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)	164,521,895.00	0.510	**Weight**	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	322,455,372.00		**Value**	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)					
2. Expenditures to Revenue Ratio:		**Total**	**Ratio**	**Score**	4
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	309,864,483.00	0.961	**Adjustment**	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	322,455,372.00		**Weight**	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)			0	**Value**	1.40
Possible Adjustment:					
3. Days Cash on Hand:		**Total**	**Days**	**Score**	4
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	172,669,298.00	200.60	**Weight**	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	860,734.68		**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	236,275,915.60		**Value**	0.40
5. Percent of Long-Term Debt Margin Remaining:		**Total**	**Percent**	**Score**	4
Long-Term Debt Outstanding (P3, Cell H38)		17,118,651.00	97.85	**Weight**	0.10
Total Long-Term Debt Allowed (P3, Cell H32)		796,844,408.54		**Value**	0.40

Total Profile Score: **4.00** *

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

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	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]		109,987,130	30,275,336	2,422,578	4,854,992	8,965,649	8,642,659	27,551,840	0	0
5	Investments	120									
6	Taxes Receivable	130	116,433,556	17,704,337	1,965,239	6,156,144	2,624,709	0	707,259	0	0
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	150	1,895,556	0	0	0	0	0	0	0	0
9	Other Receivables	160	501,109	990,519	840	229,381	44,329	944,518	9,245	0	0
10	Inventory	170	0	0	0	0	0	0	0	0	0
11	Prepaid Items	180	996,915	78,934	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**		229,814,266	49,049,126	4,388,657	11,240,517	11,634,687	9,587,177	28,268,344	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	1,199,259	1,315,444	0	473,309	0	3,318,286	0	0	0
28	Contracts Payable	440	0	0	0	0	0	0	0	0	0
29	Loans Payable	460	0	0	0	0	0	0	0	0	0
30	Salaries & Benefits Payable	470	0	0	0	0	0	0	0	0	0
31	Payroll Deductions & Withholdings	480	4,061,694	4,693	0	120	501	139,960	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	121,187,886	18,784,289	1,953,860	6,120,500	2,609,512	0	703,164	0	0
33	Due to Activity Fund Organizations	493									
34	**Total Current Liabilities**		126,448,839	20,104,426	1,953,860	6,593,929	2,610,013	3,458,246	703,164	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	4,511,298	28,944,700	579,726	3,630,065	2,269,080	4,240,705	0	0	0
39	Unreserved Fund Balance	730	98,854,129	0	1,855,071	1,016,523	6,755,594	1,888,226	27,565,180	0	0
40	Investment in General Fixed Assets										
41	**Total Liabilities and Fund Balance**		229,814,266	49,049,126	4,388,657	11,240,517	11,634,687	9,587,177	28,268,344	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	3,101,292								
46	**Total Student Activity Current Assets For Student Activity Funds**		3,101,292								
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	3,101,292								
50	**Total Student Activity Liabilities and Fund Balance For Student Activity Funds**		3,101,292								
51											
52	**Total ASSETS /LIABILITIES District with Student Activity Funds**										
53	**Total Current Assets District with Student Activity Funds**		232,915,558	49,049,126	4,388,657	11,240,517	11,634,687	9,587,177	28,268,344	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**		126,448,839	20,104,426	1,953,860	6,593,929	2,610,013	3,458,246	703,164	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	7,612,590	28,944,700	579,726	3,630,065	2,269,080	4,240,705	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	98,854,129	0	1,855,071	1,016,523	6,755,594	1,888,226	27,565,180	0	0
61	Investment in General Fixed Assets District with Student Activity Funds										
62	**Total Liabilities and Fund Balance District with Student Activity Funds**		232,915,558	49,049,126	4,388,657	11,240,517	11,634,687	9,587,177	28,268,344	0	0

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2025

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	A	B	L	M	N
1				Account Groups	
2	**ASSETS (Enter Whole Dollars)**	**Acct. #**	**Agency Fund**	**General Fixed Assets**	**General Long-Term Debt**
3	**CURRENT ASSETS (100)**				
4	Cash (Accounts 111 through 115) [1]				
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	**Total Current Assets**		0		
14	**CAPITAL ASSETS (200)**				
15	Works of Art & Historical Treasures	210		0	
16	Land	220		5,282,022	
17	Building & Building Improvements	230		489,541,365	
18	Site Improvements & Infrastructure	240		32,816,901	
19	Capitalized Equipment	250		57,895,191	
20	Construction in Progress	260		9,681,801	
21	Amount Available in Debt Service Funds	340			2,434,797
22	Amount to be Provided for Payment on Long-Term Debt	350			14,683,854
23	**Total Capital Assets**			595,217,280	17,118,651
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			17,118,651
37	**Total Long-Term Liabilities**				17,118,651
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			595,217,280	
41	**Total Liabilities and Fund Balance**		0	595,217,280	17,118,651
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**			595,217,280	17,118,651
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**				17,118,651
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			595,217,280	
62	**Total Liabilities and Fund Balance District with Student Activity Funds**		0	595,217,280	17,118,651

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

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	**RECEIPTS/REVENUES**										
4	**LOCAL SOURCES**	1000	237,029,630	38,989,663	3,962,022	12,862,582	5,623,854	6,370,460	2,515,747	0	0
5	**FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT**	2000	0	0		0	0				
6	**STATE SOURCES**	3000	13,884,437	50,000	0	5,896,886	0	0	0	0	0
7	**FEDERAL SOURCES**	4000	11,179,127	0	0	47,300	0	733,001	0	0	0
8	**Total Direct Receipts/Revenues**		262,093,194	39,039,663	3,962,022	18,806,768	5,623,854	7,103,461	2,515,747	0	0
9	*Receipts/Revenues for "On Behalf" Payments* [2]	3998	67,109,747								
10	**Total Receipts/Revenues**		329,202,941	39,039,663	3,962,022	18,806,768	5,623,854	7,103,461	2,515,747	0	0
11	**DISBURSEMENTS/EXPENDITURES**										
12	**Instruction**	1000	176,807,219				3,187,084			0	
13	**Support Services**	2000	76,293,559	30,362,732		19,886,172	2,906,291	28,492,542		0	0
14	**Community Services**	3000	305,136	938		0	17,573			0	
15	**Payments to Other Districts & Governmental Units**	4000	6,146,107	0	0	62,620	0	0		0	0
16	**Debt Service**	5000	0	0	4,092,491	0	0			0	0
17	**Total Direct Disbursements/Expenditures**		259,552,021	30,363,670	4,092,491	19,948,792	6,110,948	28,492,542		0	0
18	*Disbursements/Expenditures for "On Behalf" Payments* [2]	4180	67,109,747	0	0	0	0	0		0	0
19	**Total Disbursements/Expenditures**		326,661,768	30,363,670	4,092,491	19,948,792	6,110,948	28,492,542		0	0
20	**Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures** [3]		2,541,173	8,675,993	(130,469)	(1,142,024)	(487,094)	(21,389,081)	2,515,747	0	0
21	**OTHER SOURCES/USES OF FUNDS**										
22	**OTHER SOURCES OF FUNDS (7000)**										
23	**PERMANENT TRANSFER FROM VARIOUS FUNDS**										
24	Abolishment of the Working Cash Fund [12]	7110									
25	Abatement of the Working Cash Fund [12]	7110	0	0	0	0	0	0		0	0
26	Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0		0	0
27	Transfer Among Funds	7130	0	0		0					
28	Transfer of Interest	7140	0	0	0	0	0	0	0	0	0
29	Transfer from Capital Project Fund to O&M Fund	7150		0							
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund [4]	7160		0							
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund [5]	7170			0						
32	**SALE OF BONDS (7200)**										
33	Principal on Bonds Sold	7210	0	0	0	0		0	0	0	0
34	Premium on Bonds Sold	7220	0	0	0	0		0	0	0	0
35	Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0	0	0
36	Sale or Compensation for Fixed Assets [6]	7300	0	0	0	0	0	0		0	0
37	Transfer to Debt Service to Pay Principal on Leases[13]	7400			374,778						
38	Transfer to Debt Service to Pay Interest on Leases[13]	7500			48,313						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						13,000,000			
42	ISBE Loan Proceeds	7900	0	0	0	0	0	0			0
43	Other Sources Not Classified Elsewhere	7990	0	0	0	0	0	0	0	0	0
44	**Total Other Sources of Funds**		0	0	423,091	0	0	13,000,000	0	0	0
45	**OTHER USES OF FUNDS (8000)**										

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

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description (Enter Whole Dollars)**	**Acct #**	**Educational**	**Operations & Maintenance**	**Debt Services**	**Transportation**	**Municipal Retirement/ Social Security**	**Capital Projects**	**Working Cash**	**Tort**	**Fire Prevention & Safety**
46	**PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)**										
47	Abolishment or Abatement of the Working Cash Fund [12]	8110							0		
48	Transfer of Working Cash Fund Interest [12]	8120							0		
49	Transfer Among Funds	8130	0	0		0					
50	Transfer of Interest	8140	0	0	0	0	0	0		0	
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund [4]	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund [5]	8170									0
54	Taxes Pledged to Pay Principal on Leases[13]	8410									
55	Grants/Reimbursements Pledged to Pay Principal on Leases[13]	8420									
56	Other Revenues Pledged to Pay Principal on Leases[13]	8430									
57	Fund Balance Transfers Pledged to Pay Principal on Leases[13]	8440	143,457	231,321				0			
58	Taxes Pledged to Pay Interest on Leases[13]	8510									
59	Grants/Reimbursements Pledged to Pay Interest on Leases[13]	8520									
60	Other Revenues Pledged to Pay Interest on Leases[13]	8530									
61	Fund Balance Transfers Pledged to Pay Interest on Leases[13]	8540	33,548	14,765				0			
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	0							
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0							
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	13,000,000							
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0		0	0	0			0
75	Other Uses Not Classified Elsewhere	8990	0	0	0	0	0	0	0	0	0
76	**Total Other Uses of Funds**		177,005	13,246,086	0	0	0	0	0	0	0
77	**Total Other Sources/Uses of Funds**		(177,005)	(13,246,086)	423,091	0	0	13,000,000	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		2,364,168	(4,570,093)	292,622	(1,142,024)	(487,094)	(8,389,081)	2,515,747	0	0
79	**Fund Balances without Student Activity Funds - July 1, 2024**		101,001,259	33,514,793	2,142,175	5,788,612	9,511,768	14,518,012	25,049,433	0	0
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	**Fund Balances without Student Activity Funds - June 30, 2025**		103,365,427	28,944,700	2,434,797	4,646,588	9,024,674	6,128,931	27,565,180	0	0
84											
85	**Student Activity Fund Balance - July 1, 2024**		3,493,646								
86	**RECEIPTS/REVENUES -Student Activity Funds**										
87	**Total Student Activity Direct Receipts/Revenues**	**1799**	6,980,137								
88	**DISBURSEMENTS/EXPENDITURES -Students Activity Funds**										
89	**Total Student Activity Disbursements/Expenditures**	**1999**	7,372,491								
90	**Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures** [3]		(392,354)								
91	**Student Activity Fund Balance - June 30, 2025**		3,101,292								

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

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
92											
93	RECEIPTS/REVENUES (with Student Activity Funds)										
94	LOCAL SOURCES	1000	244,009,767	38,989,663	3,962,022	12,862,582	5,623,854	6,370,460	2,515,747	0	0
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
96	STATE SOURCES	3000	13,884,437	50,000	0	5,896,886	0	0	0	0	0
97	FEDERAL SOURCES	4000	11,179,127	0	0	47,300	0	733,001	0	0	0
98	Total Direct Receipts/Revenues		269,073,331	39,039,663	3,962,022	18,806,768	5,623,854	7,103,461	2,515,747	0	0
99	*Receipts/Revenues for "On Behalf" Payments* [2]	3998	67,109,747	0	0	0	0	0		0	0
100	Total Receipts/Revenues		336,183,078	39,039,663	3,962,022	18,806,768	5,623,854	7,103,461	2,515,747	0	0
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	184,179,710				3,187,084			0	
103	Support Services	2000	76,293,559	30,362,732		19,886,172	2,906,291	28,492,542		0	0
104	Community Services	3000	305,136	938		0	17,573				
105	Payments to Other Districts & Governmental Units	4000	6,146,107	0	0	62,620	0	0		0	0
106	Debt Service	5000	0	0	4,092,491	0	0			0	0
107	Total Direct Disbursements/Expenditures		266,924,512	30,363,670	4,092,491	19,948,792	6,110,948	28,492,542		0	0
108	*Disbursements/Expenditures for "On Behalf" Payments* [2]	4180	67,109,747	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		334,034,259	30,363,670	4,092,491	19,948,792	6,110,948	28,492,542		0	0
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures [3]		2,148,819	8,675,993	(130,469)	(1,142,024)	(487,094)	(21,389,081)	2,515,747	0	0
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds		0	0	423,091	0	0	13,000,000	0	0	0
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		177,005	13,246,086	0	0	0	0	0	0	0
116	Total Other Sources/Uses of Funds		(177,005)	(13,246,086)	423,091	0	0	13,000,000	0	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2025		106,466,719	28,944,700	2,434,797	4,646,588	9,024,674	6,128,931	27,565,180	0	0

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2025

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	**RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)**										
4	**AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY**	**1100**									
5	Designated Purposes Levies (1110-1120) [7]		211,092,486	35,923,836	3,866,936	10,720,244	0	0	1,435,871	0	0
6	Leasing Purposes Levy [8]	1130	0	0							
7	Special Education Purposes Levy	1140	2,664,291	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					4,876,630				
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**		213,756,777	35,923,836	3,866,936	10,720,244	4,876,630	0	1,435,871	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	2,639,703	0	0	1,329,575	255,939	5,488,781	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**		2,639,703	0	0	1,329,575	255,939	5,488,781	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	268,809								
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	536,435								
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**		805,244								
41	**TRANSPORTATION FEES**	**1400**									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411				3,375					
43	Regular - Transp Fees from Other Districts (In State)	1412				538,335					
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				18,388					
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**					560,098					

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2025

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
64	**EARNINGS ON INVESTMENTS**	**1500**									
65	Interest on Investments	1510	5,137,243	1,346,242	67,644	203,861	369,806	35,030	777,922	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	220,844	340,594	27,442	39,865	121,479	96,649	301,954	0	0
68	**Total Earnings on Investments**		5,358,087	1,686,836	95,086	243,726	491,285	131,679	1,079,876	0	0
69	**FOOD SERVICE**	**1600**									
70	Sales to Pupils - Lunch	1611	1,765,996								
71	Sales to Pupils - Breakfast	1612	821								
72	Sales to Pupils - A la Carte	1613	933,647								
73	Sales to Pupils - Other (Describe & Itemize)	1614	739,764								
74	Sales to Adults	1620	16,993								
75	Other Food Service (Describe & Itemize)	1690	36,650								
76	**Total Food Service**		3,493,871								
77	**DISTRICT/SCHOOL ACTIVITY INCOME**	**1700**									
78	Admissions - Athletic	1711	96,580	0							
79	Admissions - Other (Describe & Itemize)	1719	0	0							
80	Fees	1720	1,585,416	254,339							
81	Book Store Sales	1730	0	0							
82	Other District/School Activity Revenue (Describe & Itemize)	1790	0	0							
83	Student Activity Funds Revenues	1799	6,980,137								
84	**Total District/School Activity Income (without Student Activity Funds)**		1,681,996	254,339							
85	**Total District/School Activity Income (with Student Activity Funds)**		8,662,133								
86	**TEXTBOOK INCOME**	**1800**									
87	Rentals - Regular Textbooks	1811	2,926,038								
88	Rentals - Summer School Textbooks	1812	0								
89	Rentals - Adult/Continuing Education Textbooks	1813	75								
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	2,116								
95	Other (Describe & Itemize)	1890	0								
96	**Total Textbook Income**		2,928,229								
97	**OTHER REVENUE FROM LOCAL SOURCES**	**1900**									
98	Rentals	1910	0	763,818							
99	Contributions and Donations from Private Sources	1920	380,936	163,052	0	0	0	0	0	0	0
100	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0	0	0
101	Services Provided Other Districts	1940	0	0		0					
102	Refund of Prior Years' Expenditures	1950	139,245	0	0	8,939	0	0		0	0
103	Payments of Surplus Moneys from TIF Districts	1960	3,614,387	0	0	0	0	0	0	0	0
104	Drivers' Education Fees	1970	96,260								
105	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
106	School Facility Occupation Tax Proceeds	1983	0		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	750,845	0	0	0	0	0		0	0
110	Other Local Revenues (Describe & Itemize)	1999	1,384,050	197,782	0	0	0	750,000	0	0	0
111	**Total Other Revenue from Local Sources**		6,365,723	1,124,652	0	8,939	0	750,000	0	0	0
112	**Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)**	**1000**	237,029,630	38,989,663	3,962,022	12,862,582	5,623,854	6,370,460	2,515,747	0	0
113	**Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)**	**1000**	244,009,767								
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	10,155,982	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**		10,155,982	0	0	0	0	0		0	0

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2025

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
126	**RESTRICTED GRANTS-IN-AID (3100 - 3900)**										
127	**SPECIAL EDUCATION**										
128	Special Education - Private Facility Tuition	3100	1,492,281			0					
129	Special Education - Funding for Children Requiring Sp Ed Services	3105									
130	Special Education - Personnel	3110									
131	Special Education - Orphanage - Individual	3120	21,652			0					
132	Special Education - Orphanage - Summer Individual	3130	12,473			0					
133	Special Education - Summer School	3145									
134	Special Education - Other (Describe & Itemize)	3199	0	0		0					
135	**Total Special Education**		1,526,406	0		0					
136	**CAREER AND TECHNICAL EDUCATION (CTE)**										
137	CTE - Technical Education - Tech Prep	3200	0	0			0				
138	CTE - Secondary Program Improvement (CTEI)	3220	0	0			0				
139	CTE - WECEP	3225	0	0			0				
140	CTE - Agriculture Education	3235	29,077	0			0				
141	CTE - Instructor Practicum	3240	0	0			0				
142	CTE - Student Organizations	3270	0	0			0				
143	CTE - Other (Describe & Itemize)	3299	770,736	0			0				
144	**Total Career and Technical Education**		799,813	0			0				
145	**BILINGUAL EDUCATION**										
146	Bilingual Ed - Downstate - TPI and TBE	3305	0								
147	Bilingual Education Downstate - Transitional Bilingual Education	3310	0								
148	**Total Bilingual Ed**		0				0				
149	State Free Lunch & Breakfast	3360	0								
150	School Breakfast Initiative	3365	0	0							
151	Driver Education	3370	83,291	0							
152	Adult Ed (from ICCB)	3410	633,155	0	0	0	0	0	0	0	0
153	Adult Ed - Other (Describe & Itemize)	3499	150,000	0	0	0	0	0	0	0	0
154	**TRANSPORTATION**										
155	Transportation - Regular and Vocational	3500	0	0		1,442,729	0				
156	Transportation - Special Education	3510	0	0		4,454,157	0				
157	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
158	**Total Transportation**		0	0		5,896,886	0				
159	Learning Improvement - Change Grants	3610	0								
160	Scientific Literacy	3660	0	0		0	0				
161	Truant Alternative/Optional Education	3695	0			0	0				
162	Early Childhood - Block Grant	3705	414,597	0		0	0				
163	Chicago General Education Block Grant	3766	0	0		0	0				
164	Chicago Educational Services Block Grant	3767	0	0		0	0				
165	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0			0
166	Technology - Technology for Success	3780	0	0	0	0	0	0			0
167	State Charter Schools	3815	0			0					
168	Extended Learning Opportunities - Summer Bridges	3825	0			0					
169	Infrastructure Improvements - Planning/Construction	3920		0				0			
170	School Infrastructure - Maintenance Projects	3925		50,000				0			
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	121,193	0	0	0	0	0	0	0	0
172	**Total Restricted Grants-In-Aid**		3,728,455	50,000	0	5,896,886	0	0	0	0	0
173	**Total Receipts from State Sources**	**3000**	13,884,437	50,000	0	5,896,886	0	0	0	0	0
174	**RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)**										
175	**UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)**										
176	Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
178	**Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt**		0	0	0	0	0	0	0	0	0
179	**RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)**										
180	Head Start	4045	0								
181	Construction (Impact Aid)	4050	0	0				0			
182	MAGNET	4060	0	0		0	0	0			
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	103,514	0		0	0	0			0
184	**Total Restricted Grants-In-Aid Received Directly from Federal Govt**		103,514	0		0	0	0			0

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2025

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
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	0				0				
195	Special Milk Program	4215	11,811				0				
196	School Breakfast Program	4220	0				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								
200	Food Service - Other (Describe & Itemize)	4299	0				0				
201	**Total Food Service**		11,811				0				
202	**TITLE I**										
203	Title I - Low Income	4300	2,859,408	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**		2,859,408	0		0	0				
208	**TITLE IV**										
209	Title IV - Student Support & Academic Enrichment Grant	4400	139,065	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**		139,065	0		0	0				
214	**FEDERAL - SPECIAL EDUCATION**										
215	Fed - Spec Education - Preschool Flow-Through	4600	0	0		0	0				
216	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
217	Fed - Spec Education - IDEA - Flow Through	4620	2,818,619	0		0	0				
218	Fed - Spec Education - IDEA - Room & Board	4625	621,054	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**		3,439,673	0		0	0				
222	**CTE - PERKINS**										
223	CTE - Perkins - Title IIIE - Tech Prep	4770	300,131	0			0				
224	CTE - Other (Describe & Itemize)	4799	0	0			0				
225	**Total CTE - Perkins**		300,131	0			0				

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2025

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	**Acct #**	**Educational**	**Operations & Maintenance**	**Debt Services**	**Transportation**	**Municipal Retirement/ Social Security**	**Capital Projects**	**Working Cash**	**Tort**	**Fire Prevention & Safety**
226	Federal - Adult Education	4810	389,171	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	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	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	16,711			0	0				
260	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	167,775			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	577,381	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	366,746	0		0	0				
269	Medicaid Matching Funds - Fee-for-Service Program	4992	1,048,774	0		0	0				
270	Other Restricted Grants Received from Fed. Govt. thru State *(Describe & Itemize)*	4998	1,758,967	0		47,300	0	733,001			0
271	**Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State**		11,075,613	0	0	47,300	0	733,001		0	0
272	**Total Receipts/Revenues from Federal Sources**	**4000**	11,179,127	0	0	47,300	0	733,001	0	0	0
273	**Total Direct Receipts/Revenues (without Student Activity Funds 1799)**		262,093,194	39,039,663	3,962,022	18,806,768	5,623,854	7,103,461	2,515,747	0	0
274	**Total Direct Receipts/Revenues (with Student Activity Funds 1799)**		269,073,331	39,039,663	3,962,022	18,806,768	5,623,854	7,103,461	2,515,747	0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2025

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	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
3	**10 - EDUCATIONAL FUND (ED)**											
4	**INSTRUCTION (ED)**	**1000**										
5	Regular Programs	1100	70,835,557	14,544,789	1,621,828	5,248,331	535,177	782,565	2,082,608	0	95,650,855	96,961,190
6	Tuition Payment to Charter Schools	1115			0						0	0
7	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	0
8	Special Education Programs (Functions 1200-1220)	1200	19,706,812	4,879,346	326,126	69,398	0	610,757	27,258	0	25,619,697	23,062,453
9	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0	0
10	Remedial and Supplemental Programs K-12	1250	994,735	180,843	91,366	94,816	0	0	6,143	0	1,367,903	1,452,117
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
12	Adult/Continuing Education Programs	1300	1,704,170	126,541	514,059	119,088	0	6,956	0	0	2,470,814	3,436,309
13	CTE Programs	1400	10,195,885	2,148,655	359,842	737,695	59,251	56,670	174,625	0	13,732,623	13,859,013
14	Interscholastic Programs	1500	10,475,924	1,064,219	1,123,681	572,629	101	342,727	0	0	13,579,281	13,788,263
15	Summer School Programs	1600	1,101,613	9,570	0	123,584	82,730	35,719	37,402	0	1,390,618	1,329,250
16	Gifted Programs	1650	26,983	1,859	2,760	1,289	0	0	0	0	32,891	187,996
17	Driver's Education Programs	1700	954,689	185,378	2,797	8,415	0	0	0	0	1,151,279	1,105,559
18	Bilingual Programs	1800	9,999,021	2,396,991	6,899	68,565	0	609	0	0	12,472,085	11,891,786
19	Truant Alternative & Optional Programs	1900	311,918	26,090	1,793	4,666	0	27,682	0	0	372,149	311,942
20	Pre-K Programs - Private Tuition	1910						0			0	0
21	Regular K-12 Programs - Private Tuition	1911						0			0	0
22	Special Education Programs K-12 - Private Tuition	1912						8,967,024			8,967,024	8,050,000
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 Progms - Private Tuition	1922						0			0	0
33	Student Activity Fund Expenditures	1999						7,372,491			7,372,491	0
34	**Total Instruction [10] (without Student Activity Funds)**	**1000**	126,307,307	25,564,281	4,051,151	7,048,476	677,259	10,830,709	2,328,036	0	176,807,219	175,435,878
35	**Total Instruction [10] (with Student Activity Funds)**	**1000**	126,307,307	25,564,281	4,051,151	7,048,476	677,259	18,203,200	2,328,036	0	184,179,710	175,435,878
36	**SUPPORT SERVICES (ED)**	**2000**										
37	**SUPPORT SERVICES - PUPILS**											
38	Attendance & Social Work Services	2110	6,704,157	1,479,681	176,400	68,750	0	439	0	0	8,429,427	8,563,787
39	Guidance Services	2120	6,289,502	1,346,618	103,706	17,051	0	0	0	0	7,756,877	7,485,902
40	Health Services	2130	1,173,701	289,303	1,473	23,322	0	0	0	0	1,487,799	1,488,457
41	Psychological Services	2140	1,921,444	394,979	17,840	7,066	0	0	0	0	2,341,329	2,241,993
42	Speech Pathology & Audiology Services	2150	1,054,048	216,590	147,684	320	0	0	0	0	1,418,642	1,258,523
43	Other Support Services - Pupils *(Describe & Itemize)*	2190	2,618,634	947,528	2,557,028	92,488	24,394	0	40,798	0	6,280,870	5,832,764
44	**Total Support Services - Pupils**	**2100**	19,761,486	4,674,699	3,004,131	208,997	24,394	439	40,798	0	27,714,944	26,871,426
45	**SUPPORT SERVICES - INSTRUCTIONAL STAFF**											
46	Improvement of Instruction Services	2210	10,795,468	2,200,872	873,384	12,395	0	4,178	12,716	0	13,899,013	12,779,592
47	Educational Media Services	2220	1,221,192	280,001	48,715	57,487	57,875	763	12,174	0	1,678,207	1,980,557
48	Assessment & Testing	2230	0	0	31,318	0	0	0	0	0	31,318	19,000
49	**Total Support Services - Instructional Staff**	**2200**	12,016,660	2,480,873	953,417	69,882	57,875	4,941	24,890	0	15,608,538	14,779,149
50	**SUPPORT SERVICES - GENERAL ADMINISTRATION**											
51	Board of Education Services	2310	36,174	4,331	938,915	1,006	0	54,935	0	0	1,035,361	831,307
52	Executive Administration Services	2320	1,495,545	378,210	104,656	4,813	0	13,257	0	0	1,996,481	1,981,766
53	Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0	0
54	Tort Immunity Services	2361, 2365	0	0	3,788,144	0	0	0	0	0	3,788,144	2,433,691
55	**Total Support Services - General Administration**	**2300**	1,531,719	382,541	4,831,715	5,819	0	68,192	0	0	6,819,986	5,246,764

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2025

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	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
56	**SUPPORT SERVICES - SCHOOL ADMINISTRATION**											
57	Office of the Principal Services	2410	9,785,840	2,749,333	200,550	177,694	0	18,231	690	0	12,932,338	12,684,638
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**	9,785,840	2,749,333	200,550	177,694	0	18,231	690	0	12,932,338	12,684,638
60	**SUPPORT SERVICES - BUSINESS**											
61	Direction of Business Support Services	2510	214,564	51,146	0	0	0	0	0	0	265,710	0
62	Fiscal Services	2520	969,161	262,206	734,061	11,201	0	3,856	0	0	1,980,485	2,188,592
63	Operation & Maintenance of Plant Services	2540	419,374	59,118	378,175	207,900	0	100	94,855	0	1,159,522	1,137,456
64	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
65	Food Services	2560	1,643,992	211,129	16,592	1,676,712	0	3,413	0	0	3,551,838	3,646,350
66	Internal Services	2570	0	0	48,464	4,039	0	0	0	0	52,503	64,500
67	**Total Support Services - Business**	**2500**	3,247,091	583,599	1,177,292	1,899,852	0	7,369	94,855	0	7,010,058	7,036,898
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	1,192,384	309,922	52,054	77,866	0	0	5,854	0	1,638,080	1,757,763
71	Information Services	2630	820,525	193,011	220,028	15,288	0	33,676	6,114	0	1,288,642	1,328,963
72	Staff Services	2640	863,583	366,275	483,170	2,420	0	0	0	0	1,715,448	5,025,876
73	Data Processing Services	2660	301,785	76,546	403,208	521,477	44,612	0	214,316	0	1,561,944	2,214,337
74	**Total Support Services - Central**	**2600**	3,178,277	945,754	1,158,460	617,051	44,612	33,676	226,284	0	6,204,114	10,326,939
75	Other Support Services (Describe & Itemize)	2900	0	0	0	3,581	0	0	0	0	3,581	0
76	**Total Support Services**	**2000**	49,521,073	11,816,799	11,325,565	2,982,876	126,881	132,848	387,517	0	76,293,559	76,945,814
77	**COMMUNITY SERVICES (ED)**	**3000**	190,197	78,737	31,121	5,081	0	0	0	0	305,136	267,387
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	300,000
81	Payments for Special Education Programs	4120			1,838,250			0			1,838,250	2,472,777
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**			1,838,250			0			1,838,250	2,772,777
87	Payments for Regular Programs - Tuition	4210						0			0	0
88	Payments for Special Education Programs - Tuition	4220						4,307,857			4,307,857	3,835,151
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**						4,307,857			4,307,857	3,835,151
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**			1,838,250			4,307,857			6,146,107	6,607,928

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2025

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	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
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)**		176,018,577	37,459,817	17,246,087	10,036,433	804,140	15,271,414	2,715,553	0	259,552,021	259,257,007
117	**Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)**		176,018,577	37,459,817	17,246,087	10,036,433	804,140	22,643,905	2,715,553	0	266,924,512	259,257,007
118	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)**										2,541,173	
119	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)**										2,148,819	
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	214	147,715	(141,335)	0	176,640	0	183,234	615,247
128	Operation & Maintenance of Plant Services	2540	12,153,768	3,332,818	6,781,348	6,886,580	417,516	83,221	524,247	0	30,179,498	29,677,042
129	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
130	Food Services	2560					0		0		0	0
131	**Total Support Services - Business**	**2500**	12,153,768	3,332,818	6,781,562	7,034,295	276,181	83,221	700,887	0	30,362,732	30,292,289
132	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
133	**Total Support Services**	**2000**	12,153,768	3,332,818	6,781,562	7,034,295	276,181	83,221	700,887	0	30,362,732	30,292,289
134	**COMMUNITY SERVICES (O&M)**	**3000**	938	0	0	0	0	0	0	0	938	120,770
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**		12,154,706	3,332,818	6,781,562	7,034,295	276,181	83,221	700,887	0	30,363,670	30,413,059
156	**Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures**										8,675,993	

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1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
157												
158	**30 - DEBT SERVICES (DS)**											
159	**PAYMENTS TO OTHER DIST & GOVT UNITS (DS)**	4000										
160	**PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)**											
161	**Payments for Regular Programs**	4110						0			0	0
162	**Payments for Special Education Programs**	4120						0			0	0
163	**Other Payments to In-State Govt Units (Describe & Itemize)**	4190						0			0	0
164	**Total Payments to Other Districts & Govt Units (In-State)**	4000						0			0	0
165	**DEBT SERVICES (DS)**	5000										
166	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**											
167	Tax Anticipation Warrants	5110						0			0	0
168	Tax Anticipation Notes	5120						0			0	0
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
170	State Aid Anticipation Certificates	5140						0			0	0
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
172	**Total Debt Services - Interest On Short-Term Debt**	5100						0			0	0
173	**DEBT SERVICES - INTEREST ON LONG-TERM DEBT**	5200						727,713			727,713	677,525
174	**DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired)** [11]	5300						3,364,778			3,364,778	2,990,000
175	**DEBT SERVICES - OTHER (Describe & Itemize)**	5400			0			0			0	2,000
176	**Total Debt Services**	5000			0			4,092,491			4,092,491	3,669,525
177	**PROVISION FOR CONTINGENCIES (DS)**	6000										0
178	**Total Disbursements/ Expenditures**				0			4,092,491			4,092,491	3,669,525
179	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(130,469)	
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	191,746	80,989	18,851,667	738,722	22,973	75	0	0	19,886,172	18,864,064
187	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
188	**Total Support Services**	2000	191,746	80,989	18,851,667	738,722	22,973	75	0	0	19,886,172	18,864,064
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			62,620			0			62,620	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			62,620			0			62,620	0
199	**PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)**	4400									0	0
200	**Total Payments to Other Govt Units**	4000			62,620			0			62,620	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

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1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
213	**PROVISION FOR CONTINGENCIES (TR)**	**6000**										0
214	**Total Disbursements/ Expenditures**		191,746	80,989	18,914,287	738,722	22,973	75	0	0	19,948,792	18,864,064
215	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(1,142,024)	
216												
217	**50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)**											
218	**INSTRUCTION (MR/SS)**	**1000**										
219	Regular Programs	1100		1,367,806							1,367,806	1,314,986
220	Pre-K Programs	1125		0							0	578,664
221	Special Education Programs (Functions 1200-1220)	1200		707,851							707,851	0
222	Special Education Programs - Pre-K	1225		0							0	0
223	Remedial and Supplemental Programs - K-12	1250		32,427							32,427	14,227
224	Remedial and Supplemental Programs - Pre-K	1275		0							0	0
225	Adult/Continuing Education Programs	1300		168,114							168,114	192,925
226	CTE Programs	1400		233,297							233,297	239,768
227	Interscholastic Programs	1500		354,953							354,953	280,979
228	Summer School Programs	1600		38,385							38,385	38,053
229	Gifted Programs	1650		374							374	364
230	Driver's Education Programs	1700		13,207							13,207	10,764
231	Bilingual Programs	1800		263,692							263,692	235,724
232	Truants' Alternative & Optional Programs	1900		6,978							6,978	6,050
233	**Total Instruction**	**1000**		3,187,084							3,187,084	2,912,504
234	**SUPPORT SERVICES (MR/SS)**	**2000**										
235	**SUPPORT SERVICES - PUPILS**											
236	Attendance & Social Work Services	2110		289,216							289,216	287,808
237	Guidance Services	2120		88,779							88,779	86,566
238	Health Services	2130		82,039							82,039	82,963
239	Psychological Services	2140		26,668							26,668	25,147
240	Speech Pathology & Audiology Services	2150		14,786							14,786	13,627
241	Other Support Services - Pupils (Describe & Itemize)	2190		222,939							222,939	185,237
242	**Total Support Services - Pupils**	**2100**		724,427							724,427	681,348
243	**SUPPORT SERVICES - INSTRUCTIONAL STAFF**											
244	Improvement of Instruction Services	2210		267,109							267,109	240,907
245	Educational Media Services	2220		42,471							42,471	14,717
246	Assessment & Testing	2230		0							0	0
247	**Total Support Services - Instructional Staff**	**2200**		309,580							309,580	255,624
248	**SUPPORT SERVICES - GENERAL ADMINISTRATION**											
249	Board of Education Services	2310		3,232							3,232	3,199
250	Executive Administration Services	2320		77,028							77,028	73,649
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**		80,260							80,260	76,848
255	**SUPPORT SERVICES - SCHOOL ADMINISTRATION**											
256	Office of the Principal Services	2410		256,774							256,774	241,641
257	Other Support Services - School Administration (Describe & Itemize)	2490		0							0	0
258	**Total Support Services - School Administration**	**2400**		256,774							256,774	241,641

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1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
259	**SUPPORT SERVICES - BUSINESS**											
260	Direction of Business Support Services	2510		3,233							3,233	0
261	Fiscal Services	2520		79,515							79,515	81,602
262	Facilities Acquisition & Construction Services	2530		0							0	0
263	Operation & Maintenance of Plant Services	2540		1,061,775							1,061,775	972,998
264	Pupil Transportation Services	2550		15,617							15,617	18,536
265	Food Services	2560		144,936							144,936	166,005
266	Internal Services	2570		0							0	6,200
267	**Total Support Services - Business**	**2500**		1,305,076							1,305,076	1,245,341
268	**SUPPORT SERVICES - CENTRAL**											
269	Direction of Central Support Services	2610		0							0	0
270	Planning, Research, Development, & Evaluation Services	2620		96,023							96,023	88,235
271	Information Services	2630		62,099							62,099	900
272	Staff Services	2640		46,151							46,151	26,030
273	Data Processing Services	2660		25,901							25,901	23,619
274	**Total Support Services - Central**	**2600**		230,174							230,174	138,784
275	Other Support Services (Describe & Itemize)	2900		0							0	0
276	**Total Support Services**	**2000**		2,906,291							2,906,291	2,639,586
277	**COMMUNITY SERVICES (MR/SS)**	**3000**		17,573							17,573	4,900
278	**PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)**	**4000**										
279	Payments for Regular Programs	4110		0							0	0
280	Payments for Special Education Programs	4120		0							0	0
281	Payments for CTE Programs	4140		0							0	0
282	**Total Payments to Other Govt Units**	**4000**		0							0	0
283	**DEBT SERVICES (MR/SS)**	**5000**										
284	**DEBT SERVICE - INTEREST ON SHORT-TERM DEBT**											
285	Tax Anticipation Warrants	5110						0			0	0
286	Tax Anticipation Notes	5120						0			0	0
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
288	State Aid Anticipation Certificates	5140						0			0	0
289	Other (Describe & Itemize)	5150						0			0	0
290	**Total Debt Services - Interest**	**5000**						0			0	0
291	**PROVISION FOR CONTINGENCIES (MR/SS)**	**6000**										0
292	**Total Disbursements/Expenditures**			6,110,948				0			6,110,948	5,556,990
293	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(487,094)	
294												
295	**60 - CAPITAL PROJECTS (CP)**											
296	**SUPPORT SERVICES (CP)**	**2000**										
297	**SUPPORT SERVICES - BUSINESS**											
298	Facilities Acquisition and Construction Services	2530	0	0	1,192,059	0	27,300,483	0	0	0	28,492,542	22,802,804
299	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
300	**Total Support Services**	**2000**	0	0	1,192,059	0	27,300,483	0	0	0	28,492,542	22,802,804
301	**PAYMENTS TO OTHER DIST & GOVT UNITS (CP)**	**4000**										
302	**PAYMENTS TO OTHER GOVT UNITS (In-State)**											
303	Payments to Regular Programs (In-State)	4110			0			0			0	0
304	Payments for Special Education Programs	4120			0			0			0	0
305	Payments for CTE Programs	4140			0			0			0	0
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
307	**Total Payments to Other Govt Units**	**4000**			0			0			0	0
308	**PROVISION FOR CONTINGENCIES (S&C/CI)**	**6000**										
309	**Total Disbursements/ Expenditures**		0	0	1,192,059	0	27,300,483	0	0	0	28,492,542	22,802,804
310	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(21,389,081)	
311												

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1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
312	**70 - WORKING CASH (WC)**											
313												
314	**80 - TORT FUND (TF)**											
315	**INSTRUCTION (TF)**	**1000**										
316	Regular Programs	1100	0	0	0	0	0	0	0	0	0	0
317	Tuition Payment to Charter Schools	1115			0						0	0
318	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	0
319	Special Education Programs (Functions 1200 - 1220)	1200	0	0	0	0	0	0	0	0	0	0
320	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0	0
321	Remedial and Supplemental Programs K-12	1250	0	0	0	0	0	0	0	0	0	0
322	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
323	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
324	CTE Programs	1400	0	0	0	0	0	0	0	0	0	0
325	Interscholastic Programs	1500	0	0	0	0	0	0	0	0	0	0
326	Summer School Programs	1600	0	0	0	0	0	0	0	0	0	0
327	Gifted Programs	1650	0	0	0	0	0	0	0	0	0	0
328	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
329	Bilingual Programs	1800	0	0	0	0	0	0	0	0	0	0
330	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
331	Pre-K Programs - Private Tuition	1910						0			0	0
332	Regular K-12 Programs Private Tuition	1911						0			0	0
333	Special Education Programs K-12 Private Tuition	1912						0			0	0
334	Special Education Programs Pre-K Tuition	1913						0			0	0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914						0			0	0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915						0			0	0
337	Adult/Continuing Education Programs Private Tuition	1916						0			0	0
338	CTE Programs Private Tuition	1917						0			0	0
339	Interscholastic Programs Private Tuition	1918						0			0	0
340	Summer School Programs Private Tuition	1919						0			0	0
341	Gifted Programs Private Tuition	1920						0			0	0
342	Bilingual Programs Private Tuition	1921						0			0	0
343	Truants Alternative/Opt Ed Programs Private Tuition	1922						0			0	0
344	**Total Instruction**[14]	**1000**	0	0	0	0	0	0	0	0	0	0
345	**SUPPORT SERVICES (TF)**	**2000**										
346	**Support Services - Pupil**	**2100**										
347	Attendance & Social Work Services	2110	0	0	0	0	0	0	0	0	0	0
348	Guidance Services	2120	0	0	0	0	0	0	0	0	0	0
349	Health Services	2130	0	0	0	0	0	0	0	0	0	0
350	Psychological Services	2140	0	0	0	0	0	0	0	0	0	0
351	Speech Pathology & Audiology Services	2150	0	0	0	0	0	0	0	0	0	0
352	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
353	**Total Support Services - Pupil**	**2100**	0	0	0	0	0	0	0	0	0	0
354	**Support Services - Instructional Staff**	**2200**										
355	Improvement of Instruction Services	2210	0	0	0	0	0	0	0	0	0	0
356	Educational Media Services	2220	0	0	0	0	0	0	0	0	0	0
357	Assessment & Testing	2230	0	0	0	0	0	0	0	0	0	0
358	**Total Support Services - Instructional Staff**	**2200**	0	0	0	0	0	0	0	0	0	0
359	**SUPPORT SERVICES - GENERAL ADMINISTRATION**	**2300**										
360	Board of Education Services	2310	0	0	0	0	0	0	0	0	0	0
361	Executive Administration Services	2320	0	0	0	0	0	0	0	0	0	0
362	Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0	0
363	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0	0
364	Risk Management and Claims Services Payments	2365	0	0	0	0	0	0	0	0	0	0
365	**Total Support Services - General Administration**	**2300**	0	0	0	0	0	0	0	0	0	0

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

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2025

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

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	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	215,834,774	114,530,485	101,304,289	231,851,923	117,321,438
5	Operations & Maintenance	36,937,981	17,631,607	19,306,374	35,692,873	18,061,266
6	Debt Services **	3,788,138	1,957,165	1,830,973	3,962,024	2,004,859
7	Transportation	10,813,730	6,130,855	4,682,875	12,411,110	6,280,255
8	Municipal Retirement	0		0		0
9	Capital Improvements	0		0		0
10	Working Cash	1,612,473	704,354	908,119	1,425,872	721,518
11	Tort Immunity	0		0		0
12	Fire Prevention & Safety	0		0		0
13	Leasing Levy	0		0		0
14	Special Education	2,722,073	1,424,760	1,297,313	2,884,239	1,459,479
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	5,019,854	2,613,928	2,405,926	5,291,553	2,677,625
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	**Totals**	276,729,023	144,993,154	131,735,869	293,519,594	148,526,440
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).*					

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SCHEDULE OF SHORT-TERM DEBT

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

SCHEDULE OF LONG-TERM DEBT

Long-Term Debt Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Counts Against Statutory Debt Limit? (Y/N)**	Outstanding Beginning July 1, 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
Konica Minolta Copier Lease	07/01/21	1,119,691	7	Y	470,024			231,321	238,703	204,752
NorthLight Color Digital Printin	07/01/23	265,030	7	Y	221,217			46,660	174,557	149,730
Xerox	07/01/23	483,985	7	Y	387,188			96,797	290,391	249,088
2016 Refunding Bonds	11/21/16	8,815,000	3	Y	3,795,000			1,355,000	2,440,000	2,092,957
2017 Refunding Bonds	09/28/17	8,900,000	3	Y	1,160,000			780,000	380,000	325,952
2020 Refunding Bonds	12/01/20	16,395,000	3	Y	14,450,000			855,000	13,595,000	11,661,374
									0	
									0	
									0	
									0	
									0	
									0	
									0	
									0	
									0	
									0	
									0	
		35,978,706			20,483,429	0	0	3,364,778	17,118,651	14,683,854

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

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

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

Building bonds approved by referendum on or after Nov. 5, 2024; see 105 ILCS 5/19-1(p-225)

Refunding bonds issued to refund building bonds approved by referendum held on or after Nov. 5, 2024; see 105 ILCS 5/19-1(p-225)

Alternate revenue bonds paid from the alternate revenue source; see 30 ILCS 350/15

Warrants in anticipation of taxes levied according to provisions in 105 ILCS 5/17-16

Various individual exemptions; see 105 ILCS 5/19-1

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

Schedule of Restricted Local Tax Levies and Selected Revenues Sources
Schedule of Tort Immunity Expenditures

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	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	2,664,291			
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	0				
7	Drivers' Education Fees					10-1970					96,260
8	School Facility Occupation Tax Proceeds					30 or 60-1983					
9	Driver Education					10 or 20-3370					83,291
10	Other Receipts (Describe & Itemize)					--	0				
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	**Total Receipts**						0	2,664,291	0	0	179,551
13	**DISBURSEMENTS:**										
14	Instruction					10 or 50-1000		2,664,291			179,551
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	2,664,291	0	0	179,551
24	**Ending Cash Basis Fund Balance as of June 30, 2025**						0	0	0	0	0
25	**Reserved Cash Balance**					714					
26	**Unreserved Cash Balance**					730	0	0	0	0	0

SCHEDULE OF TORT IMMUNITY EXPENDITURES [a]

Yes ☐ **No** ☐ Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?

If yes, list in the aggregate the following:

Total Claims Payments:	0
Total Reserve Remaining:	0

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

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

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

[b] 55 ILCS 5/5-1006.7

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

CARES, CRRSA, and ARP SCHEDULE - FY 2025

Click below for schedule instructions:

SCHEDULE INSTRUCTIONS

Please read schedule instructions before completing.

Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2025	X	Yes		No

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

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

Part 1: CARES, CRRSA, and ARP REVENUE

Revenue Section A

Section A is for revenue recognized in FY 2025 reported on the FY 2025 AFR for FY 2022, FY 2023 and/or FY 2024 EXPENDITURES claimed on July 1, 2024, through June 30, 2025, FRIS grant expenditure reports for expenditures reported in the prior year FY 2022, FY 2023, and/or FY 2024 AFR.

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

Revenue Section B

Section B is for revenue recognized in FY 2025 reported on the FY 2025 AFR and for FY 2025 EXPENDITURES claimed on July 1, 2024, through June 30, 2025, FRIS grant expenditure reports and reported in the FY 2025 AFR.

Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST, D4)	4998										0
GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK, JE)	4998										0
ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3, P4, 15, 25, 35, 45, 55, 65, 75)	4998	692,613					733,001				1,425,614
ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998										0
ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998	38,797									38,797
CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)	4998										0
Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998	258,719			47,300						306,019
(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998	768,838									768,838
Total Revenue Section B		1,758,967	0		47,300	0	733,001			0	2,539,268

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

Total Other Federal Revenue (Section A plus Section B)	4998	1,758,967	0		47,300	0	733,001			0	2,539,268
Total Other Federal Revenue from Revenue Tab	4998	1,758,967	0		47,300	0	733,001			0	2,539,268
Difference (must equal 0)		0	0		0	0	0			0	0
Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK			OK	OK

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

Part 2: CARES, CRRSA, and ARP EXPENDITURES

Review of the July 1, 2024 through June 30, 2025 FRIS Expenditures reports may assist in determining the expenditures to use below.

Expenditure Section A:

ESSER I EXPENDITURES (CARES)

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
63	**Expenditure Section B:**											
64				DISBURSEMENTS								
65	**ESSER II EXPENDITURES (CRRSA)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
66				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
67	**FUNCTION**											
68	**1. List the total expenditures for the Functions 1000 and 2000 below**											
69	INSTRUCTION Total Expenditures	1000										0
70	SUPPORT SERVICES Total Expenditures	2000										0
72	**2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)**											
73	Facilities Acquisition and Construction Services (Total)	2530										0
74	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
75	FOOD SERVICES (Total)	2560										0
77	**3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).**											
78	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
79	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
80	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
81	**Expenditure Section C:**											
82				DISBURSEMENTS								
83	**GEER I EXPENDITURES (CARES)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
84				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
85	**FUNCTION**											
86	**1. List the total expenditures for the Functions 1000 and 2000 below**											
87	INSTRUCTION Total Expenditures	1000										0
88	SUPPORT SERVICES Total Expenditures	2000										0
90	**2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)**											
91	Facilities Acquisition and Construction Services (Total)	2530										0
92	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
93	FOOD SERVICES (Total)	2560										0
95	**3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).**											
96	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
97	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
98	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0

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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				DISBURSEMENTS								
101	**GEER II EXPENDITURES (CRRSA)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
102				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
103	**FUNCTION**											
104	**1. List the total expenditures for the Functions 1000 and 2000 below**											
105	INSTRUCTION Total Expenditures	1000										0
106	SUPPORT SERVICES Total Expenditures	2000										0
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
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				DISBURSEMENTS								
119	**ESSER III EXPENDITURES (ARP)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
120				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
121	**FUNCTION**											
122	**1. List the total expenditures for the Functions 1000 and 2000 below**											
123	INSTRUCTION Total Expenditures	1000		39,400	9,392	226,608	42,733	330,614		21,968		670,715
124	SUPPORT SERVICES Total Expenditures	2000		4,000	135	750,764						754,899
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				733,001						733,001
128	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
129	FOOD SERVICES (Total)	2560										0
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

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

	A	B	C	D	E	F	G	H	I	J	K	L
135	**Expenditure Section F:**											
136				----------DISBURSEMENTS----------								
137	**CRRSA Child Nutrition (CRRSA)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
138				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
139	**FUNCTION**											
140	**1. List the total expenditures for the Functions 1000 and 2000 below**											
141	INSTRUCTION Total Expenditures	1000										0
142	SUPPORT SERVICES Total Expenditures	2000										0
143												
144	**2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)**											
145	Facilities Acquisition and Construction Services (Total)	2530										0
146	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
147	FOOD SERVICES (Total)	2560										0
148												
149	**3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).**											
150	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
151	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
152	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
153	**Expenditure Section G:**											
154				----------DISBURSEMENTS----------								
155	**ARP Child Nutrition (ARP)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
156				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
157	**FUNCTION**											
158	**1. List the total expenditures for the Functions 1000 and 2000 below**											
159	INSTRUCTION Total Expenditures	1000										0
160	SUPPORT SERVICES Total Expenditures	2000										0
161												
162	**2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)**											
163	Facilities Acquisition and Construction Services (Total)	2530										0
164	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
165	FOOD SERVICES (Total)	2560										0
166												
167	**3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).**											
168	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
169	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
170	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0

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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
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
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				12,400						12,400
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
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

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

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
243	**Expenditure Section L:**											
244				DISBURSEMENTS								
245	**Other CRRSA Expenditures (not accounted for above)**			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
246												
247	**FUNCTION**											
248	**1. List the total expenditures for the Functions 1000 and 2000 below**											
249	INSTRUCTION Total Expenditures	1000										0
250	SUPPORT SERVICES Total Expenditures	2000										0
252	**2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)**											
253	Facilities Acquisition and Construction Services (Total)	2530										0
254	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
255	FOOD SERVICES (Total)	2560										0
257	**3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).**											
258	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
259	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
260	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
261	**Expenditure Section M:**											
262				DISBURSEMENTS								
263	**Other ARP Expenditures (not accounted for above)**			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
264												
265	**FUNCTION**											
266	**1. List the total expenditures for the Functions 1000 and 2000 below**											
267	INSTRUCTION Total Expenditures	1000										0
268	SUPPORT SERVICES Total Expenditures	2000										0
270	**2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)**											
271	Facilities Acquisition and Construction Services (Total)	2530										0
272	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
273	FOOD SERVICES (Total)	2560										0
275	**3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).**											
276	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
277	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
278	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
280	**Expenditure Section N:**											
281				DISBURSEMENTS								
282	**TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)**			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
283												
284	**FUNCTION**											
285	INSTRUCTION	1000		39,400	9,392	226,608	42,733	330,614	0	21,968		670,715
286	SUPPORT SERVICES	2000		4,000	135	763,164	0	0	0	0		767,299
287	Facilities Acquisition and Construction Services (Total)	2530		0	0	733,001	0	0	0	0		733,001
288	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540		0	0	0	0	0	0	0		0
289	FOOD SERVICES (Total)	2560		0	0	0	0	0	0	0		0
290	**TOTAL EXPENDITURES**										Functions 1000 & 2000 total	1,438,014
292	**Expenditure Section O:**											
293				DISBURSEMENTS								
294	**TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)**			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
295												
296	**FUNCTION**											
297	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology				0	0	0		0		0

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	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**	**Accumlated 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	0
4	**Land**	**220**										
5	Non-Depreciable Land	221	5,282,022			5,282,022						5,282,022
6	Depreciable Land	222				0	**50**		0		0	0
7	**Buildings**	**230**										
8	Permanent Buildings	231	472,780,883	16,760,482		489,541,365	**50**	181,343,469	9,790,827		191,134,296	298,407,069
9	Temporary Buildings	232				0	**20**		0		0	0
10	Improvements Other than Buildings (Infrastructure)	240	26,689,939	6,126,962		32,816,901	**20**	13,376,564	1,640,845		15,017,409	17,799,492
11	**Capitalized Equipment**	**250**										
12	10 Yr Schedule	251				0	**10**		0		0	0
13	5 Yr Schedule	252	53,054,922	2,971,563		56,026,485	**5**	53,054,922	2,971,563		56,026,485	0
14	3 Yr Schedule	253	1,868,706			1,868,706	**3**	1,272,325	596,381		1,868,706	0
15	**Construction in Progress**	**260**	7,447,722	9,660,154	7,426,075	9,681,801	**--**					9,681,801
16	**Total Capital Assets**	**200**	567,124,194	35,519,161	7,426,075	595,217,280		249,047,280	14,999,616	0	264,046,896	331,170,384
17	**Non-Capitalized Equipment**	**700**				3,416,440	**10**		341,644			
18	**Allowable Depreciation**								15,341,260			

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	A	B	C	D	E	F	H
1	**ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2024 - 2025)**						
2	*This schedule is completed for school districts only.*						
4	**Fund**	**Sheet, Row**		**ACCOUNT NO - TITLE**		**Amount**	
6				**OPERATING EXPENSE PER PUPIL**			
7	**EXPENDITURES:**						
8	ED	Expenditures 16-24, L116		Total Expenditures	$	259,552,021	
9	O&M	Expenditures 16-24, L155		Total Expenditures		30,363,670	
10	DS	Expenditures 16-24, L178		Total Expenditures		4,092,491	
11	TR	Expenditures 16-24, L214		Total Expenditures		19,948,792	
12	MR/SS	Expenditures 16-24, L292		Total Expenditures		6,110,948	
13	TORT	Expenditures 16-24, L429		Total Expenditures		0	
14					**Total Expenditures**	$ **320,067,922**	
16	**LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:**						
18	TR	Revenues 10-15, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	$	538,335	
19	TR	Revenues 10-15, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		18,388	
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+I)	1125	Pre-K Programs		0	
35	ED	Expenditures 16-24, L9, Col K - (G+I)	1225	Special Education Programs Pre-K		0	
36	ED	Expenditures 16-24, L11, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0	
37	ED	Expenditures 16-24, L12, Col K - (G+I)	1300	Adult/Continuing Education Programs		2,470,814	
38	ED	Expenditures 16-24, L15, Col K - (G+I)	1600	Summer School Programs		1,270,486	
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		8,967,024	
42	ED	Expenditures 16-24, L23, Col K	1913	Special Education Programs Pre-K - Tuition		0	
43	ED	Expenditures 16-24, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0	
44	ED	Expenditures 16-24, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0	
45	ED	Expenditures 16-24, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0	
46	ED	Expenditures 16-24, L27, Col K	1917	CTE Programs - Private Tuition		0	
47	ED	Expenditures 16-24, L28, Col K	1918	Interscholastic Programs - Private Tuition		0	
48	ED	Expenditures 16-24, L29, Col K	1919	Summer School Programs - Private Tuition		0	
49	ED	Expenditures 16-24, L30, Col K	1920	Gifted Programs - Private Tuition		0	
50	ED	Expenditures 16-24, L31, Col K	1921	Bilingual Programs - Private Tuition		0	
51	ED	Expenditures 16-24, L32, Col K	1922	Truants Alternative/Optional Ed Progms - Private Tuition		0	
52	ED	Expenditures 16-24, L77, Col K - (G+I)	3000	Community Services		305,136	
53	ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units		6,146,107	
54	ED	Expenditures 16-24, L116, Col G	-	Capital Outlay		804,140	
55	ED	Expenditures 16-24, L116, Col I	-	Non-Capitalized Equipment		2,715,553	
56	O&M	Expenditures 16-24, L134, Col K - (G+I)	3000	Community Services		938	
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		276,181	
59	O&M	Expenditures 16-24, L155, Col I	-	Non-Capitalized Equipment		700,887	
60	DS	Expenditures 16-24, L164, Col K	4000	Payments to Other Dist & Govt Units		0	

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	A	B	C	D	E	F	H
1	**ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2024 - 2025)**						
2	*This schedule is completed for school districts only.*						
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		3,364,778	
62	TR	Expenditures 16-24, L189, Col K - (G+I)	3000	Community Services		0	
63	TR	Expenditures 16-24, L200, Col K	4000	Total Payments to Other Govt Units		62,620	
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		22,973	
66	TR	Expenditures 16-24, L214, Col I	-	Non-Capitalized Equipment		0	
67	MR/SS	Expenditures 16-24, L220, Col K	1125	Pre-K Programs		0	
68	MR/SS	Expenditures 16-24, L222, Col K	1225	Special Education Programs - Pre-K		0	
69	MR/SS	Expenditures 16-24, L224, Col K	1275	Remedial and Supplemental Programs - Pre-K		0	
70	MR/SS	Expenditures 16-24, L225, Col K	1300	Adult/Continuing Education Programs		168,114	
71	MR/SS	Expenditures 16-24, L228, Col K	1600	Summer School Programs		38,385	
72	MR/SS	Expenditures 16-24, L277, Col K	3000	Community Services		17,573	
73	MR/SS	Expenditures 16-24, L282, Col K	4000	Total Payments to Other Govt Units		0	
74	Tort	Expenditures 16-24, L318, Col K - (G+I)	1125	Pre-K Programs		0	
75	Tort	Expenditures 16-24, L320, Col K - (G+I)	1225	Special Education Programs Pre-K		0	
76	Tort	Expenditures 16-24, L322, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0	
77	Tort	Expenditures 16-24, L323, Col K - (G+I)	1300	Adult/Continuing Education Programs		0	
78	Tort	Expenditures 16-24, L326, Col K - (G+I)	1600	Summer School Programs		0	
79	Tort	Expenditures 16-24, L331, Col K	1910	Pre-K Programs - Private Tuition		0	
80	Tort	Expenditures 16-24, L332, Col K	1911	Regular K-12 Programs - Private Tuition		0	
81	Tort	Expenditures 16-24, L333, Col K	1912	Special Education Programs K-12 - Private Tuition		0	
82	Tort	Expenditures 16-24, L334, Col K	1913	Special Education Programs Pre-K - Tuition		0	
83	Tort	Expenditures 16-24, L335, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0	
84	Tort	Expenditures 16-24, L336, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0	
85	Tort	Expenditures 16-24, L337, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0	
86	Tort	Expenditures 16-24, L338, Col K	1917	CTE Programs - Private Tuition		0	
87	Tort	Expenditures 16-24, L339, Col K	1918	Interscholastic Programs - Private Tuition		0	
88	Tort	Expenditures 16-24, L340, Col K	1919	Summer School Programs - Private Tuition		0	
89	Tort	Expenditures 16-24, L341, Col K	1920	Gifted Programs - Private Tuition		0	
90	Tort	Expenditures 16-24, L342, Col K	1921	Bilingual Programs - Private Tuition		0	
91	Tort	Expenditures 16-24, L343, Col K	1922	Truants Alternative/Optional Ed Programs - Private Tuition		0	
92	Tort	Expenditures 16-24, L388, Col K - (G+I)	3000	Community Services		0	
93	Tort	Expenditures 16-24, L415, Col K	4000	Total Payments to Other Govt Units		0	
94	Tort	Expenditures 16-24, L429, Col G	-	Capital Outlay		0	
95	Tort	Expenditures 16-24, L429, Col I	-	Non-Capitalized Equipment		0	
96				**Total Deductions for OEPP Computation (Sum of Lines 18 - 95)**	$	**27,888,432**	
97				**Total Operating Expenses Regular K-12 (Line 14 minus Line 96)**		292,179,490	
98				**9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2024-2025**		10,473.00	
99				**Estimated OEPP (Line 97 divided by Line 98)**	$	**27,898.36**	
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)	$	3,375	
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		3,493,871	
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		1,936,335	
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		2,926,038	
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)		2,116	
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		763,818	
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)		750,845	
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education		1,526,406	
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		799,813	
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		0	
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		83,291	

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ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2024 - 2025)

This schedule is completed for school districts only.

	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	5,896,886
132	ED	Revenues 10-15, L158, Col C	3610	Learning Improvement - Change Grants	0
133	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660	Scientific Literacy	0
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695	Truant Alternative/Optional Education	0
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant	0
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant	0
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant	0
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780	Technology - Technology for Success	0
139	ED-TR	Revenues 10-15, L166, Col C,F	3815	State Charter Schools	0
140	O&M	Revenues 10-15, L169, Col D	3925	School Infrastructure - Maintenance Projects	50,000
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999	Other Restricted Revenue from State Sources	121,193
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	103,514
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	11,811
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I	2,859,408
147	ED-O&M-TR-MR/SS	Revenues 10-15, L212, Col C,D,F,G	4400	Total Title IV	139,065
148	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through	2,818,619
149	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board	621,054
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	300,131
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)	16,711
181	ED-TR-MR/SS	Revenues 10-15, L259, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)	167,775
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	577,381
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	366,746
190	ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program	1,048,774
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)	1,806,267
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 ****	3,391,569
194	**ED-MR/SS**	**Revenues (Part of EBF Payment)**	**3300**	**English Learning (Bilingual) Contributions from EBF Funds ****	191,681
196				**Total Deductions for PCTC Computation (Line 104 through Line 194)**	$ **32,774,493**
197				**Net Operating Expense for Tuition Computation (Line 97 minus Line 196)**	259,404,997
198				**Total Depreciation Allowance (from page 36, Line 18, Col I)**	15,341,260
199				**Total Allowance for PCTC Computation (Line 197 plus Line 198)**	274,746,257
200				**9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2024-2025**	10,473.00
201				**Total Estimated PCTC (Line 199 divided by Line 200)** *	$ **26,233.77**
202					

***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.**

**Go to the Evidence-Based Funding Distribution Calculation webpage.

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

Illinois State Board of Education
School Business Services Department

Current Year Payment on Contracts For Indirect Cost Rate Computation

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

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

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

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

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

3BC2F43.pdf

Subaward & Subcontract Guidance

Indirect Cost Rate Plan

Column A, B, C, D below must be completed for each contract. Enter Column B without hypens. Ex) 101000600

Column (E) and (F) are calculated automatically based on the information provided in Columns (A through D).

The amount in column (E) is the amount allowed on each contract in the Indirect Cost Rate calculation. The amount in column (F) is the amount that will be deducted from the base in the indirect cost rate (tab 41) for Program Year 2027.

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 16-24" tab) (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
Enter as shown here: ED-Instruction-Other	*10-1000-600*	*Company Name*	*500,000*	*50,000*	*450,000*
TR-Pupil Transportation Services-Purchased Svs	40-2550-300	303 Taxi	180,802	50,000	130,802
O&M-Operation & Maintenance of Plant Svs-Purchased Svs	20-2540-300	Access One Inc	123,182	50,000	73,182
TR-Pupil Transportation Services-Supplies	40-2550-400	Al Warren Oil Co	794,397	50,000	744,397
TR-Pupil Transportation Services-Purchased Svs	40-2550-300	All-Ways Transportation Services	2,285,939	50,000	2,235,939
ED-Food Services-Supplies	10-2560-400	Alpha Baking Co Inc	50,469	50,000	469
O&M-Operation & Maintenance of Plant Svs-Purchased Svs	20-2540-300	Anderson Elevator	59,191	50,000	9,191
ED-Support Services-Pupils-Purchased Svs	10-2100-300	Anderson Lock Company Ltd	65,842	50,000	15,842
O&M-Operation & Maintenance of Plant Svs-Supplies	20-2540-400	Anderson Lock Company Ltd	99,745	50,000	49,745
ED-Instruction-Purchased Svcs	10-1000-300	Athletico Management Llc	369,776	50,000	319,776
ED-Support Services-Pupils-Purchased Svs	10-2100-300	AVI Systems Inc	94,965	50,000	44,965
TR-Pupil Transportation Services-Purchased Svs	40-2550-300	Axess Transportation	264,121	50,000	214,121
TR-Pupil Transportation Services-Purchased Svs	40-2550-300	BREX SOLUTIONS LLC	2,437,900	50,000	2,387,900
O&M-Operation & Maintenance of Plant Svs-Supplies	20-2540-400	Brucker Company	61,544	50,000	11,544
ED-Instruction-Purchased Svcs	10-1000-300	CARE SOLACE INC	146,220	50,000	96,220
ED-Instruction-Supplies	10-1000-400	Cengage Learning Inc	215,281	50,000	165,281
ED-Instruction-Supplies	10-1000-400	Computer Information Concepts Inc	158,344	50,000	108,344
ED-Support Services-General Admin-Purchased Svs	10-2300-300	DeliverEd LLC	160,000	50,000	110,000
ED-Instruction-Purchased Svcs	10-1000-300	Fiber Platform	166,335	50,000	116,335
ED-Fiscal Services-Purchased Svs	10-2520-300	Frontline Technologies	98,312	50,000	48,312
ED-Planning,Research,Development&Evaluation Svcs-Purchased Svcs	10-2620-300	Goldstar Learning	83,759	50,000	33,759
O&M-Operation & Maintenance of Plant Svs-Supplies	20-2540-400	Grainger	79,948	50,000	29,948
TR-Pupil Transportation Services-Purchased Svs	40-2550-300	Grand Prairie Transit	13,730,601	50,000	13,680,601
O&M-Operation & Maintenance of Plant Svs-Supplies	20-2540-400	Graybar Electric Co Inc	316,305	50,000	266,305
O&M-Operation & Maintenance of Plant Svs-Supplies	20-2540-400	HDSupply Facilities Maintenance Ltd	377,158	50,000	327,158
ED-Fiscal Services-Purchased Svs	10-2540-300	Hudl	174,000	50,000	124,000
ED-Instruction-Purchased Svcs	10-1000-300	Jostens Awards	199,499	50,000	149,499
ED-Instruction-Purchased Svcs	10-1000-300	Jostens Inc	177,533	50,000	127,533
ED-Instruction-Supplies	10-1000-400	Journeyed.Com Inc	149,605	50,000	99,605
ED-Staff Services-Supplies	10-2660-400	Journeyed.Com Inc	86,326	50,000	36,326
ED-Instruction-Supplies	10-1000-400	KLETT WORLD LANGUAGES	138,130	50,000	88,130
O&M-Operation & Maintenance of Plant Svs-Supplies	20-2540-400	L & W Supply Corp	61,379	50,000	11,379
O&M-Operation & Maintenance of Plant Svs-Purchased Svs	20-2540-300	Langton Snow Solutions	322,651	50,000	272,651
ED-Staff Services-Purchased Svcs	10-2660-300	Mutual Target Associates	135,660	50,000	85,660
O&M-Operation & Maintenance of Plant Svs-Supplies	20-2540-400	Neuco Inc	89,308	50,000	39,308
ED-Instruction-Supplies	10-1000-400	Powerschool Group LLC	104,428	50,000	54,428
TR-Pupil Transportation Services-Purchased Svs	40-2550-300	SAFEWAY TRANSPORTATION SERVICES C(	89,981	50,000	39,981
O&M-Operation & Maintenance of Plant Svs-Purchased Svs	20-2540-300	Service Sanitation	89,992	50,000	39,992
O&M-Operation & Maintenance of Plant Svs-Purchased Svs	20-2540-300	Tovar Snow Professionals	121,221	50,000	71,221
ED-Fiscal Services-Purchased Svs	10-2520-300	Tyler Technologies, Inc.	206,832	50,000	156,832
ED-Staff Services-Supplies	10-2660-400	Tympani LLC dba Mindsight	136,459	50,000	86,459
ED-Instruction-Supplies	10-1000-400	Uncharted Learning Nfp	65,400	50,000	15,400
ED-Food Services-Supplies	10-2560-400	Vistar	309,759	50,000	259,759
O&M-Operation & Maintenance of Plant Svs-Purchased Svs	20-2540-300	World Security & Control	177,010	50,000	127,010
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0

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

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ESTIMATED INDIRECT COST DATA

ESTIMATED INDIRECT COST RATE DATA

SECTION I

Financial Data To Assist Indirect Cost Rate Determination

(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)

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.

Support Services - Direct Costs	
Direction of Business Support Services (10, 50, and 80 -2510)	
Fiscal Services (10, 50, & 80 -2520)	
Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540)	
Food Services (10 & 80 -2560) *Must be less than (P16, Col E-F, L65)* *Only include food costs.	1,693,304
Value of Commodities Received for Fiscal Year 2025 (Include the value of commodities when determining if a Single Audit is required).	0
Internal Services (10, 50, and 80 -2570)	
Staff Services (10, 50, and 80 -2640)	
Data Processing Services (10, 50, & 80 -2660)	

SECTION II

Estimated Indirect Cost Rate for Federal Programs

	Function	Restricted Program		Unrestricted Program	
		Indirect Costs	Direct Costs	Indirect Costs	Direct Costs
Instruction	1000		176,989,008		176,989,008
Support Services:					
Pupil	2100		28,374,179		28,374,179
Instructional Staff	2200		15,835,353		15,835,353
General Admin.	2300		6,900,246		6,900,246
School Admin.	2400		13,188,422		13,188,422
Business:					
Direction of Business Spt. Srv.	2510	268,943	0	268,943	0
Fiscal Services	2520	2,060,000	0	2,060,000	0
Oper. & Maint. Plant Services	2540		31,364,177	31,364,177	0
Pupil Transportation	2550		19,878,816		19,878,816
Food Services	2560		2,003,470		2,003,470
Internal Services	2570	52,503	0	52,503	0
Central:					
Direction of Central Spt. Srv.	2610		0		0
Plan, Rsrch, Dvlp, Eval. Srv.	2620		1,728,249		1,728,249
Information Services	2630		1,344,627		1,344,627
Staff Services	2640	1,761,599	0	1,761,599	0
Data Processing Services	2660	1,328,917	0	1,328,917	0
Other:	2900		3,581		3,581
Community Services	3000		323,647		323,647
Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)			(23,105,308)		(23,105,308)
Total		5,471,962	274,828,467	36,836,139	243,464,290

Restricted Rate*		**Unrestricted Rate***	
Total Indirect Costs:	5,471,962	Total Indirect Costs:	36,836,139
Total Direct Costs:	274,828,467	Total Direct Costs:	243,464,290
= **1.99%**		= **15.13%**	

** These are estimated rates. Final rates, which include carry forward adjustments, will be calculated and published by ISBE.*

	A	B	C	D	E	F
1	**REPORT ON SHARED SERVICES OR OUTSOURCING**					
2	School Code, Section 17-1.1 (*Public Act 97-0357*)					
3	Fiscal Year Ending June 30, 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	Township HSD 214					05-016-2140-17_AFR25 Township HSD 214
7	05016214017					
8	*Check box if this schedule is not applicable.....*		**Prior Fiscal Year**	**Current Fiscal Year**	**Next Fiscal Year**	**Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative, or Shared Service.**
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget ➡					
10	**Service or Function** ***(Check all that apply)***				**Barriers to Implementation**	(Limit text to 200 characters, for additional space use line 33 and 38)
11	Curriculum Planning					
12	Custodial Services					
13	Educational Shared Programs					
14	Employee Benefits		X	X		SSCRMP-D214, D225, D211, D207
15	Energy Purchasing		X	X		IEC (Illinois Enery Consortium)
16	Food Services		X	X		Northern IL Independent Purchasing Coop w/79 Districts
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance		X	X		SSCRMP-D214, D225, D211, D207
20	Investment Pools		X	X		Wheeling Twnship Treasury: D214, D21, D23, D25, D26, D805
21	Legal Services					
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development					
25	Shared Personnel					
26	Special Education Cooperatives		X	X		NSSEO - D214, D21, D23, D25, D26, D57, D59, D211
27	STEM (science, technology, engineering and math) Program Offerings		X	X		NECSS, Mobile Makers, Harper College, Barrington 220
28	Supply & Equipment Purchasing		X	X		State of IL Joint Purch Program, Omnia Partners, Sourcewell, TCPN, NCPS, SIPC
29	Technology Services					
30	Transportation					
31	Vocational Education Cooperatives		X	X		D57, D59, Homeless
32	All Other Joint/Cooperative Agreements		X	X		NECSS - D214, D211, D220, D512, Harper College
33	Other					
34						
35	Additional space for Column (D) - Barriers to Implementation:					
36						
37						
38						
40	Additional space for Column (E) - Name of LEA :					
41	Line 28: KPN, TIPS, IASBO p-Card program. E&I Coop					
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: Township HSD 214
RCDT Number: 05016214017

Description	Funct. No.	Actual Expenditures, Fiscal Year 2025 (10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	Budgeted Expenditures, Fiscal Year 2026 (10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	1,996,481		0	1,996,481	2,103,565		0	2,103,565
2. Special Area Administration Services	2330	0		0	0	0		0	0
3. Other Support Services - School Administration	2490	0		0	0	0		0	0
4. Direction of Business Support Services	2510	265,710	0	0	265,710	230,000	0	0	230,000
5. Internal Services	2570	52,503		0	52,503	55,515		0	55,515
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		2,314,694	0	0	2,314,694	2,389,080	0	0	2,389,080
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 73 Sales to Pupils - Other	Vending sales and other food service sales
2. Page 11, Row 75 Other Food Service	Other food service sales
3. Page 11, Row 94 Sales - Other	Book fines
4. Page 12, Row 109 Other Local Fees	Miscellaneous fees
5. Page 12, Row 110 Other Local Revenues	Electric charging rebates, EGHS Village Manufacturing Grant, Motorola Grant, E-rate funding
6. Page 12, Row 142 CTE - Other	CTE formula grant
7. Page 12, Row 153 Adult Education - Other	School Library Grant, Adult Volunteer Literacy Grant
8. Page 13, Row 171 Other Restricted Revenue from State Sources	Adult Ed Citizenship Grant
9. Page 13, Row 183 Other Restricted Grants-In-Aid - Federal	NJROTC Grant
10. Page 15, Row 270 Other Restricted Revenue from Federal Sources	ESSER II and III grants, Department of Rehab Services grant, Workforce grant, ECF Funding
11. Ed Fund - Page 16, Row 43 Other Support Services - Pupils	Student security expenditures
12. Ed Fund - Page 17, Row 75 Other Support Services	Mail clerical expenditures
13. IMRF Fund - Page 20, Row 241 Other Support Services - Pupils	Student security expenditures

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	***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.***					
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 reducton plan even though the FY2026 budget does not, a completed deficit reduction plan is still required.*					
6	**DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only** *(All AFR pages must be completed to generate the following calculation)*					
7	**Description**	**EDUCATIONAL FUND (10)**	**OPERATIONS & MAINTENANCE FUND (20)**	**TRANSPORTATION FUND (40)**	**WORKING CASH FUND (70)**	**TOTAL**
8	**Direct Revenues**	262,093,194	39,039,663	18,806,768	2,515,747	322,455,372
9	**Direct Expenditures**	259,552,021	30,363,670	19,948,792		309,864,483
10	**Difference**	2,541,173	8,675,993	(1,142,024)	2,515,747	**12,590,889**
11	**Fund Balance - June 30, 2025**	103,365,427	28,944,700	4,646,588	27,565,180	**164,521,895**
12						
13			**Balanced - no deficit reduction plan is required.**			
14						
15						

FY 2025 Audit Checklist

RCDT: 05016214017
School District/Joint Agreement Name: Township HSD 214
Auditor Name: Michael Malatt
License #: 065-033525 License Expiration Date (below): 9/30/2027
05-016-2140-17_AFR25 Township HSD 214

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

TOWNSHIP HIGH SCHOOL DISTICT 214

Annual Comprehensive Financial Report

As of and for the year ended June 30, 2025





















TOWNSHIP HIGH SCHOOL
DISTRICT 214
Arlington Heights, IL

Annual Comprehensive Financial Report

As of and for the year ended June 30, 2025
Officials Issuing Report

Dr. Justin Attaway
Associate Superintendent for Business Services

Michael Souza
Director of Business Services

Business Office of Township High School District 214

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High School District 214
2121 South Goebbert Road
Arlington Heights, Illinois 60005
847-718-7600 | www.d214.org

Dr. Scott Rowe
Superintendent

November 14, 2025

Community Members and Board of Education
Township High School District 214
Arlington Heights IL 60005

The Annual Comprehensive Financial Report (ACFR) of Township High School District 214, Cook County, Illinois, as of and for the year ended June 30, 2025, is submitted herewith. Submittal of this report complies with the requirements of the Illinois School Code. Responsibility for the accuracy, completeness, and fairness of the presentation, including all disclosures, rests with the District. We believe the data, as presented, is accurate in all material aspects and represents the financial position and results of operations of the District as shown by the disclosure of all financial activity of its various funds; and that all disclosures necessary for public understanding of the District's financial status have been incorporated within this report.

Management's Discussion and Analysis (MD&A) immediately follows the independent auditors' report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter for transmittal and should be read in conjunction with it.

The Annual Comprehensive Financial Report includes all funds of the District and is presented in three sections: introductory, financial, and statistical. The introductory section includes this transmittal letter, the District's organization chart, and a list of principal officers and elected officials. The financial section includes the independent auditors' report on financial statements and schedules, MD&A, basic financial statements, and required supplemental information such as the individual fund financial statements and schedules. The statistical section includes selected financial and demographic information, generally presented on a multi-year basis.

Mission and Vision

Our **primary mission** is to help all students learn the skills, acquire the knowledge, and develop the behaviors necessary for them to reach their full potential as citizens who can meet the challenges of a changing society. Our secondary mission is to provide residents with opportunities for lifelong learning. The District 214 vision embraces continuous improvement and includes*:*

Students who demonstrate...

- analytic capabilities
- communication skills including reading, writing, speaking, listening, and numeracy
- creative expression and educated response to the creative works of others
- ethical judgment and decision-making ability
- career and life planning skills
- responsible citizenship
- understanding of ways to participate in an interdependent world
- problem solving skills
- concern, understanding, and respect in social interactions
- technology literacy
- ability to develop and maintain wellness

An environment in which people are...

- physically, psychologically, and emotionally safe
- treated fairly and ethically
- valued for their unique backgrounds and contributions

Staff members who...

- are active, lifelong learners committed to continuing professional and personal development
- are leaders in instructional practices
- create school work which engages and challenges students
- are innovative, take risks, and share what is learned from successes and failures
- are concerned, caring, and compassionate
- cooperate as partners with parents and the community in the education of students
- use student learning data to inform instructional decisions and practices

A Board of Education that...

- provides high quality resources for students and staff
- respects successful programs and practices
- encourages continual improvement through risk-taking and innovation
- cooperates and communicates as a partner with parents and the community in the education of students
- celebrates student and staff success
- promotes lifelong learning
- involves school and community members in decision-making processes

District Organization and History

Township High School District 214's creation in 1914 can, in part, be attributed to the Women's Suffrage Movement. As the creation of the District was a hotly contested election issue, men's ballots opposed the proposition while women's ballots supported the proposition. With the subsequent validation of the Women's Suffrage Act came the creation of Township High School District 214.

The district was established on March 28, 1914. In 1922, the school board adopted plans for construction of nine classrooms, an auditorium, and a gymnasium. Arlington High School opened to students in 1923. Increasing enrollment necessitated that several additions were constructed. The second high school constructed was Prospect High School in Mt. Prospect in 1957. In 1962, Forest View High School in Arlington Heights was constructed due to district enrollment topping over 6,300 students. Wheeling High School was constructed in 1964, Elk Grove High School in 1966, John Hersey High School in 1968, Rolling Meadows High School in 1971, and Buffalo Grove High School in 1973. By 1973, there were 19,000 students enrolled in the district. The district's enrollment peaked at 19,823 students during 1975-1976. Enrollment has declined since that time. Due to declining enrollment, Arlington High School closed in June 1984, and Forest View closed in June 1986. Forest View currently houses the administration offices and alternative programs.

Township High School District 214 is recognized as a Blue Ribbon High School District by the United States Department of Education. Located approximately 25 miles northwest of Chicago in a 68.3 square mile area, we are the state's largest high school district serving students from Arlington Heights, Buffalo Grove, Des Plaines, Elk Grove Village, Mount Prospect, Prospect Heights, Rolling Meadows, and Wheeling. Nearly 300,000 residents comprise our diverse middle to upper middle-class demographic. More than 67 languages are spoken in the homes of our students. Projected student enrollment for the 2024-2025 school year is 11,702.

Township High School District 214 currently has seven campuses. The six comprehensive high schools include: Buffalo Grove, Elk Grove, John Hersey, Prospect, Rolling Meadows, and Wheeling. The Forest View Educational Center houses: The Academy at Forest View, Vanguard School, International Newcomer Academy Young Adult Program, Community Education, and the District 214 administration offices.

Township High School District 214 students matriculate from several elementary districts including: District 15, District 21, District 23, District 25, District 26, District 57 and District 59. District 214 is a member of Northwest Suburban Special Education Organization (NSSEO) which provides specific special needs services to our qualifying students.

Performance Results

The District's primary mission is to help all students learn the skills, acquire the knowledge, and develop the behaviors necessary for them to reach their full potential as citizens who can meet the challenges of a changing society. Our secondary mission is to provide residents with opportunities for lifelong learning.

During the 2023-2024 academic year, District 214 embarked on its first comprehensive strategic planning process in nearly 30 years, guided by a commitment to transparency, community input, and continuous improvement. Led by Superintendent Dr. Scott Rowe, the plan emphasizes academic excellence, innovation and community engagement. Through collaboration with stakeholders-students, staff, families and community leaders-the District is setting clear goals and aligning resources to ensure sustainable growth. The strategic planning process includes actionable steps for the next five years while laying the foundation for a broader 20-year vision. Central to the plan is the development of a Portrait of a Graduate, defining the skills and competencies every student will need to thrive in an evolving world. This forward-thinking approach reflects the district's commitment to providing high-quality educational experiences and preparing students for future challenges.

Township High School District 214 has a complete academic program with more than 600 courses, as well as many programs and services for students with special needs. District 214 offers courses in language arts, mathematics, science, computer science, world language, social science, business, technology, life studies, fine arts, physical education, health, driver education, and NJROTC. Advanced Placement courses are available in English, U. S. History, European History, World History, Biology, Chemistry, Physics, Environmental Science, Computer Science, Calculus, Chinese, German, French, Spanish, Art, Psychology, Statistics, Economics, Government and Politics, Human Geography, and Music. World Language programs of study are provided in French, German, Spanish, Italian, Japanese, Mandarin Chinese, and American Sign Language.

Each school participates in the Talent Development Program. The Young Adult Education Program (YAP) is offered to students who are unable to attend day school. An English Language Learner/Bilingual program is also offered. Social, academic, and career counseling is provided at each school. Each school has a psychologist, social worker, resource officer, nurse, and school counselor available.

District 214 is committed to offering students a variety of opportunities to earn early college credits while they are in high school, with an ultimate goal of ensuring our students leave our doors poised to excel. Most credits transfer to any public college or university in the nation, offering our students a low-cost head start on their postsecondary journey. Our partner higher education institutions include Eastern Illinois University, Harper College, Lewis University, Moraine Valley Community College, National Louis University, and Triton College. In all instances, fees represent a significant value savings to families compared to typical tuition rates on campus. District 214 offers over 80 dual credit course opportunities, partnering with colleges to provide classes that simultaneously offer both high school and college credit. These classes tie directly into

District 214's Career Pathways, allowing students to explore career interests with college-level classwork. Through our Career Pathways program, our students have logged more than 2 million internship hours with our community partners.

District 214 offers more than 40 Advanced Placement and dual credit courses with our higher education partners. These classes are rigorous, mirroring college-level work. Successful completion can lead to transcript college credit, saving students both time and money. On a yearly basis, our students earn more than 600 industry certificates and complete more than 35,000 early college credit hours. The program encompasses over 40 career programs of study from aviation maintenance to architecture to entrepreneurship to business management and health sciences before high school graduation.

District 214 was named to the "Districts of Distinction" list by District Administration magazine. The District was recognized for its Youth Apprenticeship program, which provides concrete job skills and training to students in cybersecurity, HVAC, and automotive services. Through this youth apprenticeship program, students are developing the skills needed to thrive in the workforce, and gaining valuable experiences that will help them succeed.

The District's Educator Prep program recruits students interested in education and ensures they are highly qualified for teaching positions in Chicago's northwest suburbs and beyond. Students receive a sequence of education coursework, dual-credit opportunities and external teaching experiences. As part of the Educator Prep program, students can study education at National Louis University or Northeastern Illinois University, where they will continue to receive professional development opportunities from District 214 and partnering elementary districts, including a guaranteed student teaching position. If students successfully complete their higher education programs, they are guaranteed a job interview at District 214 or a partnering district in open positions.

The District also has a comprehensive extra-curricular offering including drama, service clubs, special interest clubs, music groups, and a full slate of athletic offerings available to the students.

The Community Education department has many offerings for lifelong learners. Over 500 courses are offered annually.

Redefining Ready! is a multi-metric, research-based approach to determine what it means to be college ready, career ready, and life ready. It is designed to change the narrative of public education from a standardized test philosophy to a focus on global readiness for public school students, who are driven by ideas and innovation. In considering the whole child, redefining readiness focuses on three main areas of importance: college readiness, career readiness, and life readiness. Students learn in a variety of ways and should be able to demonstrate readiness in a variety of ways. Like the global economy, today's students are driven by ideas and innovations.

District 214 was the recipient of the American Association of School Librarians' (AASL) 2019 National School Library of the Year (NSLY) Award, sponsored by Follett. The award annually honors a single library that exemplifies the criteria. The decisive point for the committee was the depth and richness of the collaboration among the administrators and school librarians. The committee was further impressed by the integration of programming and service delivery with local public libraries, and the rich educational partnerships with local businesses to promote authentic, project-based inquiry learning for the students.

Historical and Projected Student Enrollment

Enrollment projections based on two-year enrollment history provides a better estimate of enrollment for the near future. Our projection history has shown that it projects the district total better than the enrollment for each school.

The enrollment changes for each high school over the past ten years fluctuated around the trend line of the district total enrollments. Total student enrollment for the 2024-25 school year was 11,911. The enrollment projections for 2025-26 reflect an expected student population of 11,724.

Summary of Outstanding Debt

Moody's continues to affirm its municipal bond rating of Aa1 with a positive outlook to the outstanding General Obligation Limited Tax debt. This rating reflects the district's large, suburban tax base, strong financial position and very low dependence on state aid for general operating purposes. This low reliance on the state, combined with very healthy liquidity, enables the district to withstand delays in state aid distributions should they persist. The strengths include healthy general fund reserves, low debt burden, strong financial management team that utilizes long-term and multi-scenario financial planning, and large and diverse tax base located within the Chicago metropolitan area. Challenges include state shifts of pension liability to the school district.

Bond refunding occurred during December 2016, resulting in an approximate present value savings of $1.5 million. Bond refunding occurred during September 2017, resulting in an approximate present value savings of $1.1 million. Bond refunding occurred during December 2020, resulting in an approximate present value savings of $4.0 million.

Financial Profile

Since spring of 2003, the Illinois State Board of Education (ISBE) has utilized a system for assessing a school district's financial health. The financial assessment system is referred to as the "School District Financial Profile".

The system uses five indicators which are individually scored and weighted in order to arrive at a composite district financial profile. The indicators are as follows: fund balance to revenue ratio; expenditures to revenue ratio; days' cash on hand; percent of short-term borrowing ability remaining; and percent of long-term margin remaining.

The best category of financial strength is Financial Recognition. A school district with a score of 3.54 – 4.00 is assigned to this category. These districts require minimal or no active monitoring by ISBE unless requested by the district. The District's overall score for Fiscal Year 2009, as reported by the Illinois State Board of Education was 3.90. Township High School District 214's overall score since Fiscal Year 2010, as reported by the Illinois State Board of Education, has been 4.0, which is the highest Financial Recognition issued by ISBE.

Financial Management Controls and Current Financial Update

- The School Budget is available for public inspection and comment at least 30 days prior to the Budget hearing.
- Within 30 days of adoption by the Board of Education, the Budget is filed with the Cook County Clerk and the Illinois State Board of Education.
- District 214 holds a Truth in Taxation hearing each year, regardless of the percentage increase over the prior year's tax extension.
- The Tax Levy Certificate is filed with the Cook County Clerk prior to the last Tuesday in December of each year.
- It is a goal of the School Board to maintain an operating and working cash fund balance to cover at least 5 months of expenditures.
- An annual review of internal controls is completed each year during the Audit process.
- The School Board shall act on:
    - All expenditures
    - All inter-fund loans and inter-fund transfers.
- As part of the District's monthly financial packet, the Board receives fund balances, a list of bills payable, a summary of investments, and the District's current cash position as well as year-to-date and month-to-date budget-to-actual figures.
- The District maintains a long-term capital facilities plan.
- The District prepares long range financial projections, which provides the ability to address "what if" scenarios.
- Annually, the District's auditor presents the results of the financial audit to the Board of Education. .
- The District has not issued any tax anticipation warrants or revenue anticipation notes in order to meet its short-term current year cash flow requirements.
- The District has no record of default and has met its debt repayment obligations promptly.

Reporting Entity

The District included all funds that are controlled by or dependent on the Board of Education of the District, as determined on a basis of 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.

Accounting Systems and Budgetary Control

The financial statements have been prepared in accordance with Generally Accepted Accounting Principles, which are appropriate to local government units of this type. Audits are made up of all Governmental Funds including: Education, Operations & Maintenance, Debt Service, Transportation, Working Cash, Municipal Retirement/Social Security, and Capital Projects. The presentation allows the reader to obtain an overview of the District's financial operations by viewing the combined statements. Detailed representations of the combined statements are available throughout the remainder of the report.

The District administration is responsible for establishing and maintaining internal controls designed to ensure that the assets of the District are protected from loss, theft or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with Generally Accepted Accounting Principles. The internal controls are designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived and the valuation of costs and benefits requires estimates and judgments by management.

As part of the audit of the District, the District's independent auditor considered the District's internal controls, to determine auditing procedures for the purpose of expressing an opinion on the financial statements. The auditor also performed tests of the District's compliance with certain provisions of laws, regulations, contracts and grants. The results of the audit for the most recently completed fiscal year are included. The District maintains sound budgetary controls to ensure compliance with legal provisions embodied in the annual budget approved by the District's Board of Education.

The District maintains an encumbrance accounting system as one technique of accomplishing budgetary control. 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.

The legal level of budgetary control is the function level for Revenues and Object level for Expenditures.

Budget Process

The budget process consists of several distinct phases - Development of the Budgeting Calendar, development of preliminary budget assumptions/guidelines, Quarterly Budget meetings, and finally Board approval of the Tentative and Final Budgets. These are established on a fiscal year basis, which begins on July 1 and ends June 30.

The District begins the budgeting process in October when the Board approves the annual Budget Calendar for the upcoming fiscal year. In the following months, the Business Office develops its preliminary budget guidelines regarding both Revenues and Expenditures, and are provided to the Board in February and March.

In addition, the District also begins to develop staffing recommendations that involve both Human Resources and Business Services meeting with all other Departments. These staffing recommendations are based on both total student enrollment as well as student needs such as those for our Special Education students.

Quarterly budget meetings are also held with each school and central office department. These meetings assist with the preparation of the Tentative Budget where each budget administrator provides general assumptions and budget adjustments in order to allocate resources accordingly.

The Associate Superintendent for Business Services and the Director of Business Services then compile all budget assumptions for the preparation of the Tentative budget. In the following months, budget adjustments are made based on any new information gathered from ISBE, the Cook County Assessor's Office, and all budget administrators. The Final budget is then approved by the Board of Education. This Final budget includes all Governmental Funds with an annual appropriated budget including: Education, Operations & Maintenance, Debt Service, Transportation, Working Cash, Municipal Retirement/Social Security, and Capital Projects. Within 30 days of adoption, the budget is filed with the Cook County Clerk and Illinois State Board of Education.

The District shall maintain a five-year long term financial projection, which provides the ability to address "what if" scenarios. The Board, Superintendent, Associate Superintendent for Finance, and Director of Business Services review the budget preparation to see that the budget is in accordance with these guidelines.

District Treasurer

Cash and Investments of the District are maintained by the District Treasurer, who is appointed by the Board of Education. The Treasurer is responsible for the investment of funds. Investments are maintained in deposits with financial institutions, savings and checking accounts and non-negotiable certificates of deposit, repurchase agreements, and U.S. Treasury obligations. Certificates of deposits are covered under FDIC insurance limits or are privately insured or collateralized. The treasurer submits monthly investment reports to the Board of Education. The District secures investment bids prior to investing funds. Investment strategies are structured to obtain the best yield for all invested funds, while meeting the District's goals of safety and liquidity.

Capital Assets

The District utilizes an outside appraisal service for the appraisal, control and inventory of capital assets. Industrial Appraisal Company last completed a comprehensive appraisal of the District's assets during fiscal year 2019, with an updated appraisal taking place in fiscal year 2024. The results of the external appraisal are reviewed with the financial software fixed asset module to verify the accuracy of the capital asset data. Appraisals are used for verification and updating of replacement values for inventory and insurance purposes. The financial software system includes a fixed asset module to assist with the accuracy of the capital asset data.

Operations

The Operations Department is responsible for life safety, security, emergency management, communications, operations, maintenance, cleanliness, design, construction, and renovation of all District facilities. The department also acts as the District's liaison with municipalities, park districts, other school districts, and local, state, and federal governmental entities within and overlapping the boundaries of District 214.

- On a yearly basis, update and implement the long-range capital projects program. The District prides itself on outstanding and continual upkeep and improvement to all facilities. The District has eight campuses (7 main campuses and our Career Life Skills home).

Name of Bldg	Year Built	Square Footage
Prospect	1957	359,828
Forest View	1962	322,184
Wheeling	1964	337,357
Elk Grove	1966	338,102
John Hersey	1968	364,847
Rolling Meadows	1971	379,629
Buffalo Grove	1973	419,068

- Responsible for life safety, security, operations, maintenance, cleanliness, design, construction, and renovation of District facilities.
- Annually the Operations Department reviews infrastructure and facilities-related academic priorities of the District and incorporates these priorities in the five-year planning process.
- Maintain in-house trades professionals that help us reduce costs and repair response times on a multitude of electrical, plumbing, mechanical, equipment and carpentry work.
- Several comprehensive facilities use and/or intergovernmental agreements have been developed and implemented for effective resource utilization, including:

    - District 214 and Robert Morris University developed a comprehensive Facility Use Agreement through June 30, 2027, which has been integrated with Roosevelt University.
    - District 214 and the Mount Prospect Park District, Wheeling Park District, Rolling Meadows Park District, Elk Grove Park District, Buffalo Grove Park District, and Arlington Heights Park District have developed intergovernmental agreements for the mutual use of facilities that benefit both agencies, providing substantial cost savings to District 214 and increased access to our students for activities and athletics.
    - District 214 and the City of Rolling Meadows have developed an intergovernmental agreement for the emergency use of Rolling Meadows High School as an emergency shelter for the community, if needed in a crisis or disaster.

Economic Condition and Outlook of Local Economy

The 2024 Equalized Assessed Value for the District was $11.4 billion, an approximate 1% decrease from the prior year. The 2023 EAV for the District was $11.5 billion. The 2022 EAV for the District was $11.1 billion.

Tax Increment Financing (TIF) is a program designed to create economic growth in areas of a community where redevelopment likely would not occur without public investment. When a TIF is created, the EAV is frozen, and the school district does not receive additional tax dollars produced within the TIF district during the duration of the TIF. Therefore, incremental EAV accumulates within the TIF district and tax revenue generated is redirected to the respective village for economic development purposes within the TIF boundaries. Township High School District 214 currently has twenty active TIF districts within our boundaries which are at various points in the life cycles.

District 214 is part of each municipal Joint Review Board within district boundaries that allows participation and discussion on upcoming economic development. Within most of the twenty-one TIF districts, there are both Residential and Commercial development that will provide tax growth and student enrollment.

Long-Term Financial Planning

The District adheres to a fund balance goal to maintain 6 months of Fund Balance reserves in Operating Funds. This allows the district to develop short- and long-term financial goals that put the District in a sound financial position.

As Township High School District 214 has developed long-range financial projections, it has considered enrollment projections, staffing plans, program evaluation and needs, special education services, technology, facilities improvement and maintenance on both a short-term and long-term basis. These factors have been evaluated with an overall goal to maintain quality educational programs.

There are several key areas that are out of the District's control that may influence its long-term financial goals, including state legislation like a potential property tax freeze, market fluctuations, state funding model adjustments, and pension reform. Other potential factors include inflation, property tax refunds from major commercial properties, and interest rates.

The District will continue to fulfill its fiduciary responsibility and maintain our reputation as good stewards of taxpayer resources.

Independent Audit
The District complies with Illinois School Code regarding the annual audit of the District's financial records and transactions of all funds of the District. The independent certified public accountant auditors' reports are an integral part of this report.

Closing Statement
It is our belief that this Annual Comprehensive Financial Report will provide the District 214 management, community members, and stakeholders with a meaningful financial presentation. Our goal is, all readers of this report will obtain a clear and concise understanding of the Township High School District 214 present financial condition.

Acknowledgment
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.

The preparation of this report on a timely basis could not be accomplished without the efficient and dedicated services of all the members of the Business Office who assisted in the closing of the District's financial records and the preparation of this report.

Respectfully submitted,

Justin Attaway
Associate Superintendent for
Business Services

Michael Souza
Director of Business Services

ASSOCIATION OF SCHOOL BUSINESS OFFICIALS INTERNATIONAL

The Certificate of Excellence in Financial Reporting is presented to

Township HSD 214

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

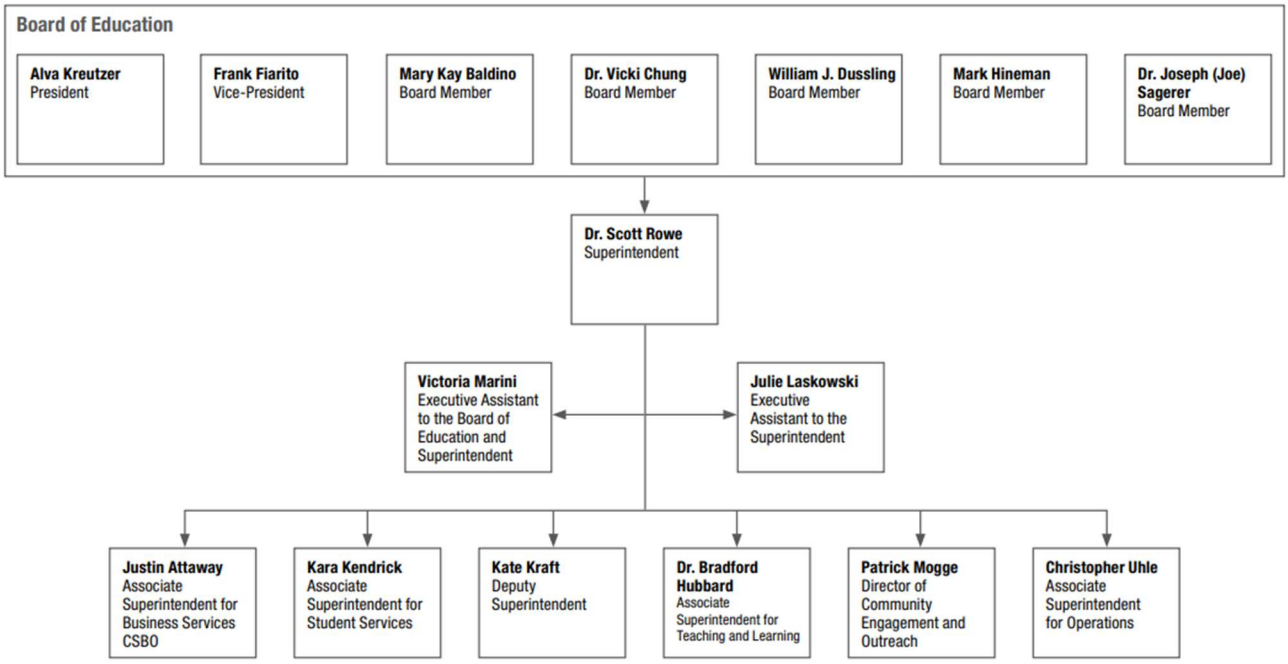
The district report meets the criteria established for ASBO International's Certificate of Excellence in Financial Reporting.

CERTIFICATE OF EXCELLENCE IN FINANCIAL REPORTING

Ryan S. Stechschulte

Ryan S. Stechschulte
President

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


Board of Education
Alva Kreutzer
President
Frank Fiarito
Vice-President
Mary Kay Baldino
Board Member
Dr. Vicki Chung
Board Member
William J. Dussling
Board Member
Mark Hineman
Board Member
Dr. Joseph (Joe) Sagerer
Board Member
Dr. Scott Rowe
Superintendent
Victoria Marini
Executive Assistant to the Board of Education and Superintendent
Julie Laskowski
Executive Assistant to the Superintendent
Justin Attaway
Associate Superintendent for Business Services CSBO
Kara Kendrick
Associate Superintendent for Student Services
Kate Kraft
Deputy Superintendent
Dr. Bradford Hubbard
Associate Superintendent for Teaching and Learning
Patrick Mogge
Director of Community Engagement and Outreach
Christopher Uhle
Associate Superintendent for Operations

Township High School District 214
Cook County
2121 S. Goebbert Road
Arlington Heights, IL 60005

Annual Comprehensive Financial Report

As of and for the Year Ended June 30, 2025

Principal Officers and Advisors

Board of Education

Alva Kreutzer	President	April 2023 - April 2027
Frank Fiarito	Vice President	April 2023 - April 2027
Mary Kay Baldino	Member	April 2025 - April 2029
Dr. Vicki Chung	Member	April 2025 - April 2029
William J. Dussling	Member	April 2023 - April 2027
Mark Hineman	Member	April 2025 - April 2029
Dr. Joseph Sagerer	Member	April 2025 - April 2029

District Administration

Scott Rowe	Superintendent
Kate Kraft	Deputy Superintendent
Justin Attaway	Associate Superintendent for Business Services
Bradford Hubbard	Associate Superintendent for Teaching and Learning
Kara Kendrick	Associate Superintendent for Student Services
Patrick Mogge	Director of Community Engagement-Director of Community Education
Chris Uhle	Associate Superintendent of Activities and Operations

Board of Education Goals

1. Provide quality education while maintaining a balanced budget and serving increasing numbers of students.
2. Increase student learning through engagement, positive relationships, and innovative programs.
3. Expand lifelong learning opportunities for residents of all ages through positive relationships, community involvement, and collaborative planning in the efficient use of resources.

Township High School District 214

2121 S. Goebbert Road
Arlington Heights, IL 60005
www.d214.org

Annual Comprehensive Financial Report

As Of And For the Year Ended June 30, 2025

Building Information

Buffalo Grove High School
1100 W. Dundee Road
Buffalo Grove IL 60089
Principal: Jeff Wardle

Elk Grove High School
500 W. Elk Grove Blvd.
Elk Grove IL 60007
Principal: Paul Kelly

John Hersey High School
1900 E. Thomas Street
Arlington Heights IL 60004
Principal: Heath McFaul

Prospect High School
801 W. Kensington Road
Mount Prospect IL 60056
Principal: Greg Minter

Rolling Meadows High School
2901 W. Central Road
Rolling Meadows IL 60008
Principal: Megan Kelly

Wheeling High School
900 S. Elmhurst Road
Wheeling IL 60090
Principal: Angela Hawkins

Specialized Schools
Early College Center
Newcomer Center
The Academy and life
Vanguard
Young Adult Program
2121 Goebbert Road
Arlington Heights IL 60005
Director: Janice Aponte, General Education
Director: Caitlyn Druger, Special Education

Forest View Educational Center
2121 S. Goebbert Road
Arlington Heights IL 60005

Independent Auditors' Report

To the Board of Education of
Township High School District 214

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 Township High School District 214 (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.

Baker Tilly Advisory Group, LP and Baker Tilly US, LLP, trading as Baker Tilly, are members of the global network of Baker Tilly International Ltd., the members of which are separate and independent legal entities. Baker Tilly US, LLP is a licensed CPA firm that provides assurance services to its clients. Baker Tilly Advisory Group, LP and its subsidiary entities provide tax and consulting services to their clients and are not licensed CPA firms.

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 November 13, 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 section and statistical section 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 14, 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
November 14, 2025

The discussion and analysis of Township High School District 214'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 (which is the difference between the District's assets/deferred outflows of resources and liabilities/deferred inflows of resources) increased by $11.7. This represents a 3% increase from 2024.
- General revenues accounted for $303.8 in revenue or 76% of all revenues. Program specific revenues in the form of charges for services and fees and grants accounted for $94.0 or 24% of total revenues of $397.8.
- The District had $386.1 in expenses related to government activities. However, only $94.0 of these expenses were offset by program specific charges and grants, which highlights the District's reliance on local funding and Evidence Based Funding (EBF).
- The District received the Certificate of Excellence Award in Financial Reporting for the fiscal years ending June 30, 2009 through June 30, 2024 from ASBO International. This award reflects the District's commitment to the highest standards of financial reporting.
- The District received the Financial Profile Designation of 4.0 for the eleventh consecutive year from the Illinois State Board of Education.
- In April 2025, the Board adopted a Fund Balance Position Paper ensuring the District maintains adequate fund balance levels.

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.

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.

Government-Wide Financial Analysis

The District's combined net position was higher on June 30, 2025, than it was the year before, increasing 3% to $410.0.

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

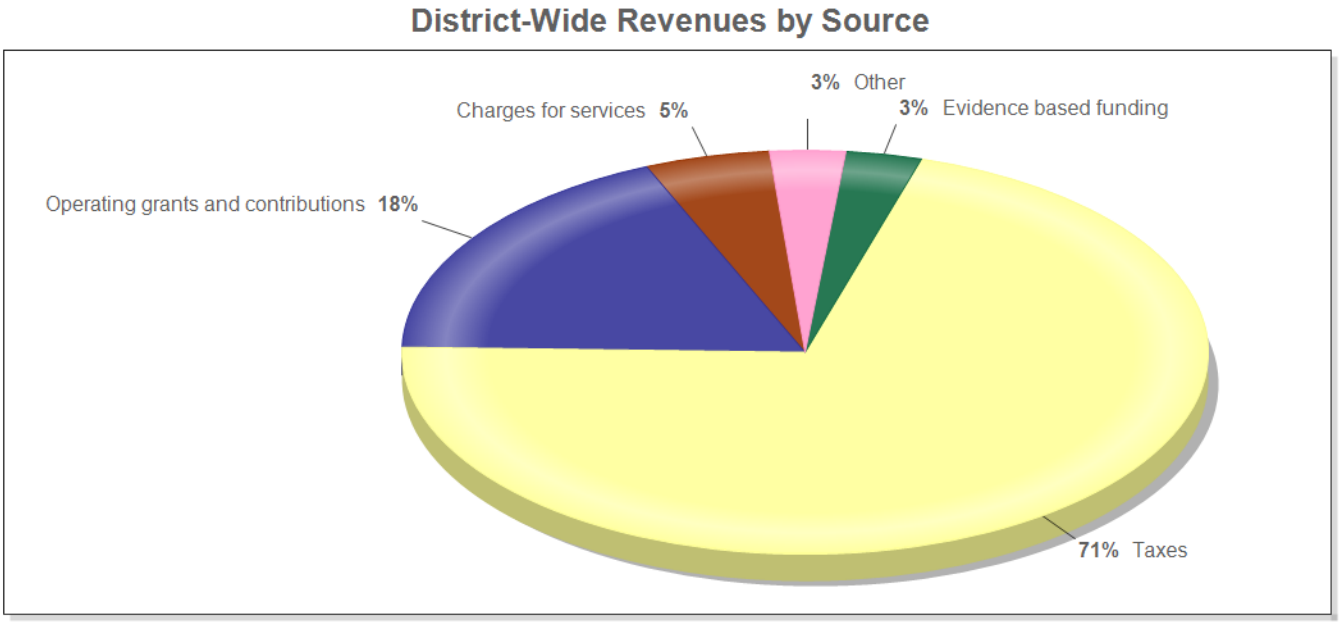
	2024	2025
Assets		
Current and other assets	$ 366.0	$ 365.6
Capital assets	331.5	344.6
Total assets	697.5	710.2
Total deferred outflows of resources	30.3	19.3
Liabilities		
Current liabilities	17.4	16.1
Long-term debt outstanding	83.8	83.0
Total liabilities	101.2	99.1
Total deferred inflows of resources	228.3	220.4
Net Position		
Net investment in capital assets	309.0	325.9
Restricted	35.2	31.1
Unrestricted	54.1	53.0
Total net position	$ 398.3	$ 410.0

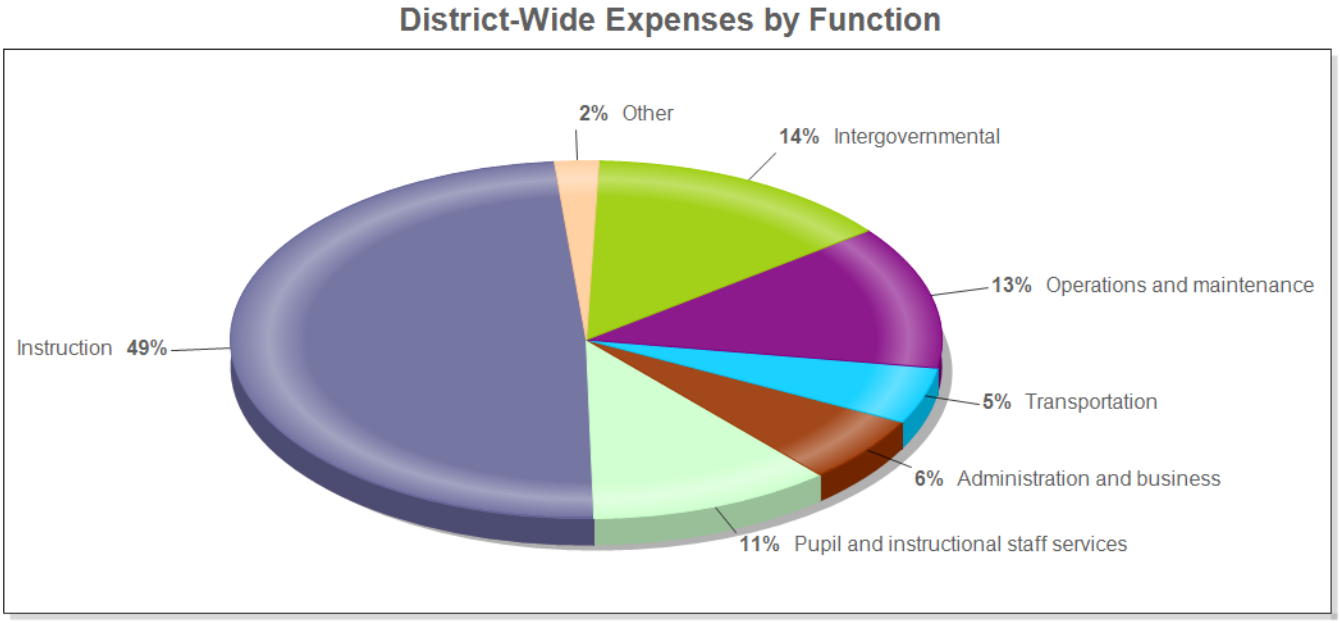
Revenues in the governmental activities of the District of $397.8 exceeded expenses by $11.7. This was attributable primarily to an increase in taxes and the growth of capital assets.

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

	2024	2025
Revenues		
Program revenues:		
Charges for services	$ 17.6	$ 20.6
Operating grants and contributions	77.1	73.3
Capital grants and contributions	0.1	0.1
General revenues:		
Taxes	283.3	280.2
Evidence based funding	10.1	10.2
Other	9.9	13.4
Total revenues	398.1	397.8
Expenses		
Instruction	178.0	187.7
Pupil and instructional staff services	34.5	43.8
Administration and business	21.2	23.5
Transportation	21.8	20.4
Operations and maintenance	37.2	49.4
Intergovernmental	55.7	53.4
Interest and fees	0.4	0.3
Other	5.6	7.6
Total expenses	354.4	386.1
Increase (decrease) in net position	43.7	11.7
Net Position, Beginning	354.6	398.3
Net Position, Ending	$ 398.3	$ 410.0

Property taxes accounted for the largest portion of the District's revenues, contributing 68%. The remainder of revenues came from state, federal grants and other sources. The total cost of all the District's programs was $386.1, mainly related to instructing and caring for the students and student transportation at 65%.





Financial Analysis of the District's Funds

The District's Governmental Funds balance decreased from $195.0 to $185.2.

The General Fund grew by $4.5 million, which is slightly higher than expected due to increased interest income and TIF surplus receipts.

The Operations and Maintenance Fund saw a decline of $4.6 million. This is lower than originally anticipated due to a strategic capital funding transfer and decreased property tax revenue.

The Transportation Fund decreased by $1.1 million due to decreased state funding.

The Municipal Retirement/Social Security Fund experienced a slight decrease of $0.5 million.

The Debt Service Fund increased slightly by $0.3 million, which is in line with anticipated budgetary performance.

The Capital Projects Fund decreased $8.4 million due to lower corporate personal property taxes and higher capital expenditures due to projects beginning earlier in Spring 2025. These increased costs were partially offset by an additional transfer at the end of the year.

General Fund Budgetary Highlights

The District received its final allocation of Elementary and Secondary School Emergency Relief (ESSER) funding in September 2024.

Capital Assets and Debt Administration

Capital Assets

By the end of 2025, the District had compiled a total investment of $595.2 ($344.6 net of accumulated depreciation) in a broad range of capital assets including buildings, land and equipment. Total depreciation expense for the year was $15.0. More detailed information about capital assets can be found in Note 7. of the basic financial statements.

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

	2024	2025
Land	$ 5.3	$ 5.3
Construction in progress	7.4	9.7
Buildings	287.7	294.2
Equipment	14.0	14.3
Equipment - right-to-use lease asset	1.1	0.7
Land improvements	16.0	20.4
Total	$ 331.5	$ 344.6

Long-Term Debt

The District retired $3.4 in bonds in 2025. Lease liabilities and other were increased by $2.6 . At the end of fiscal 2025, the District had a debt margin of $779.7. More detailed information on long-term debt can be found in Note 8. of the basic financial statements.

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

	2024	2025
General obligation bonds	$ 21.4	$ 18.0
Lease liabilities and other	62.4	65.0
Total	$ 83.8	$ 83.0

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:

- The District will continue to pursue the most favorable interest rates on its investments in response to a fluctuating interest rate environment. Additionally, District 214 is actively exploring new revenue sources, including increased rental income and expanded partnership opportunities.

- Cook County has experienced significant delays in the property tax billing and collection cycle, resulting in the fall 2025 property tax distributions being postponed. This delay will temporarily impact the District’s cash flow and investment income during fiscal year 2026. The District maintains sufficient fund balances to manage operations during this period and will continue to monitor the timing of future property tax collections closely.

- The District also entered into a contractual agreement with the Education Association on July 1, 2024. This contract is set to expire on June 30, 2029.

- There are currently 21 TIF (Tax Increment Financing) districts within the District’s boundaries, each at different stages of their life cycles.

- District 214 is engaged in a comprehensive strategic planning process for the first time in more than 30 years, designed to guide the District’s future through a balance of immediate progress and long term vision. The plan emphasizes academic excellence, innovation and community engagement. Through collaboration with stakeholders students, staff, families and community leaders the District is setting clear goals and aligning resources to ensure sustainable growth. The strategic planning process includes actionable steps for the next five years while laying the foundation for a broader 20 year vision. Central to the plan is the development of a Portrait of a Graduate, defining the skills and competencies every student will need to thrive in an evolving world. This forward thinking approach reflects the district’s commitment to providing high quality educational experiences and preparing students for future challenges.

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:

Justin Attaway
Township High School District 214
2121 South Goebbert Road
Arlington Heights, Illinois 60005

Township High School District 214

Statement of Net Position
June 30, 2025

	Governmental Activities
Assets and Deferred Ouflows of Resources	
Assets	
Cash	$ 23,729
Investments	192,676,455
Student activity cash and investments	3,101,292
Receivables (net of allowance for uncollectibles):	
Interest	64,757
Property taxes	145,591,244
Replacement taxes	1,675,093
Intergovernmental	1,895,556
Leases	980,091
Prepaid items	1,075,849
Net pension asset	18,473,172
Capital assets:	
Land	5,282,022
Construction in progress	9,681,801
Capital assets being depreciated, net of accumulated depreciation	329,598,273
Total assets	710,119,334
Deferred Outflows of Resources	
Deferred charge on refunding	42,984
Deferred outflows related to pensions	10,863,993
Deferred outflows related to OPEB	8,397,328
Total deferred outflows of resources	19,304,305
Liabilities, Deferred Inflows of Resources and Net Position	
Liabilities	
Accounts payable	6,306,298
Payroll deductions payable	4,206,968
Other current liabilities	4,209,155
Interest payable	52,982
Unearned student fees	1,277,893
Long-term liabilities:	
Other long-term liabilities, due within one year	4,973,260
Other long-term liabilities, due after one year	78,001,707
Total liabilities	99,028,263
Deferred Inflows of Resources	
Property taxes levied for a future period	144,748,276
Deferred inflows related to pensions	732,556
Deferred inflows related to OPEB	73,964,334
Deferred inflows related to leases	980,091
Total deferred inflows of resources	220,425,257
Net Position	
Net investment in capital assets	325,897,480
Restricted for:	
Student transportation	1,016,523
Retirement benefits	25,228,766
Debt service	1,802,089
Capital projects	1,888,226
Nutrition services	1,126,940
Unrestricted	53,010,095
Total net position	$ 409,970,119

See notes to basic financial statements

Township High School District 214

Statement of Activities
Year Ended June 30, 2025

Functions/Programs	Expenses	Program Revenue: Charges for Services	Program Revenue: Operating Grants and Contributions	Program Revenue: Capital Grants and Contributions	Net (Expenses) Revenue and Changes in Net Position: Governmental Activities
Governmental Activities					
Instruction:					
Regular programs	$ 90,085,798	$ 7,945,050	$ 2,862,468	$ -	$ (79,278,280)
Special programs	43,610,984	-	8,279,752	-	(35,331,232)
Other instructional programs	46,629,029	903,695	2,440,045	-	(43,285,289)
Student activities	7,372,491	6,980,137	-	-	(392,354)
Support services:					
Pupils	28,853,886	-	113,131	-	(28,740,755)
Instructional staff	14,980,991	-	323,517	-	(14,657,474)
General administration	6,906,330	-	-	-	(6,906,330)
School administration	10,508,485	-	-	-	(10,508,485)
Business	6,113,422	3,493,871	11,755	50,000	(2,557,796)
Transportation	20,389,884	560,098	5,896,886	-	(13,932,900)
Operations and maintenance	49,353,806	763,818	-	-	(48,589,988)
Central	7,246,320	-	-	-	(7,246,320)
Other supporting services	3,581	-	-	-	(3,581)
Intergovernmental:					
State retirement contributions	53,361,050	-	53,361,050	-	-
Payments to other districts and government units, excluding special education	62,620	-	-	-	(62,620)
Other:					
Community services	370,678	-	-	-	(370,678)
Interest and fees	300,890	-	-	-	(300,890)
Total governmental activities	$ 386,150,245	$ 20,646,669	$ 73,288,604	$ 50,000	(292,164,972)
General Revenues					
Taxes:					
Real estate taxes, levied for general purposes					213,756,777
Real estate taxes, levied for specific purposes					52,956,581
Real estate taxes, levied for debt service					3,866,936
Intergovernmental, unrestricted:					
Personal property replacement taxes					9,713,998
State aid-formula grants					10,155,982
Investment income					6,971,534
Unrealized gain on investments					2,115,041
Miscellaneous					4,306,559
Total general revenues					303,843,408
Change in net position					11,678,436
Net Position, Beginning					398,291,683
Net Position, Ending					$ 409,970,119

See notes to basic financial statements

Township High School District 214

Balance Sheet -
Governmental Funds
June 30, 2025
With Comparative Totals as of June 30, 2024

	General Fund	Operations and Maintenance Fund	Transportation Fund	Municipal Retirement/ Social Security Fund
Assets				
Cash	$ 25,409	$ (1,680)	$ -	$ -
Investments	137,513,561	30,277,016	4,854,992	8,965,649
Student activity cash and investments	3,101,292	-	-	-
Receivables (net allowance for uncollectibles):				
Interest	45,590	10,428	1,221	3,719
Property taxes	117,140,815	17,704,337	6,156,144	2,624,709
Replacement taxes	464,764	-	228,160	40,610
Intergovernmental	1,895,556	-	-	-
Leases	-	980,091	-	-
Prepaid items	996,915	78,934	-	-
Total assets	$ 261,183,902	$ 49,049,126	$ 11,240,517	$ 11,634,687
Liabilities, Deferred Inflows of Resources and Fund Balance				
Liabilities				
Accounts payable	$ 1,199,259	$ 1,315,444	$ 473,309	$ -
Other current liabilities	4,006,787	202,368	-	-
Payroll deductions payable	4,061,694	4,693	120	501
Unearned student fees	1,277,893	-	-	-
Total liabilities	10,545,633	1,522,505	473,429	501
Deferred Inflows of Resources				
Property taxes levied for a future period	116,462,574	17,601,830	6,120,500	2,609,512
Unavailable state and federal aid receivable	143,796	-	-	-
Deferred inflows related to leases	-	980,091	-	-
Total deferred inflows of resources	116,606,370	18,581,921	6,120,500	2,609,512
Fund balance				
Nonspendable	996,915	78,934	-	-
Restricted	1,126,940	-	1,016,523	6,755,594
Committed	2,387,443	-	-	-
Assigned	3,101,292	28,865,766	3,630,065	2,269,080
Unassigned	126,419,309	-	-	-
Total fund balance	134,031,899	28,944,700	4,646,588	9,024,674
Total liabilities, deferred inflows of resources and fund balance	$ 261,183,902	$ 49,049,126	$ 11,240,517	$ 11,634,687

See notes to basic financial statements

Debt Service Fund	Capital Projects Fund	Total 2025	Total 2024
$ -	$ -	$ 23,729	$ 104,750
2,422,578	8,642,659	192,676,455	195,735,853
-	-	3,101,292	3,493,646
840	2,959	64,757	73,113
1,965,239	-	145,591,244	142,854,649
-	941,559	1,675,093	2,453,430
-	-	1,895,556	4,120,675
-	-	980,091	1,424,157
-	-	1,075,849	1,206,758
$ 4,388,657	$ 9,587,177	$ 347,084,066	$ 351,467,031
$ -	$ 3,318,286	$ 6,306,298	$ 9,069,207
-	-	4,209,155	3,457,549
-	139,960	4,206,968	3,667,725
-	-	1,277,893	1,164,734
-	3,458,246	16,000,314	17,359,215
1,953,860	-	144,748,276	135,862,950
-	-	143,796	1,801,011
-	-	980,091	1,424,157
1,953,860	-	145,872,163	139,088,118
-	-	1,075,849	1,206,758
1,855,071	1,888,226	12,642,354	20,588,378
-	-	2,387,443	2,296,159
579,726	4,240,705	42,686,634	49,520,527
-	-	126,419,309	121,407,876
2,434,797	6,128,931	185,211,589	195,019,698
$ 4,388,657	$ 9,587,177	$ 347,084,066	$ 351,467,031

See notes to basic financial statements

Township High School District 214

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

Total Fund Balances, Governmental Funds		$ 185,211,589
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 provide current financial resources, and therefore, are not reported in the Governmental Funds Balance Sheet.		344,562,096
Net pension asset recognized in the Statement of Net Position does not provide financial resources and, therefore, is not reported in the Governmental Funds Balance Sheet.		18,473,172
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:		
State and federal aid	$ 143,796	
		143,796
Deferred outflows of resources related to pensions do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet.		10,863,993
Deferred outflows of resources related to OPEB do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet.		8,397,328
Deferred charge on refunding included in the Statement of Net Position is not available to pay for current period expenditures and, therefore, is not included in the Governmental Funds Balance Sheet.		42,984
Deferred inflows of resources related to pensions do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet.		(732,556)
Deferred inflows of resources related to OPEB do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet.		(73,964,334)
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	(16,415,000)	
Unamortized bond premium	(1,545,965)	
Interest payable	(52,982)	
Net pension liability	(10,560,756)	
Net/total OPEB liability	(50,951,304)	
IBNR	(1,060,190)	
Lease liabilities	(703,651)	
Compensated absences	(1,738,101)	
		(83,027,949)
Net Position of Governmental Activities		$ 409,970,119

See notes to basic financial statements

Township High School District 214

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

	General Fund	Operations and Maintenance Fund	Transportation Fund	Municipal Retirement/ Social Security Fund
Revenues				
Property taxes	$ 215,192,648	$ 35,923,836	$ 10,720,244	$ 4,876,630
Corporate personal property replacement taxes	2,639,703	-	1,329,575	255,939
State aid	80,994,184	50,000	5,896,886	-
Federal aid	11,179,127	-	47,300	-
Investment income	6,437,963	1,686,836	243,726	491,285
Student activities	6,980,137	-	-	-
Other	15,275,063	1,378,991	569,037	-
Total revenues	338,698,825	39,039,663	18,806,768	5,623,854
Expenditures				
Current:				
Instruction:				
Regular programs	95,115,678	-	-	1,367,806
Special programs	35,954,624	-	-	740,278
Other instructional programs	45,059,658	-	-	1,079,000
Student activities	7,372,491	-	-	-
Support services:				
Pupils	27,690,550	-	-	724,427
Instructional staff	15,550,663	-	-	309,580
General administration	6,819,986	-	-	80,260
School administration	12,932,338	-	-	256,774
Business	5,850,536	-	-	227,684
Transportation	-	-	19,863,199	15,617
Operations and maintenance	1,159,522	30,086,551	-	1,061,775
Central	6,159,502	-	-	230,174
Other supporting services	3,581	-	-	-
Community services	305,136	938	-	17,573
Intergovernmental:				
State retirement contributions	67,109,747	-	-	-
Payments to other districts and government units	6,146,107	-	62,620	-
Debt service:				
Principal	-	-	-	-
Interest and other	-	-	-	-
Capital outlay	804,140	276,181	22,973	-
Total expenditures	334,034,259	30,363,670	19,948,792	6,110,948
Excess (deficiency) of revenues over expenditures	4,664,566	8,675,993	(1,142,024)	(487,094)
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	(177,005)	(13,246,086)	-	-
Lease value	-	-	-	-
Total other financing sources (uses)	(177,005)	(13,246,086)	-	-
Net change in fund balance	4,487,561	(4,570,093)	(1,142,024)	(487,094)
Fund Balance, Beginning	129,544,338	33,514,793	5,788,612	9,511,768
Fund Balance, Ending	$ 134,031,899	$ 28,944,700	$ 4,646,588	$ 9,024,674

See notes to basic financial statements

Debt Service Fund	Capital Projects Fund	2025	2024
$ 3,866,936	$ -	$ 270,580,294	$ 268,753,200
-	5,488,781	9,713,998	14,485,936
-	-	86,941,070	79,874,703
-	733,001	11,959,428	11,871,143
95,086	131,679	9,086,575	7,628,238
-	-	6,980,137	7,435,482
-	750,000	17,973,091	12,395,173
3,962,022	7,103,461	413,234,593	402,443,875
-	-	96,483,484	94,250,256
-	-	36,694,902	32,891,223
-	-	46,138,658	44,650,653
-	-	7,372,491	7,167,660
-	-	28,414,977	24,761,755
-	-	15,860,243	14,996,701
-	-	6,900,246	5,802,471
-	-	13,189,112	12,919,019
-	-	6,078,220	5,746,082
-	-	19,878,816	21,405,762
-	1,192,059	33,499,907	30,927,370
-	-	6,389,676	6,338,363
-	-	3,581	3,573
-	-	323,647	320,982
-	-	67,109,747	61,898,802
-	-	6,208,727	6,507,280
3,364,778	-	3,364,778	3,224,548
727,713	-	727,713	826,193
-	27,300,483	28,403,777	35,607,677
4,092,491	28,492,542	423,042,702	410,246,370
(130,469)	(21,389,081)	(9,808,109)	(7,802,495)
423,091	13,000,000	13,423,091	22,057,330
-	-	(13,423,091)	(22,057,330)
-	-	-	749,015
423,091	13,000,000	-	749,015
292,622	(8,389,081)	(9,808,109)	(7,053,480)
2,142,175	14,518,012	195,019,698	202,073,178
$ 2,434,797	$ 6,128,931	$ 185,211,589	$ 195,019,698

See notes to basic financial statements

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		(9,808,109)
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	$ 28,093,086	
Depreciation is reported in the Statement of Activities	(14,984,290)	
		13,108,796
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:		
State and Federal Aid	(1,657,215)	
		(1,657,215)
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 of current year principal repayments.		3,364,778
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.		461,002
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	8,803	
IBNR	(174,295)	
Compensated absences	(61,099)	
State on-behalf contribution revenue	(13,748,697)	
State on-behalf contribution expense	13,748,697	
Deferred charge on refunding	(42,982)	
Net/total OPEB liability	(2,521,438)	
Deferred outflows of resources due to OPEB	298,152	
Deferred inflows of resources due to OPEB	15,829,752	
Net pension liability/(asset)	3,702,318	
Deferred outflows related to pensions	(11,287,531)	
Deferred inflows related to pensions	457,504	
		6,209,184
Change in Net Position of Governmental Activities		$ 11,678,436

See notes to basic financial statements

1. Summary of Significant Accounting Policies

Township High School District 214 (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 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.

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 committed to expenditures for specified purposes, other than those accounted for in the Debt Service Fund or Capital Projects Fund.

Operations and Maintenance Fund

Operations and Maintenance Funds 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 and general state aid.

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 Projects Fund accounts for construction projects and renovations financed through bond issues and transfers from other funds.

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.

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 December 12, 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 lessor 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 Cook County Collector/Treasurer, who remits to the District its share of collections. Taxes levied in one year become due and payable in two installments: the first due on March 1 and the second due on the later of August 1 or 30 days after the second installment tax bill is mailed. The first installment is an estimated bill, and is 55% of the prior year's tax bill. The second installment is based on the current levy, assessment and equalization and any changes from the prior year will be reflected in the second installment bill. Property taxes are normally collected by the District within 60 days of the due date.

The 2024 property tax levy is recognized as a receivable in fiscal 2025, net of estimated uncollectible amounts approximating 1% and less amounts already received. The District considers that the first installment of the 2024 levy is to be used to finance operations in fiscal 2025. The District has determined that the second installment of the 2024 levy is to be used to finance operations in fiscal 2026 and has included the corresponding receivable as a deferred inflow of resources.

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, building improvements, vehicles and equipment, 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 $5,000 and an estimated useful life of more than one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

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

Assets	Years
Buildings	20-50
Land improvements	10-45
Equipment	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.

A deferred charge on refunding arise from advance refunding of debt. The difference between the cost of the securities placed in trust for future payment of refunded debt and the net carrying value of that debt is deferred and amortized as a component of interest expense over the shorter of the term of the refunding issue or the original term of the refunded debt. The unamortized amount is reported as a deferred outflow of resources in the government-wide statements.

Compensated Absences

Under terms of employment, employees are granted sick leave and vacations in varying amounts. Only benefits considered to be vested are disclosed in these statements.

All vested vacation and sick leave pay is accrued when incurred in the government-wide and proprietary fund 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.

Employees who work a twelve-month year are entitled to be compensated for vacation time. Administrators, supervisors and ROTC employees receive a full year's allotment of vacation days on the first day of the fiscal year. A maximum of twenty or twenty-five (depending on the employee's years of service) vacation days earned and not taken can be carried forward to the next fiscal year. Carryover days expire on December 31 of the succeeding year in which they were earned. Support staff and custodians receive a year's allotment of vacation days on the first day of the fiscal year following the year it was earned. At year end, a maximum of five vacation days earned in the prior fiscal year and not taken can be carried forward to the next fiscal year. Carryover days expire on December 31 of the following year. The District's entire compensated absences liability is reported on the government-wide financial statements.

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 Associate Superintendent of Finance and Operations 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 the General Fund is as follows: restricted fund balance, followed by committed fund balance, assigned fund balance, and lastly, unassigned fund balance. In all other funds (Special Revenue, Debt Service, Capital Projects), assigned fund balance will be spent first, followed by committed fund balance and then restricted fund balance.

The District has a formal minimum fund balance policy. The District maintains a minimum fund balance target of 40% of annual operating expenditures for General Fund (Educational Accounts), General Fund (Working Cash Accounts), Operations & Maintenance Fund, and Transportation Fund.

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

The nonspendable fund balances in the General Fund and Operations and Maintenance Fund are comprised of $996,915 and $78,934, respectively, for prepaid items. The restricted and committed fund balances in the General Fund are comprised of $1,126,940 for nutrition services and $2,387,443 for medical insurance, respectively. The remaining restricted fund balances are for the purpose of the respective funds as described above in the Major Governmental Funds section. The assigned fund balance of $3,101,292 in the General Fund is for student activity funds. The remaining assigned fund balances are also 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 Educational Accounts of the General Fund, Transportation Fund, Municipal Retirement/Social Security Fund, Debt Service Fund and Capital Projects Fund by $7,667,505, $1,084,728, $553,958, $422,966 and $5,689,738, respectively. These excesses were funded by available fund balances.

3. Changes in Accounting Principles

In June 2022, the GASB issued Statement No. 101, *Compensated Absences*. This Statement requires that liabilities for compensated absences be recognized in financial statements prepared using the economic resources measurement focus for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. This standard was implemented July 1, 2024.

4. Deposits and Investments

Cash and Investments Under the Custody of the Township Treasurer

The voters of the respective school districts located within the boundaries of the offices of the Wheeling Township School Treasurer passed a referendum abolishing the offices of the Township School Treasurer effective July 1, 1996. The Boards of Education of the respective school districts and the Board of Education of Township High School District 214 (also located in Wheeling Township) entered into an intergovernmental agreement creating the Wheeling Township Treasury Intergovernmental Agreement (Treasurer) administered by District 214. The Treasurer agreed to provide to the respective school districts many of the services that were provided by the Township School Treasurer. These services are provided on an optional basis and without costs to the districts.

Under the Illinois Compiled Statutes, the Wheeling Township School Treasurer is the lawful custodian of all school funds. The Treasurer is appointed by the Township School Trustees, an independently elected body, to serve the school districts in the township. The Treasurer is the direct recipient of property taxes, replacement taxes and most state and federal aid and disburses school funds upon lawful order of the school board. The Treasurer invests excess funds at his discretion, subject to the legal restrictions discussed below. For these purposes, the Treasurer is permitted to combine monies from more than one fund of a single district and to combine monies of more than one district in the township. Monies combined under these circumstances, as well as investment earnings, are accounted for separately for each fund and/or district.

Cash and investments, other than the student activity and convenience accounts, petty cash and imprest funds, are part of a common pool for all school districts and cooperatives within the township. The Treasurer maintains records that segregate the cash and investment balance by district or cooperative. Income from investments is distributed monthly based upon the District's percentage participation in the pool. All cash for all funds, including cash applicable to the Debt Service Fund and the Illinois Municipal Retirement/Social Security Fund, is not deemed available for purposes other than those for which these balances are intended.

The Treasurer's investment policies are established by the Wheeling Township School Trustees as prescribed by the Illinois School Code and the Illinois Compiled Statutes. The Treasurer is authorized to invest in obligations of the U.S. Treasury, backed by the full faith and credit of the U.S. Government, certificates of deposit issued by commercial banks and savings and loan associations and commercial paper rated within the three highest classifications by at least two standard rating services (subject to certain limitations). Further information on the Treasury's policies are available from the Treasury's financial statements.

The Treasurer's Office operates as a nonrated, external investment pool. The fair value of the District's investment in the Treasurer's pool is determined by the District's proportionate share of the fair value of the investments held by the Treasurer's office.

The weighted average maturity of all marketable pooled investments held by the Treasurer was 1.39 years at June 30, 2025. The Treasurer also holds money market type investments, certificates of deposits and other deposits with financial institutions. As of June 30, 2025, the fair value of all investments held by the Treasurer's office was $335,987,978 and the fair value of the District's proportionate share of the pool was $192,676,455.

Because all cash and investments are pooled by a separate legal governmental agency (Treasurer), categorization by risk category is not determinable. Further information about whether investments are insured, collateralized or uncollateralized is available from the Treasurer's financial statements.

Cash and Investments in the Custody of the District

Deposits of the student activity and imprest funds, which are held in the District's custody, consist of deposits with financial institutions. The following is a summary of such deposits:

	Carrying Value	Bank Balance
Deposits with financial institutions	$ 3,120,271	$ 3,369,056

The District maintains $4,750 in petty cash.

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 $3,369,056; of this amount, $0 was uncollateralized and uninsured.

5. Lessor Agreements

The District has entered into a lease agreement as lessor for leasing the use of training facilities, championship stadium and a gym to Roosevelt University for its athletic programs and uses associated with the football program. Roosevelt University agrees to pay the District bi-annual rental fees which will increase by 3% annually on July 1. On August 1, 2021, elements of the agreement were terminated to reduce space currently leased from the District. The District recognized $444,066 in lease revenue and $32,226 in interest revenue during the current fiscal year related to these leases. As of June 30, 2025, the District's receivable for lease payments was $980,091. Additionally, the District reported deferred inflows of resources associated with the leases that will be recognized as revenue over the lease term. As of June 30, 2025, the District reported deferred inflows of resources of $980,091.

6. Interfund Transfers

During the year, the District transferred $177,005 to the Debt Service Fund from the General Fund (Educational Accounts) and $246,086 to the Debt Service Fund from the Operations and Maintenance Fund to provide a funding source for lease payments.

During the year, the Board of Education transferred $13,000,000 to the Capital Projects Fund from the Operations and Maintenance Fund for capital project purposes.

State law allows for the above transfers.

7. Capital Assets

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

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets not being depreciated / amortized:				
Land	$ 5,282,022	$ -	$ -	$ 5,282,022
Construction in progress	7,447,722	9,660,154	7,426,075	9,681,801
Total capital assets not being depreciated / amortized	12,729,744	9,660,154	7,426,075	14,963,823
Capital assets being depreciated / amortized:				
Land improvements	26,689,939	6,126,962	-	32,816,901
Buildings	472,780,883	16,760,482	-	489,541,365
Equipment	53,054,922	2,971,563	-	56,026,485
Equipment, right-to-use lease asset	1,868,706	-	-	1,868,706
Total capital assets being depreciated	554,394,450	25,859,007	-	580,253,457
Less accumulated depreciation / amortization for:				
Land improvements	10,724,831	1,673,014	-	12,397,845
Buildings	185,059,669	10,348,658	-	195,408,327
Equipment	39,096,117	2,587,840	-	41,683,957
Equipment, right-to-use lease asset	790,277	374,778	-	1,165,055
Total accumulated depreciation / amortization	235,670,894	14,984,290	-	250,655,184
Net capital assets being depreciated / amortized	318,723,556	10,874,717	-	329,598,273
Net governmental activities capital assets	$ 331,453,300	$ 20,534,871	$ 7,426,075	$ 344,562,096

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

Governmental Activities	Depreciation/ Amortization
Regular programs	$ 451,716
Special programs	7,110
Other instructional programs	241,582
Instructional staff	9,435
School administration	6,505
Business	5,994,741
Transportation	482,784
Operations and maintenance	7,546,601
Central	232,328
Community services	11,488
Total depreciation/amortization expense, governmental activities	$ 14,984,290

8. 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:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
General obligation bonds	$ 19,405,000	$ -	$ 2,990,000	$ 16,415,000	$ 3,145,000
Unamortized premium	2,006,967	-	461,002	1,545,965	-
Total bonds payable	21,411,967	-	3,451,002	17,960,965	3,145,000
Net pension liability, TRS	10,359,552	201,204	-	10,560,756	-
Lease liabilities	1,078,429	-	374,778	703,651	387,159
Total OPEB liability, District plan	15,763,813	1,356,021	1,396,703	15,723,131	-
Net OPEB liability, THIS plan	32,666,053	2,562,120	-	35,228,173	-
Compensated absences (net change)	1,677,002	61,099	-	1,738,101	1,441,101
IBNR	885,895	1,167,636	993,341	1,060,190	-
Total long-term liabilities, governmental activities	$ 83,842,711	$ 5,348,080	$ 6,215,824	$ 82,974,967	$ 4,973,260

The net pension liability related to the Teachers' Retirement System will be repaid from the General Fund (Educational Accounts) and any future net pension liability related to the Illinois Municipal Retirement Fund will be repaid from the Municipal Retirement/Social Security Fund. Total/net OPEB liabilities will be liquidated from the General Fund (Educational Accounts).

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 2016 General Obligation Limited Refunding Bonds dated November 21, 2016 are due in annual installments through December 1, 2026	2.00-3.00%	$ 8,815,000	$ 2,440,000
Series 2017 General Obligation Limited Refunding Bonds dated September 28, 2017 are due in annual installments through December 1, 2026	2.00-3.00	8,900,000	380,000
Series 2020 General Obligation Limited Refunding Bonds dated December 1, 2020 are due in annual installments through December 1, 2029	2.00-4.00	16,395,000	13,595,000
Total		$ 34,110,000	$16,415,000

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

Years	Principal	Interest	Total
2026	$ 3,145,000	$ 572,575	$ 3,717,575
2027	3,315,000	457,475	3,772,475
2028	3,490,000	328,400	3,818,400
2029	3,690,000	184,800	3,874,800
2030	2,775,000	55,500	2,830,500
Total	$ 16,415,000	$ 1,598,750	$ 18,013,750

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 $796,844,409, providing a debt margin of $779,725,758.

Leases

The District has entered into lease agreements as a lessee for financing the temporary acquisition of copier equipment and technology equipment and software. 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 all leases will be repaid from the Debt Service Fund and funded by a transfer of resources from the General Fund (Educational Accounts).

Description	Date of Issue	Final Maturity	Interest Rates	Original Amount	Balance
Copiers	7/1/2021	6/30/2026	3.0%	$ 1,119,691	$ 238,703
Printer and Cutter Table	8/1/2023	6/30/2028	7.5	265,030	174,557
Production Press & Nuvera Monochrome Printer	7/1/2023	6/30/2028	2.8	483,985	290,391
Total				$ 1,868,706	$ 703,651

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

Years	Principal	Interest	Total
2026	$ 387,159	$ 35,932	$ 423,091
2027	153,455	23,550	177,005
2028	163,037	13,968	177,005
Total	$ 703,651	$ 73,450	$ 777,101

9. Risk Management

The District is exposed to various risks of loss related to 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: Secondary School Cooperative Risk Management Program (SSCRMP). The District pays annual premiums to the pool for insurance coverage. The arrangements with the pool provide 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 pool. There have been no significant reductions in insurance coverage from coverage in any of the past three fiscal years nor claims that exceeded coverage.

The District is self-insured for risks related to for medical, dental and workers' compensation coverage that is provided to District personnel. A third party administrator administers claims for a monthly fee per participant. Expenditures are recorded as incurred in the form of direct contributions from the District to the third party administrator for payment of employee health claims and administration fees. The District's liability will not exceed $350,000 per employee for workers' compensation and $250,000 or $125,000 per employee for medical insurance for PPO or HMO plans, respectively, as provided by stop-loss provisions incorporated in the plans.

At June 30, 2025, total unpaid claims were $5,270,349. This includes an estimate of claims that have been incurred but not reported to the administrative agent relating to long-term claims totaling $1,060,190, which is included in long-term liabilities reported on the statement of net position. The remaining $4,210,159 is classified as health claims payable and included in other current liabilities in the Statement of Net Position. The estimates are developed based on reports prepared by the administrative agent. The District does not allocate overhead costs or other nonincremental costs to the claims liability. For the two years ended June 30, 2024 and June 30, 2025, changes in the liability reported in the entity-wide and governmental funds statements for unpaid claims are summarized as follows:

	Claims Payable Beginning of Year	Current Year Claims and Changes in Estimates	Claims Payments	Claims Payable End of Year
Fiscal Year 2024	$ 4,026,149	$ 31,520,878	$ 31,203,583	$ 4,343,444
Fiscal Year 2025	$ 4,343,444	$ 34,472,287	$ 33,545,382	$ 5,270,349

10. Joint Agreements

The District is a member of various joint agreements that provide 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.

11. Other Postemployment Benefits

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

	Total OPEB Liability	Net OPEB Liability	Deferred Outflows of Resources	Deferred Inflows of Resources	OPEB Expense/ (Income)
THIS	$ -	$ 35,228,173	$ 6,195,460	$ 71,208,282	$ (12,738,049)
Health Benefit Plan	15,723,131	-	2,201,868	2,756,052	826,065
Total	$ 15,723,131	$ 35,228,173	$ 8,397,328	$ 73,964,334	$ (11,911,984)

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 $1,248,798 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 $(17,127,581) 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 $929,660 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.

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	$ 35,228,173
State's proportionate share of the collective net OPEB liability associated with the District	47,841,450
Total	$ 83,069,623

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 0.445292% and 0.455797%, 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.

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:

	1% Decrease	Current Discount Rate	1% Increase
Net OPEB Liability	$ 39,311,121	$ 35,228,173	$ 31,622,970

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:

	1% Decrease	Healthcare Cost Trend Rate	1% Increase
Net OPEB Liability	$ 30,328,718	$ 35,228,173	$ 41,051,388

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 $(12,738,049) and on-behalf revenue and expenditures of $(17,127,581) 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:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 972,096	$ 14,847,904
Changes in assumptions	1,064,692	50,619,809
Net difference between projected and actual earnings on OPEB plan investments	-	19,124
Changes in proportion and differences between District contributions and proportionate share of contributions	3,229,012	5,721,445
District contributions subsequent to the measurement date	929,660	-
Total	$ 6,195,460	$ 71,208,282

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 $(65,942,482). Amounts will be recognized in OPEB expense as follows in these reporting years:

Years Ending June 30,	Amount
2026	$ (8,183,858)
2027	(8,183,858)
2028	(8,183,858)
2029	(8,183,858)
2030	(8,179,077)
Thereafter	(25,027,973)
Total	$ (65,942,482)

Health Benefit Plan

Plan Description

The District administers a single-employer defined benefit healthcare plan (the Health Benefit Plan). The plan provides health insurance contributions for eligible retirees and their spouses through the District's group health insurance plan which covers both active and retired members. Benefit provisions are established through personnel policy guidelines and state that eligible retirees and their spouses receive health insurance at established contribution rates. The Health Benefit Plan does not issue a publicly available financial report. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Contributions and Benefits Provided

Contribution requirements are established through collective bargaining agreements and may be amended only through negotiations between the board and the union. For teachers and administrators whose intent to retire was approved prior to July 1, 2009, who retire after age 55 with at least 15 years of experience and are eligible for health benefits from the Teachers Retirement System (TRS), the District pays 25% of the premiums of individual health care coverage until the retiree reaches the age of 65 (TRS pays 50% and the retiree pays the other 25%). Upon reaching the age of 65, the District pays 25% of the premiums for supplemental insurance to Medicare until the retiree reaches the age of 70. Retirees may not convert the benefit into an in-lieu payment to secure coverage under independent plans. For members whose intent to retire is approved after July 1, 2009 and before June 30, 2012, the District will pay 25% of the premiums of individual health care coverage up to a calendar year maximum of $2,500 until the retiree reaches the age of 65. Upon reaching the age of 65, the District will pay 25% of the premiums for supplemental insurance to Medicare up to a maximum amount of $1,100 per calendar year until the retiree reaches age 70. Members whose intent to retire is approved beginning July 1, 2012, will have no amount of their TRS premium covered by the District.

The District pays 50% of the premium of individual health care coverage for Education Support Personnel and custodial employees who retired after age 55 with at least 15 years of experience, until the retiree reaches the age of 65 and who put in their intent to retire no later than 1/15 of the year in which they retire. The District pays 100% of the premium of individual health care coverage for administrators and supervisors who were not eligible for health benefits from TRS and retired after age 55 with at least 15 years of experience, until the retiree reaches the age of 65. Administrative costs of the Health Benefit Plan are financed through employer contributions.

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	153
Active employees not yet eligible	-
Active employees fully eligible	741
Total	894

Total OPEB Liability

The District's total OPEB liability of $15,723,131 was measured as of June 30, 2025, and was determined by an actuarial valuation as of June 30, 2024.

Inflation	3.00%
Election at Retirement	100.00%
Discount Rate	4.81%
Healthcare Cost Trend Rate, Initial	6.00%
Healthcare Cost Trend Rate, Ultimate	3.00%
Healthcare Cost Trend Rate, Initial - TRIP Plan	5.00%
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 Rates of Mortality found in the December 31, 2023 IMRF Actuarial Valuation and the June 30, 2023 Teachers' Retirement System Actuarial Valuation Report, respectively.

The actuarial assumptions used in the June 30, 2025 valuation were based on the results of the District's historical data as well as health care trend rates based on recent experience.

Changes in Total OPEB Liability

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

	Total OPEB Liability
Balance at June 30, 2024	$ 15,763,813
Changes for the Year:	
Service cost	708,462
Interest	647,559
Changes in assumptions and other inputs	(631,960)
Benefit payments	(764,743)
Net changes	(40,682)
Balance at June 30, 2025	$ 15,723,131

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:

	1% Decrease	Current Discount Rate	1% Increase
Total OPEB Liability	$ 16,855,243	$ 15,723,131	$ 14,680,965

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 (4.00%) or 1-percentage-point higher (6.00%) than the current healthcare cost trend rates:

	1% Decrease	Healthcare Cost Trend Rate	1% Increase
Total OPEB Liability	$ 14,378,728	$ 15,723,131	$ 17,265,592

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 $826,065. The District reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 1,408,039	$ 267,860
Assumption changes	793,829	2,488,192
Total	$ 2,201,868	$ 2,756,052

The amounts reported as deferred outflows and inflows of resources related to OPEB ($(554,184)) will be recognized in OPEB expense as follows:

Years Ending June 30,	Amount
2026	$ (351,930)
2027	(149,923)
2028	(27,806)
2029	74,866
2030	(99,391)
Total	$ (554,184)

12. 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.

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

	Net Pension Asset	Net Pension Liability	Deferred Outflows of Resources	Deferred Inflows of Resources	Pension Expense/ (Income)
TRS	$ -	$ 10,560,756	$ 1,183,489	$ 658,979	$ 618,627
IMRF	(18,473,172)	-	9,680,504	73,577	7,737,210
Total	$ (18,473,172)	$ 10,560,756	$ 10,863,993	$ 732,556	$ 8,355,837

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.

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 $70,488,631 in governmental activities based on the economic resources measurement basis and revenues and expenditures in the amount of $65,860,949 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 $804,671, 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 $25,589, which was equal to the District's required contribution. These contributions are deferred because they were paid after the June 30, 2024 measurement date.

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 $36,844 to TRS for employer contributions due on salary increases in excess of 6%.

Excess Sick Leave

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2025, the District paid $38,783 to TRS for sick leave days granted in excess of the normal annual allotment.

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	$ 10,560,756
State's proportionate share of the collective net pension liability associated with the District	880,540,517
Total	$ 891,101,273

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 0.01229915% and 0.01219049%, 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.

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:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
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.

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:

	1% Decrease	Current Discount Rate	1% Increase
District's proportionate share of the collective net pension liability	$ 13,042,832	$ 10,560,756	$ 8,503,226

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 $618,627 and on-behalf revenue of $70,488,631 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:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 39,713	$ 27,413
Net difference between projected and actual earnings on pension plan investments	-	90,669
Assumption changes	145,512	5,603
Changes in proportion and differences between District contributions and proportionate share of contributions	168,004	535,294
District contributions subsequent to the measurement date	830,260	-
Total	$ 1,183,489	$ 658,979

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 $(305,750). Amounts will be recognized in pension expense as follows:

Years Ending June 30,	Amount
2026	$ (321,592)
2027	(22,122)
2028	(21,038)
2029	38,826
2030	20,176
Total	$ (305,750)

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	1,233
Inactive, nonretired members	800
Active members	958
Total	2,991

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 0.88% 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 nondisabled 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.

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:

		Projected Returns/Risk	
Asset Class	Target Allocation	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)	$ 9,934,808	$ (18,473,172)	$ (41,624,463)

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	$ 280,751,545	$ 295,321,195	$ (14,569,650)
Service cost	3,692,380	-	3,692,380
Interest on total pension liability	19,792,945	-	19,792,945
Differences between expected and actual experience of the total pension liability	1,422,222	-	1,422,222
Benefit payments, including refunds of employee contributions	(19,183,199)	(19,183,199)	-
Contributions, employer	-	373,383	(373,383)
Contributions, employee	-	1,903,438	(1,903,438)
Net investment income	-	29,922,201	(29,922,201)
Other (net transfer)	-	(3,387,953)	3,387,953
Balances at December 31, 2024	$ 286,475,893	$ 304,949,065	$ (18,473,172)

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 $7,737,210. 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	$ 2,134,988	$ -
Assumption changes	-	73,577
Net difference between projected and actual earnings on pension plan investments	7,238,938	-
Contributions subsequent to the measurement date	306,578	-
Total	$ 9,680,504	$ 73,577

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 $9,300,349. Amounts will be recognized in pension expense as follows:

Years Ending June 30,	Amount
2026	$ 5,583,170
2027	9,707,310
2028	(4,140,715)
2029	(1,849,416)
Total	$ 9,300,349

13. Construction Commitments

As of June 30, 2025, the District is committed to approximately $11,031,543 in expenditures in the upcoming years for various construction projects. These expenditures will be paid through the available fund balances and capital improvement bonds already issued.

14. 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 terms of the grants. Management believes such disallowance, if any, would be immaterial.

15. 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.

Township High School District 214

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

	2025	2024	2023	2022
Total Pension Liability				
Service cost	$ 3,692,380	$ 3,565,318	$ 3,426,364	$ 3,303,712
Interest	19,792,945	19,093,234	18,655,940	18,065,898
Changes of benefit terms	-	-	-	-
Differences between expected and actual experience	1,422,222	6,189,084	2,244,228	4,347,263
Changes of assumptions	-	(345,679)	-	-
Benefit payments, including refunds of member contributions	(19,183,199)	(18,645,422)	(18,083,310)	(17,196,054)
Net change in total pension liability	5,724,348	9,856,535	6,243,222	8,520,819
Total Pension Liability, Beginning	280,751,545	270,895,010	264,651,788	256,130,969
Total Pension Liability, Ending (a)	$ 286,475,893	$ 280,751,545	$ 270,895,010	$ 264,651,788
Plan Fiduciary Net Position				
Employer contributions	$ 373,383	$ 429,553	$ 8,236,579	$ 11,407,981
Employee contributions	1,903,438	1,842,214	1,694,053	1,593,111
Net investment income	29,922,201	30,955,652	(44,776,540)	49,080,007
Benefit payments, including refunds of member contributions	(19,183,199)	(18,645,422)	(18,083,310)	(17,196,054)
Other (net transfer)	(3,387,953)	7,196,830	(673,315)	785,264
Net change in plan fiduciary net position	9,627,870	21,778,827	(53,602,533)	45,670,309
Plan Fiduciary Net Position, Beginning	295,321,195	273,542,368	327,144,901	281,474,592
Plan Fiduciary Net Position, Ending (b)	$ 304,949,065	$ 295,321,195	$ 273,542,368	$ 327,144,901
Employer's Net Pension Liability/(Asset), Ending (a) - (b)	$ (18,473,172)	$ (14,569,650)	$ (2,647,358)	$ (62,493,113)
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	106.45%	105.19%	100.98%	123.61%
Covered Payroll	$ 42,429,830	$ 40,523,908	$ 37,558,367	$ 34,989,537
Employer's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	-43.54%	-35.95%	-7.05%	-178.61%

Notes to Schedule:

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

2021	2020	2019	2018	2017	2016
$ 3,644,490	$ 3,573,781	$ 3,427,301	$ 3,573,407	$ 3,656,298	$ 3,646,287
17,759,852	17,371,246	16,545,416	16,690,732	16,089,993	15,501,902
-	-	-	-	-	-
1,908,199	407,776	8,271,896	(145,817)	1,581,227	1,348,321
(2,095,208)	-	5,996,029	(7,584,131)	(481,500)	235,395
(16,455,182)	(15,600,988)	(15,031,065)	(13,766,297)	(12,970,398)	(12,225,671)
4,762,151	5,751,815	19,209,577	(1,232,106)	7,875,620	8,506,234
251,368,818	245,617,003	226,407,426	227,639,532	219,763,912	211,257,678
$ 256,130,969	$ 251,368,818	$ 245,617,003	$ 226,407,426	$ 227,639,532	$ 219,763,912
$ 12,121,448	$ 13,710,278	$ 7,130,747	$ 3,928,991	$ 4,225,895	$ 6,051,025
1,558,967	1,572,956	2,025,634	1,557,114	1,515,002	1,541,849
36,334,833	40,638,043	(13,572,178)	36,560,524	13,220,641	958,420
(16,455,182)	(15,600,988)	(15,031,065)	(13,766,297)	(12,970,398)	(12,225,671)
666,943	426,769	3,945,330	(6,895,758)	1,298,291	3,001,939
34,227,009	40,747,058	(15,501,532)	21,384,574	7,289,431	(672,438)
247,247,583	206,500,525	222,002,057	200,617,483	193,328,052	194,000,490
$ 281,474,592	$ 247,247,583	$ 206,500,525	$ 222,002,057	$ 200,617,483	$ 193,328,052
$ (25,343,623)	$ 4,121,235	$ 39,116,478	$ 4,405,369	$ 27,022,049	$ 26,435,860
109.89%	98.36%	84.07%	98.05%	88.13%	87.97%
$ 34,259,755	$ 34,618,336	$ 34,135,380	$ 33,548,236	$ 32,837,193	$ 33,069,592
-73.97%	11.90%	114.59%	13.13%	82.29%	79.94%

See notes to required supplementary information

Township High School District 214

Schedule of District Contributions -
Illinois Municipal Retirement Fund
Ten Most Recent Fiscal Years

	2025	2024	2023	2022	2021
Actuarially determined contribution	$ 373,383	$ 429,553	$ 2,088,245	$ 3,407,981	$ 5,101,278
Contributions in relation to the actuarially determined contribution	(373,383)	(429,553)	(8,236,579)	(11,407,981)	(12,121,448)
Contribution deficiency (excess)	$ -	$ -	$ (6,148,334)	$ (8,000,000)	$ (7,020,170)
Covered payroll	$ 42,429,830	$ 40,523,908	$ 37,558,367	$ 34,989,537	$ 34,259,755
Contributions as a percentage of covered payroll	0.88%	1.06%	21.93%	32.60%	35.38%

	2020	2019	2018	2017	2016
Actuarially determined contribution	$ 3,337,208	$ 3,686,045	$ 3,928,498	$ 4,199,877	$ 4,051,025
Contributions in relation to the actuarially determined contribution	(13,710,278)	(3,686,045)	(3,928,991)	(4,225,895)	(4,051,025)
Contribution deficiency (excess)	$ (10,373,070)	$ -	$ (493)	$ (26,018)	$ -
Covered payroll	$ 34,618,336	$ 34,135,380	$ 33,548,236	$ 32,837,193	$ 33,069,592
Contributions as a percentage of covered payroll	39.60%	10.80%	11.71%	12.87%	12.25%

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.

Township High School District 214

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

	2025	2024	2023	2022
District's proportion of the net pension liability	0.01229915%	0.01219049%	0.01201823%	0.01311813%
District's proportionate share of the net pension liability	$ 10,560,756	$ 10,359,552	$ 10,076,122	$ 10,233,622
State's proportionate share of the net pension liability	880,540,517	894,034,684	874,036,838	857,686,309
Total net pension liability	$ 891,101,273	$ 904,394,236	$ 884,112,960	$ 867,919,931
Covered payroll	$ 132,663,878	$ 127,450,990	$ 123,179,545	$ 117,413,308
District's proportionate share of the net pension liability as a percentage of covered payroll	7.96%	8.13%	8.18%	8.72%
Plan fiduciary net position as a percentage of the total pension liability	45.4%	43.9%	42.8%	45.1%
Contractually required contribution	$ 830,370	$ 977,176	$ 774,463	$ 752,059
Contributions in relation to the contractually required contribution	(830,260)	(977,153)	(833,486)	(817,882)
Contribution deficiency (excess)	$ 110	$ 23	$ (59,023)	$ (65,823)
Covered payroll	$ 138,755,283	$ 132,663,878	$ 127,450,990	$ 123,179,545
Contributions as a percentage of covered payroll	0.5984%	0.7366%	0.6540%	0.6640%

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% varying by service	3.75% to 8.75% varying by service	3.75% to 8.75% varying by service	3.50% to 8.50% varying by service

See notes to required supplementary information

2021	2020	2019	2018	2017	2016
0.01348319%	0.01410260%	0.01543748%	0.01894271%	0.02093751%	0.02211048%
$ 11,624,563	$ 11,438,361	$ 12,032,715	$ 14,471,879	$ 16,527,244	$ 14,484,590
910,496,162	814,055,637	824,291,418	808,398,149	862,878,308	684,159,900
$ 922,120,725	$ 825,493,998	$ 836,324,133	$ 822,870,028	$ 879,405,552	$ 698,644,490
$ 113,229,875	$ 110,104,970	$ 110,546,877	$ 109,265,138	$ 108,702,448	$ 105,686,408
10.27%	10.39%	10.88%	13.24%	15.20%	13.71%
37.8%	39.6%	40.0%	39.3%	36.4%	41.5%
$ 705,840	$ 686,622	$ 665,544	$ 678,508	$ 777,998	$ 810,798
(712,478)	(693,783)	(740,856)	(678,508)	(777,998)	(810,798)
$ (6,638)	$ (7,161)	$ (75,312)	$ -	$ -	$ -
$ 117,413,308	$ 113,229,875	$ 110,104,970	$ 110,546,877	$ 109,265,138	$ 108,702,448
0.6068%	0.6127%	0.6729%	0.6138%	0.7120%	0.7459%
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%
e varying by service	varying by service	varying by service	varying by service	varying by service	varying by service

See notes to required supplementary information

Township High School District 214

Schedule of Changes in the District's Total OPEB Liability
and Related Ratios -
Health Benefit Plan
Eight Most Recent Fiscal Years

	2025	2024	2023	2022
Total OPEB Liability				
Service cost	$ 708,462	$782,555	$575,640	$807,621
Interest	647,559	556,285	540,241	307,054
Changes of benefit terms	-	-	-	-
Differences between expected and actual experience	-	2,033,309	-	183,079
Changes of assumptions	(631,960)	(685,435)	(37,778)	(1,431,384)
Other Changes	(764,743)	-	-	-
Benefit payments, including refunds of member contributions	-	(784,605)	(850,474)	(634,674)
Net change in total OPEB liability	(40,682)	1,902,109	227,629	(768,304)
Total OPEB Liability, Beginning	15,763,813	13,861,704	13,634,075	14,402,379
Total OPEB Liability, Ending	$ 15,723,131	$ 15,763,813	$ 13,861,704	$ 13,634,075
Plan Fiduciary Net Position as a Percentage of the Total OPEB liability	0.00%	0.00%	0.00%	0.00%
Covered-Employee Payroll	$ 55,480,349	$ 53,353,378	$ 47,798,979	$ 45,958,407
District's Total OPEB Liability as a Percentage of Covered Payroll	28.34%	29.55%	29.00%	29.67%

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.

2021	2020	2019	2018
$ 725,592	$ 689,557	$ 708,398	$ 668,228
397,843	455,555	523,302	477,490
-	-	-	-
(979,637)	(914,436)	(529,100)	306,107
(293,298)	(654,652)	1,012,426	400,560
-	(137,520)	291,175	767,401
(809,255)	(810,965)	(1,237,428)	(1,315,167)
(958,755)	(1,372,461)	768,773	1,304,619
15,361,134	16,733,595	15,964,822	14,660,203
$ 14,402,379	$ 15,361,134	$ 16,733,595	$ 15,964,822
0.00%	0.00%	0.00%	0.00%
$ 42,870,668	$ 42,410,571	$ 40,348,139	$ 39,414,306
33.59%	36.22%	41.47%	40.51%

See notes to required supplementary information

Schedule of District Contributions -
Health Benefit Plan
Eight Most Recent Fiscal Years

	2025	2024	2023	2022	2021
Actuarially determined contribution	N/A	N/A	N/A	N/A	N/A
Contributions in relation to the actuarially determined contribution	N/A	N/A	N/A	N/A	N/A
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -
Covered payroll	$ 55,480,349	$ 53,353,378	$ 47,798,979	$ 45,958,407	$ 42,870,668
Contributions as a percentage of covered payroll	0.00%	0.00%	0.00%	0.00%	0.00%

	2020	2019	2018
Actuarially determined contribution	N/A	N/A	N/A
Contributions in relation to the actuarially determined contribution	N/A	N/A	N/A
Contribution deficiency (excess)	$ -	$ -	$ -
Covered payroll	$ 42,410,571	$ 40,348,139	$ 39,414,306
Contributions as a percentage of covered payroll	0.00%	0.00%	0.00%

Notes to Schedule:

The District implemented GASB Statement No. 75 in fiscal year 2018. Information prior to fiscal year 2018 is not available.

Valuation date:

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

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Level Percentage of Payroll
Remaining amortization period	10 years
Asset valuation method	Market value
Election at retirement	100.00%
Salary increases	4.00%
Investment rate of return	7.25%
Healthcare cost trend rate - initial	6.00%
Healthcare cost trend rate - ultimate	4.50%
Mortality	Based on the December 31, 2023 IMRF Actuarial Valuation Report and the June 30, 2023 Teachers' Retirement System Actuarial

Other information:

There were no benefit changes during the year.

See notes to required supplementary information

Township High School District 214

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

	2025	2024	2023	2022
District's proportion of the net OPEB liability	0.445292%	0.455797%	0.447169%	0.452345%
District's proportionate share of the net OPEB liability	$ 35,228,173	$ 32,666,053	$ 30,607,336	$ 99,819,193
State's proportionate share of the net OPEB liability	47,841,450	44,174,911	41,638,270	135,340,257
Total net OPEB liability	$ 83,069,623	$ 76,840,964	$ 72,245,606	$ 235,159,450
Covered payroll	$ 132,663,878	$ 127,450,990	$ 123,179,545	$ 117,413,308
District's proportionate share of the net OPEB liability as a percentage of covered payroll	26.55%	25.63%	24.85%	85.02%
Plan fiduciary net position as a percentage of the total pension liability	7.43%	6.21%	5.24%	1.40%
Contractually required contribution	$ 929,660	$ 888,848	$ 853,922	$ 825,303
Contributions in relation to the contractually required contribution	(929,660)	(888,848)	(853,922)	(825,276)
Contribution deficiency (excess)	$ -	$ -	$ -	$ 27
Covered payroll	$ 138,755,283	$ 132,663,878	$ 127,450,990	$ 123,179,545
Contributions as a percentage of covered payroll	0.6700%	0.6700%	0.6700%	0.6700%

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%	2.75%
Municipal bond index	3.97%	3.86%	3.69%	1.92%
Single equivalent discount rate	3.97%	3.86%	3.69%	1.92%
Inflation rate	2.25%	2.25%	2.25%	2.50%
Healthcare cost trend rates - initial	Medicare and Non-Medicare - 8.00%	Medicare and Non-Medicare - 8.00%	Medicare and Non-Medicare - 8.00%	Medicare and Non-Medicare - 8.00%
Healthcare cost trend rates - ultimate	4.25%	4.25%	4.25%	4.25%
Mortality	PubT-2010	PubT-2010	PubT-2010	RP-2014 Tables

(1) Obtain from THIS Allocations and Testing Workpaper "Note Disclosures and RSI" tab
(2) Obtained from the THIS Actuary Report

2021	2020	2019	2018
0.447604%	0.447976%	0.466328%	0.474944%
$ 119,760,969	$ 124,002,494	$ 122,856,688	$ 123,246,031
162,243,498	167,915,198	164,970,037	161,853,663
$ 282,004,467	$ 291,917,692	$ 287,826,725	$ 285,099,694
$ 113,229,875	$ 110,104,970	$ 110,546,877	$ 109,265,138
105.77%	112.62%	111.14%	112.80%
0.70%	0.25%	-0.07%	-0.17%
$ 1,080,202	$ 1,041,715	$ 1,012,966	$ 1,012,966
(1,080,202)	(1,041,715)	(1,012,966)	(1,012,966)
$ -	$ -	$ -	$ -
$ 117,413,308	$ 113,229,875	$ 110,104,970	$ 110,546,877
0.9200%	0.9200%	0.9200%	0.9163%

0.00%	0.00%	0.00%	0.00%
2.45%	3.13%	3.62%	3.56%
2.45%	3.13%	3.62%	3.56%
2.50%	2.50%	2.75%	2.75%
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%	4.50%	4.50%	4.50%
RP-2014 Tables	RP-2014 Tables	RP-2014 Tables	RP-2014 Tables

See notes to required supplementary information

Township High School District 214

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual -
Non-GAAP Budgetary Basis - General Fund
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	$ 216,456,087	$ 212,528,357	$ (3,927,730)	$ 210,830,068
Special education levy	2,763,950	2,664,291	(99,659)	2,660,595
Corporate personal property replacement taxes	4,368,357	2,639,703	(1,728,654)	4,286,835
Summer school tuition from pupils or parents (in state)	295,750	268,809	(26,941)	237,963
CTE, tuition from other sources (in state)	250,000	-	(250,000)	-
Adult, tuition from pupils or parents (in state)	823,800	536,435	(287,365)	702,922
Investment income	2,176,681	4,948,951	2,772,270	4,886,558
Unrealized gain or loss on investments	-	1,489,012	1,489,012	-
Sales to pupils, lunch	1,604,000	1,765,996	161,996	1,525,605
Sales to pupils, breakfast	1,750	821	(929)	1,339
Sales to pupils, a la carte	945,000	933,647	(11,353)	856,909
Sales to pupils, other	815,000	739,764	(75,236)	804,736
Sales to adults	13,650	16,993	3,343	9,742
Other food service	70,500	36,650	(33,850)	51,114
Admissions, athletic	101,500	96,580	(4,920)	120,089
Fees	1,190,739	1,585,416	394,677	1,343,264
Student activities	-	6,980,137	6,980,137	7,435,482
Rentals, regular textbook	2,556,000	2,926,038	370,038	324,706
Rentals, adult/continuing education textbook	2,000	75	(1,925)	-
Sales, other	2,000	2,116	116	2,476
Contributions and donations from private sources	22,000	380,936	358,936	77,758
Refund of prior years' expenditures	50,000	139,245	89,245	81,918
Payments of surplus monies from TIF districts	1,750,000	3,614,387	1,864,387	2,041,419
Driver's education fees	175,000	96,260	(78,740)	89,564
Payment from other LEA's	250,000	-	(250,000)	-
Sale of vocational projects	-	-	-	485,323
Other local fees	65,450	750,845	685,395	485,471
Other	1,187,720	1,384,050	196,330	1,491,348
Total local sources	237,936,934	246,525,514	8,588,580	240,833,204

See notes to required supplementary information

Township High School District 214

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual -
Non-GAAP Budgetary Basis - General Fund
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
State Sources				
Evidence based funding	$ 10,100,000	$ 10,155,982	$ 55,982	$ 10,143,131
Special education, private facility tuition	900,000	1,492,281	592,281	1,156,451
Special education, orphanage, individual	-	21,652	21,652	-
Special education, orphanage, summer	-	12,473	12,473	-
CTE, secondary program improvement	277,322	-	(277,322)	-
CTE, agriculture education	26,500	29,077	2,577	25,524
CTE, other	-	770,736	770,736	401,756
Driver education	80,000	83,291	3,291	94,153
Adult education from Illinois Community College Board	686,002	633,155	(52,847)	655,720
Adult education, other	150,000	150,000	-	150,000
Early childhood, block grant	405,000	414,597	9,597	319,949
Other restricted revenue from state sources	90,500	121,193	30,693	62,827
Total state sources	12,715,324	13,884,437	1,169,113	13,009,511
Federal Sources				
Other restricted grants-in-aid received directly from the federal government	90,000	103,514	13,514	97,393
Special milk program	15,500	11,811	(3,689)	13,857
Title I, low income	2,400,000	2,859,408	459,408	-
Title IV, safe and drug free schools, formula	40,000	139,065	99,065	3,871
Federal, special education, IDEA, flow-through	2,300,000	2,818,619	518,619	3,029,730
Federal, special education, IDEA, room and board	600,000	621,054	21,054	622,925
CTE, perkins, title IIIE, tech. prep.	646,342	300,131	(346,211)	257,808
Federal, adult education	428,800	389,171	(39,629)	473,844
Emergency immigrant assistance	-	16,711	16,711	19,913
Title III, english language acquisition	190,000	167,775	(22,225)	141,503
Title II, teacher quality	520,000	577,381	57,381	-
Medicaid matching funds, administrative outreach	350,000	366,746	16,746	369,387
Medicaid matching funds, fee-for-service program	630,000	1,048,774	418,774	682,050
Other restricted revenue from federal sources	1,596,473	1,758,967	162,494	6,158,862
Total federal sources	9,807,115	11,179,127	1,372,012	11,871,143
Total revenues	260,459,373	271,589,078	11,129,705	265,713,858

See notes to required supplementary information

Township High School District 214

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual -
Non-GAAP Budgetary Basis - General Fund
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
Expenditures				
Instruction				
Regular Programs				
Salaries	$ 70,677,334	$ 70,835,557	$ (158,223)	$ 67,990,748
Employee benefits	13,103,847	14,544,789	(1,440,942)	13,620,925
Purchased services	1,918,054	1,621,828	296,226	2,584,941
Supplies and materials	6,596,056	5,248,331	1,347,725	5,677,478
Capital outlay	654,713	535,177	119,536	1,017,922
Other objects	861,700	782,565	79,135	936,451
Noncapitalized equipment	3,149,486	2,082,608	1,066,878	2,136,043
Total	96,961,190	95,650,855	1,310,335	93,964,508
Special Education Programs				
Salaries	18,385,338	19,706,812	(1,321,474)	17,618,602
Employee benefits	4,041,130	4,879,346	(838,216)	4,077,194
Purchased services	361,075	326,126	34,949	348,052
Supplies and materials	101,450	69,398	32,052	90,657
Capital outlay	10,000	-	10,000	-
Other objects	116,075	610,757	(494,682)	225,887
Noncapitalized equipment	47,385	27,258	20,127	31,039
Total	23,062,453	25,619,697	(2,557,244)	22,391,431
Remedial and Supplemental Programs K - 12				
Salaries	1,006,775	994,735	12,040	944,901
Employee benefits	179,612	180,843	(1,231)	208,693
Purchased services	116,200	91,366	24,834	203,533
Supplies and materials	121,030	94,816	26,214	91,209
Noncapitalized equipment	28,500	6,143	22,357	16,965
Total	1,452,117	1,367,903	84,214	1,465,301
Adult/Continuing Education Programs				
Salaries	2,590,396	1,704,170	886,226	1,834,279
Employee benefits	156,959	126,541	30,418	132,063
Purchased services	538,544	514,059	24,485	581,375
Supplies and materials	139,010	119,088	19,922	344,851
Other objects	10,400	6,956	3,444	2,776
Noncapitalized equipment	1,000	-	1,000	-
Total	3,436,309	2,470,814	965,495	2,895,344

See notes to required supplementary information

Township High School District 214

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual -
Non-GAAP Budgetary Basis - General Fund
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
CTE Programs				
Salaries	$ 10,355,949	$ 10,195,885	$ 160,064	$ 10,919,286
Employee benefits	1,928,956	2,148,655	(219,699)	2,092,636
Purchased services	436,686	359,842	76,844	433,292
Supplies and materials	596,672	737,695	(141,023)	684,212
Capital outlay	174,320	59,251	115,069	374,004
Other objects	107,850	56,670	51,180	48,068
Noncapitalized equipment	258,580	174,625	83,955	79,948
Total	13,859,013	13,732,623	126,390	14,631,446
Interscholastic Programs				
Salaries	10,844,774	10,475,924	368,850	9,541,640
Employee benefits	904,598	1,064,219	(159,621)	736,438
Purchased services	1,142,958	1,123,681	19,277	1,065,009
Supplies and materials	571,858	572,629	(771)	495,452
Capital outlay	-	101	(101)	-
Other objects	322,075	342,727	(20,652)	300,926
Noncapitalized equipment	2,000	-	2,000	-
Total	13,788,263	13,579,281	208,982	12,139,465
Summer School Programs				
Salaries	1,049,095	1,101,613	(52,518)	1,093,187
Employee benefits	12,165	9,570	2,595	10,881
Purchased services	1,640	-	1,640	-
Supplies and materials	149,300	123,584	25,716	156,362
Capital outlay	-	82,730	(82,730)	-
Other objects	46,350	35,719	10,631	39,000
Noncapitalized equipment	70,700	37,402	33,298	57,657
Total	1,329,250	1,390,618	(61,368)	1,357,087
Gifted Programs				
Salaries	176,000	26,983	149,017	188,810
Employee benefits	7,946	1,859	6,087	29,442
Purchased services	2,500	2,760	(260)	1,394
Supplies and materials	1,300	1,289	11	1,213
Other objects	250	-	250	-
Total	187,996	32,891	155,105	220,859

See notes to required supplementary information

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual -
Non-GAAP Budgetary Basis - General Fund
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
Driver's Education Programs				
Salaries	$ 914,530	$ 954,689	$ (40,159)	$ 1,079,794
Employee benefits	168,639	185,378	(16,739)	210,158
Purchased services	4,820	2,797	2,023	7,194
Supplies and materials	17,570	8,415	9,155	16,801
Total	1,105,559	1,151,279	(45,720)	1,313,947
Bilingual Programs				
Salaries	9,700,762	9,999,021	(298,259)	8,952,829
Employee benefits	2,086,924	2,396,991	(310,067)	2,096,243
Purchased services	28,200	6,899	21,301	6,522
Supplies and materials	75,500	68,565	6,935	67,010
Other objects	400	609	(209)	50
Total	11,891,786	12,472,085	(580,299)	11,122,654
Truant's Alternative and Optional Programs				
Salaries	283,403	311,918	(28,515)	310,579
Employee benefits	22,039	26,090	(4,051)	22,518
Purchased services	2,000	1,793	207	1,984
Supplies and materials	4,500	4,666	(166)	4,317
Other objects	-	27,682	(27,682)	-
Total	311,942	372,149	(60,207)	339,398
Special Education Programs K-12 - Private Tuition				
Other objects	8,050,000	8,967,024	(917,024)	8,415,102
Total	8,050,000	8,967,024	(917,024)	8,415,102
Student Activities				
Other objects	-	7,372,491	(7,372,491)	7,167,660
Total	-	7,372,491	(7,372,491)	7,167,660
Total instruction	175,435,878	184,179,710	(8,743,832)	177,424,202

See notes to required supplementary information

Township High School District 214

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual -
Non-GAAP Budgetary Basis - General Fund
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
Support Services				
Pupils				
Attendance and Social Work Services				
Salaries	$ 6,983,080	$ 6,704,157	$ 278,923	$ 6,485,526
Employee benefits	1,477,660	1,479,681	(2,021)	1,536,063
Purchased services	35,897	176,400	(140,503)	62,567
Supplies and materials	66,450	68,750	(2,300)	61,419
Other objects	700	439	261	-
Total	8,563,787	8,429,427	134,360	8,145,575
Guidance Services				
Salaries	6,174,575	6,289,502	(114,927)	5,586,082
Employee benefits	1,174,677	1,346,618	(171,941)	1,101,643
Purchased services	117,700	103,706	13,994	103,440
Supplies and materials	18,950	17,051	1,899	17,128
Total	7,485,902	7,756,877	(270,975)	6,808,293
Health Services				
Salaries	1,203,252	1,173,701	29,551	1,188,102
Employee benefits	254,605	289,303	(34,698)	262,853
Purchased services	1,100	1,473	(373)	105,206
Supplies and materials	24,500	23,322	1,178	19,872
Noncapitalized equipment	5,000	-	5,000	2,736
Total	1,488,457	1,487,799	658	1,578,769
Psychological Services				
Salaries	1,876,113	1,921,444	(45,331)	1,811,756
Employee benefits	347,280	394,979	(47,699)	371,568
Purchased services	15,000	17,840	(2,840)	5,699
Supplies and materials	3,600	7,066	(3,466)	2,460
Total	2,241,993	2,341,329	(99,336)	2,191,483
Speech Pathology and Audiology Services				
Salaries	989,509	1,054,048	(64,539)	1,023,604
Employee benefits	195,151	216,590	(21,439)	196,424
Purchased services	73,063	147,684	(74,621)	89,761
Supplies and materials	800	320	480	552
Total	1,258,523	1,418,642	(160,119)	1,310,341

See notes to required supplementary information

	2025			
	Original and Final Budget	Actual	Variance With Final Budget	2024 Actual
Other Support Services - Pupils				
Salaries	$ 2,386,728	$ 2,618,634	$ (231,906)	$ 2,225,177
Employee benefits	731,035	947,528	(216,493)	761,867
Purchased services	2,530,501	2,557,028	(26,527)	1,069,505
Supplies and materials	94,500	92,488	2,012	8,311
Capital outlay	30,000	24,394	5,606	-
Noncapitalized equipment	60,000	40,798	19,202	-
Total	5,832,764	6,280,870	(448,106)	4,064,860
Total pupils	26,871,426	27,714,944	(843,518)	24,099,321
Instructional Staff				
Improvement of Instructional Services				
Salaries	10,092,845	10,795,468	(702,623)	10,216,400
Employee benefits	1,888,952	2,200,872	(311,920)	2,035,752
Purchased services	709,070	873,384	(164,314)	877,481
Supplies and materials	26,600	12,395	14,205	25,098
Capital outlay	2,000	-	2,000	-
Other objects	10,400	4,178	6,222	6,687
Noncapitalized equipment	49,725	12,716	37,009	1,796
Total	12,779,592	13,899,013	(1,119,421)	13,163,214
Educational Media Services				
Salaries	1,180,807	1,221,192	(40,385)	1,120,527
Employee benefits	240,650	280,001	(39,351)	262,704
Purchased services	39,800	48,715	(8,915)	19,222
Supplies and materials	270,800	57,487	213,313	125,970
Capital outlay	220,000	57,875	162,125	39,661
Other objects	1,500	763	737	-
Noncapitalized equipment	27,000	12,174	14,826	7,240
Total	1,980,557	1,678,207	302,350	1,575,324
Assessment and Testing				
Purchased services	19,000	31,318	(12,318)	10,769
Total	19,000	31,318	(12,318)	10,769
Total instructional staff	14,779,149	15,608,538	(829,389)	14,749,307

Township High School District 214

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual -
Non-GAAP Budgetary Basis - General Fund
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				
Salaries	$ 36,175	$ 36,174	$ 1	$ 23,398
Employee benefits	132	4,331	(4,199)	98
Purchased services	758,000	938,915	(180,915)	663,227
Supplies and materials	1,000	1,006	(6)	1,429
Other objects	36,000	54,935	(18,935)	256,013
Total	831,307	1,035,361	(204,054)	944,165
Executive Administration Services				
Salaries	1,483,697	1,495,545	(11,848)	1,424,883
Employee benefits	345,069	378,210	(33,141)	374,391
Purchased services	115,000	104,656	10,344	84,934
Supplies and materials	5,500	4,813	687	6,149
Other objects	28,500	13,257	15,243	28,213
Noncapitalized equipment	4,000	-	4,000	156
Total	1,981,766	1,996,481	(14,715)	1,918,726
Tort Immunity Services				
Purchased services	2,433,691	3,788,144	(1,354,453)	2,867,480
Total	2,433,691	3,788,144	(1,354,453)	2,867,480
Total general administration	5,246,764	6,819,986	(1,573,222)	5,730,371
School Administration				
Office of the Principal Services				
Salaries	9,671,858	9,785,840	(113,982)	9,714,171
Employee benefits	2,614,830	2,749,333	(134,503)	2,616,578
Purchased services	177,100	200,550	(23,450)	172,970
Supplies and materials	196,000	177,694	18,306	146,153
Other objects	20,800	18,231	2,569	20,316
Noncapitalized equipment	4,050	690	3,360	949
Total	12,684,638	12,932,338	(247,700)	12,671,137
Total school administration	12,684,638	12,932,338	(247,700)	12,671,137

See notes to required supplementary information

Township High School District 214

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual -
Non-GAAP Budgetary Basis - General Fund
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
Business				
Direction of Business Support Services				
Salaries	$ -	$ 214,564	$ (214,564)	$ 70,100
Employee benefits	-	51,146	(51,146)	602
Total	-	265,710	(265,710)	70,702
Fiscal Services				
Salaries	1,299,021	969,161	329,860	1,193,014
Employee benefits	318,471	262,206	56,265	301,925
Purchased services	539,600	734,061	(194,461)	509,481
Supplies and materials	15,000	11,201	3,799	10,683
Other objects	9,000	3,856	5,144	9,350
Noncapitalized equipment	7,500	-	7,500	1,471
Total	2,188,592	1,980,485	208,107	2,025,924
Operation and Maintenance of Plant Services				
Salaries	415,846	419,374	(3,528)	389,301
Employee benefits	58,159	59,118	(959)	56,450
Purchased services	388,371	378,175	10,196	258,006
Supplies and materials	215,080	207,900	7,180	70,807
Capital outlay	-	-	-	786,026
Other objects	-	100	(100)	-
Noncapitalized equipment	60,000	94,855	(34,855)	206,205
Total	1,137,456	1,159,522	(22,066)	1,766,795
Food Services				
Salaries	1,744,772	1,643,992	100,780	1,572,858
Employee benefits	201,328	211,129	(9,801)	194,897
Purchased services	23,450	16,592	6,858	17,181
Supplies and materials	1,649,500	1,676,712	(27,212)	1,643,699
Capital outlay	5,000	-	5,000	-
Other objects	6,300	3,413	2,887	3,761
Noncapitalized equipment	16,000	-	16,000	774
Total	3,646,350	3,551,838	94,512	3,433,170

See notes to required supplementary information

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual -
Non-GAAP Budgetary Basis - General Fund
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
Internal Services				
Salaries	$ 500	$ -	$ 500	$ -
Purchased services	60,000	48,464	11,536	-
Supplies and materials	4,000	4,039	(39)	272
Total	64,500	52,503	11,997	272
Total business	7,036,898	7,010,058	26,840	7,296,863
Central				
Planning, Research, Development and Evaluation Services				
Salaries	1,173,965	1,192,384	(18,419)	1,106,584
Employee benefits	289,648	309,922	(20,274)	283,027
Purchased services	156,045	52,054	103,991	65,748
Supplies and materials	120,680	77,866	42,814	43,041
Other objects	1,400	-	1,400	387
Noncapitalized equipment	16,025	5,854	10,171	1,448
Total	1,757,763	1,638,080	119,683	1,500,235
Information Services				
Salaries	885,713	820,525	65,188	913,285
Employee benefits	166,100	193,011	(26,911)	201,363
Purchased services	226,500	220,028	6,472	106,512
Supplies and materials	12,000	15,288	(3,288)	13,305
Other objects	32,000	33,676	(1,676)	36,364
Noncapitalized equipment	6,650	6,114	536	5,507
Total	1,328,963	1,288,642	40,321	1,276,336
Staff Services				
Salaries	1,085,294	863,583	221,711	979,426
Employee benefits	3,551,582	366,275	3,185,307	200,451
Purchased services	380,500	483,170	(102,670)	106,778
Supplies and materials	7,000	2,420	4,580	(188)
Noncapitalized equipment	1,500	-	1,500	-
Total	5,025,876	1,715,448	3,310,428	1,286,467

See notes to required supplementary information

	2025			
	Original and Final Budget	Actual	Variance With Final Budget	2024 Actual
Data Processing Services				
Salaries	$ 301,630	$ 301,785	$ (155)	$ 280,164
Employee benefits	68,707	76,546	(7,839)	67,193
Purchased services	721,000	403,208	317,792	344,808
Supplies and materials	923,000	521,477	401,523	821,648
Capital outlay	100,000	44,612	55,388	100,788
Noncapitalized equipment	100,000	214,316	(114,316)	529,495
Total	2,214,337	1,561,944	652,393	2,144,096
Total central	10,326,939	6,204,114	4,122,825	6,207,134
Other Supporting Services				
Supplies and materials	-	3,581	(3,581)	3,573
Total	-	3,581	(3,581)	3,573
Total support services	76,945,814	76,293,559	652,255	70,757,706
Community Services				
Salaries	150,028	190,197	(40,169)	151,490
Employee benefits	64,859	78,737	(13,878)	77,211
Purchased services	32,500	31,121	1,379	63,389
Supplies and materials	19,000	5,081	13,919	14,987
Noncapitalized equipment	1,000	-	1,000	-
Total community services	267,387	305,136	(37,749)	307,077
Intergovernmental				
Payments to Other Districts and Governmental Units				
Payments for Regular Programs				
Purchased services	300,000	-	300,000	-
Other objects	-	-	-	490
Total	300,000	-	300,000	490
Payments for Special Education Programs				
Purchased services	2,472,777	1,838,250	634,527	1,718,025
Total	2,472,777	1,838,250	634,527	1,718,025

Township High School District 214

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual -
Non-GAAP Budgetary Basis - General Fund
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
Payments for Special Education Programs - Tuition				
Other objects	$ 3,835,151	$ 4,307,857	$ (472,706)	$ 4,788,765
Total	3,835,151	4,307,857	(472,706)	4,788,765
Total payments to other districts and governmental units	6,607,928	6,146,107	461,821	6,507,280
Total intergovernmental	6,607,928	6,146,107	461,821	6,507,280
Total expenditures	259,257,007	266,924,512	(7,667,505)	254,996,265
Excess (deficiency) of revenues over expenditures	1,202,366	4,664,566	3,462,200	10,717,593
Other Financing Sources (Uses)				
Lease value	-	-	-	749,015
Permanent transfer from working cash fund, abatement	-	-	-	(1,634,239)
Transfer for principal on leases	-	(143,457)	(143,457)	(140,610)
Transfer for interest on leases	-	(33,548)	(33,548)	(36,395)
Total other financing sources (uses)	-	(177,005)	(177,005)	(1,062,229)
Net change in fund balance	$ 1,202,366	4,487,561	$ 3,285,195	9,655,364
Fund Balance, Beginning		129,544,338		119,888,974
Fund Balance, Ending		$ 134,031,899		$ 129,544,338

See notes to required supplementary information

Township High School District 214

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			
	Original and Final Budget	Actual	Variance With Final Budget	2024 Actual
Revenues				
Local Sources				
General levy	$ 40,980,887	$ 35,923,836	$ (5,057,051)	$ 39,746,678
Investment income	802,268	1,346,242	543,974	1,589,526
Unrealized gain or loss on investments	-	340,594	340,594	-
Fees	300,000	254,339	(45,661)	161,280
Rentals	725,000	763,818	38,818	735,468
Contributions and donations from private sources	20,000	163,052	143,052	70,501
Other	105,263	197,782	92,519	275,887
Total local sources	42,933,418	38,989,663	(3,943,755)	42,579,340
State Sources				
School infrastructure, maintenance projects	-	50,000	50,000	50,000
Total state sources	-	50,000	50,000	50,000
Total revenues	42,933,418	39,039,663	(3,893,755)	42,629,340
Expenditures				
Support Services				
Business				
Facilities Acquisition and Construction Service				
Purchased services	-	214	(214)	-
Supplies and materials	320,124	147,715	172,409	345,714
Capital outlay	-	(141,335)	141,335	158,884
Noncapitalized equipment	295,123	176,640	118,483	38,121
Total	615,247	183,234	432,013	542,719

See notes to required supplementary information

Township High School District 214

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			
	Original and Final Budget	Actual	Variance With Final Budget	2024 Actual
Operation and Maintenance of Plant Services				
Salaries	$ 11,923,160	$ 12,153,768	$ (230,608)	$ 11,638,302
Employee benefits	2,999,333	3,332,818	(333,485)	3,032,453
Purchased services	6,734,566	6,781,348	(46,782)	5,966,543
Supplies and materials	7,089,633	6,886,580	203,053	6,379,209
Capital outlay	413,500	417,516	(4,016)	1,213,967
Other objects	90,100	83,221	6,879	79,235
Noncapitalized equipment	426,750	524,247	(97,497)	785,233
Total	29,677,042	30,179,498	(502,456)	29,094,942
Total business	30,292,289	30,362,732	(70,443)	29,637,661
Total support services	30,292,289	30,362,732	(70,443)	29,637,661
Community Services				
Salaries	95,720	938	94,782	-
Employee benefits	50	-	50	-
Purchased services	15,000	-	15,000	-
Supplies and materials	10,000	-	10,000	-
Total community services	120,770	938	119,832	-
Total expenditures	30,413,059	30,363,670	49,389	29,637,661
Excess (deficiency) of revenues over expenditures	12,520,359	8,675,993	(3,844,366)	12,991,679
Other Financing Sources (Uses)				
Transfer for principal on leases	-	(231,321)	(231,321)	(223,938)
Transfer for interest on leases	-	(14,765)	(14,765)	(22,148)
Transfer to capital projects fund	(11,250,000)	(13,000,000)	(1,750,000)	(20,000,000)
Total other financing sources (uses)	(11,250,000)	(13,246,086)	(1,996,086)	(20,246,086)
Net change in fund balance	$ 1,270,359	(4,570,093)	$ (5,840,452)	(7,254,407)
Fund Balance, Beginning		33,514,793		40,769,200
Fund Balance, Ending		$ 28,944,700		$ 33,514,793

See notes to required supplementary information

Township High School District 214

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			
	Original and Final Budget	Actual	Variance With Final Budget	2024 Actual
Revenues				
Local Sources				
General levy	$ 9,923,144	$ 10,720,244	$ 797,100	$ 8,418,871
Corporate personal property replacement taxes	2,144,535	1,329,575	(814,960)	1,790,605
Regular transportation fees from pupils or parents (in state)	-	3,375	3,375	-
Regular transportation fees from other LEAs (in state)	-	538,335	538,335	-
Summer school transportation fees from pupils or parents (in state)	15,000	18,388	3,388	13,146
Investment income	312,326	203,861	(108,465)	338,495
Unrealized gain or loss on investments	-	39,865	39,865	-
Refund of prior years' expenditures	-	8,939	8,939	-
Total local sources	12,395,005	12,862,582	467,577	10,561,117
State Sources				
Transportation, regular/vocational	1,766,281	1,442,729	(323,552)	2,249,604
Transportation, special education	4,986,422	4,454,157	(532,265)	2,666,786
Total state sources	6,752,703	5,896,886	(855,817)	4,916,390
Federal Sources				
Other restricted revenue from federal sources	-	47,300	47,300	-
Total federal sources	-	47,300	47,300	-
Total revenues	19,147,708	18,806,768	(340,940)	15,477,507
Expenditures				
Support Services				
Business				
Pupil Transportation Services				
Salaries	229,552	191,746	37,806	229,086
Employee benefits	115,712	80,989	34,723	89,075
Purchased services	17,443,800	18,851,667	(1,407,867)	20,207,830
Supplies and materials	1,075,000	738,722	336,278	861,799
Capital outlay	-	22,973	(22,973)	-
Other objects	-	75	(75)	-
Total	18,864,064	19,886,172	(1,022,108)	21,387,790
Total business	18,864,064	19,886,172	(1,022,108)	21,387,790
Total support services	18,864,064	19,886,172	(1,022,108)	21,387,790

See notes to required supplementary information

Township High School District 214

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			
	Original and Final Budget	Actual	Variance With Final Budget	2024 Actual
Intergovernmental				
Payments to Other Districts and Government Units				
Payments for Regular Programs				
Purchased services	$ -	$ 62,620	$ (62,620)	$ -
Total	-	62,620	(62,620)	-
Total payments to other districts and government units	-	62,620	(62,620)	-
Total intergovernmental	-	62,620	(62,620)	-
Total expenditures	18,864,064	19,948,792	(1,084,728)	21,387,790
Net change in fund balance	$ 283,644	(1,142,024)	$ (1,425,668)	(5,910,283)
Fund Balance, Beginning		5,788,612		11,698,895
Fund Balance, Ending		$ 4,646,588		$ 5,788,612

See notes to required supplementary information

Township High School District 214

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			
	Original and Final Budget	Actual	Variance With Final Budget	2024 Actual
Revenues				
Local Sources				
General levy	$ 5,114,874	$ -	$ (5,114,874)	$ (3,985)
Social security/medicare only levy	-	4,876,630	4,876,630	5,081,516
Corporate personal property replacement taxes	231,643	255,939	24,296	222,395
Investment income	142,600	369,806	227,206	474,935
Unrealized gain or loss on investments	-	121,479	121,479	-
Total local sources	5,489,117	5,623,854	134,737	5,774,861
Total revenues	5,489,117	5,623,854	134,737	5,774,861
Expenditures				
Instruction				
Regular programs	1,314,986	1,367,806	(52,820)	1,303,670
Pre-K programs	578,664	-	578,664	-
Special education programs	-	707,851	(707,851)	587,394
Remedial and supplemental programs K - 12	14,227	32,427	(18,200)	31,995
Adult/continuing education programs	192,925	168,114	24,811	171,612
CTE programs	239,768	233,297	6,471	227,219
Interscholastic programs	280,979	354,953	(73,974)	321,365
Summer school programs	38,053	38,385	(332)	34,643
Gifted programs	364	374	(10)	2,345
Driver's education programs	10,764	13,207	(2,443)	15,304
Bilingual programs	235,724	263,692	(27,968)	225,691
Truant's alternative and optional programs	6,050	6,978	(928)	6,278
Total instruction	2,912,504	3,187,084	(274,580)	2,927,516
Support Services				
Pupils				
Attendance and social work services	287,808	289,216	(1,408)	281,574
Guidance services	86,566	88,779	(2,213)	79,156
Health services	82,963	82,039	924	81,376
Psychological services	25,147	26,668	(1,521)	26,058
Speech pathology and audiology services	13,627	14,786	(1,159)	14,251
Other support services, pupils	185,237	222,939	(37,702)	180,019
Total pupils	681,348	724,427	(43,079)	662,434

See notes to required supplementary information

Township High School District 214

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			
	Original and Final Budget	Actual	Variance With Final Budget	2024 Actual
Instructional Staff				
Improvement of instructional staff	$ 240,907	$ 267,109	$ (26,202)	$ 250,068
Educational media services	14,717	42,471	(27,754)	36,987
Total instructional staff	255,624	309,580	(53,956)	287,055
General Administration				
Board of education services	3,199	3,232	(33)	2,006
Executive administration services	73,649	77,028	(3,379)	70,094
Total general administration	76,848	80,260	(3,412)	72,100
School Administration				
Office of the principal services	241,641	256,774	(15,133)	247,882
Total school administration	241,641	256,774	(15,133)	247,882
Business				
Direction of business support services	-	3,233	(3,233)	5,729
Fiscal services	81,602	79,515	2,087	71,872
Operations and maintenance of plant services	972,998	1,061,775	(88,777)	969,384
Pupil transportation services	18,536	15,617	2,919	17,972
Food services	166,005	144,936	21,069	132,334
Internal services	6,200	-	6,200	6,079
Total business	1,245,341	1,305,076	(59,735)	1,203,370
Central				
Planning, research, development and evaluation services	88,235	96,023	(7,788)	87,222
Information services	900	62,099	(61,199)	68,037
Staff services	26,030	46,151	(20,121)	53,951
Data processing services	23,619	25,901	(2,282)	22,807
Total central	138,784	230,174	(91,390)	232,017
Total support services	2,639,586	2,906,291	(266,705)	2,704,858
Community Services	4,900	17,573	(12,673)	13,905
Total expenditures	5,556,990	6,110,948	(553,958)	5,646,279
Net change in fund balance	$ (67,873)	(487,094)	$ (419,221)	128,582
Fund Balance, Beginning		9,511,768		9,383,186
Fund Balance, Ending		$ 9,024,674		$ 9,511,768

See notes to required supplementary information

Stewardship, Compliance and Accountability

Budgetary Data

Except for the exclusion of on-behalf payments from other governments, discussed below, 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.

Budget Reconciliations

The Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds (GAAP basis) includes “on-behalf” payments received and made for the amounts contributed by the State of Illinois for the employer's share of the Teachers Retirement System pension. The District does not budget for these amounts in the Educational Accounts of the General Fund. The differences between the budget and GAAP basis are as follows:

	Revenues	Expenditures
General fund budgetary basis	$ 271,589,078	$ 266,924,512
To adjust for on-behalf payments received	67,109,747	-
To adjust for on-behalf payments made	-	67,109,747
General fund GAAP basis	$ 338,698,825	$ 334,034,259

Excess of Expenditures Over Budget

For the year ended June 30, 2025, expenditures exceeded budget in the General Fund, Transportation Fund and Municipal Retirement/Social Security Fund by $7,667,505, $1,084,728 and $553,958, respectively. These excesses were funded by available fund balances.

Township High School District 214

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			
	Original and Final Budget	Actual	Variance With Final Budget	2024 Actual
Revenues				
Local Sources				
General levy	$ 3,952,661	$ 3,866,936	$ (85,725)	$ 2,019,457
Investment income	51,532	67,644	16,112	63,880
Unrealized gain or loss on investments	-	27,442	27,442	-
Total local sources	4,004,193	3,962,022	(42,171)	2,083,337
Total revenues	4,004,193	3,962,022	(42,171)	2,083,337
Expenditures				
Debt Services				
Payments on Long-Term Debt				
Interest on long term debt	677,525	727,713	(50,188)	826,193
Principal payments on long term debt	2,990,000	3,364,778	(374,778)	3,224,548
Total	3,667,525	4,092,491	(424,966)	4,050,741
Other Debt Service				
Other objects	2,000	-	2,000	-
Total	2,000	-	2,000	-
Total debt services	3,669,525	4,092,491	(422,966)	4,050,741
Total expenditures	3,669,525	4,092,491	(422,966)	4,050,741
Excess (deficiency) of revenues over expenditures	334,668	(130,469)	(465,137)	(1,967,404)
Other Financing Sources (Uses)				
Permanent transfer from working cash fund, abatement	-	-	-	1,634,239
Transfer for principal on leases	-	374,778	374,778	364,548
Transfer for interest on leases	-	48,313	48,313	58,543
Total other financing sources (uses)	-	423,091	423,091	2,057,330
Net change in fund balance	$ 334,668	292,622	$ (42,046)	89,926
Fund Balance, Beginning		2,142,175		2,052,249
Fund Balance, Ending		$ 2,434,797		$ 2,142,175

Township High School District 214

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			
	Original and Final Budget	Actual	Variance With Final Budget	2024 Actual
Revenues				
Local Sources				
Corporate personal property replacement taxes	$ 9,000,000	$ 5,488,781	$ (3,511,219)	$ 8,186,101
Investment income	514,595	35,030	(479,565)	274,844
Unrealized gain or loss on investments	-	96,649	96,649	-
Other	-	750,000	750,000	405,225
Total local sources	9,514,595	6,370,460	(3,144,135)	8,866,170
Federal Sources				
Other restricted revenue from federal sources	719,592	733,001	13,409	-
Total federal sources	719,592	733,001	13,409	-
Total revenues	10,234,187	7,103,461	(3,130,726)	8,866,170
Expenditures				
Support Services				
Business				
Facilities Acquisition and Construction Service				
Purchased services	1,383,467	1,192,059	191,408	712,407
Capital outlay	21,419,337	27,300,483	(5,881,146)	31,916,425
Total	22,802,804	28,492,542	(5,689,738)	32,628,832
Total business	22,802,804	28,492,542	(5,689,738)	32,628,832
Total support services	22,802,804	28,492,542	(5,689,738)	32,628,832
Total expenditures	22,802,804	28,492,542	(5,689,738)	32,628,832
Excess (deficiency) of revenues over expenditures	(12,568,617)	(21,389,081)	(8,820,464)	(23,762,662)
Other Financing Sources (Uses)				
Transfer to capital projects fund	11,250,000	13,000,000	1,750,000	20,000,000
Total other financing sources (uses)	11,250,000	13,000,000	1,750,000	20,000,000
Net change in fund balance	$ (1,318,617)	(8,389,081)	$ (7,070,464)	(3,762,662)
Fund Balance, Beginning		14,518,012		18,280,674
Fund Balance, Ending		$ 6,128,931		$ 14,518,012

Township High School District 214

Combining Balance Sheet -
General Fund
June 30, 2025

	Educational Accounts	Working Cash Accounts	Total
Assets			
Cash	$ 25,409	$ -	$ 25,409
Investments	109,961,721	27,551,840	137,513,561
Student activity cash and investments	3,101,292	-	3,101,292
Receivables (net allowance for uncollectibles):			
Interest	36,345	9,245	45,590
Property taxes	116,433,556	707,259	117,140,815
Replacement taxes	464,764	-	464,764
Intergovernmental	1,895,556	-	1,895,556
Prepaid items	996,915	-	996,915
Total assets	$ 232,915,558	$ 28,268,344	$ 261,183,902
Liabilities, Deferred Inflows of Resources and Fund Balance			
Liabilities			
Accounts payable	$ 1,199,259	$ -	$ 1,199,259
Other current liabilities	4,006,787	-	4,006,787
Payroll deductions payable	4,061,694	-	4,061,694
Unearned student fees	1,277,893	-	1,277,893
Total liabilities	10,545,633	-	10,545,633
Deferred Inflows of Resources			
Property taxes levied for a future period	115,759,410	703,164	116,462,574
Unavailable state and federal aid receivable	143,796	-	143,796
Total deferred inflows of resources	115,903,206	703,164	116,606,370
Fund Balance			
Nonspendable	996,915	-	996,915
Restricted	1,126,940	-	1,126,940
Committed	2,387,443	-	2,387,443
Assigned	3,101,292	-	3,101,292
Unassigned	98,854,129	27,565,180	126,419,309
Total fund balance	106,466,719	27,565,180	134,031,899
Total liabilities, deferred inflows of resources and fund balance	$ 232,915,558	$ 28,268,344	$ 261,183,902

Township High School District 214

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	$ 213,756,777	$ 1,435,871	$ 215,192,648
Corporate personal property replacement taxes	2,639,703	-	2,639,703
State aid	80,994,184	-	80,994,184
Federal aid	11,179,127	-	11,179,127
Investment income	5,358,087	1,079,876	6,437,963
Student activities	6,980,137	-	6,980,137
Other	15,275,063	-	15,275,063
Total revenues	336,183,078	2,515,747	338,698,825
Expenditures			
Current:			
Instruction:			
Regular programs	95,115,678	-	95,115,678
Special programs	35,954,624	-	35,954,624
Other instructional programs	45,059,658	-	45,059,658
Student activities	7,372,491	-	7,372,491
Support services:			
Pupils	27,690,550	-	27,690,550
Instructional staff	15,550,663	-	15,550,663
General administration	6,819,986	-	6,819,986
School administration	12,932,338	-	12,932,338
Business	5,850,536	-	5,850,536
Operations and maintenance	1,159,522	-	1,159,522
Central	6,159,502	-	6,159,502
Other supporting services	3,581	-	3,581
Community services	305,136	-	305,136
Intergovernmental:			
State retirement contributions	67,109,747	-	67,109,747
Payments to other districts and government units	6,146,107	-	6,146,107
Capital outlay	804,140	-	804,140
Total expenditures	334,034,259	-	334,034,259
Excess (deficiency) of revenues over expenditures	2,148,819	2,515,747	4,664,566
Other Financing Sources (Uses)			
Transfers (out)	(177,005)	-	(177,005)
Total other financing sources (uses)	(177,005)	-	(177,005)
Net change in fund balance	1,971,814	2,515,747	4,487,561
Fund Balance, Beginning	104,494,905	25,049,433	129,544,338
Fund Balance, Ending	$ 106,466,719	$ 27,565,180	$ 134,031,899

Township High School District 214

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual -
Non-GAAP Budgetary Basis - 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	$ 214,554,497	$ 211,092,486	$ (3,462,011)	$ 207,548,343
Special education levy	2,763,950	2,664,291	(99,659)	2,660,595
Corporate personal property replacement taxes	4,368,357	2,639,703	(1,728,654)	4,286,835
Summer school tuition from pupils or parents (in state)	295,750	268,809	(26,941)	237,963
CTE, tuition from other sources (in state)	250,000	-	(250,000)	-
Adult, tuition from pupils or parents (in state)	823,800	536,435	(287,365)	702,922
Investment income	2,176,681	5,137,243	2,960,562	3,915,640
Unrealized gain or loss on investments	-	220,844	220,844	-
Sales to pupils, lunch	1,604,000	1,765,996	161,996	1,525,605
Sales to pupils, breakfast	1,750	821	(929)	1,339
Sales to pupils, a la carte	945,000	933,647	(11,353)	856,909
Sales to pupils, other	815,000	739,764	(75,236)	804,736
Sales to adults	13,650	16,993	3,343	9,742
Other food service	70,500	36,650	(33,850)	51,114
Admissions, athletic	101,500	96,580	(4,920)	120,089
Fees	1,190,739	1,585,416	394,677	1,343,264
Student activities	-	6,980,137	6,980,137	7,435,482
Rentals, regular textbook	2,556,000	2,926,038	370,038	324,706
Rentals, adult/continuing education textbook	2,000	75	(1,925)	-
Sales, other	2,000	2,116	116	2,476
Contributions and donations from private sources	22,000	380,936	358,936	77,758
Refund of prior years' expenditures	50,000	139,245	89,245	81,918
Payments of surplus monies from TIF districts	1,750,000	3,614,387	1,864,387	2,041,419
Driver's education fees	175,000	96,260	(78,740)	89,564
Payment from other LEA's	250,000	-	(250,000)	-
Sale of vocational projects	-	-	-	485,323
Other local fees	65,450	750,845	685,395	485,471
Other	1,187,720	1,384,050	196,330	1,491,348
Total local sources	236,035,344	244,009,767	7,974,423	236,580,561

Township High School District 214

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual -
Non-GAAP Budgetary Basis - 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
State Sources				
Evidence based funding	$ 10,100,000	$ 10,155,982	$ 55,982	$ 10,143,131
Special education, private facility tuition	900,000	1,492,281	592,281	1,156,451
Special education, orphanage, individual	-	21,652	21,652	-
Special education, orphanage, summer	-	12,473	12,473	-
CTE, secondary program improvement	277,322	-	(277,322)	-
CTE, agriculture education	26,500	29,077	2,577	25,524
CTE, other	-	770,736	770,736	401,756
Driver education	80,000	83,291	3,291	94,153
Adult education from Illinois Community College Board	686,002	633,155	(52,847)	655,720
Adult education, other	150,000	150,000	-	150,000
Early childhood, block grant	405,000	414,597	9,597	319,949
Other restricted revenue from state sources	90,500	121,193	30,693	62,827
Total state sources	12,715,324	13,884,437	1,169,113	13,009,511
Federal Sources				
Other restricted grants-in-aid received directly from the federal government	90,000	103,514	13,514	97,393
Special milk program	15,500	11,811	(3,689)	13,857
Title I, low income	2,400,000	2,859,408	459,408	-
Title IV, safe and drug free schools, formula	40,000	139,065	99,065	3,871
Federal, special education, IDEA, flow-through	2,300,000	2,818,619	518,619	3,029,730
Federal, special education, IDEA, room and board	600,000	621,054	21,054	622,925
CTE, perkins, title IIIE, tech. prep.	646,342	300,131	(346,211)	257,808
Federal, adult education	428,800	389,171	(39,629)	473,844
Emergency immigrant assistance	-	16,711	16,711	19,913
Title III, english language acquisition	190,000	167,775	(22,225)	141,503
Title II, teacher quality	520,000	577,381	57,381	-
Medicaid matching funds, administrative outreach	350,000	366,746	16,746	369,387
Medicaid matching funds, fee-for-service program	630,000	1,048,774	418,774	682,050
Other restricted revenue from federal sources	1,596,473	1,758,967	162,494	6,158,862
Total federal sources	9,807,115	11,179,127	1,372,012	11,871,143
Total revenues	258,557,783	269,073,331	10,515,548	261,461,215

Township High School District 214

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual -
Non-GAAP Budgetary Basis - 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
Expenditures				
Instruction				
Regular Programs				
Salaries	$ 70,677,334	$ 70,835,557	$ (158,223)	$ 67,990,748
Employee benefits	13,103,847	14,544,789	(1,440,942)	13,620,925
Purchased services	1,918,054	1,621,828	296,226	2,584,941
Supplies and materials	6,596,056	5,248,331	1,347,725	5,677,478
Capital outlay	654,713	535,177	119,536	1,017,922
Other objects	861,700	782,565	79,135	936,451
Noncapitalized equipment	3,149,486	2,082,608	1,066,878	2,136,043
Total	96,961,190	95,650,855	1,310,335	93,964,508
Special Education Programs				
Salaries	18,385,338	19,706,812	(1,321,474)	17,618,602
Employee benefits	4,041,130	4,879,346	(838,216)	4,077,194
Purchased services	361,075	326,126	34,949	348,052
Supplies and materials	101,450	69,398	32,052	90,657
Capital outlay	10,000	-	10,000	-
Other objects	116,075	610,757	(494,682)	225,887
Noncapitalized equipment	47,385	27,258	20,127	31,039
Total	23,062,453	25,619,697	(2,557,244)	22,391,431
Remedial and Supplemental Programs K - 12				
Salaries	1,006,775	994,735	12,040	944,901
Employee benefits	179,612	180,843	(1,231)	208,693
Purchased services	116,200	91,366	24,834	203,533
Supplies and materials	121,030	94,816	26,214	91,209
Noncapitalized equipment	28,500	6,143	22,357	16,965
Total	1,452,117	1,367,903	84,214	1,465,301
Adult/Continuing Education Programs				
Salaries	2,590,396	1,704,170	886,226	1,834,279
Employee benefits	156,959	126,541	30,418	132,063
Purchased services	538,544	514,059	24,485	581,375
Supplies and materials	139,010	119,088	19,922	344,851
Other objects	10,400	6,956	3,444	2,776
Noncapitalized equipment	1,000	-	1,000	-
Total	3,436,309	2,470,814	965,495	2,895,344

Township High School District 214

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual -
Non-GAAP Budgetary Basis - 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
CTE Programs				
Salaries	$ 10,355,949	$ 10,195,885	$ 160,064	$ 10,919,286
Employee benefits	1,928,956	2,148,655	(219,699)	2,092,636
Purchased services	436,686	359,842	76,844	433,292
Supplies and materials	596,672	737,695	(141,023)	684,212
Capital outlay	174,320	59,251	115,069	374,004
Other objects	107,850	56,670	51,180	48,068
Noncapitalized equipment	258,580	174,625	83,955	79,948
Total	13,859,013	13,732,623	126,390	14,631,446
Interscholastic Programs				
Salaries	10,844,774	10,475,924	368,850	9,541,640
Employee benefits	904,598	1,064,219	(159,621)	736,438
Purchased services	1,142,958	1,123,681	19,277	1,065,009
Supplies and materials	571,858	572,629	(771)	495,452
Capital outlay	-	101	(101)	-
Other objects	322,075	342,727	(20,652)	300,926
Noncapitalized equipment	2,000	-	2,000	-
Total	13,788,263	13,579,281	208,982	12,139,465
Summer School Programs				
Salaries	1,049,095	1,101,613	(52,518)	1,093,187
Employee benefits	12,165	9,570	2,595	10,881
Purchased services	1,640	-	1,640	-
Supplies and materials	149,300	123,584	25,716	156,362
Capital outlay	-	82,730	(82,730)	-
Other objects	46,350	35,719	10,631	39,000
Noncapitalized equipment	70,700	37,402	33,298	57,657
Total	1,329,250	1,390,618	(61,368)	1,357,087
Gifted Programs				
Salaries	176,000	26,983	149,017	188,810
Employee benefits	7,946	1,859	6,087	29,442
Purchased services	2,500	2,760	(260)	1,394
Supplies and materials	1,300	1,289	11	1,213
Other objects	250	-	250	-
Total	187,996	32,891	155,105	220,859
Driver's Education Programs				
Salaries	914,530	954,689	(40,159)	1,079,794
Employee benefits	168,639	185,378	(16,739)	210,158
Purchased services	4,820	2,797	2,023	7,194
Supplies and materials	17,570	8,415	9,155	16,801
Total	1,105,559	1,151,279	(45,720)	1,313,947

Township High School District 214

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual -
Non-GAAP Budgetary Basis - 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
Bilingual Programs				
Salaries	$ 9,700,762	$ 9,999,021	$ (298,259)	$ 8,952,829
Employee benefits	2,086,924	2,396,991	(310,067)	2,096,243
Purchased services	28,200	6,899	21,301	6,522
Supplies and materials	75,500	68,565	6,935	67,010
Other objects	400	609	(209)	50
Total	11,891,786	12,472,085	(580,299)	11,122,654
Truant's Alternative and Optional Programs				
Salaries	283,403	311,918	(28,515)	310,579
Employee benefits	22,039	26,090	(4,051)	22,518
Purchased services	2,000	1,793	207	1,984
Supplies and materials	4,500	4,666	(166)	4,317
Other objects	-	27,682	(27,682)	-
Total	311,942	372,149	(60,207)	339,398
Special Education Programs K -12 - Private Tuition				
Other objects	8,050,000	8,967,024	(917,024)	8,415,102
Total	8,050,000	8,967,024	(917,024)	8,415,102
Student Activities				
Other objects	-	7,372,491	(7,372,491)	7,167,660
Total	-	7,372,491	(7,372,491)	7,167,660
Total instruction	175,435,878	184,179,710	(8,743,832)	177,424,202
Support Services				
Pupils				
Attendance and Social Work Services				
Salaries	6,983,080	6,704,157	278,923	6,485,526
Employee benefits	1,477,660	1,479,681	(2,021)	1,536,063
Purchased services	35,897	176,400	(140,503)	62,567
Supplies and materials	66,450	68,750	(2,300)	61,419
Other objects	700	439	261	-
Total	8,563,787	8,429,427	134,360	8,145,575
Guidance Services				
Salaries	6,174,575	6,289,502	(114,927)	5,586,082
Employee benefits	1,174,677	1,346,618	(171,941)	1,101,643
Purchased services	117,700	103,706	13,994	103,440
Supplies and materials	18,950	17,051	1,899	17,128
Total	7,485,902	7,756,877	(270,975)	6,808,293

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual -
Non-GAAP Budgetary Basis - 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
Health Services				
Salaries	$ 1,203,252	$ 1,173,701	$ 29,551	$ 1,188,102
Employee benefits	254,605	289,303	(34,698)	262,853
Purchased services	1,100	1,473	(373)	105,206
Supplies and materials	24,500	23,322	1,178	19,872
Noncapitalized equipment	5,000	-	5,000	2,736
Total	1,488,457	1,487,799	658	1,578,769
Psychological Services				
Salaries	1,876,113	1,921,444	(45,331)	1,811,756
Employee benefits	347,280	394,979	(47,699)	371,568
Purchased services	15,000	17,840	(2,840)	5,699
Supplies and materials	3,600	7,066	(3,466)	2,460
Total	2,241,993	2,341,329	(99,336)	2,191,483
Speech Pathology and Audiology Services				
Salaries	989,509	1,054,048	(64,539)	1,023,604
Employee benefits	195,151	216,590	(21,439)	196,424
Purchased services	73,063	147,684	(74,621)	89,761
Supplies and materials	800	320	480	552
Total	1,258,523	1,418,642	(160,119)	1,310,341
Other Support Services - Pupils				
Salaries	2,386,728	2,618,634	(231,906)	2,225,177
Employee benefits	731,035	947,528	(216,493)	761,867
Purchased services	2,530,501	2,557,028	(26,527)	1,069,505
Supplies and materials	94,500	92,488	2,012	8,311
Capital outlay	30,000	24,394	5,606	-
Noncapitalized equipment	60,000	40,798	19,202	-
Total	5,832,764	6,280,870	(448,106)	4,064,860
Total pupils	26,871,426	27,714,944	(843,518)	24,099,321
Instructional Staff				
Improvement of Instructional Services				
Salaries	10,092,845	10,795,468	(702,623)	10,216,400
Employee benefits	1,888,952	2,200,872	(311,920)	2,035,752
Purchased services	709,070	873,384	(164,314)	877,481
Supplies and materials	26,600	12,395	14,205	25,098
Capital outlay	2,000	-	2,000	-
Other objects	10,400	4,178	6,222	6,687
Noncapitalized equipment	49,725	12,716	37,009	1,796
Total	12,779,592	13,899,013	(1,119,421)	13,163,214

Township High School District 214

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual -
Non-GAAP Budgetary Basis - 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
Educational Media Services				
Salaries	$ 1,180,807	$ 1,221,192	$ (40,385)	$ 1,120,527
Employee benefits	240,650	280,001	(39,351)	262,704
Purchased services	39,800	48,715	(8,915)	19,222
Supplies and materials	270,800	57,487	213,313	125,970
Capital outlay	220,000	57,875	162,125	39,661
Other objects	1,500	763	737	-
Noncapitalized equipment	27,000	12,174	14,826	7,240
Total	1,980,557	1,678,207	302,350	1,575,324
Assessment and Testing				
Purchased services	19,000	31,318	(12,318)	10,769
Total	19,000	31,318	(12,318)	10,769
Total instructional staff	14,779,149	15,608,538	(829,389)	14,749,307
General Administration				
Board of Education Services				
Salaries	36,175	36,174	1	23,398
Employee benefits	132	4,331	(4,199)	98
Purchased services	758,000	938,915	(180,915)	663,227
Supplies and materials	1,000	1,006	(6)	1,429
Other objects	36,000	54,935	(18,935)	256,013
Total	831,307	1,035,361	(204,054)	944,165
Executive Administration Services				
Salaries	1,483,697	1,495,545	(11,848)	1,424,883
Employee benefits	345,069	378,210	(33,141)	374,391
Purchased services	115,000	104,656	10,344	84,934
Supplies and materials	5,500	4,813	687	6,149
Other objects	28,500	13,257	15,243	28,213
Non-capitalized equipment	4,000	-	4,000	156
Total	1,981,766	1,996,481	(14,715)	1,918,726
Tort Immunity Services				
Purchased services	2,433,691	3,788,144	(1,354,453)	2,867,480
Total	2,433,691	3,788,144	(1,354,453)	2,867,480
Total general administration	5,246,764	6,819,986	(1,573,222)	5,730,371

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual -
Non-GAAP Budgetary Basis - 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
School Administration				
Office of the Principal Services				
Salaries	$ 9,671,858	$ 9,785,840	$ (113,982)	$ 9,714,171
Employee benefits	2,614,830	2,749,333	(134,503)	2,616,578
Purchased services	177,100	200,550	(23,450)	172,970
Supplies and materials	196,000	177,694	18,306	146,153
Other objects	20,800	18,231	2,569	20,316
Noncapitalized equipment	4,050	690	3,360	949
Total	12,684,638	12,932,338	(247,700)	12,671,137
Total school administration	12,684,638	12,932,338	(247,700)	12,671,137
Business				
Direction of Business Support Services				
Salaries	-	214,564	(214,564)	70,100
Employee benefits	-	51,146	(51,146)	602
Total	-	265,710	(265,710)	70,702
Fiscal Services				
Salaries	1,299,021	969,161	329,860	1,193,014
Employee benefits	318,471	262,206	56,265	301,925
Purchased services	539,600	734,061	(194,461)	509,481
Supplies and materials	15,000	11,201	3,799	10,683
Other objects	9,000	3,856	5,144	9,350
Noncapitalized equipment	7,500	-	7,500	1,471
Total	2,188,592	1,980,485	208,107	2,025,924
Operation and Maintenance of Plant Services				
Salaries	415,846	419,374	(3,528)	389,301
Employee benefits	58,159	59,118	(959)	56,450
Purchased services	388,371	378,175	10,196	258,006
Supplies and materials	215,080	207,900	7,180	70,807
Capital outlay	-	-	-	786,026
Other objects	-	100	(100)	-
Noncapitalized equipment	60,000	94,855	(34,855)	206,205
Total	1,137,456	1,159,522	(22,066)	1,766,795

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual -
Non-GAAP Budgetary Basis - 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
Food Services				
Salaries	$ 1,744,772	$ 1,643,992	$ 100,780	$ 1,572,858
Employee benefits	201,328	211,129	(9,801)	194,897
Purchased services	23,450	16,592	6,858	17,181
Supplies and materials	1,649,500	1,676,712	(27,212)	1,643,699
Capital outlay	5,000	-	5,000	-
Other objects	6,300	3,413	2,887	3,761
Noncapitalized equipment	16,000	-	16,000	774
Total	3,646,350	3,551,838	94,512	3,433,170
Internal Services				
Salaries	500	-	500	-
Purchased services	60,000	48,464	11,536	-
Supplies and materials	4,000	4,039	(39)	272
Total	64,500	52,503	11,997	272
Total business	7,036,898	7,010,058	26,840	7,296,863
Central				
Planning, Research, Development and Evaluation Services				
Salaries	1,173,965	1,192,384	(18,419)	1,106,584
Employee benefits	289,648	309,922	(20,274)	283,027
Purchased services	156,045	52,054	103,991	65,748
Supplies and materials	120,680	77,866	42,814	43,041
Other objects	1,400	-	1,400	387
Noncapitalized equipment	16,025	5,854	10,171	1,448
Total	1,757,763	1,638,080	119,683	1,500,235
Information Services				
Salaries	885,713	820,525	65,188	913,285
Employee benefits	166,100	193,011	(26,911)	201,363
Purchased services	226,500	220,028	6,472	106,512
Supplies and materials	12,000	15,288	(3,288)	13,305
Other objects	32,000	33,676	(1,676)	36,364
Noncapitalized equipment	6,650	6,114	536	5,507
Total	1,328,963	1,288,642	40,321	1,276,336
Staff Services				
Salaries	1,085,294	863,583	221,711	979,426
Employee benefits	3,551,582	366,275	3,185,307	200,451
Purchased services	380,500	483,170	(102,670)	106,778
Supplies and materials	7,000	2,420	4,580	(188)
Noncapitalized equipment	1,500	-	1,500	-
Total	5,025,876	1,715,448	3,310,428	1,286,467

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual -
Non-GAAP Budgetary Basis - 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
Data Processing Services				
Salaries	$ 301,630	$ 301,785	$ (155)	$ 280,164
Employee benefits	68,707	76,546	(7,839)	67,193
Purchased services	721,000	403,208	317,792	344,808
Supplies and materials	923,000	521,477	401,523	821,648
Capital outlay	100,000	44,612	55,388	100,788
Noncapitalized equipment	100,000	214,316	(114,316)	529,495
Total	2,214,337	1,561,944	652,393	2,144,096
Total central	10,326,939	6,204,114	4,122,825	6,207,134
Other Supporting Services				
Supplies and materials	-	3,581	(3,581)	3,573
Total	-	3,581	(3,581)	3,573
Total support services	76,945,814	76,293,559	652,255	70,757,706
Community Services				
Salaries	150,028	190,197	(40,169)	151,490
Employee benefits	64,859	78,737	(13,878)	77,211
Purchased services	32,500	31,121	1,379	63,389
Supplies and materials	19,000	5,081	13,919	14,987
Noncapitalized equipment	1,000	-	1,000	-
Total community services	267,387	305,136	(37,749)	307,077
Intergovernmental				
Payments to Other Districts and Governmental Units				
Payments for Regular Programs				
Purchased services	300,000	-	300,000	-
Other objects	-	-	-	490
Total	300,000	-	300,000	490
Payments for Special Education Programs				
Purchased services	2,472,777	1,838,250	634,527	1,718,025
Total	2,472,777	1,838,250	634,527	1,718,025

Township High School District 214

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual -
Non-GAAP Budgetary Basis - 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
Payments for Special Education Programs - Tuition				
Other objects	$ 3,835,151	$ 4,307,857	$ (472,706)	$ 4,788,765
Total	3,835,151	4,307,857	(472,706)	4,788,765
Total payments to other districts and governmental units	6,607,928	6,146,107	461,821	6,507,280
Total intergovernmental	6,607,928	6,146,107	461,821	6,507,280
Total expenditures	259,257,007	266,924,512	(7,667,505)	254,996,265
Excess (deficiency) of revenues over expenditures	(699,224)	2,148,819	2,848,043	6,464,950
Other Financing Sources (Uses)				
Lease value	-	-	-	749,015
Transfer for principal on leases	-	(143,457)	(143,457)	(140,610)
Transfer for interest on leases	-	(33,548)	(33,548)	(36,395)
Total other financing sources (uses)	-	(177,005)	(177,005)	572,010
Net change in fund balance	$ (699,224)	1,971,814	$ 2,671,038	7,036,960
Fund Balance, Beginning		104,494,905		97,457,945
Fund Balance, Ending		$ 106,466,719		$ 104,494,905

Township High School District 214

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

	2025			
	Original and Final Budget	Actual	Variance With Final Budget	2024 Actual
Revenues				
Local Sources				
General levy	$ 1,901,590	$ 1,435,871	$ (465,719)	$ 3,281,725
Investment income	-	777,922	777,922	970,918
Unrealized gain or loss on investments	-	301,954	301,954	-
Total local sources	1,901,590	2,515,747	614,157	4,252,643
Total revenues	1,901,590	2,515,747	614,157	4,252,643
Expenditures				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	1,901,590	2,515,747	614,157	4,252,643
Other Financing Sources (Uses)				
Permanent transfer from working cash fund, abatement	-	-	-	(1,634,239)
Total other financing sources (uses)	-	-	-	(1,634,239)
Net change in fund balance	$ 1,901,590	2,515,747	$ 614,157	2,618,404
Fund Balance, Beginning		25,049,433		22,431,029
Fund Balance, Ending		$ 27,565,180		$ 25,049,433

Township High School District 214

Schedule of Bonds Outstanding
June 30, 2025

November 21, 2016 Series Issue

Years Ending June 30,	Bonds Outstanding	Interest Payable	Total Debt Service
2026	$ 1,205,000	$ 55,125	$ 1,260,125
2027	1,235,000	18,525	1,253,525
Total	$ 2,440,000	$ 73,650	$ 2,513,650

Paying agent:	The Bank of New York Mellon Trust Company
Principal payment date:	December 1
Interest payment dates:	December 1 and June 1
Interest rates:	2.00% - 3.00%

Township High School District 214

Schedule of Bonds Outstanding
June 30, 2025

September 26, 2017 Series Issue

Years Ending June 30,	Bonds Outstanding	Interest Payable	Total Debt Service
2026	$ 210,000	$ 8,250	$ 218,250
2027	170,000	2,550	172,550
Total	$ 380,000	$ 10,800	$ 390,800

Paying agent: The Bank of New York Mellon Trust Company

Principal payment date: December 1

Interest payment dates: December 1 and June 1

Interest rates: 2.00% - 3.00%

Township High School District 214

Schedule of Bonds Outstanding
June 30, 2025

December 1, 2020 Series Issue

Years Ending June 30,	Bonds Outstanding	Interest Payable	Total Debt Service
2026	$ 1,730,000	$ 509,200	$ 2,239,200
2027	1,910,000	436,400	2,346,400
2028	3,490,000	328,400	3,818,400
2029	3,690,000	184,800	3,874,800
2030	2,775,000	55,500	2,830,500
Total	$ 13,595,000	$ 1,514,300	$ 15,109,300

Paying agent: The Bank of New York Mellon Trust Company

Principal payment date: December 1

Interest payment dates: December 1 and June 1

Interest rates: 2.00% - 4.00%

Statistical Section

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

Contents	Page
Financial Trends	87
These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.	
Revenue Capacity	99
These schedules contain information to help the reader assess the District's most significant local revenue source, the property tax.	
Debt Capacity	105
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.	
Demographic and Economic Information	110
These schedules offer demographic and economic indicators to help the reader understand the environment within the District's financial activities take place.	
Operating Information	114
These schedules contain information about the District's service 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.	

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

Township High School District 214

Net Position by Component
Last Ten Fiscal Years

	2025	2024	2023	2022
Governmental Activities				
Net investment in capital assets	$ 325,897,480	$ 308,962,904	$ 282,655,371	$ 264,559,819
Restricted	31,062,544	35,240,065	39,876,901	98,911,648
Unrestricted	53,010,095	54,088,714	32,087,624	(45,161,481)
Total governmental activities net position	$ 409,970,119	$ 398,291,683	$ 354,619,896	$ 318,309,986

* - Information for fiscal year 2017 and prior has not been updated for the District's implementation of GASB Statement 75 in fiscal year 2018.

2021	2020	2019	2018	2017*	2016
$ 248,761,310	$ 233,874,220	$ 226,920,399	$ 215,221,923	$ 199,320,576	$ 194,231,285
64,113,921	26,469,267	26,941,801	26,145,754	30,998,403	30,158,326
(39,905,960)	(21,905,799)	(35,460,501)	(38,852,831)	106,762,269	104,188,681
$ 272,969,271	$ 238,437,688	$ 202,514,846	$ 337,081,248	$ 328,578,292	$ 315,578,417

Township High School District 214

Changes in Net Position
Last Ten Fiscal Years

	2025	2024	2023	2022
Expenses				
Instruction:				
Regular programs	$ 90,085,798	$ 90,884,331	$ 89,162,042	$ 86,778,815
Special programs	43,610,984	39,089,742	35,191,654	29,880,979
Other instructional programs	46,629,029	40,834,263	39,609,845	34,833,447
Student activities	7,372,491	7,167,660	7,327,978	6,671,609
State retirement contributions	53,361,050	55,727,880	49,265,774	58,326,970
Support services:				
Pupils	28,853,886	23,584,580	22,275,752	20,579,642
Instructional staff	14,980,991	10,905,049	11,644,463	12,364,931
General administration	6,906,330	6,073,959	5,381,428	10,940,157
School administration	10,508,485	10,006,390	7,814,945	8,591,532
Business	6,113,422	5,096,482	8,063,950	3,593,032
Transportation	20,389,884	21,807,044	18,217,994	16,089,483
Operations and maintenance	49,353,806	37,164,711	41,014,721	32,173,268
Central	7,246,320	5,272,912	5,722,010	1,712,980
Other supporting services	3,581	3,573	3,007	5,549
Community services	370,678	331,548	274,990	116,706
Payments to other districts and government units, excluding special ed.	62,620	490	190,406	-
Interest and fees	300,890	401,024	445,855	533,490
Total expenses	$ 386,150,245	$ 354,351,638	$ 341,606,814	$ 323,192,590
Program Revenues				
Charges for services:				
Instruction:				
Regular programs	$ 7,945,050	$ 4,607,270	$ 3,680,875	$ 2,962,557
Special programs	-	-	-	-
Other instructional programs	903,695	1,518,248	1,167,373	1,491,942
Student activities	6,980,137	7,435,482	7,103,455	7,095,667
Support services:				
Business	3,493,871	3,249,445	2,988,378	705,047
Transportation	560,098	13,146	12,096	9,509
Operations and maintenance	763,818	735,468	772,007	1,005,314
Operating grants and contributions	73,288,604	77,132,265	68,303,328	78,488,943
Capital grants and contributions	50,000	50,000	-	50,000
Total program revenues	$ 93,985,273	$ 94,741,324	$ 84,027,512	$ 91,808,979
Net (expense)/revenue	$ (292,164,972)	$ (259,610,314)	$ (257,579,302)	$ (231,383,611)
General Revenues				
Taxes:				
Real estate taxes, levied for general purposes	$ 213,756,777	$ 210,208,938	$ 195,097,094	$ 186,900,332
Real estate taxes, levied for specific purposes	52,956,581	56,524,805	53,269,721	51,448,201
Real estate taxes, levied for debt service	3,866,936	2,019,457	1,740,963	3,660,151
Personal property replacement taxes	9,713,998	14,485,936	24,039,875	23,036,260
State aid-formula grants	10,155,982	10,143,131	10,130,814	10,116,663
Investment earnings	9,086,575	7,628,238	7,803,252	(1,730,406)
Miscellaneous	4,306,559	2,271,596	1,807,493	3,293,125
Total general revenues	$ 303,843,408	$ 303,282,101	$ 293,889,212	$ 276,724,326
Change in net position	$ 11,678,436	$ 43,671,787	$ 36,309,910	$ 45,340,715

2021	2020	2019	2018	2017	2016
$ 82,010,076	$ 79,909,700	$ 77,261,343	$ 79,019,121	$ 79,887,089	$ 78,739,560
28,522,693	25,984,465	26,579,310	23,406,775	26,938,098	27,021,294
31,877,768	32,172,669	30,950,710	33,485,431	32,395,416	31,098,300
3,077,317	-	-	-	-	-
100,368,025	94,574,548	85,559,127	80,863,126	85,963,679	57,215,265
18,492,330	19,008,447	18,966,641	19,509,546	19,649,543	19,273,332
13,082,359	13,903,186	14,345,938	15,525,551	12,548,134	12,284,413
11,484,595	13,211,742	13,793,141	6,606,211	4,045,023	3,635,227
9,828,327	10,715,082	10,165,507	11,938,203	10,206,448	9,092,577
886,834	5,334,940	5,247,274	5,911,955	6,411,205	5,955,870
9,370,623	12,039,231	13,766,338	13,481,159	9,345,701	8,761,042
34,415,257	29,900,515	28,680,654	32,809,180	32,855,425	28,489,587
8,722,576	9,910,910	10,186,813	13,512,296	7,918,660	11,077,288
2,107	1,729	6,172	50,100	80,024	126,661
180,031	231,068	256,708	306,344	427,070	199,960
-	-	-	-	-	-
799,339	1,096,307	1,306,779	1,673,414	1,913,856	2,254,236
$ 353,120,257	$ 347,994,539	$ 337,072,455	$ 338,098,412	$ 330,585,371	$ 295,224,612
$ 2,230,011	$ 7,314,163	$ 6,441,014	$ 6,441,557	$ 6,001,189	$ 5,919,894
-	8,976	18,785	19,420	18,324	18,092
590,701	1,071,124	1,325,061	738,549	1,287,100	852,432
2,888,469	-	-	-	-	-
66,381	3,214,892	3,706,071	3,679,693	3,736,039	3,683,773
16,526	18,639	51,371	49,227	45,433	57,182
1,142,178	885,418	1,001,225	946,660	1,220,172	1,210,425
119,863,307	108,338,681	99,206,160	92,798,304	100,239,470	72,599,664
-	23,026	67,499	44,357	145,357	178,544
$ 126,797,573	$ 120,874,919	$ 111,817,186	$ 104,717,767	$ 112,693,084	$ 84,520,006
$ (226,322,684)	$ (227,119,620)	$ (225,255,269)	$ (233,380,645)	$ (217,892,287)	$ (210,704,606)
$ 180,074,496	$ 171,048,727	$ 166,784,561	$ 162,225,538	$ 159,333,892	$ 158,432,287
51,044,651	48,767,614	46,778,086	46,198,100	46,224,128	46,561,768
3,587,851	3,423,154	3,391,930	3,355,133	3,330,073	3,352,771
10,654,194	7,646,760	7,071,921	7,244,168	7,720,105	6,100,843
10,102,594	10,102,594	10,086,770	10,071,272	6,486,112	6,135,191
887,878	4,261,650	5,194,010	2,890,950	1,523,694	956,136
1,287,466	1,905,110	1,834,844	1,901,347	1,777,239	2,165,485
$ 257,639,130	$ 247,155,609	$ 241,142,122	$ 233,886,508	$ 226,395,243	$ 223,704,481
$ 31,316,446	$ 20,035,989	$ 15,886,853	$ 505,863	$ 8,502,956	$ 12,999,875

Township High School District 214

Fund Balances of Governmental Funds
Last Ten Fiscal Years

	2025	2024	2023	2022
General Fund				
Nonspendable	$ 996,915	$ 1,062,936	$ 970,419	$ 1,235,106
Restricted	1,126,940	1,318,032	1,620,234	2,112,070
Committed	2,387,443	2,296,159	2,206,486	2,206,486
Assigned	3,101,292	3,459,335	3,208,790	3,450,347
Unassigned	126,419,309	121,407,876	111,883,045	102,405,659
Total general fund	$ 134,031,899	$ 129,544,338	$ 119,888,974	$ 111,409,668
All Other Governmental Funds				
Nonspendable:				
Special revenue funds	$ 78,934	$ 143,822	$ 31,068	$ 43,138
Restricted:				
Special revenue funds	7,772,117	17,207,586	34,015,686	32,915,719
Debt service fund	1,855,071	1,657,535	1,631,489	1,435,295
Capital projects funds	1,888,226	405,225	-	-
Assigned:				
Special revenue funds	34,764,911	31,463,765	27,804,527	25,114,537
Debt service fund	579,726	484,640	420,760	329,574
Capital projects funds	4,240,705	14,112,787	18,280,674	24,117,649
Total all other governmental funds	$ 51,179,690	$ 65,475,360	$ 82,184,204	$ 83,955,912

2021	2020	2019	2018	2017	2016
$ 1,493,589	$ 912,482	$ 1,119,475	$ 608,226	$ 341,833	$ 607,611
1,510,583	-	-	-	-	-
2,200,545	2,184,408	2,143,064	2,091,075	2,067,436	2,052,362
3,026,289	-	-	-	-	-
101,896,227	102,063,249	97,577,749	92,879,425	89,684,185	97,027,732
$ 110,127,233	$ 105,160,139	$ 95,578,726	$ 92,093,454	$ 99,687,705	$ 124,305,089
$ 312,669	$ 85,855	$ 88,862	$ 51,425	$ -	$ -
35,633,019	34,374,619	34,253,073	31,959,785	35,446,245	35,631,346
1,351,310	1,077,354	1,009,200	941,465	788,150	568,774
56,278	-	-	-	-	-
23,718,942	22,269,453	20,081,220	17,145,317	15,204,194	13,263,970
329,574	324,716	298,065	260,118	243,393	233,860
21,004,572	18,639,469	13,652,589	21,791,318	26,800,596	12,767,865
$ 82,406,364	$ 76,771,466	$ 72,149,428	$ 78,482,578	$ 62,465,815	$ 51,971,880

Township High School District 214

Governmental Funds Revenues
Last Ten Fiscal Years

	2025	2024	2023	2022
Local Sources				
Property taxes	$ 270,580,294	$ 268,753,200	$ 250,107,778	$ 242,008,684
Replacement taxes	9,713,998	14,485,936	24,039,875	23,036,260
Tuition	1,565,005	1,565,005	1,565,005	1,567,441
Earnings on investments	9,086,575	7,628,238	7,877,048	(1,792,855)
Student activities	6,980,137	7,435,482	7,103,455	7,095,667
Other local sources	16,408,086	10,830,168	8,863,217	7,900,053
Total local sources	314,334,095	310,698,029	299,556,378	279,815,250
State Sources				
Evidence based funding formula/General state aid	10,143,131	10,143,131	10,130,814	10,116,663
Other state aid	76,797,939	69,731,572	69,195,935	67,986,039
Total state sources	86,941,070	79,874,703	79,326,749	78,102,702
Federal Sources	11,959,428	11,871,143	13,087,173	14,293,819
Total	$ 413,234,593	$ 402,443,875	$ 391,970,300	$ 372,211,771

Note: In fiscal year 2018, the State of Illinois discontinued the past practice of issuing General State Aid, replacing the funding with an Evidence Based Funding Formula. Also, in fiscal year 2021, due to the implementation of GASB 84, student activities were first incorporated into the governmental funds.

2021	2020	2019	2018	2017	2016
$ 234,706,998	$ 223,239,495	$ 216,954,577	$ 211,778,771	$ 208,888,093	$ 208,346,826
10,654,194	7,646,760	7,071,921	7,244,168	7,720,105	6,100,843
632,735	3,962,098	4,459,595	4,525,375	3,900,000	3,854,548
1,057,138	4,175,902	5,643,973	2,446,798	1,434,371	1,118,447
2,888,469	-	-	-	-	-
4,700,528	10,456,224	9,918,776	9,301,078	10,235,496	11,602,735
254,640,062	249,480,479	235,296,190	232,178,065	231,023,399	226,124,461
10,102,594	10,102,594	10,086,770	10,071,272	6,486,112	6,135,191
61,942,787	60,217,195	57,532,027	89,592,557	93,680,446	63,928,896
72,045,381	70,319,789	99,663,829	100,166,558	70,064,087	69,361,031
12,968,529	6,298,206	6,045,952	6,698,043	5,089,204	5,550,020
$ 339,653,972	$ 326,098,474	$ 341,658,062	$ 337,433,827	$ 306,637,506	$ 302,021,341

Township High School District 214

Governmental Funds Expenditures and Debt Service Ratio
Last Ten Fiscal Years

	2025	2024	2023	2022
Current				
Instruction:				
Regular programs	$ 96,483,484	$ 94,250,256	$ 91,467,687	$ 89,106,821
Special programs	36,694,902	32,891,223	29,462,711	26,692,218
Other instructional programs	46,138,658	44,650,653	39,792,497	36,888,466
Student activities	7,372,491	7,167,660	7,327,978	6,671,609
State retirement contributions	67,109,747	61,898,802	62,711,907	62,483,767
Total instruction	253,799,282	240,858,594	230,762,780	221,842,881
Supporting services:				
Pupils	28,414,977	24,761,755	22,967,372	21,556,177
Instructional staff	15,860,243	14,996,701	14,178,113	13,886,634
General administration	6,900,246	5,802,471	5,311,447	11,304,636
School administration	13,189,112	12,919,019	11,529,201	10,183,128
Business	6,078,220	5,746,082	5,751,581	6,709,282
Transportation	19,878,816	21,405,762	17,584,401	15,682,702
Operations and maintenance	33,499,907	30,927,370	26,520,253	24,054,176
Central	6,389,676	6,338,363	8,466,223	6,709,249
Other supporting services	3,581	3,573	3,007	4,179
Total supporting services	130,214,778	122,901,096	112,311,598	110,090,163
Community services	323,647	320,982	280,727	143,633
Payments to other government units	6,208,727	6,507,280	6,117,598	4,985,825
Total current	390,546,434	370,587,952	349,472,703	337,062,502
Other				
Debt service:				
Principal	3,364,778	3,224,548	3,039,804	2,947,423
Interest and other	727,713	826,193	882,628	957,384
Capital outlay	28,403,777	35,607,677	31,867,567	29,532,170
Total other	32,496,268	39,658,418	35,789,999	33,436,977
Total	$ 423,042,702	$ 410,246,370	$ 385,262,702	$ 370,499,479
Debt Service as a Percentage of Noncapital Expenditures	1.04%	1.08%	1.11%	1.15%

Note: In fiscal year 2021, due to the implementation of GASB 84, student activities were first incorporated into the governmental funds.

2021	2020	2019	2018	2017	2016
$ 85,550,508	$ 81,868,203	$ 79,665,828	$ 78,773,286	$ 78,601,153	$ 78,084,366
24,535,771	23,081,061	22,750,293	22,183,981	20,937,154	21,615,774
33,644,656	32,260,149	31,769,978	32,072,474	31,448,083	30,760,122
3,077,317	-	-	-	-	-
55,240,363	52,506,276	48,771,191	80,863,126	85,963,679	57,215,265
202,048,615	189,715,689	213,892,867	216,950,069	187,675,527	184,378,745
19,980,858	19,575,114	19,479,148	19,149,688	19,128,519	19,189,694
12,827,457	12,847,719	12,822,936	12,787,308	12,255,569	12,218,251
12,283,967	13,171,096	14,490,494	6,316,106	3,912,038	3,612,174
9,579,617	9,450,698	9,333,951	9,493,482	9,621,607	9,060,217
5,659,482	5,551,326	5,595,605	5,660,614	5,947,571	5,883,043
9,416,066	11,765,038	13,443,619	13,099,734	8,947,696	8,566,815
22,953,398	23,438,650	22,416,924	23,878,547	22,769,851	22,089,780
7,159,506	6,922,867	6,833,232	6,931,861	7,493,565	10,078,271
2,107	1,729	367	55,736	79,983	122,344
99,862,458	102,724,237	97,373,076	90,156,399	90,820,589	91,746,367
196,049	232,410	273,220	332,524	307,430	185,913
4,786,652	4,419,739	4,903,648	5,298,181	5,434,747	5,093,804
306,893,774	297,092,075	316,896,648	312,848,645	283,775,833	276,931,394
2,642,670	5,848,256	5,741,048	14,172,357	4,803,634	4,572,295
1,165,362	1,172,645	1,360,557	1,766,207	1,964,413	2,264,400
21,749,270	10,277,190	16,451,810	20,874,917	9,777,139	30,533,527
25,557,302	17,298,091	36,813,481	16,545,186	37,370,222	30,731,267
$ 332,451,076	$ 314,390,166	$ 353,710,129	$ 329,393,831	$ 321,146,055	$ 307,662,661
1.23%	2.31%	2.11%	5.17%	2.17%	2.47%

Township High School District 214

Other Financing Sources and Uses and Net Change in Fund Balances
Last Ten Fiscal Years

	2025	2024	2023	2022
Excess of Revenues Over (Under) Expenditures	$ (9,808,109)	$ (7,802,495)	$ 6,707,598	$ 1,712,292
Other Financing Sources (Uses)				
Principal on bonds/certificates sold	-	-	-	-
Premium on bonds/certificates sold	-	-	-	-
Payments to escrow agent	-	-	-	-
Lease value	-	749,015	-	1,119,691
Transfers in	13,423,091	22,057,330	15,377,663	6,346,782
Transfers out	(13,423,091)	(22,057,330)	(15,377,663)	(6,346,782)
Total	-	749,015	-	1,119,691
Net change in fund balances	$ (9,808,109)	$ (7,053,480)	$ 6,707,598	$ 2,831,983

2021	2020	2019	2018	2017	2016
$ 7,202,896	$ 11,708,308	$ 1,609,742	$ (12,052,067)	$ 8,039,996	$ (14,508,549)
16,395,000	-	-	8,900,000	8,815,000	-
3,254,885	-	-	304,189	655,494	-
(19,465,926)	-	-	-	(9,514,822)	-
-	-	885,401	-	426,844	385,100
5,407,431	8,942,875	8,209,911	15,488,200	20,956,321	32,638,281
(5,407,431)	(8,942,875)	(8,209,911)	(15,488,200)	(20,956,321)	(32,638,281)
183,959	-	9,204,189	382,516	385,100	293,214
$ 7,386,855	$ 11,708,308	$ (2,847,878)	$ 8,422,512	$ (14,123,449)	$ (5,348,106)

Township High School District 214

Assessed Valuation and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

Levy Year	Assessed Valuation Residential	Farms	Commercial	Industrial
2023*	$ 7,153,872,588	$ 93,793	$ 2,194,284,172	$ 2,127,715,235
2022	6,956,229,234	92,401	2,153,605,383	2,072,922,400
2021	5,529,475,516	81,314	2,062,806,308	1,857,888,317
2020	6,009,538,573	83,735	2,221,881,213	1,970,312,530
2019	6,031,023,930	80,362	2,148,794,520	1,822,806,490
2018	5,311,301,632	190,754	1,700,962,465	1,542,529,222
2017	5,382,488,265	187,537	1,729,401,217	1,528,122,910
2016	5,397,191,999	185,640	1,656,222,802	1,483,814,901
2015	4,443,829,971	87,051	1,517,212,307	1,396,497,428
2014	4,567,531,478	165,101	1,556,751,477	1,418,539,598

* Levy Year 2023 rates are the most recent available.

Source: Cook 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.

Railroad	Total Assessed Value	Total Direct Rate	Estimated Actual Value
$ 9,723,756	$ 11,485,689,544	2.4450	$ 34,457,068,632
9,008,148	11,191,857,566	2.3520	33,575,572,698
7,999,253	9,458,250,708	2.6640	28,374,752,124
7,999,253	10,209,815,304	2.7870	30,629,445,912
7,822,621	10,010,527,923	2.7490	30,031,583,769
7,331,367	8,562,315,440	2.6690	25,686,946,320
6,914,603	8,647,114,532	2.5629	25,941,343,596
7,148,740	8,544,564,082	2.5270	25,633,692,246
6,859,236	7,364,485,993	2.8810	22,093,457,979
5,687,937	7,548,675,591	2.7760	22,646,026,773

Township High School District 214

Property Tax Rates - All Direct and Overlapping Governments
Last Ten Fiscal Years

	2023*	2022	2021	2020
District Direct Rates				
Educational	$ 1.8471	$ 1.7851	$ 1.9934	$ 1.8169
Tort immunity	0.0000	0.0000	0.0000	0.0000
Operations and maintenance	0.3583	0.3513	0.3920	0.3281
Special education	0.0241	0.0232	0.0267	0.0176
Bond and interest	0.0000	0.0000	0.0000	0.0000
Limited Bonds	0.0340	0.0000	0.0401	0.0365
Transportation	0.0869	0.0626	0.0716	0.0580
Life safety	0.0000	0.0000	0.0000	0.0000
Working cash	0.0169	0.0427	0.0500	0.0382
Illinois municipal retirement	0.0000	0.0027	0.0000	0.0453
Social security	0.0446	0.0438	0.0490	0.0406
Social security	0.0328	0.0399	0.0405	--
Total direct	2.4447	2.3513	2.6228	2.3554
Overlapping Rates				
County of Cook	$ 0.3860	$ 0.4310	$ 0.4460	$ 0.4530
Forest Preserve District	0.0750	0.0810	0.0580	0.0580
Suburban TB Sanitarium	0.0000	0.0000	0.0000	0.0000
Consolidated Elections	0.0320	0.0000	0.0190	0.0000
Metropolitan Water Reclamation District	0.3450	0.3740	0.3820	0.3780
Elk Grove Township	0.0510	0.0500	0.0580	0.0530
Elk Grove Township Road & Bridge	0.0120	0.0120	0.0140	0.0130
Elk Grove Township General Assistance	0.0100	0.0100	0.0120	0.0110
NW Mosquito Abatement District	0.0100	0.0090	0.0110	0.0100
Village of Elk Grove Village	0.7930	0.8260	0.9760	0.8270
Elk Grove Village Library Fund	0.2940	0.2980	0.3340	0.3070
Elk Grove Park District	0.6400	0.6600	0.7380	0.6600
School District No. 59	2.9130	2.8440	3.0760	2.7350
Community College District No. 512	0.4130	0.4100	0.4570	0.4090
Total overlapping rate	5.9740	6.0050	6.5810	5.9140
Total direct and overlapping rate	$8.4187	$8.3563	$9.2038	$8.2694

* Tax Year 2023 rates are the most recent available.

Source: Rates Published by the Cook County Clerk
Note: Tax rates are per $100 of assessed value.
Note: The District is limited in its ability to raise its direct rates due to cap legislation.

2019	2018	2017	2016	2015	2014
$ 1.7831	$ 2.0350	$ 1.9525	$ 1.9131	$ 2.1786	$ 2.0923
0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
0.2997	0.3329	0.3238	0.3511	0.4345	0.4173
0.0160	0.0175	0.0162	0.0152	0.0163	0.0132
0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
0.0357	0.0414	0.0405	0.0402	0.0460	0.0449
0.0979	0.1226	0.1128	0.1012	0.0883	0.0927
0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
0.0380	0.0199	0.0142	0.0000	0.0000	0.0000
0.0450	0.0526	0.0532	0.0538	0.0597	0.0609
0.0400	0.0467	0.0497	0.0515	0.0570	0.0543
--	--	--	--	--	--
2.6686	2.5629	2.5261	2.8804	2.7756	2.7756
$ 0.4540	$ 0.4890	$ 0.4960	$ 0.5330	$ 0.5520	$ 0.5680
0.0590	0.0600	0.0620	0.0630	0.0690	0.0690
0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
0.0300	0.0000	0.0310	0.0000	0.0340	0.0000
0.3890	0.3960	0.4020	0.4060	0.4260	0.4300
0.0550	0.0660	0.0650	0.0660	0.0780	0.0760
0.0140	0.0160	0.0160	0.0160	0.0180	0.0180
0.0110	0.0130	0.0130	0.0130	0.0170	0.0170
0.0100	0.0110	0.0100	0.0100	0.0110	0.0130
0.8250	0.9540	0.9600	0.9440	1.0150	0.9510
0.3170	0.3620	0.3510	0.3350	0.3500	0.3350
0.6750	0.7720	0.7680	0.7490	0.8270	0.8100
2.7510	3.1730	3.0310	2.9980	3.2910	3.1760
0.4030	0.4430	0.4250	0.4160	0.4660	0.4510
5.9930	6.7550	6.6300	6.5490	7.1540	6.9140
$8.6616	$9.3179	$9.1561	$9.4294	$9.9296	$9.6896

Township High School District 214

Principal Property Taxpayers in the District
For Current Year and Nine Years Ago

Taxpayer	2023* Equalized Assessed Valuation	Percentage of Total 2023* Equalized Assessed Valuation
Co Prologis / Duke Realty / DCT	$ 115,508,897	1.01%
CHI3 LLC & Equinix	94,776,040	0.83%
David Gelinas	91,526,272	0.80%
Digital Realty Trust	76,382,860	0.67%
Maribel Salinas	74,473,212	0.65%
Digital Elk Grove 2	72,125,696	0.63%
Arlington Pk Race Track	67,471,777	0.59%
Home Properties	47,873,703	0.42%
CT Acquisitions LLC	46,280,490	0.40%
Luther Village	44,596,174	0.39%
Total	$ 731,015,121	6.36%

Taxpayer	2015 Equalized Assessed Valuation	Percentage of Total 2015 Equalized Assessed Valuation
Crane & Norcross	$ 46,342,660	0.63%
Wal Mart Stores	36,900,301	0.50%
Luther Village	30,664,404	0.42%
WSC ASPCT Holding SVII	28,088,321	0.38%
Tarantula Ventures LLC	25,089,112	0.34%
YPI 1600, Arlington and Kensington	24,758,989	0.34%
United Airlines Inc	23,381,764	0.32%
DLC Management Corp	21,171,001	0.29%
New Plan Excel Prop Tr	20,753,581	0.28%
Regent OHare LLC	20,040,389	0.27%
Total	$ 277,190,522	3.76%

* Tax Year 2023 values are the most recent available.

Source: Cook County Clerk's Office
Every reasonable effort has been made to determine and report the largest taxpayers and to include all taxable property of those taxpayers listed. Many of the taxpayers listed, however, have multiple parcels and it is possible that some smaller parcels and their valuations may not be included.

Township High School District 214

Property Tax Levies and Collections
Last Ten Fiscal Years

Levy Year	Taxes Levied for the Levy Year	Collected Within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2024	$ 293,519,594	$ 144,993,154	49.4%	$ -	$ 144,993,154	49.4%
2023	280,778,079	135,115,649	48.1%	131,735,869	266,851,518	95.0%
2022	263,161,760	130,143,229	49.5%	129,059,106	259,202,335	98.5%
2021	251,904,377	129,485,336	51.4%	116,706,985	246,192,321	97.7%
2020	243,132,673	124,554,521	51.2%	111,735,162	236,289,683	97.2%
2019	235,776,215	119,252,976	50.6%	110,120,475	229,373,451	97.3%
2018	228,444,736	116,727,285	51.1%	103,733,047	220,460,332	96.5%
2017	221,616,637	113,592,031	51.3%	100,246,190	213,838,221	96.5%
2016	215,855,384	110,536,185	51.2%	98,215,571	208,751,756	96.7%
2015	212,128,300	109,502,630	51.6%	97,862,954	207,365,584	97.8%

Source: Cook County Clerk and 2016-2025 financial statements.

Township High School District 214

Ratio of Outstanding Debt by Type
Last Ten Fiscal Years

Year	General Obligation Bonds	Available in the Debt Service Fund	Net General Bonded Debt	Leases
2025	$ 16,415,000	$ (2,434,797)	$ 13,980,203	$ 703,651
2024	19,405,000	(2,142,186)	17,262,814	1,078,429
2023	22,265,000	(2,052,249)	20,212,751	693,962
2022	25,000,000	(1,764,869)	23,235,131	998,766
2021	27,650,000	(1,680,884)	25,969,116	291,572
2020	33,010,000	(1,402,070)	31,607,930	579,242
2019	35,285,000	(1,307,265)	33,977,735	862,498
2018	37,480,000	(1,201,583)	36,278,417	353,145
2017	39,490,000	(1,031,543)	38,458,457	530,502
2016	41,305,000	(802,634)	40,502,366	382,292

Source: Cook County Clerk's Office and 2016-2025 financial statements.

Note: General obligation bonds include capital appreciation bonds.

Note: Personal income information was not available. Therefore, District used estimated actual value of taxable property for ratio instead.

Debt Certificates	Total Outstanding Debt	Percentage of Net General Bonded Debt to Estimated Actual Value of Property	Total Outstanding Debt Per Capita
$ -	$ 14,683,854	0.04%	40
-	18,341,243	0.05%	50
-	20,906,713	0.06%	58
-	24,233,897	0.08%	66
-	26,260,688	0.08%	71
-	32,187,172	0.11%	86
3,290,000	38,130,233	0.13%	104
6,460,000	43,091,562	0.14%	117
9,545,000	48,533,959	0.15%	134
12,525,000	53,409,658	0.21%	146

Township High School District 214

Computation of Direct and Overlapping Debt
June 30, 2025

Governmental Jurisdiction	Debt Outstanding		Overlapping Percent*	Net Direct and Overlapping Debt
Overlapping Debt				
Cook County	$1,930,661,750		5.767%	$111,342,629
Cook County Forest Preserve	75,290,000		5.767%	4,342,028
Metropolitan Water Reclamation District	2,437,561,774	(2)	5.869%	143,069,756
Municipalities				
Village of Arlington Heights	59,705,000		98.257%	58,664,487
Village of Buffalo Grove	66,826,180		21.811%	14,575,722
City of Des Plaines	0	(3)	15.972%	-
Village of Elk Grove Village	84,020,000		76.256%	64,070,696
Village of Mount Prospect	92,670,000		99.690%	92,383,053
Village of Northbrook	121,296,000		0.891%	1,080,324
Village of Palatine	25,475,000		0.083%	21,049
City of Prospect Heights	2,445,000	(4)	97.137%	2,374,994
City of Rolling Meadows	14,335,000		62.489%	8,957,737
Village of Wheeling	20,125,000		99.501%	20,024,491
Miscellaneous:				
Palatine Public Library District	0	(1)	0.065%	0
Prospect Hts. Spec. Serv. Area 6	800,000		100.000%	800,000
Palatine Rural Fire Protection District	1,585,000		4.256%	67,459
Prospect Heights Fire Protection District	5,635,000		97.186%	5,476,443
Park Districts				
Arlington Heights Park District	5,545,000		99.898%	5,539,346
Buffalo Grove Park District	10,581,000	(1)(4)	25.591%	2,707,797
Des Plaines Park District	4,123,180	(1)	1.607%	66,269
Elk Grove Park District	3,915,000		83.232%	3,258,519
Mt. Prospect Park District	4,032,635	(1)(4)	100.000%	4,032,635
Northbrook Park District	16,100,000		0.858%	138,174
Prospect Heights Park District	700,195	(1)	100.000%	700,195
River Trails Park District	1,026,280	(1)	100.000%	1,026,280
Rolling Meadows Park District	1,378,000		75.008%	1,033,616
Salt Creek Rural Park District	823,000	(1)	37.361%	307,477
Wheeling Park District	1,600,000	(1)	93.634%	1,498,151
School Districts				
School District 15	118,820,000	(1)	15.303%	18,182,716
School District 21	74,045,000		100.000%	74,045,000
School District 23	9,180,000		100.000%	9,180,000
School District 25	96,120,000		100.000%	96,120,000
School District 26	13,775,000	(1)(4)	92.938%	12,802,209
School District 57	17,585,000		100.000%	17,585,000
School District 59	13,270,000		100.000%	13,270,000
Harper Community College 512	212,340,000		50.646%	107,542,461
Oakton Community College 535	53,185,000		0.088%	46,649
Direct Debt				
Township High School District 214	16,415,000		100.000%	16,415,000
Total direct and overlapping general obligation bonded debt				$ 912,748,360

*2023 Equalized Assessed Values were used as tax year 2024 values were not available as of the completion of this statement.

(1) Excludes principal amounts of outstanding General Obligation Alternate Revenue Source Bonds which are expected to be paid by sources other than general taxation.
(2) Includes IEPA Revolving Loan Fund Bonds
(3) Excludes self-supporting bonds, notes, and/or Tax Increment Bonds
(4) Excludes outstanding Debt Certificates

Sources: Offices of the Cook County Clerk, Comptroller and Metropolitan Water Reclamation Treasurer

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

Overlapping governments with no outstanding debt are not reflected.

Legal Debt Margin Information
Last Ten Fiscal Years

Legal Debt Margin Calculation for Fiscal Year 2025

Assessed Valuation	$ 11,548,469,689
Debt limit - 6.9% of assessed valuation	$ 796,844,409
Debt subject to 6.9% limit	17,118,651
Total debt margin	$ 779,725,758

	2025	2024	2023	2022
Debt limit	$ 796,844,409	$ 792,512,579	$ 772,238,172	$ 704,477,256
Total net debt applicable to limit	17,118,651	20,483,429	22,958,962	27,941,572
Legal debt margin	$ 779,725,758	$ 772,029,150	$ 749,279,210	$ 676,535,684
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	3%	3%	4%	4%

Fiscal Year					
2021	2020	2019	2018	2017	2016
$ 704,477,256	$ 690,726,427	$ 590,799,972	$ 596,650,903	$ 589,574,922	$ 508,149,534
27,941,572	33,589,242	39,437,498	44,293,145	49,565,502	54,212,292
$ 676,535,684	$ 657,137,185	$ 552,357,758	$ 540,009,420	$ 453,937,242	$ 462,459,130
4%	5%	7%	7%	8%	11%

Township High School District 214

Demographic and Economic Statistics

Township High School District 214	2000	2010	2020**	Estimated 2021	Estimated 2022	Estimated 2023**	Estimated 2024***	% Change 2010/2024
Population:								
County**								
Cook County	$ 5,376,741	$ 5,194,675	$ 5,275,541	$ 5,173,146	$ 5,109,292	$ 5,087,072	$ 5,182,617	-0.23%
Municipalities**								
Village of Arlington Heights	76,031	75,101	77,676	76,000	75,195	74,495	75,596	0.66%
Village of Buffalo Grove	42,909	41,496	43,212	42,794	42,569	42,482	43,072	3.80%
City of Des Plaines	58,720	58,364	60,675	59,459	58,594	58,010	58,832	0.80%
Elk Grove Village	34,727	33,127	32,812	32,066	31,659	31,350	31,802	-4.00%
Village of Mount Prospect	56,265	54,167	56,852	55,541	56,510	54,298	55,460	2.39%
Village of Northbrook	33,435	33,173	35,222	34,587	35,108	33,977	35,546	7.15%
Village of Palatine	65,479	68,555	67,908	66,321	65,485	64,869	65,951	-3.80%
City of Prospect Heights	17,081	16,256	16,058	15,691	16,021	15,334	15,566	-4.24%
City of Rolling Meadows	24,604	24,099	24,200	23,781	23,564	23,329	23,732	-1.52%
Village of Wheeling	34,496	37,648	39,137	38,499	37,936	37,725	38,329	1.81%
Miscellaneous								
State of Illinois	12,419,293	12,830,632	12,812,508	12,671,469	12,582,032	12,549,689	12,778,100	-0.41%

Unemployment Rate:	2000	2010	2020	2021	2022	2023	2024	% Change 2010-2024
County								
Cook County	4.8%	10.5%	11.1%	7.0%	5.0%	4.4%	5.4%	-48.57%
Municipalities								
Village of Arlington Heights	3.3%	7.4%	7.5%	4.1%	3.4%	3.2%	4.1%	-44.59%
Village of Buffalo Grove	2.9%	8.0%	7.3%	3.8%	3.1%	3.5%	4.2%	-47.50%
City of Des Plaines	4.8%	10.2%	9.6%	5.6%	4.2%	3.6%	4.8%	-52.94%
Elk Grove Village	3.3%	8.5%	9.0%	4.9%	3.6%	3.3%	4.5%	-47.06%
Village of Mount Prospect	3.3%	7.8%	8.1%	4.3%	3.5%	3.2%	4.1%	-47.44%
Village of Northbrook	2.1%	6.7%	8.2%	4.4%	3.6%	3.6%	4.3%	-35.82%
Village of Palatine	3.5%	8.5%	8.0%	4.6%	3.7%	3.4%	4.3%	-49.41%
City of Prospect Heights	3.2%	8.4%	7.9%	4.5%	3.8%	3.4%	3.8%	-54.76%
City of Rolling Meadows	3.2%	8.4%	8.8%	4.9%	4.1%	3.4%	4.4%	-47.62%
Village of Wheeling	3.5%	8.5%	8.2%	4.8%	3.7%	3.3%	4.4%	-48.24%
Miscellaneous								
State of Illinois	4.5%	10.4%	9.5%	6.1%	4.6%	4.5%	5.0%	-51.92%

SOURCE OF INFORMATION: U.S. Census Bureau and Illinois Department of Employment Security

* National Center for Education Statistics (which uses the U.S. Census Bureau's American Community Survey's 5 year Averages (i.e. for 2020 population- average 2015-2019) 2018-2022, the most recent data available as of this date of this report, is used for tax year 2023.

** US Census, April 1, 2020; and QuickFacts, US Census Bureau, July 1, 2023

*** Illinois Demographics by CUBIT Population estimates

Township High School District 214

Principal Employers
Current Year and Nine Years Ago

Employer		2025 Employees	2025 Percentage of Total Employment*
Northwest Community Hospital	Hospital	3,600	2.8%
Ascension Alexian Brothers Health	Hospital & Medical Centers	2,675	2.1%
Northrop Grumman Corp.	Land & Self Protection Systems Division	2,400	1.9%
High School District 214	Public High Schools	1,800	1.4%
Arthur J. Gallagher & Company	Commercial Insurance	1,750	1.4%
Underwriters Laboratories, Inc.	Testing Laboratories	1,750	1.4%
Rivers Casino	Casino	1,500	1.2%
UOP (Honeywell)	Research & Development for the Petroleum Industry	1,300	1.0%
HBSC	Banking & Financial Services	1,000	0.8%
Amita/Presence Health Holy Family Medical Center	Hospital & Medical Offices	1,000	0.8%
Oakton Community College	2 Year College	970	0.7%
Cellco Partnership DBA Verizon Wireless	Wireless Voice and Data Services	900	0.7%
Astellas Pharma US, Inc.	Pharmaceutical Products	800	0.6%
		21,445	16.8%

* Calculating overlap percentages to the Illinois Department of Employment Security Reports the estimated number of persons employed in the District in 2024 is 129,365.

Sources:
Illinois Department of Employment Security
Village Records / School District Records
Official Employer Websites
Data Axle Reference Solutions

Employer		2016 Employees	2016 Percentage of Total Employment*
Northwest Community Hospital	Hospital	4,000	3.1%
Alexian Bros. Medical Center	Hospital & Medical Center	3,000	2.3%
Northrop Grumman Corp	Land & Self Protection Systems Division	1,900	1.5%
Siemens Industry, Inc.	Building Control Systems	1,800	1.4%
Arlington Heights High School District 214	Public High Schools	1,670	1.3%
ADP	Data Processing & Payroll Services	1,500	1.2%
Durable Packaging International, Inc.	Aluminum Foil & Plastic Products	1,500	1.2%
UOP, LLC (Division HQ)	Research & Development for the Petroleum Industry	1,500	1.2%
Holy Family Medical Center	Hospital	1,036	0.8%
Oakton Community College	Public 2 Year College	990	0.8%
CVS Caremark	Wholesale Specialty Pharmaceutical Products	850	0.7%
Arlington Heights Race Track	Recreation	845	0.7%
School District 25	Public Schools - Grades K-8	823	0.6%
Handi-Foil Corp.	Aluminum Foil Cooking Containers	800	0.6%
Paylocity Corporation	Software Development & Payroll Processing Services	800	0.6%
		23,014	17.9%

*The estimated total of persons employed in HSD 214 in 2016 is 128,276.

Township High School District 214

Number of Employees by Type
Last Ten Fiscal Years

	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Administration (12-Month)					
Superintendent	1	1	2	1	1
Associate Superintendent	5	5	4	3	3
Assistant Superintendent		-	-	1	1
Principals	7	7	7	7	7
Associate Principals	22	21	21	14	14
Assistant Principals			-	5	5
Directors			-	1	1
Directors	13	15	14	13	14
Administration (10-Month)					
Assistant Principals		-	-	3	3
Deans	19	-	-	-	-
Directors	8	8	7	3	3
Division Heads	30	48	44	40	41
Total administration	105	105	99	91	93
Supervisors					
All	90	90	90	77	71
Total supervisors	90	90	90	77	71
Teachers					
General Education	675	733	683	682	673
Special Education	119	106	108	92	87
Bilingual		-	-	1	1
Social workers	27	27	20	19	19
Psychologists	21	21	15	15	15
Nurses	3	3	7	7	7
Guidance Counselors	65	60	57	54	53
Total teachers	910	950	890	870	855
Other supporting staff:					
Clerical 12 Month	87	89	82	75	74
Clerical 10 Month	176	174	167	118	112
Clerical, Grant Funded	85	60	65	42	27
Teacher Aide	114	138	134	150	147
Maintenance	62	65	63	53	57
Custodial	99	98	90	99	92
Food Service	13	21	17	23	28
ROTC	3	2	2	2	2
Total support staff	639	647	620	562	539
Total staff	1,744	1,792	1,699	1,600	1,558

Source of Information: District personnel records and enrollment data.

2019-2020	2018-2019	2017-2018	2016-2017	2015-2016
1	1	1	1	1
3	3	3	3	3
1	1	1	1	1
7	7	6	6	6
14	14	12	12	12
5	5	5	6	6
1				
9	9	9	11	11
3	3	3	4	4
-	11	11	12	12
3	3	9	2	2
41	30	29	29	29
88	87	89	87	87
68	64	65	63	62
68	64	65	63	62
672	662	679	720	719
87	88	88	83	84
1	1	1	2	2
19	18	17	17	17
15	14	14	14	13
7	7	7	7	7
53	54	52	54	53
854	844	858	897	895
78	79	81	78	78
135	130	135	83	83
26	27	23	22	22
169	175	171	220	220
58	59	61	62	62
93	93	98	102	102
30	42	44	59	59
2	2	2	2	2
591	607	615	628	628
1,601	1,602	1,627	1,675	1,672

Township High School District 214

Operating Indicators by Function
Last Ten Fiscal Years

Fiscal Year	Fall Housing	ADA Enrollment	Operating Expenditures	Cost Per Pupil	Percentage Change	Net Expenses
2025	11,911	10,473	$ 294,074,759	$ 28,079	-10.11%	$ 261,202,966
2024	11,956	10,904	278,074,954	25,502	-5.53%	249,966,500
2023	11,701	10,794	260,833,298	24,165	0.73%	233,637,845
2022	11,966	10,747	261,614,532	24,343	-13.43%	232,028,990
2021	12,061	11,130	238,849,352	21,460	-2.54%	214,952,800
2020	11,860	11,101	232,317,930	20,928	-2.69%	204,410,995
2019	12,016	11,115	230,859,854	20,379	0.00%	203,146,092
2018	11,962	10,939	222,922,553	20,379	1.43%	195,232,000
2017	12,118	10,774	214,615,159	20,675	-4.15%	192,519,703
2016	12,041	10,462	216,296,658	19,850	-0.59%	194,261,221

	Cost Per Pupil	Percentage Change	Teaching Staff	Pupil - Teacher Ratio	Percentage of Students Receiving Free or Reduced Price - Meals	Free or Reduced Students
$	24,941	-15.22%	910	11.5	19.21%	2,288
	22,924	-6.18%	947	11.5	26.41%	3,157
	21,645	-12.08%	890	12.1	32.14%	3,761
	21,590	-17.25%	870	12.4	30.82%	3,688
	19,313	-4.88%	855	13.0	25.70%	3,100
	18,414	-0.75%	854	13.0	20.71%	2,456
	18,277	-2.41%	844	13.2	16.78%	2,016
	17,847	3.88%	858	13.9	18.85%	2,255
	18,568	1.05%	897	13.5	22.37%	2,623
	18,765	-3.71%	895	13.4	28.75%	2,693

Township High School District 214

School Building Information
Last Ten Fiscal Years

	2025	2024	2023	2022
Buffalo Grove High School				
Square Feet	427,538	427,538	427,538	427,538
Capacity (Students)	2,500	2,500	2,500	2,500
Elk Grove High School				
Square Feet	350,642	350,642	350,642	350,642
Capacity (Students)	2,500	2,500	2,500	2,500
John Hersey High School				
Square Feet	364,847	364,847	364,847	364,847
Capacity (Students)	2,500	2,500	2,500	2,500
Newcomer Center (FVEC)				
Square Feet	9,100	9,100	9,100	9,100
Capacity (Students)	300	300	300	300
Prospect High School				
Square Feet	359,828	359,828	359,828	359,828
Capacity (Students)	2,500	2,500	2,500	2,500
Rolling Meadows High School				
Square Feet	385,649	385,649	385,649	385,649
Capacity (Students)	2,500	2,500	2,500	2,500
Vanguard School (FVEC)				
Square Feet	18,000	18,000	18,000	18,000
Capacity (Students)	300	300	300	300
Wheeling High School				
Square Feet	352,837	352,837	352,837	352,837
Capacity (Students)	2,500	2,500	2,500	2,500
Forest View Education Center				
Square Feet	322,184	322,184	322,184	322,184
District 214 Administration Center				
Square Feet	19,293	19,293	19,293	19,293

Source of information: District building and enrollment records.

2021	2020	2019	2018	2017	2016
427,538	427,538	427,538	419,068	419,068	419,068
2,500	2,500	2,500	2,500	2,500	2,500
350,642	350,642	350,642	338,102	338,102	338,102
2,500	2,500	2,500	2,500	2,500	2,500
364,847	364,847	364,847	364,847	364,847	364,847
2,500	2,500	2,500	2,500	2,500	2,500
9,100	9,100	9,100	9,100	9,100	9,100
300	300	300	300	300	300
359,828	359,828	359,828	359,828	359,828	359,828
2,500	2,500	2,500	2,500	2,500	2,500
385,649	385,649	385,649	379,629	379,629	379,629
2,500	2,500	2,500	2,500	2,500	2,500
18,000	18,000	18,000	18,000	18,000	18,000
300	300	300	300	300	300
352,837	352,837	352,837	337,357	337,357	337,357
2,500	2,500	2,500	2,500	2,500	2,500
322,184	322,184	322,184	322,184	322,184	322,184
-	-	-	-	-	-

Township High School District 214

Miscellaneous Statistics
June 30, 2025

Location:	Chicagoland
Date of Organization:	1914
Number of Schools:	7 campuses
Area Served:	68.3 square miles in NW Cook County serving whole or part of Arlington Heights, Buffalo Grove, Des Plaines, Elk Grove, Mount Prospect, Prospect Heights, Rolling Meadows, and Wheeling

High School District 214
2121 South Goebbert Road
Arlington Heights, Illinois 60005
847-718-7600 | www.d214.org

Dr. Scott Rowe
Superintendent

Date: December 11, 2025

To: Board of Education

From: Patrick Mogge, Director of Community Engagement and Outreach

Subject: FOIA Report

Summary

FOIA is the state Freedom of Information Act. Under the Illinois Freedom of Information Act (5 ILCS 140), records in the possession of public agencies may be accessed by the public upon written request. Pursuant to Section 2 (c), “public records” are all records, reports, forms, writings, letters, memoranda, books, papers, maps, photographs, cards, tapes, recordings, electronic data processing records, recorded information, and all other documentary materials, regardless of physical form or characteristics, having been prepared or having been or being used, received, in the possession of or under the control of any public body.

Description

This report is a summary of FOIA requests that have been responded to since the November 13, 2025, Board of Education meeting.

REQUESTER	TOPIC	DATE OF RECEIPT	DATE OF RESPONSE	BOARD OF EDUCATION REPORT
Burns, Tim	1. A copy of all syllabi or course descriptions for all band, choral and music courses which include any and all assignment description, assessment description, grading methodology and participation requirements for any and all events outside the traditional school hours for all courses available 2. A copy of all correspondence (electronic or paper) sent to parents of current students and to students directly regarding required payments and or fees for participation in any band, music and or choral program to include a description of the proposed fee and the methodology of payment. This request is for any document that was sent that would reasonably be associated with planning for this school year. 3.Any correspondence (electronic or paper) received or sent by any district agent reasonably related to instructions and or requirements given to parents and students associated with any band or music based event held from June 2025 through December 2025 and located at any public school or university in Grayslake, Champaign-Urbanna or Bloomington Normal, Downers Grove or Wheeling. 4. Any correspondence (electronic or paper) received by any district agent and from a recognized D214 musical booster organization that s reasonably related to any band or music-based event held from June 2025 through December 2025 and located at any public school or university in Grayslake, Champaign-Urbanna or Bloomington Normal, Downers Grove or Wheeling. 5.Any correspondence (electronic or paper) sent by any district agent and to a recognized D214 musical booster organization that is reasonably related to any band or music-based event held from June 2025 through December 2025 and located at any public school or university in Grayslake, Champaign-Urbanna or Bloomington Normal, Downers Grove or Wheeling.	9/27/2025	11/3/2025, 11/11/25	12/11/2025
Burns, Tim	1. A copy of any disbursement listing, P-Card record of purchase, reimbursement request or actual receipt submitted for food or beverages purchased by any District 214 Administrator during the past six months both locally and while in attendance of any local, state, regional or national conference from January 1st 2025 to 10-25-25.	9/27/2025	Extension sent 11/3/25, 11/10/25	12/11/2025
Burns, Tim	Lets go ahead and reduce to item number 2 only, 2. A copy of all correspondence (electronic or paper) sent to parents of current students and to students directly regarding required payments and or fees for participation in any band, music and or choral program to include a description of the proposed fee and the methodology of payment. This request is for any document that was sent that would reasonably be associated with planning for this school year.	11/12/2025	11/19/2025	12/11/2025
Burns, Tim	1. .Any correspondence (electronic or paper) received or sent by any district agent reasonably related to instructions and or requirements given to parents and students associated with any band or music based event held from June 2025 through December 2025 and located at any public school or university in Grayslake, Champaign-Urbanna or Bloomington Normal, Downers Grove or Wheeling. 2. All receipts and or records related to travel reimbursement or private travel payment to and or from and during the 2024 Triple I Conference. 3. All receipts and or records for food and beverages purchased from any vendor during the Triple I conference as well as any hotel receipts or fees paid to a hotel directly or to the IASB for any staff and or volunteer staying in a hotel during the 2024 Triple I conference. 4. All receipts and or records for food and beverages purchased from any vendor during the Fall 2025 IAASE Conference in Rosemont as well as any hotel receipts or fees paid to a hotel for any staff staying in a hotel during the Fall 2025 IAASE conference.	11/12/2025	11/19/2025	12/11/2025

REQUESTER	TOPIC	DATE OF RECEIPT	DATE OF RESPONSE	BOARD OF EDUCATION REPORT
Klinkenborg, Cari	Can you tell me if any teachers are registered to attend this Focus Academy, please? Will the district pay for this training? Will the district also pay for any travel expenses associated with this?	11/21/2025	11/28/2025	12/11/2025
Kurzawa, Kathy	Can you please disclose to me what it cost the taxpayers of District 214 to pay for the consulting work of Collin Corbett?	11/18/2025	11/19/2025	12/11/2025
Link, John	Please send the final and compiled bid tabulation (bid tally), including all quantities and unit pricing for each bidder, for '2026 Wheeling H.S. & Rolling Meadow H.S. Renovations' that was submitted on 10/07/2025. We specifically request the line-item bid tabulation showing each material, quantity, unit, and unit price for every bidder. If no such line-item tally was created, please provide the full bid submissions from each contractor. A grand total sheet alone is not sufficient to satisfy this request unless it was a lump sum bid.	11/5/2025	11/12/2025	12/11/2025
Link, John	Please send the final and compiled bid tabulation (bid tally), including all quantities and unit pricing for each bidder, for '2026 Wheeling H.S. & Rolling Meadow H.S. Renovations' that was submitted on 11/13/2025. We specifically request the line-item bid tabulation showing each material, quantity, unit, and unit price for every bidder. If no such line-item tally was created, please provide the full bid submissions from each contractor. A grand total sheet alone is not sufficient to satisfy this request unless it was a lump sum bid.	11/21/2025	11/28/2025	12/11/2025
Parentsfortruth Smith	I am requesting copies of the following public records: any and all complaints, disciplinary records, reprimands, findings, or investigations pertaining to Kara Kendrick. I understand that portions of these records may be exempt under applicable laws. I request the release of all non-exempt records, including any records that fall within the retention or disclosure periods allowed under Illinois law, including but not limited to: disciplinary records created or maintained within the past four (4) years; any records relating to substantiated findings of misconduct, including sexual misconduct or abuse, where such findings are not protected from disclosure; any complaints or investigations filed by students, parents, staff, or third parties related to the conduct or performance of Kara Kendrick.	11/17/2025	12/1/2025	12/11/2025
Remolona, Michael	Contract award notices and executed contracts related to the project below: • Project: Wheeling H.S. & Rolling Meadows H.S. Renovations • Bid opening date: Tuesday, October 7th, 2025	11/5/2025	11/12/2025	12/11/2025
Tucker, Scott	Access to, and copies of, all records related to costs incurred by Township High School District 214 for any consultant, survey, or postcard mailing connected to communications regarding a property tax referendum, or proposed tax increase, during calendar years 2024 and 2025. Specifically, this request includes but is not limited to: Contracts or agreements with outside consultants or firms; Purchase orders, invoices, or payment records; Records or communications reflecting the purpose, cost, or scope of work for the survey and/or mailing; and Any materials distributed to the public through mail, or survey, in relation to the proposed tax increase.	11/6/2025	11/13/2025	12/11/2025
Tucker, Scott	I am requesting the entire video recording of the public meeting held on Monday, November 3, 2025, at 6:30 p.m. in the Theater at Rolling Meadows High School. This request includes: • The complete recording of the superintendent's full presentation, • All audience questions, and • All responses made by the superintendent or any District officials.	11/17/2025	11/24/2025	12/11/2025
Wojcik, Ewa	- All records and documentation related to District 214 expenditures on building improvements (school buildings, surrounding grounds, and any other facilities used by the District) from January 1, 2020, through October 31, 2025.	11/6/2025	Extension sent 11/13/25, 11/20/2025	12/11/2025