



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

Tuesday, October 20, 2026 6:30 PM

Mission

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

Agenda

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

1. Call to Order/Roll Call (6:30 pm)
2. Pledge of Allegiance
3. Approval of Agenda
4. Superintendent Report
5. Student Board Representative's Report
6. Information & Presentations
 - a. 2026 Annual Comprehensive Financial Report (Policy 4:80)
 - b. K-5 Dual Language Program Assessment Results (Policy 6:10)
 - c. Principal Appreciation Week - October 18-24, 2026 (Policy 5:110)
 - d. Freedom of Information Requests (Policy 2:250)
7. Public Comments Related to Matters on the Agenda (Policy 2:230) *The Board welcomes comments and gives them serious consideration. The first community participation is solely for comments about matters on this agenda. Comments are limited to three minutes per speaker and will become part of the public record. Individual topics will have a limit of 30 minutes.*
8. Action Items
 - a. Approval of Meeting Minutes (Policy 2:220)
 - i. Regular Meeting Minutes - September 22, 2026
 - ii. Closed Session Minutes - September 22, 2026
 - iii. Committee of the Whole Meeting Minutes - September 29, 2026
 - b. Consent Agenda (Policy 2:220)
 - i. Personnel Recommendations: Employment, Resignation, Retirement & Leave of Absence (Policy 5:30)

- ii. Bill List (Policy 4:50)
 - iii. Quarterly Treasurer's Report - September 2026 (Policy 4:80)
 - iv. Destruction of Closed Session Recordings from April 22, 2025 (Policy 2:220)
- c. Approval FY26 Audit (Policy 4:80)
- d. Approval of 2027 International Field Trip - Dominican Republic (Policy 6:240)
- e. Approval of Estimated Board Member Expense Forms for 2026 Joint Annual Conference (Policy 2:125)
- f. Approval Policy Updates & Periodic Reviews (Policy 2:240)
 - Policy Updates
 - 2:230 Public Participation at Board Meetings and Petitions
 - 3:70 Succession of Authority (5-Year Review)
 - 4:175 Convicted Child Sex Offender; Screening; Notif.(5 Yr. Review)
 - 5:40 Communicable and Chronic Infectious Disease
 - 5:70 Religious Holidays
 - 5:110 Recognition for Service (5 Yr. Review)
 - 5:140 Solicitations By or From Staff
 - 5:240 Suspension
 - 6:70 Teaching About Religions
 - 6:80 Teaching About Controversial Issues
 - 6:190 Extracurricular and Co-Curricular Activities
 - 7:30 Student Assignment and Intra-District Transfer (5 Yr. Review)
 - 7:80 Release Time for Religious Instr./Observance (5 Yr. Review)
 - 7:130 Student Rights and Responsibilities
 - 8:70 Accommodating Individuals with Disabilities
 - Periodic Reviews
 - 2:30 School District Elections
 - 3:40 Superintendent
 - 3:50 Administrative Personnel Other Than the Superintendent
 - 3:60 Administrative Responsibility of the Building Principal
 - 4:120 Food Services
 - 5:185 Family and Medical Leave
 - 7:345 Use of Ed. Technologies; Student Data Privacy and Security
 - 8:100 Relations with Other Organizations and Agencies
- 9. Public Comments - *The Board welcomes comments and gives them serious consideration. Comments are limited to three minutes per speaker and will become part of the public record. Individual topics will have a limit of 30 minutes.*
- 10. Committee Reports (Policy 2:150)
- 11. Board/Superintendent Other
- 12. Closed Session (Policy 2:200)
 - a. Litigation, when an action against, affecting or on behalf of the particular public body has been filed and is pending before a court or administrative tribunal, or when the public body finds that an action is probable or imminent, in which case the basis for the finding shall be recorded and entered into the minutes of the closed meeting.

5 ILCS 120/2(c)(11).

- b. The appointment, employment, compensation, discipline, performance, or dismissal of specific employees, specific individuals who serve as independent contractors in a park, recreational, or educational setting, or specific volunteers of the public body or legal counsel for the public body, including hearing testimony on a complaint lodged against an employee, a specific individual who serves as an independent contractor in a park, recreational, or educational setting, or a volunteer of the public body or against legal counsel for the public body to determine its validity. 5 ILCS 120/2(c)(1)
- c. The placement of individual students in special education programs and other matters relating to individual students. 5 ILCS 120/2(c)(10).

13. Adjournment



Superintendent's Report

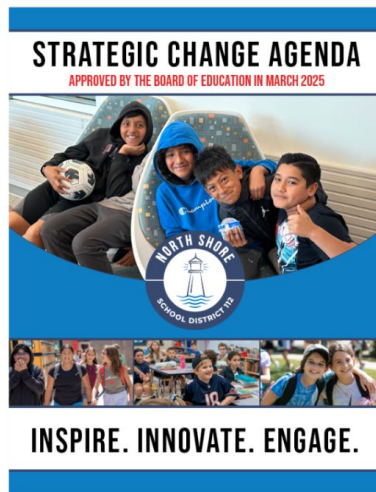
Monica Schroeder, Ed.D.
Board of Education Meeting
October 20, 2026

MISSION AND CORE VALUES

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

Core Values:

- Compassion and Equity
- Integrity and Connection
- Growth and Safety



STRATEGIC CHANGE AGENDA

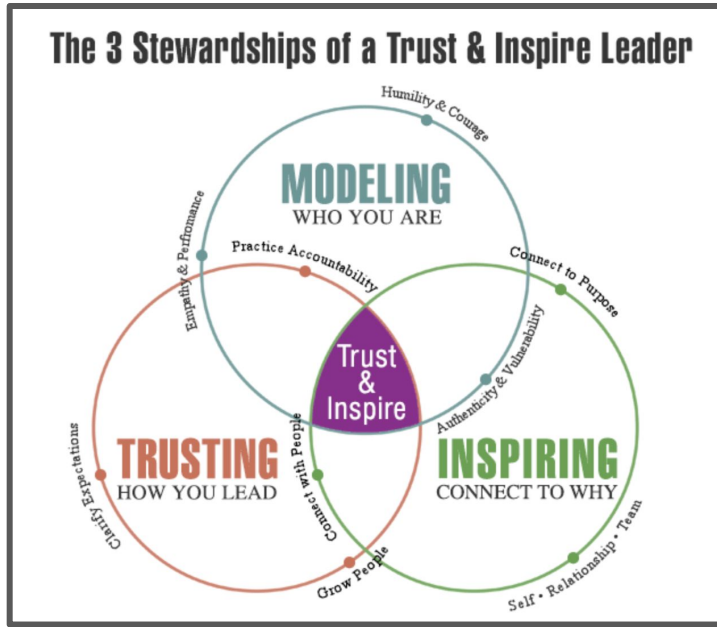


Goal Area One: Focus on student success and well-being

Goal Area Two: Develop relationships and partnerships

Goal Area Three: Focus on attracting, developing, and retaining quality staff by using resources strategically, responsibly, and flexibly

TRUST & INSPIRE PROFESSIONAL DEVELOPMENT



BRAESIDE CONSTRUCTION UPDATE

- Interior finishes advancing: drywall, painting, ceilings, flooring and bathroom tile
- Elevator construction progressing, with shaft walls now reaching the roof level
- Exterior work continues: windows, roofing, sidewalks and parking lots
- Early March 2027 target remains on track



WAYNE THOMAS CONSTRUCTION UPDATE

- Demolition and underground utility work advanced, including plumbing and electrical
- Interior wall framing underway
- New elevator work progressing as structural preparations continue
- Roofing moved into its next phase in October



DUAL LANGUAGE TRANSITION UPDATE

Paridad Report on the K-5 Dual Language Program

- October 20 Regular Board Meeting

Oak Terrace Murals: Student Engagement

- September 18: Grades 3-5
- October 9: Grades K-2



COMMUNITY ENGAGEMENT AND OUTREACH

Staff Coffee with Superintendent:

- **October 5:** Northwood
- **October 8:** Edgewood
- **October 22:** Braeside
- **October 27:** Red Oak
- **October 29:** Sherwood
- **November 4:** Indian Trail
- **December 2:** Ravinia
- **December 8:** Oak Terrace
- **December 10:** Wayne Thomas



UPCOMING EVENTS

- **October 28:**
BPAC Meeting
6:30 p.m. at Oak Terrace
- **November 3:**
Election Day
No School
- **November 10:**
Committee of the Whole Meeting
6:30 p.m. at Northwood
- **November 11:**
Veterans Day
No School
- **November 17:**
Regular Board Meeting
6:30 p.m. at Northwood
- **November 20:**
Early Release
No Early Childhood
- **November 23-24:**
Parent-Teacher Conferences
No Student Attendance
- **November 25-27:**
Thanksgiving Break
No School



Student Board Representatives' Report

Board of Education Meeting
October 20, 2026

112 Ed Foundation FUNd Run- Julia

- Whole community gathered together
- Satisfaction of volunteering
- 1,200 participants
- FUNd Run donation usage - More than \$55,000 raised!
- Edgewood 7th grader comes out on top!
- 2nd and 6th grade won for the most participation.



Fall Extracurricular Season Ending- Ida & Nolan

- Going all the way
- A swinging new sport
- Running into sectionals
- Congratulations to all of the fall athletes!



Fall Play - Katie

Edgewood: The Little Mermaid

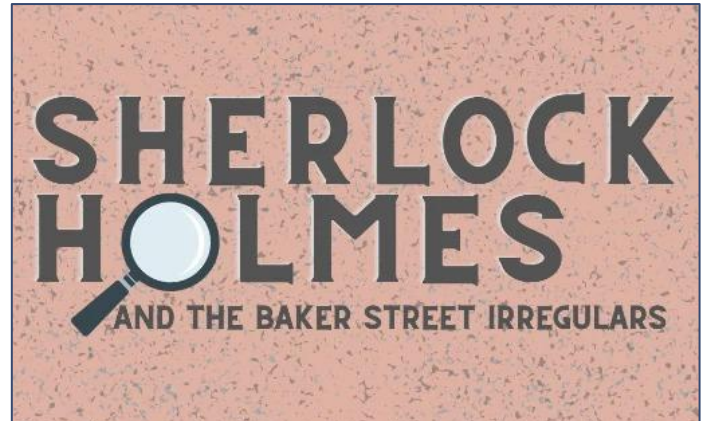
Director: Ms. Roark

Northwood: Sherlock Holmes and
the Baker Street Irregulars

Director: Ms. Schuman

When: Both are showing in mid
December

Other: Cool acro tricks, warm and
welcoming casts



6th Grade Transitions Survey



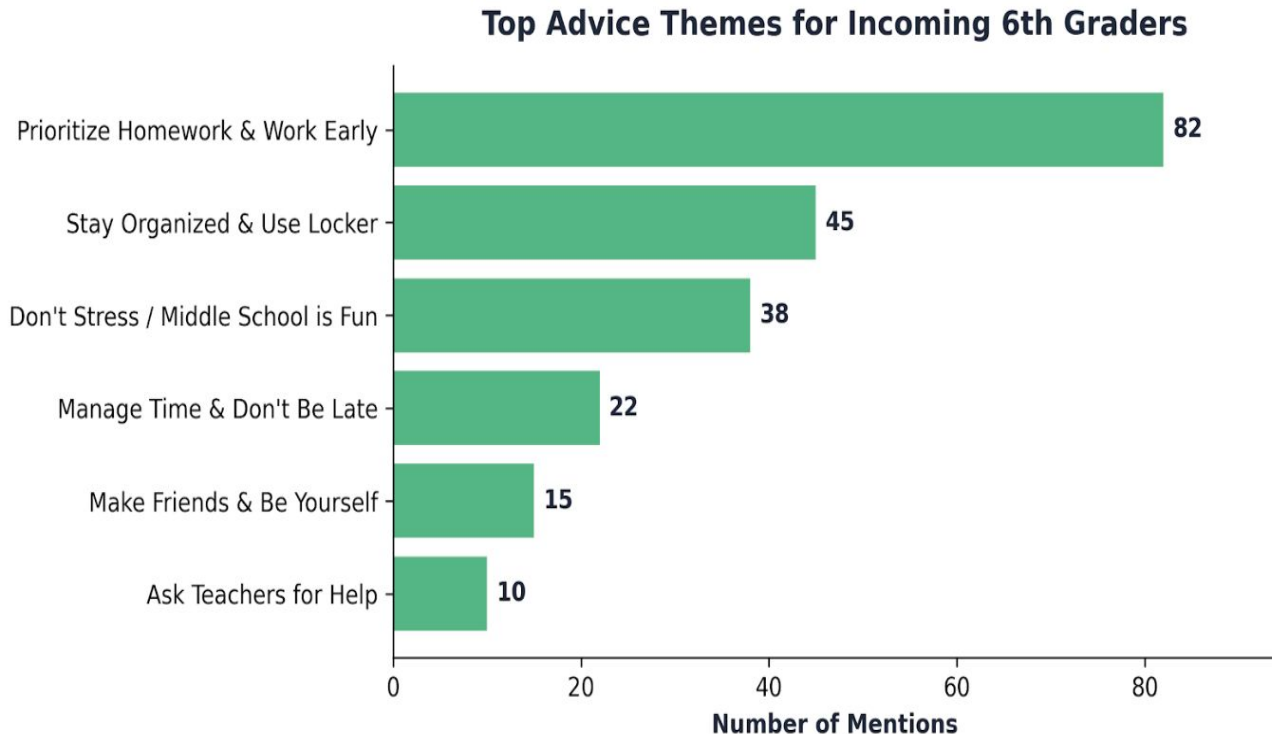
INSPIRE • INNOVATE • ENGAGE
NORTH SHORE
SCHOOL DISTRICT 112

Edgewood Survey Results - Katie

- 81% of students shared transitions are going well
- 75% of 6th graders have or plan to join Edgewood extracurriculars
- Popular activities include cross country, soccer, robotics, and theater/musicals

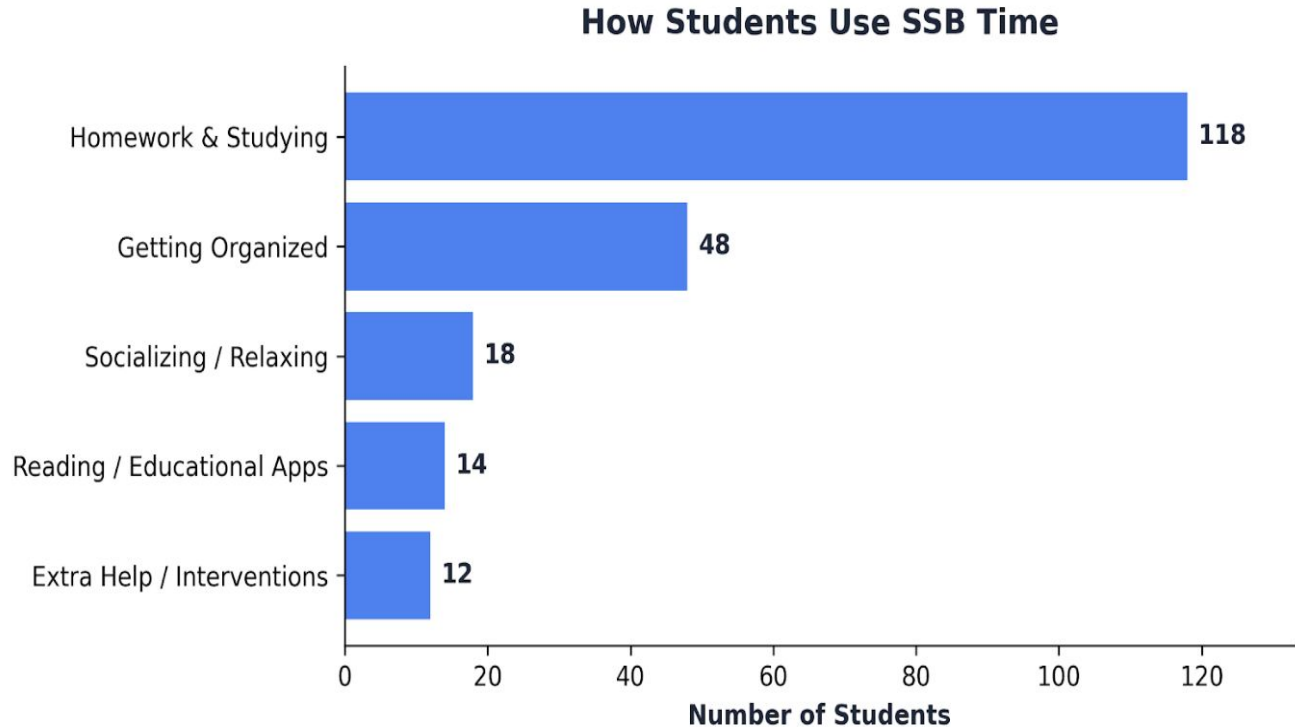
Edgewood Survey Results - Nolan

- Showing off some spirit
- Advice for future Eagles
- Additional thoughts



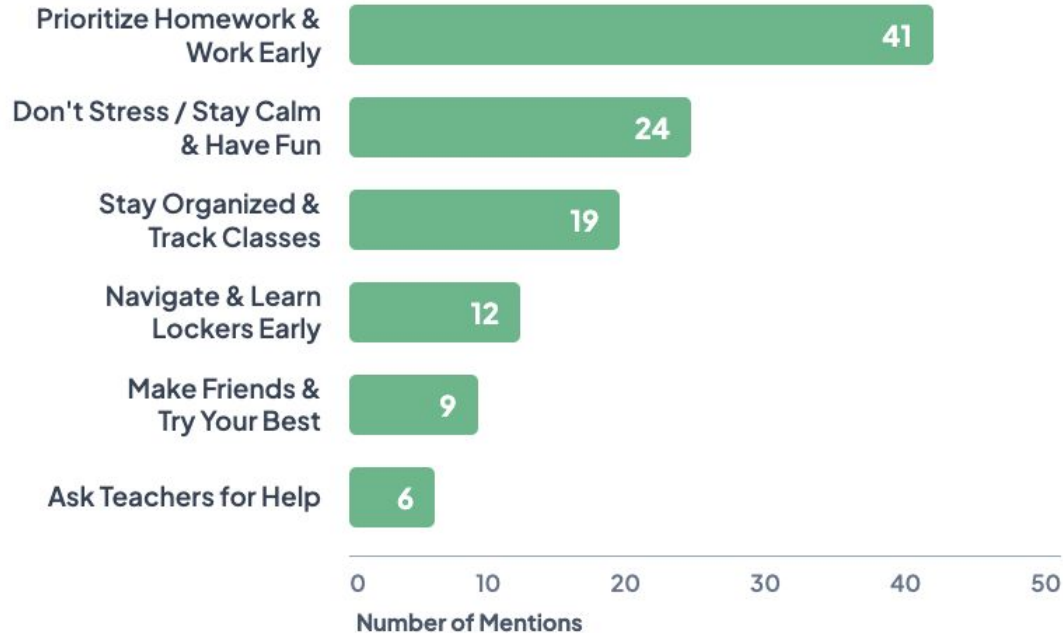
Edgewood Survey Results - Katie

SSB used for
homework,
teacher support,
interventions, and
organization



Northwood Survey Results - Julia

Top Advice Themes for Incoming 6th Graders

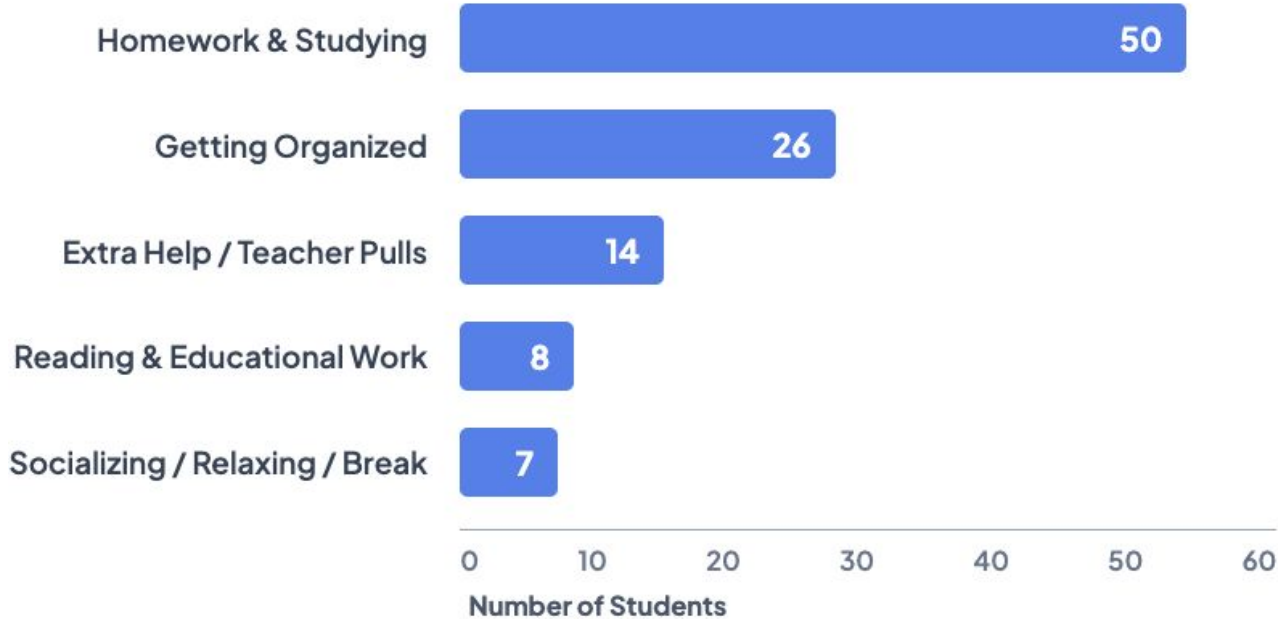


Northwood Survey Results - Julia and Ida

- 83% of students transitions are going smoothly or very well
- 84% of 6th graders have or plan to join Northwood extracurriculars
- Popular activities include: Robotics, cross country, fall play and stage crew, spirit squad (poms), art club, Heart of the City soccer, band, and debate club

Northwood Survey Results - Ida

How Students Use SSB Time



Questions?



INSPIRE • INNOVATE • ENGAGE

NORTH SHORE

SCHOOL DISTRICT 112

Date: October 20, 2026

To: Dr. Monica Schroeder, Superintendent of Schools
Members of the Board of Education

From: Jeremy Wickham, Assistant Superintendent for Business
Services and Operations/CSBO

Subject: Auditor Report - 2026 Annual Comprehensive Financial Report

Policy Alignment: Policy 4:10 - Fiscal and Business Management

Disposition: Action

Executive Summary:

The District's independent auditing firm, Baker Tilly, along with District personnel, has completed the Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2026. A representative from Baker Tilly's audit team will present a summary of the financials and the audit at the Regular Board Meeting on October 20, 2026.

Recommendation: Information



NORTH SHORE
SCHOOL DISTRICT 112

Highland Park, Illinois

Annual Comprehensive Financial Report

For the fiscal year
Ended June 30, 2026

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

Annual Comprehensive Financial Report
of
North Shore School District 112
June 30, 2026

Officials Issuing Report
Jeremy Wickham
Assistant Superintendent for Finance and Operations, CSBO

Department Issuing Report
Business Office

North Shore School District 112

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North Shore School District 112

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North Shore School District 112

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INTRODUCTORY SECTION

September 30, 2026

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

The Annual Comprehensive Financial Report of North Shore School District 112 (District 112), Highland Park, Illinois, for the fiscal year ended June 30, 2026, is attached. The Assistant Superintendent of Finance & Operations/CSBO prepared the report. The report date on the underlying financial statements is September 30, 2026, and an unmodified auditors' opinion on the financial statement has been issued.

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

Financial Statements

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

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

History of the District

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

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

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

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

The District's enrollment has remained relatively stable, with approximately 3,668 students enrolled for the 2026-2027 school year, including both regular and special education students. There are some fluctuations in enrollment throughout the year due to military housing in Fort Sheridan. Demographer Matthew Cropper's 2025 Demographic Report, posted on the District website, projects relatively steady enrollment in the District over the next five years.

Accounting Systems and Budgetary Control

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

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

The District's independent auditors run tests to determine the adequacy of the internal control structure, including that portion related to federal financial assistance programs, and determine that the District has complied with applicable laws and regulations. The results of the tests for the fiscal year ended June 30, 2026, did not indicate any instances of material weaknesses in the internal control structure. No significant violations of applicable laws and regulations were noted.

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

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

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

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

General Governmental Activities

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

Property taxes are by far the most significant revenue source for the District. The three factors that affect property tax revenues are assessed valuation, the tax multiplier, and the tax rate. The District's equalized assessed valuation of \$3,102,099,677 represents an increase in the tax base of 5.8% over the prior year. The tax multiplier is determined by a state agency that attempts to equalize the real property assessment to determine the property value for taxing purposes. This value is referred to as the equalized assessed valuation (EAV).

Economic Condition and Outlook

The District is located in a mature, "built-out" community in the northeastern part of the state, with a tax base predominantly made up of residential communities, alongside some retail businesses and limited industry. The economic stability of the Highland Park and Highwood areas remains strong, and assessed property values within the District have continued to rise over the past three years. According to Lake County projections, the District's taxable EAV is expected to increase by over 7% for the 2026 tax year. If this projected growth is realized, the District anticipates a reduction from its current tax rate of \$3.2864 per \$100 of EAV.

The community's ongoing ability to meet its tax obligations remains evident. Additionally, as the District operates under the Property Tax Extension Limitation Law (PTELL), increases in applicable property tax extensions are generally limited to the lesser of 5% or the applicable increase in the Consumer Price Index. Despite inflationary pressures in recent years, the District has continued to manage its finances prudently, producing operational surpluses annually.

In terms of capital projects, the District continues to make significant progress on Phase 2 of its Long-Range Facilities Plan, funded in part by the \$114.4 million referendum. Renovations at Indian Trail, Ravinia, and Sherwood are complete, with Sherwood students returning for the start of the 2026–2027 school year. Active construction is currently underway at Braeside and Wayne Thomas. Looking ahead to Phase 3, the Board approved a \$12 million renovation at Oak Terrace Elementary, with construction planned for summer 2027, to prepare the building for the consolidated K–5 Dual Language program following Red Oak's closure after the 2026–2027 school year.

With Wayne Thomas scheduled for completion in November 2027 and construction at Oak Terrace planned to begin in summer 2027, fund balances are expected to decrease over the next two years as the District continues to fund capital commitments with reserve contributions.

As of June 30, 2026, District 112 holds approximately \$61.9 million in non-capital fund reserves and reported an operating surplus of approximately \$5.4 million for the fiscal year. These resources, together with the District's planned use of reserves, support the remaining projects included in its Long-Range Facilities Plan.

STRATEGIC CHANGE AGENDA, MISSION, VISION, AND VALUES

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

The Process

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

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

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

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

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

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

In February 2025, a draft of the strategic change agenda was presented to the board of education during a committee of the whole meeting. This meeting provided an opportunity for an in-depth discussion about the development process, key findings, and the proposed direction for the district's future. The board engaged in thoughtful dialogue, ensuring the agenda aligned with the district's goals and the community's needs.

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

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

Our Mission

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

Our Vision

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

Our Values

COMPASSION

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

CONNECTION

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

EQUITY

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

GROWTH

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

INTEGRITY

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

SAFETY

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

Goal Areas

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

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

GOAL AREA TWO: DEVELOP RELATIONSHIPS AND PARTNERSHIPS

We are committed to prioritizing strong relationships and partnerships with families and the community. Through two-way communication, the district fosters an environment that values transparency and connection, aiming to be a good neighbor by engaging respectfully and collaboratively with community members. With a commitment to accessibility, the district involves its multilingual community, ensuring that outreach efforts are inclusive and effective. By empowering families with the information they need, the district helps families confidently engage with tools and resources, strengthening the home-school connection. New families are welcomed through intentional onboarding, building trust and confidence in the district's dedication to equity, safety, and community integration. Classroom communication is a central focus, with open, timely, and meaningful updates that keep families informed about learning and classroom activities. Real-time, accessible technology supports family engagement, and the district's communication structure provides continuity and consistency. The district encourages collaboration within the community, between schools and families, and with local agencies and organizations, fostering a support network to help each child thrive in school and beyond. Decision making considers community input to ensure actions are aligned with the community's values and needs. Together, these elements create a unified, thriving community where families, students and educators collaborate seamlessly, grounded in trust, mutual support and respect.

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

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

OTHER INFORMATION

Independent Audit

State statutes require an annual audit of the books of accounts, financial records, and transactions of all funds of the District. As of June 30, 2026, the financial statements audit and the year then ended was performed by the independent certified public accounting firm, Baker Tilly US, LLP. The unmodified auditors' report is included in the financial section of this report.

Awards and Acknowledgments

We wish to thank the members of the Board of Education for their interest and support in planning and conducting the financial operations of the District responsibly and progressively. We also wish to thank the efficient and dedicated business office staff for their assistance in the timely preparation of this report. Their service was instrumental in our receiving of the ACFR awards for both ASBO & GFOA for the year ended June 30, 2025.

Respectfully submitted,



Dr. Monica Schroeder
Superintendent of Schools



Mr. Jeremy Wickham
Assistant Superintendent for Finance &
Operations/CSBO



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

**The Certificate of Excellence in Financial Reporting
is presented to**

North Shore School District 112

**for its Annual Comprehensive Financial Report
for the Fiscal Year Ended June 30, 2025.**

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



**Lynn Knight
President**

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



Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

**North Shore School District 112
Illinois**

**For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended**

June 30, 2025

and issued to the public 102 days after the fiscal year end



Christopher P. Morill

Executive Director/CEO



NORTH SHORE SCHOOL DISTRICT 112

ORGANIZATIONAL CHART

Board of Education

Superintendent of Schools

Asst. Supt. for Finance and Operations

Business Services Staff
Director of Finance
Director of Operations
Food Service Manager
Operations Staff
Transportation Manager

Asst. Supt. for Student Services

Director of Early Childhood
Student Services Staff

Asst. Supt. for Teaching and Learning

Director of Curriculum and Instruction
Director of Multilingual Learners
Teaching and Learning Staff

Director of Technology and Innovation

Technology Services Staff

Exec. Director of Personnel Services

Personnel Services Staff

Principals

Associate Principals
Education Support Staff (NSSSA)
Teaching Staff (NSEA)

Superintendent's Office

Dir. of Comms. and Community Relations
Director of Safety and Security
Executive Assistant to the Superintendent

NORTH SHORE SCHOOL DISTRICT 112
445 Sheridan Rd
Highwood, IL 60040

A n n u a l C o m p r e h e n s i v e F i n a n c i a l R e p o r t

For the Fiscal Year Ended June 30, 2026

Officers and Officials

Board of Education

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

District Administration

Monica Schroeder, Ed.D.
Superintendent

Official Issuing Report

Jeremy Wickham
Assistant Superintendent for Finance and Operations/CSBO

Department Issuing Report

Business Office

FINANCIAL SECTION

Independent Auditors' Report

To the Board of Education of
North Shore School District 112

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of the North Shore School District 112 (the District), as of and for the year ended June 30, 2026, 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, 2026 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.

Emphasis of Matter

As discussed in Note 3, the District adopted the provisions of GASB Statement No. 103, effective July 1, 2025. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

Supplementary Information

Our audit for the year ended June 30, 2026 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, 2026 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, 2026, 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, 2026.

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, 2025 (not presented herein), and have issued our report thereon dated October 10, 2025, 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, 2025 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 2025 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 2025 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, 2025.

Other Information

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

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

Report on Summarized Comparative Information

We have previously audited the District's 2025 financial statements, and we expressed unmodified audit opinions on the respective financial statements of the governmental activities and each major fund in our report dated October 10, 2025. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2025, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 24, 2026 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

Chicago, Illinois
September 24, 2026

North Shore School District 112

Management's Discussion and Analysis

June 30, 2026

(Unaudited)

The management's discussion and analysis (MD&A) provides an overview and analysis of the financial activities of North Shore School District 112 (the District) for the fiscal year ended June 30, 2026. This section is intended to assist readers in understanding the basic financial statements by offering a narrative explanation of the District's financial performance, condition and why amounts changed from the prior year. Readers are encouraged to consider the information presented here in conjunction with the accompanying financial statements and notes.

Overview of the Financial Statements

The District's financial report contains basic financial statements. Those financial statements present the District's finances at both an overall and a detailed level and are comprised of three components: (1) government-wide financial statements, (2) fund financial statements and (3) notes to the financial statements.

The government-wide financial statements provide a broad overview of the District's overall financial position and results of operations, similar in nature to private-sector financial statements. These statements are reported using the economic resources measurement focus and the accrual basis of accounting and consists of the following two statements:

- The statement of net position presents information on all of the District's assets, deferred outflows of resources, liabilities and deferred inflows of resources, with the difference reported as net position.
- The statement of activities presents information showing how the District's net position changed during the most recent fiscal year. 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.

The government-wide financial statements cover the District's governmental activities comprising the District's most basic functions, such as instructional services (regular education, special education and other), supporting services, operation and maintenance of facilities and transportation services. Governmental activities are supported by taxes and intergovernmental revenues.

The fund financial statements provide more detailed information about the District's funds. A fund is a grouping of related accounts 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.

The District's governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the fiscal year. These funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting.

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

North Shore School District 112

Management's Discussion and Analysis

June 30, 2026

(Unaudited)

Financial Summary and Detailed Analysis

Table 1
Condensed Statements of Net Position

	2026	2025
Assets		
Current and other assets	\$ 192,788,631	\$ 215,528,283
Capital assets, net	<u>275,266,660</u>	<u>245,959,001</u>
Total assets	<u>468,055,291</u>	<u>461,487,284</u>
Total deferred outflows of resources	<u>5,094,581</u>	<u>3,648,279</u>
Liabilities		
Current liabilities	16,757,622	15,252,211
Long-term liabilities	<u>160,481,599</u>	<u>166,590,695</u>
Total liabilities	<u>177,239,221</u>	<u>181,842,906</u>
Total deferred inflows of resources	<u>124,971,722</u>	<u>122,887,235</u>
Net Position		
Net investment in capital assets	126,394,769	117,805,605
Restricted	2,656,264	1,104,889
Unrestricted	<u>41,887,896</u>	<u>41,494,928</u>
Total net position	<u>\$ 170,938,929</u>	<u>\$ 160,405,422</u>

Revenues in the governmental activities of the District of \$130.7 million exceeded expenses by \$10.5 million. This was attributable primarily to the capitalization of completed construction projects—such as Ravinia Elementary School—moving out of construction in progress into permanent buildings, alongside new active work at Sherwood and Braeside. The increase to net position was further supported by strong performance in property tax collections and investment income.

North Shore School District 112

Management's Discussion and Analysis

June 30, 2026

(Unaudited)

Table 2
Changes in Net Position

	2026	2025
Revenues		
Program revenues:		
Charges for services	\$ 1,688,161	\$ 1,495,214
Operating grants and contributions	20,813,315	20,840,767
Capital grants and contributions	50,000	50,000
General revenues:		
Taxes	98,851,306	95,197,599
Evidence based funding	3,383,365	3,379,836
Other	5,934,652	8,782,896
Total revenues	130,720,799	129,746,312
Expenses		
Instruction	52,419,820	48,699,354
Pupil and instructional staff services	15,976,468	15,751,200
Administration and business	8,213,336	6,669,862
Transportation	8,434,426	6,906,138
Operations and maintenance	12,935,207	12,937,968
Intergovernmental	15,135,426	15,376,966
Interest and fees	5,392,472	5,246,246
Other	1,680,137	2,478,811
Total expenses	120,187,292	114,066,545
Change in net position	10,533,507	15,679,767
Net Position, Beginning	160,405,422	144,725,655
Net Position, Ending	\$ 170,938,929	\$ 160,405,422

Property taxes accounted for the largest portion of the District's revenues, contributing 76%, as local real estate levies remain the primary funding source for District operations under Illinois public school finance structure. The remainder of revenues came from state aid, federal grants, and other sources. The total cost of all District programs was \$120.2 million, with 64% of expenses driven primarily by direct classroom instruction, pupil support services, and rising contracted student transportation costs required to maintain educational and operational services across District facilities.

Detailed Analysis of the District's Funds

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. Significant changes to the major funds are discussed in detail below.

North Shore School District 112

Management's Discussion and Analysis

June 30, 2026

(Unaudited)

General Fund

During the current fiscal year, fund balance of the General Fund decreased by \$5 million, or 8.8%. This decrease was primarily driven by planned fund balance transfers totaling \$14.9 million - including \$12.0 million transferred to the Operations and Maintenance Fund to finance ongoing capital projects and \$1.5 million transferred to the Transportation Fund - which offset an operating surplus of \$9.2 million generated from operations.

Operations and Maintenance Fund

During the current fiscal year, fund balance of the Operations and Maintenance Fund increased by \$0.1 million, or 1.3%. This increase was primarily due to property tax revenues exceeding operating expenditures to generate a \$4.1 million operating surplus, which offset net interfund transfers out. These transfers included \$12.0 million transferred in from the General Fund (Educational Accounts) and transferred out to the Capital Projects Fund to finance ongoing referendum construction projects as bond proceeds were fully spent down, as well as transfers out to the Debt Service Fund totaling \$3.87 million for Series 2019 Alternate Revenue Bond payments.

Transportation Fund

During the current fiscal year, fund balance of the Transportation Fund decreased by \$0.02 million or 4.7%. This decrease was due to increases in student transportation operating costs, which generated an operating deficit of \$1.5 million that was largely offset by a \$1.5 million transfer in from the General Fund.

IMRF Fund

During the current fiscal year, fund balance of the IMRF Fund decreased by \$0.9 million, or 32%. This decrease was primarily due to total benefit expenditures (\$1.8 million) exceeding revenues, as property taxes were not levied for this fund during the year.

Debt Service Fund

During the current fiscal year, fund balance of the Debt Service Fund increased by \$0.3 million, or 46.3%. This increase was primarily due to interfund transfers totaling \$5.8 million from the General Fund and Operations & Maintenance Fund to cover scheduled debt service principal and interest payments.

Capital Projects

During the current fiscal year, fund balance of the Capital Projects Fund decreased by \$23.4 million, or 68.6%. This decrease occurred as the District fully spent down its remaining referendum bond proceeds and began utilizing allocated fund reserves transferred from the General Fund (Educational Accounts) to the Operations and Maintenance Fund and ultimately into the Capital Projects Fund. These resources were used in order to fund ongoing construction, renovations, and additions at Ravinia, Sherwood, and Braeside Elementary Schools.

North Shore School District 112

Management's Discussion and Analysis

June 30, 2026

(Unaudited)

Significant Capital Asset and Long-Term Financial Activity

Capital Assets

During the current fiscal year, the District completed \$38.4 million of construction in progress and transferred into the buildings and improvement asset class, which primarily related to renovations and additions at Ravinia Elementary School. Total capital outlay additions for the year totaled \$38.3 million, including \$32.7 million in active construction in progress for ongoing projects at Sherwood and Braeside Elementary Schools. The District has fully spent down original referendum bond proceeds, and the District has begun to utilize allocated fund reserves from the General Fund alongside remaining capital project funds to support its \$36.5 million in ongoing construction commitments. More detailed information about capital assets can be found in Note 5 of the basic financial statements.

Long-Term Debt

During the current fiscal year, the District made scheduled principal debt repayments totaling \$7.5 million across general obligation bonds, alternate revenue bonds, leases, and installment contracts. The District also recognized \$1.0 million in new lease obligations, comprising \$0.7 million for copiers and equipment and \$0.3 million for facility space. Following the successful November 2022 referendum, the District previously issued the remaining \$54.3 million of General Obligation Bonds in November 2024 to fund ongoing capital projects. At June 30, 2026, total general obligation bond debt and alternate revenue bonds outstanding amounted to \$130.9 million, and the District maintained a strong credit rating alongside a legal debt margin of \$117.6 million. More detailed information on long-term debt can be found in Note 6 of the basic financial statements.

Currently Known Facts, Decisions or Conditions

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

- The District is continuing to advance its Long-Range Facilities Plan. Following the successful completions at Ravinia and Sherwood Elementary Schools, major renovation projects are now active at Braeside and Wayne Thomas Elementary Schools, with students temporarily relocated to Green Bay and Elm Place, respectively, for the 2026–2027 school year. Braeside students are scheduled to return to their home building in March 2027, while Wayne Thomas students will remain at Elm Place through November 2027. Having fully spent down its referendum bond proceeds, The District is strategically utilizing allocated fund balance reserves from the General Fund (Educational Accounts), which includes a budgeted \$30 million transfer in FY2027 transferred through the Operations and Maintenance Fund to the Capital Projects Fund to support these remaining construction commitments.
- To address declining program enrollment and optimize resources, the District is executing a phased consolidation of its K-5 Dual Language Program at Oak Terrace Elementary School, which will result in the closure of Red Oak Elementary School after the 2026–2027 school year.
- The District is also expanding its National School Lunch Program across upgraded facilities, with full rollout to all District schools upon completion of the Braeside renovation project.
- Supported by multi-year collective bargaining agreements through FY28 and FY29 and a balanced operational outlook, the District remains well-positioned to complete these facility transitions while preserving long-term financial stability.

North Shore School District 112

Management's Discussion and Analysis

June 30, 2026

(Unaudited)

- Furthermore, to address rising operational demand and contracted service cost increases in student transportation, the District supported these expenditures through a \$1.5 million transfer in from the General Fund (Educational Accounts) alongside the allocation of \$500,000 in Evidence-Based Funding (EBF) state awards.

North Shore School District 112

Statement of Net Position

June 30, 2026

	<u>Governmental Activities</u>
Assets and Deferred Outflows of Resources	
Assets	
Cash and investments	\$ 130,128,741
Student activity cash	241,572
Receivables:	
Interest	436,310
Property taxes	53,908,053
Replacement taxes	200,754
Intergovernmental	505,357
Accounts	981
Prepaid items	5,876,200
Net pension asset	1,490,663
Capital Assets	
Land	4,061,995
Construction in progress	55,480,265
Capital assets being depreciated/amortized, net of accumulated depreciation/amortization	<u>215,724,400</u>
Total assets	<u>468,055,291</u>
Deferred Outflows of Resources	
Deferred outflows related to pensions	1,011,466
Deferred outflows related to OPEB	<u>4,083,115</u>
Total deferred outflows of resources	<u>5,094,581</u>
Liabilities, Deferred Inflows of Resources and Net Position	
Liabilities	
Accounts payable	7,308,736
Salaries and wages payable	3,993,041
Retainage payable	1,980,819
Other current liabilities	46,953
Payroll deductions payable	2,567,530
Unearned student fees	376,599
Interest payable	483,944
Long-term liabilities:	
Other long-term liabilities, due within one year	7,823,577
Other long-term liabilities, due after one year	<u>152,658,022</u>
Total liabilities	<u>177,239,221</u>
Deferred Inflows of Resources	
Property taxes levied for a future period	101,948,489
Deferred inflows related to pensions	2,618,965
Deferred inflows related to OPEB	<u>20,404,268</u>
Total deferred inflows of resources	<u>124,971,722</u>
Net Position	
Net investment in capital assets	126,394,769
Restricted for:	
Retirement benefits	2,656,264
Unrestricted	<u>41,887,896</u>
Total net position	<u>\$ 170,938,929</u>

See notes to basic financial statements

North Shore School District 112

Statement of Activities

Year Ended June 30, 2026

Functions/Programs	Expenses	Program Revenue			Net (Expenses) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental Activities					
Instruction:					
Regular programs	\$ 30,271,573	\$ 831,490	\$ 238,440	\$ -	\$ (29,201,643)
Special programs	16,040,113	-	2,651,895	-	(13,388,218)
Other instructional programs	6,003,273	-	65,932	-	(5,937,341)
Student activities	104,861	112,715	-	-	7,854
Support services:					
Pupils	8,660,196	-	3,197	-	(8,656,999)
Instructional staff	7,316,272	-	100,154	-	(7,216,118)
General administration	1,995,890	-	-	-	(1,995,890)
School administration	3,700,930	-	-	-	(3,700,930)
Business	2,516,516	649,819	428,295	-	(1,438,402)
Transportation	8,434,426	42,797	2,189,976	-	(6,201,653)
Operations and maintenance	12,935,207	51,340	-	50,000	(12,833,867)
Central	1,679,106	-	-	-	(1,679,106)
Other supporting services	(151)	-	-	-	151
Intergovernmental:					
State retirement contributions	15,135,426	-	15,135,426	-	-
Other:					
Community services	1,182	-	-	-	(1,182)
Interest and fees	5,392,472	-	-	-	(5,392,472)
Total governmental activities	\$ 120,187,292	\$ 1,688,161	\$ 20,813,315	\$ 50,000	(97,635,816)

General Revenues

Taxes:	
Real estate taxes, levied for general purposes	73,192,905
Real estate taxes, levied for specific purposes	16,724,490
Real estate taxes, levied for debt service	7,914,707
Intergovernmental, unrestricted:	
Personal property replacement taxes	1,019,204
State aid-formula grants	3,383,365
Investment income	5,763,188
Unrealized gain/loss on investments	(255,642)
Miscellaneous	427,106

Total general revenues 108,169,323

Change in net position 10,533,507

Net Position, Beginning 160,405,422

Net Position, Ending \$ 170,938,929

See notes to basic financial statements

North Shore School District 112

Balance Sheet -

Governmental Funds

June 30, 2026

With Comparative Totals as of June 30, 2025

	<u>General Fund</u>	<u>Operations and Maintenance Fund</u>	<u>Transportation Fund</u>
Assets			
Cash and investments	\$ 95,194,217	\$ 13,968,015	\$ 3,569,561
Student activity cash	241,572	-	-
Receivables:			
Interest	436,310	-	-
Property taxes	40,566,001	6,999,242	2,121,185
Replacement taxes	-	20,165	32,105
Intergovernmental	505,357	-	-
Accounts	-	-	-
Prepaid items	-	82,950	-
	<u>-</u>	<u>82,950</u>	<u>-</u>
Total assets	<u>\$ 136,943,457</u>	<u>\$ 21,070,372</u>	<u>\$ 5,722,851</u>
Liabilities, Deferred Inflows of Resources and Fund Balance			
Liabilities			
Accounts payable	\$ 1,447,887	\$ 595,514	\$ 1,231,148
Salaries and wages payable	3,993,041	-	-
Retainage payable	-	-	-
Other current liabilities	46,835	-	11
Payroll deductions payable	2,559,368	7,837	1
Unearned student fees	353,544	-	23,055
	<u>8,400,675</u>	<u>603,351</u>	<u>1,254,215</u>
Total liabilities	<u>8,400,675</u>	<u>603,351</u>	<u>1,254,215</u>
Deferred Inflows of Resources			
Property taxes levied for a future period	76,716,600	13,236,651	4,011,489
Unavailable state and federal aid receivable	-	-	-
Unavailable interest receivable	263,233	-	-
	<u>76,979,833</u>	<u>13,236,651</u>	<u>4,011,489</u>
Total deferred inflows of resources	<u>76,979,833</u>	<u>13,236,651</u>	<u>4,011,489</u>
Fund Balance			
Nonspendable	-	82,950	-
Restricted	-	-	-
Assigned	241,572	7,147,420	457,147
Unassigned	51,321,377	-	-
	<u>51,562,949</u>	<u>7,230,370</u>	<u>457,147</u>
Total fund balance	<u>51,562,949</u>	<u>7,230,370</u>	<u>457,147</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 136,943,457</u>	<u>\$ 21,070,372</u>	<u>\$ 5,722,851</u>

See notes to basic financial statements

Municipal Retirement/ Social Security Fund	Debt Service Fund	Capital Projects Fund	Total	
			2026	2025
\$ 1,868,465	\$ 4,593,730	\$ 10,934,753	\$ 130,128,741	\$ 163,510,349
-	-	-	241,572	233,718
-	-	-	436,310	1,437,631
-	4,221,625	-	53,908,053	49,635,748
148,484	-	-	200,754	159,761
-	-	-	505,357	467,145
981	-	-	981	981
-	-	5,793,250	5,876,200	82,950
<u>\$ 2,017,930</u>	<u>\$ 8,815,355</u>	<u>\$ 16,728,003</u>	<u>\$ 191,297,968</u>	<u>\$ 215,528,283</u>
\$ 3,298	\$ -	\$ 4,030,889	\$ 7,308,736	\$ 6,495,040
-	-	-	3,993,041	3,877,757
-	-	1,980,819	1,980,819	1,530,802
107	-	-	46,953	43,858
324	-	-	2,567,530	2,498,669
-	-	-	376,599	298,120
<u>3,729</u>	<u>-</u>	<u>6,011,708</u>	<u>16,273,678</u>	<u>14,744,246</u>
-	7,983,749	-	101,948,489	98,712,107
-	-	-	-	9,390
-	-	-	263,233	305,496
<u>-</u>	<u>7,983,749</u>	<u>-</u>	<u>102,211,722</u>	<u>99,026,993</u>
-	-	5,793,250	5,876,200	82,950
1,165,601	70,181	-	1,235,782	25,846,073
848,600	761,425	4,923,045	14,379,209	19,540,643
-	-	-	51,321,377	56,287,378
<u>2,014,201</u>	<u>831,606</u>	<u>10,716,295</u>	<u>72,812,568</u>	<u>101,757,044</u>
<u>\$ 2,017,930</u>	<u>\$ 8,815,355</u>	<u>\$ 16,728,003</u>	<u>\$ 191,297,968</u>	<u>\$ 215,528,283</u>

See notes to basic financial statements

North Shore School District 112

Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
June 30, 2026

Total Fund Balances, Governmental Funds \$ 72,812,568

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

Net capital assets used in governmental activities and included in the Statement of Net Position do not require the expenditure of financial resources and, therefore, are not reported in the Governmental Funds Balance Sheet. 275,266,660

Net pension asset recognized in the Statement of Net Position does not provide current financial resources and is not included as an asset in the Governmental Funds Balance Sheet. 1,490,663

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:

Unavailable interest revenue \$ 263,233 263,233

Deferred outflows of resources related to pensions do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet. 1,011,466

Deferred outflows of resources related to OPEB do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet. 4,083,115

Deferred inflows of resources related to pensions do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet. (2,618,965)

Deferred inflows of resources related to OPEB do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet. (20,404,268)

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, 2026 are:

Bonds payable	(130,855,000)	
Lease liabilities	(1,507,866)	
Unamortized bond premium	(10,553,078)	
OPEB liabilities	(12,968,474)	
Net pension liability	(3,448,064)	
Installment contract payable	(957,869)	
Compensated absences	(191,248)	
		(160,481,599)

Interest on long-term liabilities accrued in the Statement of Net Position will not be paid with current financial resources and, therefore, is not recognized in the Governmental Funds Balance Sheet. (483,944)

Net Position of Governmental Activities \$ 170,938,929

See notes to basic financial statements

North Shore School District 112

Statement of Revenues, Expenditures and Changes in Fund Balances -
Governmental Funds
Year Ended June 30, 2026
With Comparative Totals for the Year Ended June 30, 2025

	General Fund	Operations and Maintenance Fund	Transportation Fund	Municipal Retirement/ Social Security Fund
Revenues				
Property taxes	\$ 73,412,228	\$ 12,666,500	\$ 3,838,667	\$ -
Corporate personal property replacement taxes	-	101,920	163,073	754,211
State aid	25,666,354	50,000	2,689,976	-
Federal aid	2,545,416	-	-	-
Investment income	3,857,671	588,112	133,870	132,115
Student activities	112,715	-	-	-
Other	1,496,532	463,223	42,797	-
Total revenues	107,090,916	13,869,755	6,868,383	886,326
Expenditures				
Current:				
Instruction:				
Regular programs	29,175,434	-	-	364,712
Special programs	13,455,489	-	-	399,452
Other instructional programs	6,200,132	-	-	110,095
Student activities	104,861	-	-	-
Support services:				
Pupils	7,452,320	223,500	-	189,182
Instructional staff	6,046,517	-	-	166,829
General administration	2,422,340	-	-	31,178
School administration	4,081,691	-	-	141,999
Business	2,310,321	-	-	112,047
Transportation	-	-	8,390,970	21,804
Operations and maintenance	(10,866)	8,128,085	-	212,365
Central	1,585,610	-	-	83,828
Other supporting services	(83)	-	-	-
Community services	1,182	-	-	-
Intergovernmental:				
State retirement contributions	21,831,102	-	-	-
Payments to other districts and government units	2,256,301	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and other	-	-	-	-
Capital outlay	948,835	1,391,181	-	-
Total expenditures	97,861,186	9,742,766	8,390,970	1,833,491
Excess (deficiency) of revenues over expenditures	9,229,730	4,126,989	(1,522,587)	(947,165)
Other Financing Sources (Uses)				
Transfers in	-	12,000,000	1,500,000	-
Transfers (out)	(14,900,286)	(16,353,559)	-	-
Principal on bonds sold	-	-	-	-
Premium on bonds sold	-	-	-	-
Lease issuance	712,409	316,420	-	-
Total other financing sources (uses)	(14,187,877)	(4,037,139)	1,500,000	-
Net change in fund balance	(4,958,147)	89,850	(22,587)	(947,165)
Fund Balance, Beginning	56,521,096	7,140,520	479,734	2,961,366
Fund Balance, Ending	\$ 51,562,949	\$ 7,230,370	\$ 457,147	\$ 2,014,201

See notes to basic financial statements

		Total	
Debt Service Fund	Capital Projects Fund	2026	2025
\$ 7,914,707	\$ -	\$ 97,832,102	\$ 94,271,718
-	-	1,019,204	925,881
-	-	28,406,330	27,413,902
-	-	2,545,416	2,700,056
256,630	581,411	5,549,809	7,649,998
-	-	112,715	132,247
-	-	2,002,552	1,657,549
<u>8,171,337</u>	<u>581,411</u>	<u>137,468,128</u>	<u>134,751,351</u>
-	-	29,540,146	28,481,419
-	-	13,854,941	12,445,426
-	-	6,310,227	6,122,472
-	-	104,861	127,297
-	-	7,865,002	7,000,081
-	-	6,213,346	7,221,411
-	-	2,453,518	2,285,839
-	-	4,223,690	3,932,532
-	-	2,422,368	1,877,321
-	-	8,412,774	6,884,490
-	-	8,329,584	8,852,050
-	-	1,669,438	1,563,126
-	-	(83)	858,457
-	-	1,182	1,788
-	-	21,831,102	21,229,711
-	-	2,256,301	1,971,298
7,530,922	-	7,530,922	10,041,846
6,131,173	-	6,131,173	5,669,441
-	35,950,925	38,290,941	46,605,851
<u>13,662,095</u>	<u>35,950,925</u>	<u>167,441,433</u>	<u>173,171,856</u>
<u>(5,490,758)</u>	<u>(35,369,514)</u>	<u>(29,973,305)</u>	<u>(38,420,505)</u>
5,753,845	12,000,000	31,253,845	9,209,284
-	-	(31,253,845)	(9,209,284)
-	-	-	54,300,000
-	-	-	5,623,081
-	-	1,028,829	-
<u>5,753,845</u>	<u>12,000,000</u>	<u>1,028,829</u>	<u>59,923,081</u>
263,087	(23,369,514)	(28,944,476)	21,502,576
<u>568,519</u>	<u>34,085,809</u>	<u>101,757,044</u>	<u>80,254,468</u>
<u>\$ 831,606</u>	<u>\$ 10,716,295</u>	<u>\$ 72,812,568</u>	<u>\$ 101,757,044</u>

See notes to basic financial statements

North Shore School District 112

Reconciliation of the Governmental Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
to the Statement of Activities
Year Ended June 30, 2026

Net Change in Fund Balances, Total Governmental Funds \$ (28,944,476)

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	\$ 38,257,309	
Depreciation is reported in the Statement of Activities	<u>(8,949,650)</u>	
		29,307,659

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:

Unavailable interest revenue	(42,263)	
Unavailable state and federal aid	<u>(9,390)</u>	
		(51,653)

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 that exceeded proceeds from current year long-term financing arrangements.	6,502,093
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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.

714,679

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	24,021	
Compensated absences	(23,456)	
State on-behalf contribution revenue	(6,695,676)	
State on-behalf contribution expense	6,695,676	
OPEB liabilities	(1,982,500)	
Deferred outflows related to OPEB	2,121,101	
Deferred inflows related to OPEB	3,450,820	
Net pension asset	1,490,663	
Net pension liability	898,280	
Deferred outflows related to pensions	(674,799)	
Deferred inflows related to pensions	<u>(2,298,925)</u>	
		<u>3,005,205</u>

Change in Net Position of Governmental Activities \$ 10,533,507

North Shore School District 112

Notes to Basic Financial Statements

June 30, 2026

1. Summary of Significant Accounting Policies

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

Reporting Entity

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

Basis of Presentation

Government-Wide Financial Statements

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

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

Governmental Funds Financial Statements

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

Separate financial statements are provided for all governmental funds.

Measurement Focus and Basis of Accounting

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

North Shore School District 112

Notes to Basic Financial Statements

June 30, 2026

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.

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.

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 - 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 Funds.

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

Transportation Fund - 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 - 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 non-certified employees. Revenue to finance the contributions is derived primarily from local property taxes and personal property replacement taxes.

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.

Capital Projects 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 - accounts for construction projects and renovations financed through transfers from other funds and debt issuance proceeds.

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 2025 levy resolution was approved during the November 19, 2025 board meeting. The District's property tax is levied each year on all taxable real property located in the District and it becomes a lien on the property on January 1 of that year. The owner of real property on January 1 in any year is liable for taxes of that year.

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

The PTELA limitation is applied in the aggregate to the total levy (excluding certain levies for the repayment of debt). PTELA limits the increase in total taxes billed to the lesser of 5% or the percentage increase in the Consumer Price Index (CPI) for the preceding year. The amount can be exceeded to the extent there is "new growth" in the District's tax base. The new growth consists of new construction, annexations and tax increment finance district property becoming eligible for taxation. The CPI rates applicable to the 2025 and 2024 tax levies were 2.9% and 3.4%, respectively.

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

North Shore School District 112

Notes to Basic Financial Statements

June 30, 2026

The 2025 property tax levy is recognized as a receivable in fiscal 2026, less amounts already received. The District considers that the 2025 levy is to be used to finance operations in fiscal 2027. Therefore, the entire 2025 levy, including amounts collected in fiscal 2026, has been recognized as a deferred inflow of resources, in the accompanying financial statements.

Personal Property Replacement Taxes

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

Prepaid Items

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

Capital Assets

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

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

Assets	Years
Buildings and building improvements	40
Land improvements	20
Furniture, equipment and vehicles	5-20
Right-to-use lease assets	5-8

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 assets that applies to future periods and will not be recognized as an outflow of resources (expense/expenditure) until that future time.

Compensated Absences

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

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

Payments for vacation will be made at rates in effect when the benefits are used. Accumulated vacation liabilities at June 30, 2026 are determined on the basis of current salary rates and include salary related payments.

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

Long-Term Obligations

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

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

Deferred Inflows of Resources

A deferred inflow of resources represents an acquisition of net assets that applies future periods 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.

North Shore School District 112

Notes to Basic Financial Statements

June 30, 2026

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

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

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

The District has a formal minimum fund balance policy. The policy states that unrestricted reserves in the operating funds shall be maintained at a level equal to approximately 25% of the current year expenditures and transfers exclusive of on-behalf payments. The operating budget is comprised of the Educational Accounts and Working Cash Accounts within the General Fund, Operations and Maintenance and the Transportation Fund. As of June 30, 2026, the District is in compliance with the formal minimum fund balance policy.

Governmental fund balances reported on the fund financial statements at June 30, 2026 are as follows:

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

Comparative Data

The financial statements include summarized prior-year comparative information. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended June 30, 2025, 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, 2026, expenditures exceeded budget in the Transportation Fund by \$736,865. Expenditures also exceeded budget in the Debt Service Fund by \$1,886,882. These excesses were funded by available financial resources.

North Shore School District 112

Notes to Basic Financial Statements

June 30, 2026

3. Changes in Accounting Principles

In April 2024, the Governmental Accounting Standards Board issued Statement No. 103, *Financial Reporting Model Improvements*. This Statement improves key components of the financial reporting model to enhance the effectiveness of governmental financial reports, including requirements related to management's discussion and analysis, unusual or infrequent items, proprietary fund statements, major component units and budgetary comparison information. This standard was implemented July 1, 2025.

4. Deposits and Investments

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

	<u>Carrying Value</u>	<u>Statement Balances</u>
Deposits with financial institutions	\$ 37,862,699	\$ 38,045,637
ISDLAF+	20,620,764	20,428,003
Money market mutual funds	119,090	119,090
ISDLAF+ Term Series	51,950,000	51,950,000
U.S. agencies, implicitly guaranteed	3,009,870	3,009,870
U.S. treasuries	7,354,549	7,354,549
Negotiable certificates of deposit	9,452,697	9,452,697
Petty cash	644	-
Total	<u>\$ 130,370,313</u>	<u>\$ 130,359,846</u>
Reconciliation to financial statements		
Per statement of net position:		
Cash and investments	\$ 130,128,741	
Student activity cash	<u>241,572</u>	
Total	<u>\$ 130,370,313</u>	

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The District's investments detailed in the interest rate risk table below are measured using the market valuation method and Level 2 valuation inputs with exception of U.S. treasuries which are Level 1 valuation inputs.

Interest Rate Risk

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

North Shore School District 112

Notes to Basic Financial Statements

June 30, 2026

At year end, the District had the following investments:

Investment Type	Investment Maturity (in Years)				
	Fair Value	Less Than One	1-5	5-10	More Than 10
U.S. agencies	\$ 3,009,870	\$ 3,009,870	\$ -	\$ -	\$ -
U.S. treasuries	7,354,549	7,354,549	-	-	-
Negotiable certificates of deposit	9,452,697	9,452,697	-	-	-
Total	<u>\$ 19,817,116</u>	<u>\$ 19,817,116</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Redemption Notice Period

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

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. State Statutes limit the investments in commercial paper and corporate bonds to the top three ratings of two nationally recognized statistical rating organizations (NRSRO's). The District's investments in the U.S. agencies were rated Aa1 by Moody's Investors Service and AA+ by Standard and Poor's. Ratings were not available for the Negotiable Certificates of Deposit and the ISDLAF + Term Series investments.

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

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The District's investment policy requires diversification of the investment portfolio to minimize the risk of loss resulting from over concentration in a particular type of security, risk factor, issuer or maturity. The policy requires diversification strategies to be determined and revised periodically by the District's Treasurer to meet the District's ongoing need for safety, liquidity and rate of return. At June 30, 2026, the District held 15.1% of their investments in FHLBs.

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, 2026, the bank balance of the District's deposit with financial institutions totaled \$38,045,637 which was fully collateralized and insured.

North Shore School District 112

Notes to Basic Financial Statements

June 30, 2026

Custodial Credit Risk - Investments

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

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

5. Capital Assets

Capital asset activity for the District for the year ended June 30, 2026 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets not being depreciated / amortized:				
Land	\$ 4,061,995	\$ -	\$ -	\$ 4,061,995
Construction in progress	61,265,495	32,659,117	38,444,347	55,480,265
Total capital assets not being depreciated / amortized	65,327,490	32,659,117	38,444,347	59,542,260
Capital assets being depreciated / amortized:				
Land improvements	1,858,382	27,450	-	1,885,832
Buildings	225,233,836	40,880,544	-	266,114,380
Buildings, right-to-use lease asset	1,691,849	316,420	-	2,008,269
Furniture, equipment and vehicles	37,629,346	2,105,716	-	39,735,062
Equipment, right-to-use lease asset	669,138	712,409	669,138	712,409
Total capital assets being depreciated / amortized	267,082,551	44,042,539	669,138	310,455,952
Less accumulated depreciation / amortization for:				
Land improvements	1,349,132	37,508	-	1,386,640
Buildings	61,768,431	5,114,693	-	66,883,124
Buildings, right-to-use lease asset	677,630	430,587	-	1,108,217
Furniture, equipment and vehicles	22,043,601	3,205,375	-	25,248,976
Equipment, right-to-use lease asset	612,246	161,487	669,138	104,595
Total accumulated depreciation / amortization	86,451,040	8,949,650	669,138	94,731,552
Net capital assets being depreciated / amortized	180,631,511	35,092,889	-	215,724,400
Net governmental activities capital assets	\$ 245,959,001	\$ 67,752,006	\$ 38,444,347	\$ 275,266,660

North Shore School District 112

Notes to Basic Financial Statements

June 30, 2026

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

Governmental Activities	Depreciation / Amortization
Regular programs	\$ 2,005,168
Special programs	57,965
Pupils	2,373,332
General administration	4,506
School administration	3,810
Business	7,882
Transportation	6,975
Operations and maintenance	4,457,325
Central	17,569
Food	15,118
Total depreciation and amortization expense, governmental activities	<u>\$ 8,949,650</u>

6. 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, 2026:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
General obligation bonds	\$136,620,000	\$ -	\$ 5,765,000	\$130,855,000	\$ 6,055,000
Unamortized premium	11,267,757	-	714,679	10,553,078	-
Total bonds payable	<u>147,887,757</u>	<u>-</u>	<u>6,479,679</u>	<u>141,408,078</u>	<u>6,055,000</u>
Lease liabilities	1,085,636	1,028,829	606,599	1,507,866	578,541
Installment contract payable	2,117,192	-	1,159,323	957,869	957,869
Compensated absences (net change)	167,792	23,456	-	191,248	191,248
Net pension liability	4,346,344	5,130,546	6,028,826	3,448,064	-
OPEB liabilities	<u>10,985,974</u>	<u>2,360,329</u>	<u>377,829</u>	<u>12,968,474</u>	<u>40,919</u>
Total long-term liabilities, governmental activities	<u>\$166,590,695</u>	<u>\$ 8,543,160</u>	<u>\$ 14,652,256</u>	<u>\$160,481,599</u>	<u>\$ 7,823,577</u>

North Shore School District 112

Notes to Basic Financial Statements

June 30, 2026

The obligations for the net pension liability and OPEB liabilities will be repaid from the General Fund.

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:

<u>Purpose</u>	<u>Interest Rates</u>	<u>Original Amount</u>	<u>Carrying Amount</u>
Series 2019 General Obligation Bonds (Alternative Revenue Source) dated March 14, 2019 are due in annual installments through June 1, 2038	3.25%-5.00%	\$ 50,945,000	\$ 36,915,000
Series 2022 General Obligation Bonds dated December 30, 2022 are due in annual installments through December 1, 2042	4.00%-5.00%	54,045,000	43,095,000
Series 2024 General Obligation Bonds dated November 5, 2024 are due in annual installments through December 1, 2042	4.00%-5.00%	<u>54,300,000</u>	<u>50,845,000</u>
Total		<u>\$159,290,000</u>	<u>\$130,855,000</u>

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

<u>Years</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2027	\$ 6,055,000	\$ 5,716,588	\$ 11,771,588
2028	6,360,000	5,409,213	11,769,213
2029	6,685,000	5,086,213	11,771,213
2030	7,025,000	4,746,838	11,771,838
2031	7,355,000	4,418,263	11,773,263
2032-2036	42,050,000	16,432,225	58,482,225
2037-2041	40,130,000	7,514,359	47,644,359
2042-2043	<u>15,195,000</u>	<u>613,900</u>	<u>15,808,900</u>
Total	<u>\$ 130,855,000</u>	<u>\$ 49,937,599</u>	<u>\$ 180,792,599</u>

The District is subject to the Illinois School Code, which limits the amount of certain indebtedness to 6.9% of the most recent available equalized assessed valuation of the District. As of June 30, 2026, the statutory debt limit for the District was \$214,044,878, providing a debt margin of \$117,639,143.

North Shore School District 112

Notes to Basic Financial Statements

June 30, 2026

Leases

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

<u>Description</u>	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Amount</u>	<u>Balance</u>
General office and warehouse space, 1495 Old Deerfield Road	4/12/2023	4/12/2029	5.0%	\$ 332,306	\$ 163,687
General office and warehouse space, 1465 Busch Parkway	1/18/2023	6/30/2029	5.0%	658,481	316,420
Office space, 445 Sheridan Road	12/31/2022	12/31/2027	5.0%	1,068,313	419,945
Canon, printers/copiers	9/1/2025	8/31/2030	5.0%	712,409	607,814
Total				<u>\$ 2,771,509</u>	<u>\$ 1,507,866</u>

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

<u>Years</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2027	\$ 578,541	\$ 83,739	\$ 662,280
2028	436,776	47,326	484,102
2029	307,299	25,858	333,157
2030	157,590	9,762	167,352
2031	27,660	232	27,892
Total	<u>\$ 1,507,866</u>	<u>\$ 166,917</u>	<u>\$ 1,674,783</u>

Installment Contracts Payable

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

<u>Description</u>	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Amount</u>	<u>Balance</u>
Apple iPads	02/19/2024	02/19/2027	2.54%	\$ 3,928,896	\$ 957,869
Total				<u>\$ 3,928,896</u>	<u>\$ 957,869</u>

North Shore School District 112

Notes to Basic Financial Statements

June 30, 2026

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

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2027	\$ 957,869	\$ 24,355	\$ 982,224

7. Risk Management

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

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

8. Joint Agreements

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

9. Other Postemployment Benefits

For the year ended June 30, 2026, the District recognized the following balances in the government-wide financial statements:

	<u>OPEB Liability</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>OPEB Expense</u>
Teachers' Health Insurance System (THIS)	\$ 12,692,079	\$ 4,017,719	\$ 20,322,649	\$ (3,254,811)
Retiree's Health Plan	276,395	65,396	81,619	19,335
Total	<u>\$ 12,968,474</u>	<u>\$ 4,083,115</u>	<u>\$ 20,404,268</u>	<u>\$ (3,235,476)</u>

Teachers' Health Insurance Security**Plan Description**

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

The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General: <http://www.auditor.illinois.gov/Audit-Reports/ABC-List.asp>. The current reports are listed under "Central Management Services."

Benefits Provided

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

On Behalf Contributions to THIS Fund

The State of Illinois makes employer retiree health insurance contributions on behalf of the District. State contributions are intended to match contributions to THIS Fund from active members which were 0.90% of pay during the year ended June 30, 2026. State of Illinois contributions of \$416,608 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 \$(4,236,046) 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, 2026. 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, 2026, the District paid \$310,141 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, 2025 is available in the separately issued THIS Annual Financial Report.

North Shore School District 112

Notes to Basic Financial Statements

June 30, 2026

Net OPEB Liability

At June 30, 2026, 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	\$ 12,692,079
State's proportionate share of the collective net OPEB liability associated with the District	<u>17,217,556</u>
Total	<u>\$ 29,909,635</u>

The net OPEB liability was measured as of June 30, 2025, and the total OPEB liability was determined by an actuarial valuation as of June 30, 2024 rolled forward to June 30, 2025. 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, 2025, relative to the projected contributions of all participating THIS employers and the state during that period. At June 30, 2025 and 2024, the District's proportion was 0.140861% and 0.134702%, respectively.

Actuarial Assumptions

The net OPEB liability in the June 30, 2025 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	4.00% 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	2042

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-2021.

The actuarial assumptions used in the June 30, 2025 valuation were based on the results of an actuarial experience study for the period July 1, 2020 through June 30, 2023.

Discount Rate

At June 30, 2025, the discount rate used to measure the total OPEB liability was a blended rate of 5.20%, which was a change from the June 30, 2024 rate of 3.97%. Since THIS is financed on a pay-as-you-go basis, the discount rate is based on the 20-year general obligation bond index.

North Shore School District 112

Notes to Basic Financial Statements

June 30, 2026

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 (4.20%) or 1-percentage-point higher (6.20%) than the current discount rate:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Net OPEB Liability	\$ 14,141,954	\$ 12,692,079	\$ 11,373,821

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

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

	<u>1% Decrease</u>	<u>Healthcare Cost Trend Rate</u>	<u>1% Increase</u>
Net OPEB Liability	\$ 10,981,329	\$ 12,692,079	\$ 14,692,742

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

For the year ended June 30, 2026, the District recognized OPEB expense of \$(3,254,811) and on-behalf revenue and expense of \$(4,236,046) for support provided by the state. At June 30, 2026, the District's deferred outflows of resources and deferred inflows of resources related to OPEBs were from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 1,293,653	\$ 3,808,887
Changes in assumptions	292,346	13,431,173
Net difference between projected and actual earnings on OPEB plan investments	-	20,410
Changes in proportion and differences between District contributions and proportionate share of contributions	2,121,579	3,062,179
District contributions subsequent to the measurement date	310,141	-
Total	<u>\$ 4,017,719</u>	<u>\$ 20,322,649</u>

North Shore School District 112

Notes to Basic Financial Statements

June 30, 2026

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, 2027. The remaining amounts reported as deferred outflows and inflows of resources related to OPEB was \$(16,615,071). Amounts will be recognized in OPEB expense as follows in these reporting years:

<u>Years Ending June 30,</u>	<u>Amount</u>
2027	\$ (2,135,356)
2028	(2,135,356)
2029	(2,135,356)
2030	(2,135,354)
2031	(2,130,253)
Thereafter	(5,943,396)
Total	<u>\$ (16,615,071)</u>

Retiree's Health Plan

Plan Description

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

Contributions and Benefits Provided

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

Employees Covered by Benefit Term

At June 30, 2026, the actuarial valuation date, the following employees were covered by the benefit terms:

Retired plan members	2
Active employees not yet eligible	-
Active employees fully eligible	<u>138</u>
Total	<u><u>140</u></u>

Total OPEB Liability

The District's total OPEB liability of \$276,395 was measured as of June 30, 2026, and was determined by an actuarial valuation as of that date.

Inflation	3.00%
Election at Retirement	10.00%
Discount Rate	4.32%
Healthcare Cost Trend Rate, Initial	6.50%
Healthcare Cost Trend Rate, Ultimate	4.50%
Fiscal Year the Ultimate Rate is Reached	2047

North Shore School District 112

Notes to Basic Financial Statements

June 30, 2026

The discount rate was based on the S&P Municipal Bond 20-Year High-Grade Rate Index as of June 30, 2026.

Mortality rates were based on December 31, 2025 IMRF Actuarial Valuation Report.

The actuarial assumptions used in the June 30, 2026 valuation were based on the results of the assumptions about future events.

Changes in Total OPEB Liability

The District's changes in total OPEB liability for the year ended June 30, 2026 was as follows:

	Total OPEB Liability
Balance at June 30, 2025	\$ 320,327
Changes for the year:	
Service cost	9,140
Interest	14,615
Differences between expected and actual experience	(55,971)
Changes in assumptions and other inputs	21,232
Benefit payments	<u>(32,948)</u>
Net changes	<u>(43,932)</u>
Balance at June 30, 2026	<u>\$ 276,395</u>

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

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.32%) or 1-percentage-point higher (5.32%) than the current discount rate:

	1% Decrease	Current Discount Rate	1% Increase
Total OPEB Liability	\$ 292,336	\$ 276,395	\$ 261,714

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

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

	1% Decrease	Healthcare Cost Trend Rate	1% Increase
Total OPEB Liability	\$ 258,157	\$ 276,395	\$ 297,338

North Shore School District 112

Notes to Basic Financial Statements

June 30, 2026

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

For the year ended June 30, 2026, the District recognized OPEB expense of \$19,335. 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	\$ 30,370	\$ 49,059
Assumption changes	35,026	32,560
Total	<u>\$ 65,396</u>	<u>\$ 81,619</u>

The amounts reported as deferred outflows and inflows of resources related to OPEB (\$ (16,223)) will be recognized in OPEB expense as follows:

Years Ending June 30:	Amount
2027	\$ (212)
2028	1,299
2029	(2,535)
2030	(5,811)
2031	(6,666)
Thereafter	(2,298)
Total	<u>\$ (16,223)</u>

10. 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, 2026, 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
TRS	\$ -	\$ 3,448,064	\$ 597,472	\$ 230,516	\$ 255,451
IMRF	1,490,663	-	413,994	2,388,449	1,197,836
Total	<u>\$ 1,490,663</u>	<u>\$ 3,448,064</u>	<u>\$ 1,011,466</u>	<u>\$ 2,618,965</u>	<u>\$ 1,453,287</u>

Teachers' Retirement System

Plan Description

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

TRS issues a publicly available financial report that can be obtained at <https://www.trsil.org/financial/acfrs/fy2025>; 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 three percent 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.

North Shore School District 112

Notes to Basic Financial Statements

June 30, 2026

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, 2025 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, 2026, 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 expense of \$19,371,472 in governmental activities based on the economic resources measurement basis and revenues and expenditures in the amount of \$21,414,494 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, 2026, were \$268,481, and are deferred because they were paid after the June 30, 2025 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 higher.

For the year ended June 30, 2026, the District pension contribution was 10.34% of salaries paid from federal and special trust funds. Contributions for the year ended June 30, 2026, were \$31,340, which was equal to the District's required contribution. These contributions are deferred because they were paid after the June 30, 2025 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, 2026, the District paid \$15 to TRS for employer contributions due on salary increases in excess of 6%.

TRS Fiduciary Net Position

Detailed information about the TRS's fiduciary net position as of June 30, 2025 is available in the separately issued TRS Annual Comprehensive Financial Report.

North Shore School District 112

Notes to Basic Financial Statements

June 30, 2026

Net Pension Liability

At June 30, 2026, the District reported a liability for its proportionate share of the net pension liability (first amount shown below) that reflected a reduction for state pension support provided to the District. The state's support and total are for disclosure purposes only. The amount recognized by the District as its proportionate share of the net pension liability, the related state support and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the collective net pension liability	\$ 3,448,064
State's proportionate share of the collective net pension liability associated with the District	<u>277,079,708</u>
Total	<u>\$ 280,527,772</u>

The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2024, and rolled forward to June 30, 2025. 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, 2025, relative to the projected contributions of all participating TRS employers and the state during that period. At June 30, 2025 and 2024, the District's proportion was 0.00406844% and 0.00373415%, 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, 2025 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, 2025 actuarial valuation, mortality rates were based on the PubT-2010 Table with appropriate adjustments for TRS experience. The rates are based on a fully-generational basis using projection table 2024 Adjusted Scale MP-2021.

North Shore School District 112

Notes to Basic Financial Statements

June 30, 2026

Long-Term Expected Real Rate of Return

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Public equity	37.00 %	4.59 %
Private equity	15.00	7.93
Public income	15.00	3.52
Private credit	8.00	6.70
Real estate	16.00	4.76
Infra/other real assets	2.00	5.38
Diversifying strategies	6.00	2.83
Cash equivalents	1.00	0.25

Discount Rate

At June 30, 2025, 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, 2025 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:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
District's proportionate share of the collective net pension liability	\$ 4,289,440	\$ 3,448,064	\$ 2,749,902

North Shore School District 112

Notes to Basic Financial Statements

June 30, 2026

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

For the year ended June 30, 2026, the District recognized pension expense of \$255,451 and on-behalf revenue of \$19,371,472 for support provided by the state. At June 30, 2026, 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	\$ 9,621	\$ 5,523
Net difference between projected and actual earnings on pension plan investments	-	49,218
Assumption changes	35,781	665
Changes in proportion and differences between District contributions and proportionate share of contributions	252,249	175,110
District contributions subsequent to the measurement date	<u>299,821</u>	<u>-</u>
Total	<u>\$ 597,472</u>	<u>\$ 230,516</u>

The amount reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as a reduction in the net pension liability for the year ending June 30, 2027. The remaining amounts reported as deferred outflows and inflows of resources related to pensions was \$67,135. Amounts will be recognized in pension expense as follows:

Years Ending June 30,	Amount
2027	\$ 1,587
2028	183
2029	14,986
2030	28,380
2031	<u>21,999</u>
Total	<u>\$ 67,135</u>

Illinois Municipal Retirement Fund

Plan Description

The District's defined benefit pension plan for Regular employees provides retirement and disability benefits, postretirement 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.

North Shore School District 112

Notes to Basic Financial Statements

June 30, 2026

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, 2025, the measurement date, membership of the plan was as follows:

Retirees and beneficiaries	331
Inactive, nonretired members	410
Active members	<u>138</u>
Total	<u><u>879</u></u>

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 2025 was 6.96% 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, 2025, 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, 2025 annual actuarial valuation included (a) 7.25% investment rate of return, (b) projected salary increases from 2.85% to 13.75% and (c) price inflation of 2.25%. The actuarial cost method was entry age normal and asset valuation method was market value. The retirement age is based on experience-based table of rates that are specific to the type of eligibility condition. The tables were last updated for the 2023 valuation pursuant to an experience study of the period 2020-2022.

Mortality

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

Long-Term Expected Real Rate of Return

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

Asset Class	Target Allocation	Projected Returns/Risk	
		One Year Arithmetic	Ten Year Geometric
Equities	32.50 %	4.85 %	7.35 %
International equities	18.00	4.95	7.45
Fixed income	24.00	2.25	4.75
Real estate	10.50	3.75	6.25
Alternatives	14.00		
Private equity		6.00	8.50
Commodities		1.40	3.90
Cash equivalents	1.00	0.50	3.00

North Shore School District 112

Notes to Basic Financial Statements

June 30, 2026

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:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Net pension liability/(asset)	\$ 2,957,282	\$ (1,490,663)	\$ (5,097,890)

Changes in Net Pension Liability/(Asset)

The District's changes in net pension liability/(asset) for the calendar year ended December 31, 2025 was as follows:

	<u>Increase (Decrease)</u>		
	<u>Total Pension Liability (a)</u>	<u>Plan Fiduciary Net Position (b)</u>	<u>Net Pension Liability/ (Asset) (a) - (b)</u>
Balances at December 31, 2024	\$ 43,903,825	\$ 42,763,833	\$ 1,139,992
Service cost	637,992	-	637,992
Interest on total pension liability	3,104,560	-	3,104,560
Differences between expected and actual experience of the total pension liability	627,247	-	627,247
Benefit payments, including refunds of employee contributions	(2,802,601)	(2,802,601)	-
Contributions, employer	-	504,076	(504,076)
Contributions, employee	-	325,911	(325,911)
Net investment income	-	6,651,349	(6,651,349)
Other (net transfer)	-	(480,882)	480,882
Balances at December 31, 2025	<u>\$ 45,471,023</u>	<u>\$ 46,961,686</u>	<u>\$ (1,490,663)</u>

North Shore School District 112

Notes to Basic Financial Statements

June 30, 2026

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

For the year ended June 30, 2026, the District recognized pension expense of \$1,197,836. 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	\$ 109,588	\$ -
Net difference between projected and actual earnings on pension plan investments	-	2,388,449
Contributions subsequent to the measurement date	304,406	-
Total	<u>\$ 413,994</u>	<u>\$ 2,388,449</u>

The amount reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as a reduction in the net pension liability/(asset) for the year ending June 30, 2027. The remaining amounts reported as deferred outflows and inflows of resources related to pensions was \$(2,278,861). Amounts will be recognized in pension expense as follows:

<u>Years Ending June 30,</u>	<u>Amount</u>
2027	\$ 702,139
2028	(1,278,876)
2029	(974,142)
2030	<u>(727,982)</u>
Total	<u>\$ (2,278,861)</u>

11. Interfund Transfers

The Board of Education transferred \$3,867,388 of fund balance from the Operations and Maintenance Fund to the Debt Service Fund to provide a funding source for the interest and principal paid on the 2019 Series General Obligation Bonds (Alternative Revenue Source). The Board of Education also transferred \$12,000,000 of fund balance from the General Fund (Educational Accounts) to the Operations and Maintenance Fund and from the Operations and Maintenance Fund to the Capital Projects Fund for ongoing projects. Additionally, the Board of Education transferred \$1,500,000 of fund balance from the General Fund (Educational Accounts) to the Transportation Fund.

During the year, the District transferred \$1,400,286 from the General Fund (Educational Accounts) and \$486,171 from the Operations and Maintenance Fund to the Debt Service Fund for the payment of principal and interest on the District's leases and installment contracts.

12. Contingent Liabilities

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

North Shore School District 112

Notes to Basic Financial Statements

June 30, 2026

13. State and Federal Aid Contingencies

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

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

The Governmental Accounting Standards Board (GASB) has approved GASB Statement No. 105, *Subsequent Events*.

15. Construction Commitments

As of June 30, 2026, the District is committed to approximately \$36,505,750 in expenditures in the upcoming years for the Sherwood Elementary School, Wayne Thomas School and Braeside Elementary School Additions and Renovations. These expenditures will be paid through the District's reserves as proceeds from referendum bonds already issued have been fully expended.

REQUIRED SUPPLEMENTARY INFORMATION

North Shore School District 112

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

	2026	2025	2024	2023
Total Pension Liability				
Service cost	\$ 637,992	\$ 587,157	\$ 534,695	\$ 506,394
Interest	3,104,560	3,031,977	2,943,260	2,877,703
Changes of benefit terms	-	-	-	-
Differences between expected and actual experience	627,247	116,893	444,576	221,271
Changes of assumptions	-	-	(27,678)	-
Benefit payments, including refunds of member contributions	(2,802,601)	(2,717,983)	(2,676,818)	(2,753,769)
Net change in total pension liability	1,567,198	1,018,044	1,218,035	851,599
Total Pension Liability, Beginning	<u>43,903,825</u>	<u>42,885,781</u>	<u>41,667,746</u>	<u>40,816,147</u>
Total Pension Liability, Ending (a)	<u>\$ 45,471,023</u>	<u>\$ 43,903,825</u>	<u>\$ 42,885,781</u>	<u>\$ 41,667,746</u>
Plan Fiduciary Net Position				
Employer contributions	\$ 504,076	\$ 426,746	\$ 362,635	\$ 491,300
Employee contributions	325,911	302,924	271,954	245,856
Net investment income	6,651,349	4,129,386	4,257,042	(6,057,248)
Benefit payments, including refunds of member contributions	(2,802,601)	(2,717,983)	(2,676,818)	(2,753,769)
Other (net transfer)	(480,882)	(703,898)	778,009	(232,307)
Net change in plan fiduciary net position	4,197,853	1,437,175	2,992,822	(8,306,168)
Plan Fiduciary Net Position, Beginning	<u>42,763,833</u>	<u>41,326,658</u>	<u>38,333,836</u>	<u>46,640,004</u>
Plan Fiduciary Net Position, Ending (b)	<u>\$ 46,961,686</u>	<u>\$ 42,763,833</u>	<u>\$ 41,326,658</u>	<u>\$ 38,333,836</u>
Employer's Net Pension Liability/(Asset), Ending (a) - (b)	<u>\$ (1,490,663)</u>	<u>\$ 1,139,992</u>	<u>\$ 1,559,123</u>	<u>\$ 3,333,910</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	103.28%	97.40%	96.36%	92.00%
Covered Payroll	\$ 7,239,582	\$ 6,741,662	\$ 5,969,825	\$ 5,420,000
Employer's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	-20.59%	16.91%	26.12%	61.51%

Notes to Schedule:

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

<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
\$ 496,582	\$ 555,769	\$ 575,979	\$ 587,622	\$ 651,947	\$ 650,206
2,777,426	2,738,472	2,665,153	2,600,132	2,610,710	2,438,032
-	-	-	-	-	-
774,086	124,319	33,075	114,528	(108,775)	1,260,509
-	(368,706)	-	900,301	(1,175,599)	(74,501)
<u>(2,585,973)</u>	<u>(2,379,935)</u>	<u>(2,125,679)</u>	<u>(2,083,226)</u>	<u>(2,091,097)</u>	<u>(2,028,224)</u>
1,462,121	669,919	1,148,528	2,119,357	(112,814)	2,246,022
<u>39,354,026</u>	<u>38,684,107</u>	<u>37,535,579</u>	<u>35,416,222</u>	<u>35,529,036</u>	<u>33,283,014</u>
<u>\$ 40,816,147</u>	<u>\$ 39,354,026</u>	<u>\$ 38,684,107</u>	<u>\$ 37,535,579</u>	<u>\$ 35,416,222</u>	<u>\$ 35,529,036</u>
\$ 608,369	\$ 589,455	\$ 469,646	\$ 624,192	\$ 665,976	\$ 668,374
244,146	235,169	250,828	260,336	274,398	259,568
6,961,704	5,313,573	6,101,118	(1,950,418)	5,645,455	2,021,493
(2,585,973)	(2,379,935)	(2,125,679)	(2,083,226)	(2,091,097)	(2,028,224)
<u>416,071</u>	<u>87,714</u>	<u>(152,047)</u>	<u>480,767</u>	<u>(890,503)</u>	<u>1,413,289</u>
5,644,317	3,845,976	4,543,866	(2,668,349)	3,604,229	2,334,500
<u>40,995,687</u>	<u>37,149,711</u>	<u>32,605,845</u>	<u>35,274,194</u>	<u>31,669,965</u>	<u>29,335,465</u>
<u>\$ 46,640,004</u>	<u>\$ 40,995,687</u>	<u>\$ 37,149,711</u>	<u>\$ 32,605,845</u>	<u>\$ 35,274,194</u>	<u>\$ 31,669,965</u>
<u>\$ (5,823,857)</u>	<u>\$ (1,641,661)</u>	<u>\$ 1,534,396</u>	<u>\$ 4,929,734</u>	<u>\$ 142,028</u>	<u>\$ 3,859,071</u>
114.27%	104.17%	96.03%	86.87%	99.60%	89.14%
\$ 5,228,629	\$ 5,157,302	\$ 5,300,731	\$ 5,543,458	\$ 5,781,286	\$ 5,722,380
-111.38%	-31.83%	28.95%	88.93%	2.46%	67.44%

See notes to required supplementary information

North Shore School District 112

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

	2026	2025	2024	2023	2022
Actuarially determined contribution	\$ 503,875	\$ 426,747	\$ 352,220	\$ 472,641	\$ 587,698
Contributions in relation to the actuarially determined contribution	(504,076)	(426,746)	(362,635)	(491,300)	(608,369)
Contribution deficiency (excess)	\$ (201)	\$ 1	\$ (10,415)	\$ (18,659)	\$ (20,671)
Covered payroll	\$ 7,239,582	\$ 6,741,662	\$ 5,969,825	\$ 5,420,000	\$ 5,228,629
Contributions as a percentage of covered payroll	6.96%	6.33%	6.07%	9.06%	11.64%
	2021	2020	2019	2018	2017
Actuarially determined contribution	\$ 589,480	\$ 469,645	\$ 624,193	\$ 658,488	\$ 668,374
Contributions in relation to the actuarially determined contribution	(589,455)	(469,646)	(624,192)	(665,976)	(668,374)
Contribution deficiency (excess)	\$ 25	\$ (1)	\$ 1	\$ (7,488)	\$ -
Covered payroll	\$ 5,157,302	\$ 5,300,731	\$ 5,543,458	\$ 5,781,286	\$ 5,722,380
Contributions as a percentage of covered payroll	11.43%	8.86%	11.26%	11.52%	11.68%

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	18 years
Asset valuation method	5-Year Smoothed Market, 20% corridor
Wage growth	2.75%
Inflation	2.25%
Salary increases	2.85% 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-2021

Other information:

There were no benefit changes during the year.

North Shore School District 112

Schedule of the District's Proportionate Share of the Collective Net Pension Liability

and Schedule of District Contributions -

Teachers' Retirement System

Ten Most Recent Fiscal Years

	2026	2025	2024	2023
District's proportion of the net pension liability	0.00406838%	0.00373415%	0.00391542%	0.00386524%
District's proportionate share of the net pension liability	\$ 3,448,064	\$ 3,206,352	\$ 3,327,347	\$ 3,240,628
State's proportionate share of the net pension liability	<u>277,079,708</u>	<u>267,340,963</u>	<u>287,151,748</u>	<u>281,103,002</u>
Total net pension liability	<u>\$ 280,527,772</u>	<u>\$ 270,547,315</u>	<u>\$ 290,479,095</u>	<u>\$ 284,343,630</u>
Covered payroll	\$ 43,932,639	\$ 40,140,890	\$ 40,585,640	\$ 39,549,855
District's proportionate share of the net pension liability as a percentage of covered payroll	7.85%	7.99%	8.20%	8.19%
Plan fiduciary net position as a percentage of the total pension liability	47.7%	45.4%	43.9%	42.8%
Contractually required contribution	\$ 300,294	\$ 281,460	\$ 261,062	\$ 308,028
Contributions in relation to the contractually required contribution	<u>(299,821)</u>	<u>(279,665)</u>	<u>(256,752)</u>	<u>(307,473)</u>
Contribution deficiency (excess)	<u>\$ 473</u>	<u>\$ 1,795</u>	<u>\$ 4,310</u>	<u>\$ 555</u>
Covered payroll	\$ 46,289,739	\$ 43,932,639	\$ 40,140,890	\$ 40,585,640
Contributions as a percentage of covered payroll	0.6477%	0.6366%	0.6396%	0.7576%

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	5.20%	3.93%	3.65%	3.54%
Single equivalent discount rate	7.00%	7.00%	7.00%	7.00%
Inflation rate	2.50%	2.50%	2.50%	2.50%
Projected salary increases	4.00% to 8.50%	4.00% to 8.50%	3.75% to 8.75%	3.75% to 8.75%
	varying by service	varying by service	varying by service	varying by service

See notes to required supplementary information

<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
0.00414898%	0.00433071%	0.00446638%	0.00513719%	0.00105073%	0.00921978%
\$ 3,236,672	\$ 3,733,729	\$ 3,622,601	\$ 4,004,175	\$ 8,027,380	\$ 7,277,732
<u>271,267,544</u>	<u>292,445,011</u>	<u>257,816,553</u>	<u>274,302,765</u>	<u>275,779,322</u>	<u>297,041,611</u>
<u>\$ 274,504,216</u>	<u>\$ 296,178,740</u>	<u>\$ 261,439,154</u>	<u>\$ 278,306,940</u>	<u>\$ 283,806,702</u>	<u>\$ 304,319,343</u>
\$ 37,247,016	\$ 36,313,246	\$ 34,875,687	\$ 36,799,959	\$ 37,236,364	\$ 37,390,153
8.69%	10.28%	10.39%	10.88%	21.56%	19.46%
45.1%	37.8%	39.6%	40.0%	39.3%	36.4%
\$ 330,427	\$ 278,320	\$ 211,118	\$ 225,568	\$ 283,026	\$ 418,881
<u>(324,385)</u>	<u>(278,514)</u>	<u>(211,118)</u>	<u>(310,182)</u>	<u>(322,673)</u>	<u>(477,837)</u>
<u>\$ 6,042</u>	<u>\$ (194)</u>	<u>\$ -</u>	<u>\$ (84,614)</u>	<u>\$ (39,647)</u>	<u>\$ (58,956)</u>
\$ 39,549,855	\$ 37,247,016	\$ 36,313,246	\$ 34,875,687	\$ 36,799,959	\$ 37,236,364
0.8202%	0.7477%	0.5814%	0.8894%	0.8768%	1.2833%
7.00%	7.00%	7.00%	7.00%	7.00%	7.00%
2.16%	2.21%	3.50%	3.87%	3.58%	2.85%
7.00%	7.00%	7.00%	7.00%	7.00%	6.83%
2.25%	2.50%	2.50%	2.50%	2.50%	2.50%
3.50% to 8.50%	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%
varying by service	varying by service	varying by service	varying by service	varying by service	varying by service

See notes to required supplementary information

North Shore School District 112

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

	2026	2025	2024	2023	2022
Total OPEB Liability					
Service cost	\$ 9,140	\$ 12,022	\$ 13,511	\$ 6,304	\$ 9,840
Interest	14,615	13,160	11,113	10,802	5,026
Changes of benefit terms	-	-	-	-	-
Differences between expected and actual experience	(55,971)	-	28,892	-	48,268
Changes of assumptions	21,232	(13,910)	(2,879)	(690)	(17,680)
Benefit payments, including refunds of member contributions	<u>(32,948)</u>	<u>(7,053)</u>	<u>(7,249)</u>	<u>(15,617)</u>	<u>(8,130)</u>
Net change in total OPEB liability	(43,932)	4,219	43,388	799	37,324
Total OPEB Liability, Beginning	<u>320,327</u>	<u>316,108</u>	<u>272,720</u>	<u>271,921</u>	<u>234,597</u>
Total OPEB Liability, Ending	<u>\$ 276,395</u>	<u>\$ 320,327</u>	<u>\$ 316,108</u>	<u>\$ 272,720</u>	<u>\$ 271,921</u>
Covered-Employee Payroll	\$ 6,995,839	\$ 3,447,082	\$ 3,314,502	\$ 4,219,038	\$ 5,228,629
District's Total OPEB Liability as a Percentage of Covered Payroll	3.95%	9.29%	9.54%	6.46%	5.20%

	2021	2020	2019	2018
Total OPEB Liability				
Service cost	\$ 13,005	\$ 14,591	\$ 13,946	\$ 15,059
Interest	5,751	7,087	7,337	7,179
Changes of benefit terms	-	(16,215)	(4,900)	(7,343)
Differences between expected and actual experience	-	(40,688)	-	-
Changes of assumptions	8,048	13,279	3,183	1,974
Benefit payments, including refunds of member contributions	<u>(16,788)</u>	<u>(14,989)</u>	<u>(8,483)</u>	<u>(19,042)</u>
Net change in total OPEB liability	10,016	(36,935)	11,083	(2,173)
Total OPEB Liability, Beginning	<u>224,581</u>	<u>261,516</u>	<u>250,433</u>	<u>252,606</u>
Total OPEB Liability, Ending	<u>\$ 234,597</u>	<u>\$ 224,581</u>	<u>\$ 261,516</u>	<u>\$ 250,433</u>
Covered-Employee Payroll	\$ 5,244,902	\$ 4,847,730	\$ 5,470,121	\$ 5,091,337
District's Total OPEB Liability as a Percentage of Covered Payroll	4.47%	4.63%	4.78%	4.92%

Notes to Schedule:

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

North Shore School District 112

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

	2026	2025	2024	2023
District's proportion of the net OPEB liability	0.140861%	0.134702%	0.146606%	0.143310%
District's proportionate share of the net OPEB liability	\$ 12,692,079	\$ 10,665,646	\$ 10,449,118	\$ 9,809,097
State's proportionate share of the net OPEB liability	<u>17,217,556</u>	<u>14,484,429</u>	<u>14,130,537</u>	<u>13,344,311</u>
Total net OPEB liability	<u>\$ 29,909,635</u>	<u>\$ 25,150,075</u>	<u>\$ 24,579,655</u>	<u>\$ 23,153,408</u>
Covered payroll	\$ 43,932,639	\$ 40,140,890	\$ 40,585,640	\$ 39,549,855
District's proportionate share of the net OPEB liability as a percentage of covered payroll	28.89%	26.57%	25.75%	24.80%
Plan fiduciary net position as a percentage of the total pension liability	8.03%	7.43%	6.21%	5.24%
Contractually required contribution	\$ 310,141	\$ 294,349	\$ 268,944	\$ 271,924
Contributions in relation to the contractually required contribution	<u>(310,141)</u>	<u>(294,349)</u>	<u>(268,944)</u>	<u>(271,924)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 46,289,739	\$ 43,932,639	40,140,890	\$ 40,585,640
Contributions as a percentage of covered payroll	0.67%	0.67%	0.67%	0.67%

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	5.20%	3.97%	3.86%	3.69%
Single equivalent discount rate	5.20%	3.97%	3.86%	3.69%
Inflation rate	2.25%	2.25%	2.25%	2.25%
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	PubT-2010

See notes to required supplementary information

<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
0.143393%	0.143859%	0.141857%	0.155250%	0.161887%
\$ 31,625,902	\$ 38,462,103	\$ 39,262,413	\$ 40,901,840	\$ 42,008,930
<u>42,880,107</u>	<u>52,105,675</u>	<u>53,166,317</u>	<u>54,922,350</u>	<u>55,168,164</u>
<u>\$ 74,506,009</u>	<u>\$ 90,567,778</u>	<u>\$ 92,428,730</u>	<u>\$ 95,824,190</u>	<u>\$ 97,177,094</u>
\$ 37,247,016	\$ 36,313,246	\$ 34,875,687	\$ 36,799,959	\$ 37,236,364
84.91%	105.92%	112.58%	111.15%	112.82%
1.40%	0.70%	0.25%	-0.07%	-0.17%
\$ 264,984	\$ 342,673	\$ 334,082	\$ 320,856	\$ 323,840
<u>(264,984)</u>	<u>(342,673)</u>	<u>(334,082)</u>	<u>(320,856)</u>	<u>(323,842)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2)</u>
\$ 39,549,855	\$ 37,247,016	\$ 36,313,246	\$ 34,875,687	\$ 36,799,959
0.67%	0.92%	0.92%	0.92%	0.88%
2.75%	0.00%	0.00%	0.00%	0.00%
1.92%	2.45%	3.13%	3.62%	3.56%
1.92%	2.45%	3.13%	3.62%	3.56%
2.50%	2.50%	2.50%	2.75%	2.75%
Medicare and Non-Medicare - 8.00%	Medicare and Non-Medicare - 8.25%	Medicare - 9.00% Non-Medicare - 8.00%	Medicare - 9.00% Non-Medicare - 8.00%	Medicare - 9.00% Non-Medicare - 8.00%
4.25%	4.25%	4.50%	4.50%	4.50%
RP-2014 Tables	RP-2014 Tables	RP-2014 Tables	RP-2014 Tables	RP-2014 Tables

See notes to required supplementary information

North Shore School District 112

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

General Fund

Year Ended June 30, 2026

With Comparative Actual Amounts for the Year Ended June 30, 2025

	2026		Actual Variance	
	Original and Final Budget	Actual	With Final Budget	2025 Actual
Revenues				
Property taxes	\$ 73,405,600	\$ 73,412,228	\$ 6,628	\$ 70,310,060
State aid	29,378,351	25,666,354	(3,711,997)	25,637,306
Federal aid	2,283,661	2,545,416	261,755	2,700,056
Investment income	2,598,020	3,857,671	1,259,651	4,651,446
Student activities	200,000	112,715	(87,285)	132,247
Other	819,315	1,496,532	677,217	1,548,820
Total revenues	108,684,947	107,090,916	(1,594,031)	104,979,935
Expenditures				
Current:				
Instruction:				
Regular programs	29,998,428	29,175,434	822,994	28,131,651
Special programs	13,440,376	13,455,489	(15,113)	12,080,869
Other instructional programs	6,051,863	6,200,132	(148,269)	6,017,310
Student activities	200,000	104,861	95,139	127,297
Support services:				
Pupils	7,554,916	7,452,320	102,596	6,857,471
Instructional staff	7,858,988	6,046,517	1,812,471	7,062,328
General administration	2,357,880	2,422,340	(64,460)	2,256,535
School administration	3,987,474	4,081,691	(94,217)	3,797,861
Business	1,905,665	2,310,321	(404,656)	1,764,703
Operations and maintenance	10,000	(10,866)	20,866	13,016
Central	1,673,824	1,585,610	88,214	1,485,085
Other supporting services	5,100	(83)	5,183	858,457
Community services	7,000	1,182	5,818	1,788
Intergovernmental:				
State retirement contributions	25,000,000	21,831,102	3,168,898	21,229,711
Payments to other districts and government units	1,871,319	2,256,301	(384,982)	1,971,298
Capital outlay	1,506,513	948,835	557,678	1,282,922
Total expenditures	103,429,346	97,861,186	5,568,160	94,938,302
Excess (deficiency) of revenues over expenditures	5,255,601	9,229,730	3,974,129	10,041,633
Other Financing Sources (Uses)				
Transfers (out)	(13,500,000)	(14,900,286)	(1,400,286)	(4,862,504)
Lease issuance	-	712,409	712,409	-
Total other financing sources (uses)	(13,500,000)	(14,187,877)	(687,877)	(4,862,504)
Net change in fund balance	\$ (8,244,399)	(4,958,147)	\$ 3,286,252	5,179,129
Fund Balance, Beginning		56,521,096		51,341,967
Fund Balance, Ending		\$ 51,562,949		\$ 56,521,096

See notes to required supplementary information

North Shore School District 112

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

Operations and Maintenance Fund

Year Ended June 30, 2026

With Comparative Actual Amounts for the Year Ended June 30, 2025

	2026			
	Original and Final Budget	Actual	Actual Variance With Final Budget	2025 Actual
Revenues				
Property taxes	\$ 12,665,300	\$ 12,666,500	\$ 1,200	\$ 12,131,259
Corporate personal property replacement taxes	60,000	101,920	41,920	92,588
State aid	50,000	50,000	-	50,000
Investment income	355,295	588,112	232,817	529,194
Other	105,000	463,223	358,223	70,692
Total revenues	13,235,595	13,869,755	634,160	12,873,733
Expenditures				
Current:				
Support services:				
Pupils	277,200	223,500	53,700	-
Operations and maintenance	8,171,831	8,128,085	43,746	8,619,066
Capital outlay	2,455,709	1,391,181	1,064,528	877,456
Provision for contingencies	800,000	-	800,000	-
Total expenditures	11,704,740	9,742,766	1,961,974	9,496,522
Excess (deficiency) of revenues over expenditures	1,530,855	4,126,989	2,596,134	3,377,211
Other Financing Sources (Uses)				
Transfers in	12,000,000	12,000,000	-	3,500,000
Transfers (out)	(15,867,388)	(16,353,559)	(486,171)	(4,346,780)
Lease issuance	-	316,420	316,420	-
Total other financing sources (uses)	(3,867,388)	(4,037,139)	(169,751)	(846,780)
Net change in fund balance	\$ (2,336,533)	89,850	\$ 2,426,383	2,530,431
Fund Balance, Beginning		7,140,520		4,610,089
Fund Balance, Ending		\$ 7,230,370		\$ 7,140,520

See notes to required supplementary information

North Shore School District 112

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

Transportation Fund

Year Ended June 30, 2026

With Comparative Actual Amounts for the Year Ended June 30, 2025

	2026		Actual Variance With Final Budget	2025 Actual
	Original and Final Budget	Actual		
Revenues				
Property taxes	\$ 3,838,300	\$ 3,838,667	\$ 367	\$ 3,676,440
Corporate personal property replacement taxes	96,000	163,073	67,073	148,141
State aid	1,725,000	2,689,976	964,976	1,726,596
Investment income	118,571	133,870	15,299	184,255
Other	40,000	42,797	2,797	38,037
Total revenues	5,817,871	6,868,383	1,050,512	5,773,469
Expenditures				
Current:				
Support services:				
Transportation	7,654,105	8,390,970	(736,865)	6,865,845
Total expenditures	7,654,105	8,390,970	(736,865)	6,865,845
Excess (deficiency) of revenues over expenditures	(1,836,234)	(1,522,587)	313,647	(1,092,376)
Other Financing Sources (Uses)				
Transfers in	1,500,000	1,500,000	-	-
Total other financing sources (uses)	1,500,000	1,500,000	-	-
Net change in fund balance	\$ (336,234)	(22,587)	\$ 313,647	(1,092,376)
Fund Balance, Beginning		479,734		1,572,110
Fund Balance, Ending		\$ 457,147		\$ 479,734

See notes to required supplementary information

North Shore School District 112

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

Municipal Retirement/Social Security Fund

Year Ended June 30, 2026

With Comparative Actual Amounts for the Year Ended June 30, 2025

	2026			
	Original and Final Budget	Actual	Actual Variance With Final Budget	2025 Actual
Revenues				
Corporate personal property replacement taxes	\$ 444,000	\$ 754,211	\$ 310,211	\$ 685,152
Investment income	107,393	132,115	24,722	178,079
Total revenues	551,393	886,326	334,933	863,231
Expenditures				
Current:				
Instruction:				
Regular programs	350,519	364,712	(14,193)	349,768
Special programs	399,496	399,452	44	364,557
Other instructional programs	110,365	110,095	270	105,162
Support services:				
Pupils	158,811	189,182	(30,371)	142,610
Instructional staff	169,213	166,829	2,384	159,083
General administration	30,118	31,178	(1,060)	29,304
School administration	170,518	141,999	28,519	134,671
Business	120,668	112,047	8,621	112,618
Transportation	21,513	21,804	(291)	18,645
Operations and maintenance	211,476	212,365	(889)	219,968
Central	98,450	83,828	14,622	78,041
Total expenditures	1,841,147	1,833,491	7,656	1,714,427
Net change in fund balance	<u>\$ (1,289,754)</u>	(947,165)	<u>\$ 342,589</u>	(851,196)
Fund Balance, Beginning		2,961,366		3,812,562
Fund Balance, Ending		<u>\$ 2,014,201</u>		<u>\$ 2,961,366</u>

See notes to required supplementary information

North Shore School District 112

Notes to Required Supplementary Information
Year Ended June 30, 2026

Stewardship, Compliance and Accountability

Budgetary Data

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

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

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

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

Excess of Expenditures Over Budget

For the year ended June 30, 2026, expenditures exceeded budget in the Transportation Fund by \$736,865. This excess was funded by available financial resources.

Budgetary Highlights

For the year ended June 30, 2026, the most significant differences between final budgets and actual results for revenues, expenditures and other financing sources (uses) were as follows:

North Shore School District 112

Notes to Required Supplementary Information

Year Ended June 30, 2026

	Original and Final Budget	Actual	Actual Variance With Final Budget
General Fund			
Revenues			
State aid	\$ 29,378,351	\$ 25,666,354	\$ (3,711,997)
Investment income	2,598,020	3,857,671	1,259,651
Other	819,315	1,496,532	677,217
Expenditures			
Regular programs	29,998,428	29,175,434	822,994
Instructional staff	7,858,988	6,046,517	1,812,471
Business	1,905,665	2,310,321	(404,656)
State retirement contributions	25,000,000	21,831,102	3,168,898
Payments to other districts and government units	1,871,319	2,256,301	(384,982)
Capital outlay	1,506,513	948,835	557,678
Other Financing Sources (Uses)			
Lease issuance	-	712,409	712,409

General Fund revenues benefited from higher interest earnings (primarily in Educational Accounts), increased E-Rate reimbursements, and higher Medicaid revenues due to year-to-year variation, though State Aid fell short due to lower state TRS pension on-behalf adjustments. General Fund expenditures reflected favorable variances from curriculum savings as budgeted funding for the language arts update was not utilized, private tuition savings, technology purchased services savings, and capital outlay variances tied to lease structure timing under GASB 87 rather than unspent equipment allocations. These expenditure savings were partially offset by higher spending in public tuition and increased food service costs driven by the emergency Organic Life contract and the addition of schools onto the National School Lunch Program (NSLP).

North Shore School District 112

Notes to Required Supplementary Information
Year Ended June 30, 2026

	Original and Final Budget	Actual	Actual Variance With Final Budget
Operations and Maintenance Fund			
Revenues			
Corporate personal property replacement taxes	\$ 60,000	\$ 101,920	\$ 41,920
Investment income	355,295	588,112	232,817
Other	105,000	463,223	358,223
Expenditures			
Pupils	277,200	223,500	53,700
Operations and maintenance	8,171,831	8,128,085	43,746
Capital outlay	2,455,709	1,391,181	1,064,528
Provision for contingencies	800,000	-	800,000
Other Financing Sources (Uses)			
Transfers (out)	(15,867,388)	(16,353,559)	(486,171)

Operations & Maintenance Fund revenues exceeded budget primarily due to higher interest earnings on cash reserves, increased corporate personal property replacement taxes (CPPRT), and higher "Other" income driven by E-Rate technology reimbursements, developer impact fees, and facility rentals. Operations & Maintenance Fund expenditures came in significantly under budget, driven by \$1,064,528 in Capital Outlay savings—primarily because actual capital projects came in well below initial conservative budget allocations—alongside an unspent \$800,000 contingency reserve set aside for emergency repairs. Transfers Out reflected a \$486,171 audit reclassification variance to transfer funds to Debt Service to cover principal and interest for facility leases under GASB 87 standards.

	Original and Final Budget	Actual	Actual Variance With Final Budget
Transportation Fund			
Revenues			
Corporate personal property replacement taxes	\$ 96,000	\$ 163,073	\$ 67,073
State aid	1,725,000	2,689,976	964,976
Investment income	118,571	133,870	15,299
Expenditures			
Transportation	7,654,105	8,390,970	(736,865)

Transportation Fund revenues exceeded budget primarily due to higher State Aid reimbursements—driven by the allocation of \$500,000 in Evidence-Based Funding (EBF), prior-year claim reconciliations, and higher state-claimable transportation expenses in the prior year that resulted in increased funding in the current year—alongside increased corporate personal property replacement taxes (CPPRT) and interest earnings. Transportation Fund expenditures exceeded budget by \$736,865 due to increased demand and rising costs for specialized student transportation services contracted through First Student.

North Shore School District 112

Notes to Required Supplementary Information

Year Ended June 30, 2026

	Original and Final Budget	Actual	Actual Variance With Final Budget
IMRF Fund			
Revenues			
Corporate personal property replacement taxes	\$ 444,000	\$ 754,211	\$ 310,211
Investment income	107,393	132,115	24,722

Municipal Retirement/Social Security Fund revenues exceeded budget primarily due to higher corporate replacement tax (CPPRT) receipts and interest earnings on cash reserves.

SUPPLEMENTARY INFORMATION

North Shore School District 112

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

Debt Service Fund

Year Ended June 30, 2026

With Comparative Actual Amounts for the Year Ended June 30, 2025

	2026			
	Original and Final Budget	Actual	Actual Variance With Final Budget	2025 Actual
Revenues				
Property taxes	\$ 7,985,900	\$ 7,914,707	\$ (71,193)	\$ 8,153,959
Investment income	153,009	256,630	103,621	236,522
Total revenues	8,138,909	8,171,337	32,428	8,390,481
Expenditures				
Debt service:				
Principal	-	7,530,922	(7,530,922)	10,041,846
Interest and other	1,000	6,131,173	(6,130,173)	5,669,441
State aid anticipation certificates	11,774,213	-	11,774,213	-
Total expenditures	11,775,213	13,662,095	(1,886,882)	15,711,287
Excess (deficiency) of revenues over expenditures	(3,636,304)	(5,490,758)	(1,854,454)	(7,320,806)
Other Financing Sources (Uses)				
Transfers in	3,867,388	5,753,845	1,886,457	5,709,284
Principal on bonds sold	-	-	-	1,854,103
Total other financing sources (uses)	3,867,388	5,753,845	1,886,457	7,563,387
Net change in fund balance	\$ 231,084	263,087	\$ 32,003	242,581
Fund Balance, Beginning		568,519		325,938
Fund Balance, Ending		\$ 831,606		\$ 568,519

North Shore School District 112

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

Capital Projects Fund

Year Ended June 30, 2026

With Comparative Actual Amounts for the Year Ended June 30, 2025

	2026		Actual Variance With Final Budget	2025 Actual
	Original and Final Budget	Actual		
Revenues				
Investment income	\$ -	\$ 581,411	\$ 581,411	\$ 1,870,502
Total revenues	-	581,411	581,411	1,870,502
Expenditures				
Capital outlay	46,233,866	35,950,925	10,282,941	44,445,473
Total expenditures	46,233,866	35,950,925	10,282,941	44,445,473
Excess (deficiency) of revenues over expenditures	(46,233,866)	(35,369,514)	10,864,352	(42,574,971)
Other Financing Sources (Uses)				
Transfers in	12,000,000	12,000,000	-	-
Principal on bonds sold	-	-	-	52,445,897
Premium on bonds sold	-	-	-	5,623,081
Total other financing sources (uses)	12,000,000	12,000,000	-	58,068,978
Net change in fund balance	\$ (34,233,866)	(23,369,514)	\$ 10,864,352	15,494,007
Fund Balance, Beginning		34,085,809		18,591,802
Fund Balance, Ending		\$ 10,716,295		\$ 34,085,809

North Shore School District 112

Combining Balance Sheet -
General Fund
June 30, 2026

	Educational Accounts	Working Cash Accounts	Total
Assets			
Cash and investments	\$ 90,955,872	\$ 4,238,345	\$ 95,194,217
Student activity cash	241,572	-	241,572
Receivables (net allowance for uncollectibles):			
Interest	436,310	-	436,310
Property taxes	40,444,799	121,202	40,566,001
Intergovernmental	505,357	-	505,357
Total assets	<u>\$ 132,583,910</u>	<u>\$ 4,359,547</u>	<u>\$ 136,943,457</u>
Liabilities, Deferred Inflows of Resources and Fund Balance			
Liabilities			
Accounts payable	\$ 1,447,887	\$ -	\$ 1,447,887
Salaries and wages payable	3,993,041	-	3,993,041
Other current liabilities	46,835	-	46,835
Payroll deductions payable	2,559,368	-	2,559,368
Unearned student fees	353,544	-	353,544
Total liabilities	<u>8,400,675</u>	<u>-</u>	<u>8,400,675</u>
Deferred Inflows of Resources			
Property taxes levied for a future period	76,487,387	229,213	76,716,600
Unavailable interest receivable	263,233	-	263,233
Total deferred inflows of resources	<u>76,750,620</u>	<u>229,213</u>	<u>76,979,833</u>
Fund Balance			
Assigned	241,572	-	241,572
Unassigned	47,191,043	4,130,334	51,321,377
Total fund balance	<u>47,432,615</u>	<u>4,130,334</u>	<u>51,562,949</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 132,583,910</u>	<u>\$ 4,359,547</u>	<u>\$ 136,943,457</u>

North Shore School District 112

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

General Fund

Year Ended June 30, 2026

	Educational Accounts	Working Cash Accounts	Total
Revenues			
Property taxes	\$ 73,192,905	\$ 219,323	\$ 73,412,228
State aid	25,666,354	-	25,666,354
Federal aid	2,545,416	-	2,545,416
Investment income	3,852,940	4,731	3,857,671
Student activities	112,715	-	112,715
Other	1,496,532	-	1,496,532
	<u>106,866,862</u>	<u>224,054</u>	<u>107,090,916</u>
Total revenues			
Expenditures			
Current:			
Instruction:			
Regular programs	29,175,434	-	29,175,434
Special programs	13,455,489	-	13,455,489
Other instructional programs	6,200,132	-	6,200,132
Student activities	104,861	-	104,861
Support services:			
Pupils	7,452,320	-	7,452,320
Instructional staff	6,046,517	-	6,046,517
General administration	2,422,340	-	2,422,340
School administration	4,081,691	-	4,081,691
Business	2,310,321	-	2,310,321
Operations and maintenance	(10,866)	-	(10,866)
Central	1,585,610	-	1,585,610
Other supporting services	(83)	-	(83)
Community services	1,182	-	1,182
Intergovernmental:			
State retirement contributions	21,831,102	-	21,831,102
Payments to other districts and government units	2,256,301	-	2,256,301
Capital outlay	948,835	-	948,835
	<u>97,861,186</u>	<u>-</u>	<u>97,861,186</u>
Total expenditures			
Excess (deficiency) of revenues over expenditures	<u>9,005,676</u>	<u>224,054</u>	<u>9,229,730</u>
Other Financing Sources (Uses)			
Transfers (out)	(14,900,286)	-	(14,900,286)
Lease issuance	712,409	-	712,409
	<u>(14,187,877)</u>	<u>-</u>	<u>(14,187,877)</u>
Total other financing sources (uses)			
Net change in fund balance	(5,182,201)	224,054	(4,958,147)
Fund Balance, Beginning	<u>52,614,816</u>	<u>3,906,280</u>	<u>56,521,096</u>
Fund Balance, Ending	<u>\$ 47,432,615</u>	<u>\$ 4,130,334</u>	<u>\$ 51,562,949</u>

North Shore School District 112

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

Educational Accounts

Year Ended June 30, 2026

With Comparative Actual Amounts for the Year Ended June 30, 2025

	2026			
	Original and Final Budget	Actual	Actual Variance With Final Budget	2025 Actual
Revenues				
Property taxes	\$ 73,186,400	\$ 73,192,905	\$ 6,505	\$ 70,099,964
State aid	29,378,351	25,666,354	(3,711,997)	25,637,306
Federal aid	2,283,661	2,545,416	261,755	2,700,056
Investment income	2,593,220	3,852,940	1,259,720	4,533,095
Student activities	200,000	112,715	(87,285)	132,247
Other	819,315	1,496,532	677,217	1,548,820
Total revenues	<u>108,460,947</u>	<u>106,866,862</u>	<u>(1,594,085)</u>	<u>104,651,488</u>
Expenditures				
Current:				
Instruction:				
Regular programs	29,998,428	29,175,434	822,994	28,131,651
Special programs	13,440,376	13,455,489	(15,113)	12,080,869
Other instructional programs	6,051,863	6,200,132	(148,269)	6,017,310
Student activities	200,000	104,861	95,139	127,297
Support services:				
Pupils	7,554,916	7,452,320	102,596	6,857,471
Instructional staff	7,858,988	6,046,517	1,812,471	7,062,328
General administration	2,357,880	2,422,340	(64,460)	2,256,535
School administration	3,987,474	4,081,691	(94,217)	3,797,861
Business	1,905,665	2,310,321	(404,656)	1,764,703
Operations and maintenance	10,000	(10,866)	20,866	13,016
Central	1,673,824	1,585,610	88,214	1,485,085
Other supporting services	5,100	(83)	5,183	858,457
Community services	7,000	1,182	5,818	1,788
Intergovernmental:				
State retirement contributions	25,000,000	21,831,102	3,168,898	21,229,711
Payments to other districts and government units	1,871,319	2,256,301	(384,982)	1,971,298
Capital outlay	1,506,513	948,835	557,678	1,282,922
Total expenditures	<u>103,429,346</u>	<u>97,861,186</u>	<u>5,568,160</u>	<u>94,938,302</u>
Excess (deficiency) of revenues over expenditures	<u>5,031,601</u>	<u>9,005,676</u>	<u>3,974,075</u>	<u>9,713,186</u>
Other Financing Sources (Uses)				
Transfers (out)	(13,500,000)	(14,900,286)	(1,400,286)	(4,862,504)
Lease issuance	-	712,409	712,409	-
Total other financing sources (uses)	<u>(13,500,000)</u>	<u>(14,187,877)</u>	<u>(687,877)</u>	<u>(4,862,504)</u>
Net change in fund balance	<u>\$ (8,468,399)</u>	<u>(5,182,201)</u>	<u>\$ 3,286,198</u>	<u>4,850,682</u>
Fund Balance, Beginning		<u>52,614,816</u>		<u>47,764,134</u>
Fund Balance, Ending		<u>\$ 47,432,615</u>		<u>\$ 52,614,816</u>

North Shore School District 112

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual -
Working Cash Accounts
Year Ended June 30, 2026
With Comparative Actual Amounts for the Year Ended June 30, 2025

	2026			
	Original and Final Budget	Actual	Actual Variance With Final Budget	2025 Actual
Revenues				
Property taxes	\$ 219,200	\$ 219,323	\$ 123	\$ 210,096
Investment income	4,800	4,731	(69)	118,351
Total revenues	<u>224,000</u>	<u>224,054</u>	<u>54</u>	<u>328,447</u>
Expenditures				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>224,000</u>	<u>224,054</u>	<u>54</u>	<u>328,447</u>
Net change in fund balance	<u><u>\$ 224,000</u></u>	<u>224,054</u>	<u><u>\$ 54</u></u>	<u>328,447</u>
Fund Balance, Beginning		<u>3,906,280</u>		<u>3,577,833</u>
Fund Balance, Ending		<u><u>\$ 4,130,334</u></u>		<u><u>\$ 3,906,280</u></u>

STATISTICAL SECTION

Statistical Section

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

<u>Contents</u>	<u>Page</u>
Financial Trends These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.	69 - 80
Revenue Capacity These schedules contain information to help the reader assess the District's most significant local revenue source, the property tax.	81 - 84
Debt Capacity These schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future.	85 - 88
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.	89 - 91
Operating Information These schedules contain information about the District's services and resources to help the reader understand how the District's financial information relates to the services the District provides and the activities it performs.	92 - 94

North Shore School District 112

Net Position by Component

Last Ten Fiscal Years

	Fiscal Year				
	2026	2025	2024	2023	2022
Governmental Activities					
Net investment in capital assets	\$ 126,394,769	\$ 117,805,605	\$ 110,513,247	\$ 108,467,851	\$ 95,795,290
Restricted					
Operations and maintenance	-	-	-	-	1,359,847
Student transportation	-	-	-	-	3,617,664
Retirement benefits	2,656,264	1,104,889	1,715,033	383,651	9,249,784
Capital projects	-	-	9,809,392	-	-
Debt service	-	-	-	-	33,708
Unrestricted (deficit)	41,887,896	41,494,928	22,687,983	12,350,739	330,670
Total net position	<u>\$ 170,938,929</u>	<u>\$ 160,405,422</u>	<u>\$ 144,725,655</u>	<u>\$ 121,202,241</u>	<u>\$ 110,386,963</u>

Fiscal Year				
2021	2020	2019	2018	2017
\$ 85,571,450	\$ 82,112,891	\$ 80,246,759	\$77,225,869	\$70,739,137
2,269,175	3,649,258	4,305,936	1,901,116	1,334,784
3,278,424	1,866,272	1,570,837	1,655,424	2,188,423
4,722,681	793,175	990,281	991,833	1,409,808
-	-	-	-	-
33,708	33,708	33,708	33,708	33,708
3,701,045	3,530,358	(6,477,011)	(8,954,459)	38,806,684
<u>\$ 99,576,483</u>	<u>\$ 91,985,662</u>	<u>\$ 80,670,510</u>	<u>\$ 72,853,491</u>	<u>\$ 114,512,544</u>

North Shore School District 112

Changes in Net Position
Last Ten Fiscal Years

	Fiscal Year				
	2026	2025	2024	2023	2022
Expenses					
Governmental Activities					
Instruction:					
Regular programs	\$ 30,271,573	\$ 28,435,963	\$ 24,971,800	\$ 26,271,627	\$ 31,457,281
Special programs	16,040,113	14,342,681	14,081,836	12,025,747	7,925,350
Other programs	6,003,273	5,793,413	5,421,093	4,731,102	3,734,773
Student activities	104,861	127,297	125,572	119,617	136,038
Support services:					
Pupils	8,660,196	7,569,482	6,760,322	6,371,864	6,002,713
Instructional staff	7,316,272	8,181,718	8,678,955	5,424,078	6,707,286
District administration	1,995,890	1,660,441	1,392,116	4,432,026	1,091,632
School administration	3,700,930	3,040,442	3,277,186	346,385	1,243,559
Business	2,516,516	1,968,979	1,868,967	2,046,394	1,754,161
Transportation	8,434,426	6,906,138	5,883,712	5,253,890	4,527,732
Operations and maintenance	12,935,207	12,937,968	10,411,026	11,604,400	9,594,137
Central	1,679,106	1,618,310	1,169,567	737,011	1,468,224
Other supporting services	(151)	858,206	16,241	2,483	2,128
Intergovernmental:					
State retirement contributions	15,135,426	15,376,966	17,341,127	15,295,355	17,596,864
Payments to other districts and government units, excluding special education	-	-	-	-	-
Community services	1,182	2,295	4,529	(20,928)	119,395
Interest on debt	5,392,472	5,246,246	3,785,301	3,675,514	1,779,933
Total governmental expenses	120,187,292	114,066,545	105,189,350	98,316,565	95,141,206
Program Revenues					
Governmental Activities					
Charges for services:					
Instruction					
Regular Programs	831,490	1,130,464	905,990	761,186	772,804
Other Programs	-	-	-	-	-
Student activities	112,715	132,247	146,989	126,883	110,370
Support services:					
Transportation	42,797	38,037	33,342	25,246	20,916
Business	649,819	189,846	211,811	175,985	12,120
Operations and Maintenance	51,340	4,620	11,144	65,349	15,921
Operating grants and contributions:					
Instruction					
Regular programs	238,440	466,534	527,235	934,484	1,459,168
Special programs	2,651,895	2,762,284	3,210,888	2,306,978	1,817,813
Other programs	65,932	51,693	127,686	6,172	70,111
Support services:					
Pupils	3,197	6,981	342,392	228,603	231,462
Instructional staff	100,154	94,700	110,970	110,865	361,321
Operations and Maintenance	-	-	-	-	1,006,496
Transportation	2,189,976	1,726,596	1,603,632	1,288,427	1,064,411
Business	428,295	355,013	418,495	491,508	876,014
Central	-	-	-	834	223,739
Intergovernmental:					
State retirement contributions	15,135,426	15,376,966	17,341,127	15,295,355	17,596,864
Payments to other districts and government units, excluding special education	-	-	-	-	-
Capital grants and contributions:					
Instruction:					
Regular programs	-	-	-	-	-
Support services:					
Business	-	50,000	50,000	50,000	-
Operations and maintenance	50,000	-	-	-	-
Total government program revenues	22,551,476	22,385,981	25,041,701	21,867,875	25,639,530
Net (expense) revenue	(97,635,816)	(91,680,564)	(80,147,649)	(76,448,690)	(69,501,676)
General Revenues:					
Governmental Activities					
Taxes:					
Property taxes	97,832,102	94,271,718	90,200,838	77,512,687	74,963,196
Intergovernmental, unrestricted :					
Replacement taxes	1,019,204	925,881	1,380,722	2,291,346	2,195,536
State aid-formula grants	3,383,365	3,379,836	3,376,554	3,373,338	3,369,558
Investment earnings	5,763,188	8,168,532	6,028,587	3,317,727	574,263
Unrealized gain/(loss) on investments	(255,642)	319,782	515,263	534,821	(1,208,720)
Miscellaneous	427,106	294,582	264,506	234,049	418,323
Gain on disposal of capital assets	-	-	1,904,593	-	-
Total general revenues and gain on disposal of capital assets	108,169,323	107,360,331	103,671,063	87,263,968	80,312,156
Change in net position	\$ 10,533,507	\$ 15,679,767	\$ 23,523,414	\$ 10,815,278	\$ 10,810,480

Fiscal Year				
2021	2020	2019	2018	2017
\$ 22,949,415	\$ 23,337,480	\$ 22,715,295	\$ 23,867,323	\$ 24,769,383
10,803,370	10,229,019	9,461,508	9,998,574	10,005,498
6,092,880	6,051,864	6,356,340	6,802,804	5,662,970
36,119	-	-	-	-
5,148,808	5,474,390	5,163,931	7,220,973	6,239,677
6,963,538	6,028,086	6,490,806	7,226,009	4,615,680
2,660,867	2,173,984	2,045,035	1,431,123	1,551,617
3,509,193	3,207,865	3,612,142	4,025,350	3,142,361
1,683,042	1,698,450	1,690,192	1,523,766	1,510,867
3,358,881	4,020,805	3,597,466	3,339,234	2,817,920
11,205,139	8,978,220	10,433,070	8,354,742	9,298,769
1,087,887	1,110,769	1,201,309	1,228,281	1,175,479
2,620	9,884	11,003	33,994	22,484
31,754,171	29,350,056	28,230,342	27,575,120	29,596,726
-	37,058	-	-	65,168
6,360	7,526	187,741	33,773	61,748
1,804,720	1,891,095	1,163,702	-	-
<u>109,067,010</u>	<u>103,606,551</u>	<u>102,359,882</u>	<u>102,661,066</u>	<u>100,536,347</u>
820,112	1,492,122	1,395,013	648,625	1,099,583
-	-	-	1,571	38,018
49,659	-	-	-	-
11,756	24,523	33,616	22,193	54,116
-	16,228	34,152	33,523	34,813
44,892	24,410	34,063	88,625	97,997
1,294,937	620,880	304,036	275,130	416,939
1,624,948	1,676,176	1,809,437	2,824,918	4,651,419
13,102	70,288	122,512	101,704	458,534
-	-	-	-	-
82,686	95,156	113,348	131,058	172,027
-	-	-	-	-
1,848,605	1,121,202	1,160,483	619,199	348,792
532,456	361,890	330,167	307,190	718,150
-	-	-	-	-
31,754,171	29,350,056	28,230,342	27,575,120	29,596,726
-	-	-	-	12,000
361,361	-	-	-	-
-	-	-	-	-
-	50,000	-	-	-
<u>38,438,685</u>	<u>34,902,931</u>	<u>33,567,169</u>	<u>32,628,856</u>	<u>37,699,114</u>
<u>(70,628,325)</u>	<u>(68,703,620)</u>	<u>(68,792,713)</u>	<u>(70,032,210)</u>	<u>(62,837,233)</u>
73,021,793	71,594,376	69,650,798	67,455,017	67,272,865
1,015,425	728,794	674,008	690,421	735,781
3,365,702	3,365,702	3,361,213	3,356,655	1,267,676
312,304	3,532,452	2,864,768	583,741	452,122
-	-	-	-	-
291,709	797,448	58,945	108,507	147,386
-	-	-	-	-
<u>78,006,933</u>	<u>80,018,772</u>	<u>76,609,732</u>	<u>72,194,341</u>	<u>69,875,830</u>
<u>\$ 7,378,608</u>	<u>\$ 11,315,152</u>	<u>\$ 7,817,019</u>	<u>\$ 2,162,131</u>	<u>\$ 7,038,597</u>

North Shore School District 112

Fund Balances - Governmental Funds
Last Ten Fiscal Years

	Fiscal Year				
	2026	2025	2024	2023	2022
General Fund					
Nonspendable	\$ -	\$ -	\$ 47,699	\$ 47,699	\$ 47,699
Restricted	-	-	-	-	-
Assigned	241,572	233,718	228,768	207,351	200,085
Unassigned	51,321,377	56,287,378	51,065,500	45,721,745	42,450,620
Total general fund	\$ 51,562,949	\$ 56,521,096	\$ 51,341,967	\$ 45,976,795	\$ 42,698,404
All Other Governmental Funds					
Nonspendable, reported in:					
Special revenue funds	\$ 82,950	\$ 82,950	\$ 86,789	\$ -	\$ -
Capital projects fund	5,793,250	-	-	-	-
Restricted, reported in:					
Special revenue funds	1,165,601	2,244,881	3,274,156	3,717,561	8,403,438
Debt service funds	70,181	63,724	57,665	33,233	33,708
Capital projects fund	-	23,537,468	9,809,392	50,027,288	-
Assigned, reported in:					
Special revenue funds	8,453,167	8,253,789	6,633,816	6,036,221	5,454,151
Debt service funds	761,425	504,795	268,273	86,935	44,149
Capital projects fund	4,923,045	10,548,341	8,782,410	4,060,912	10,418,429
Total all other governmental funds	\$ 21,249,619	\$ 45,235,948	\$ 28,912,501	\$ 63,962,150	\$ 24,353,875

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

North Shore School District 112

Governmental Funds Revenues

Last Ten Fiscal Years

	Fiscal Years				
	2026	2025	2024	2023	2022
Local sources	\$ 106,516,382	\$ 104,637,393	\$ 101,141,248	\$ 84,136,043	\$ 77,874,729
State sources	6,575,228	6,184,191	6,189,063	4,989,144	4,609,747
Federal sources	2,545,416	2,700,056	3,649,608	3,756,213	5,845,379
On-behalf sources	<u>21,831,102</u>	<u>21,229,711</u>	<u>18,763,693</u>	<u>19,909,405</u>	<u>19,973,007</u>
Total revenues	<u>\$ 137,468,128</u>	<u>\$ 134,751,351</u>	<u>\$ 129,743,612</u>	<u>\$ 112,790,805</u>	<u>\$ 108,302,862</u>

Fiscal Years				
2021	2020	2019	2018	2017
\$ 75,817,927	\$ 77,976,409	\$ 74,522,566	\$ 69,632,223	\$ 69,944,681
5,278,783	4,583,936	5,446,620	5,639,141	4,777,093
4,051,877	2,777,614	2,475,990	2,325,314	2,974,880
<u>17,469,491</u>	<u>16,817,921</u>	<u>15,433,490</u>	<u>27,575,120</u>	<u>29,596,726</u>
<u>\$ 102,618,078</u>	<u>\$ 102,155,880</u>	<u>\$ 97,878,666</u>	<u>\$ 105,171,798</u>	<u>\$ 107,293,380</u>

North Shore School District 112

Governmental Funds Expenditures and Debt Service Ratio

Last Ten Fiscal Years

(Modified Accrual Basis of Accounting)

	Fiscal Year				
	2026	2025	2024	2023	2022
Current					
Instruction:					
Regular programs	\$ 29,540,146	\$ 28,481,419	\$ 25,736,840	\$ 27,563,290	\$ 26,733,736
Special programs	13,854,941	12,445,426	12,700,583	10,151,086	8,544,469
Other instructional programs	6,310,227	6,122,472	5,879,275	5,238,956	5,444,401
Student activities	104,861	127,297	125,572	119,617	136,038
Total instruction	49,810,175	47,176,614	44,442,270	43,072,949	40,858,644
Supporting services:					
Pupils	7,865,002	7,000,081	6,517,979	5,795,633	5,537,036
Instructional staff	6,213,346	7,221,411	7,879,668	6,693,800	6,380,395
General administration	2,453,518	2,285,839	2,358,975	2,063,943	1,907,950
School administration	4,223,690	3,932,532	3,914,369	3,370,272	3,422,572
Business	2,422,368	1,877,321	1,892,814	1,764,690	1,956,416
Transportation	8,412,774	6,884,490	5,895,389	5,235,762	4,570,534
Operations and maintenance	8,329,584	8,852,050	7,138,091	7,768,392	6,982,602
Central	1,669,438	1,563,126	1,183,918	1,125,113	1,300,765
Other supporting services	(83)	858,457	16,216	1,801	2,216
Total supporting services	41,589,637	40,475,307	36,797,419	33,819,406	32,060,486
Community services	1,182	1,788	2,585	25,308	95,745
Total current expenditures	91,400,994	87,653,709	81,242,274	76,917,663	73,014,875
Intergovernmental:					
State retirement contributions	21,831,102	21,229,711	18,763,693	19,909,405	19,973,007
Payments to other districts and gov't units	2,256,301	1,971,298	1,911,614	1,853,498	1,619,820
Total intergovernmental	24,087,403	23,201,009	20,675,307	21,762,903	21,592,827
Capital outlay	38,290,941	46,605,851	49,834,492	25,148,470	29,380,853
Debt service:					
Principal	7,530,922	10,041,846	8,582,412	2,807,525	2,261,083
Interest and fiscal charges	6,131,173	5,669,441	5,229,049	2,793,386	2,033,450
Total debt service	13,662,095	15,711,287	13,811,461	5,600,911	4,294,533
Total expenditures	\$ 167,441,433	\$ 173,171,856	\$ 165,563,534	\$ 129,429,947	\$ 128,283,088
Debt service required as a percentage of noncapital expenditures	10.58%	12.41%	11.86%	5.35%	4.32%
Debt service as a percentage of total expenditures	8.16%	9.07%	8.34%	4.33%	3.35%

Fiscal Year				
2021	2020	2019	2018	2017
\$ 22,772,039	\$ 22,442,338	\$ 21,429,240	\$ 22,149,485	\$ 23,759,650
8,322,023	8,002,627	7,302,687	7,818,010	8,154,935
6,196,675	6,090,419	5,959,324	6,225,403	5,718,821
36,119	-	-	-	-
37,326,856	36,535,384	34,691,251	36,192,898	37,633,406
5,156,802	4,969,338	5,032,862	6,169,659	5,754,210
5,978,784	5,803,233	6,157,252	6,437,861	4,466,319
1,959,970	1,965,024	1,756,816	1,458,128	1,599,472
3,286,867	3,088,408	3,069,125	3,155,342	3,199,396
1,883,801	1,578,649	1,556,540	1,435,398	1,520,007
3,392,277	4,004,492	3,584,612	3,328,696	2,813,469
8,650,070	6,799,319	8,411,386	7,018,004	7,226,023
1,175,313	1,059,201	1,172,275	1,144,932	1,167,720
2,486	9,168	10,631	34,274	21,162
31,486,370	29,276,832	30,751,499	30,182,294	27,767,778
35,923	6,579	130,583	28,315	61,766
68,849,149	65,818,795	65,573,333	66,403,507	65,462,950
17,469,491	16,817,921	15,433,490	27,575,120	29,596,726
1,881,902	1,967,537	1,976,265	1,768,568	1,823,781
19,351,393	18,785,458	17,409,755	29,343,688	31,420,507
27,137,624	20,487,908	8,828,354	9,128,649	6,004,025
1,810,000	1,720,000	-	-	-
2,057,863	2,143,863	1,066,954	-	-
3,867,863	3,863,863	1,066,954	-	-
\$ 119,206,029	\$ 108,956,024	\$ 92,878,396	\$ 104,875,844	\$ 102,887,482
4.10%	4.37%	1.27%	0.00%	0.00%
3.24%	3.55%	1.15%	0.00%	0.00%

North Shore School District 112

Other Financing Sources and Uses and Net Change in Fund Balances

Governmental Funds

Last Ten Fiscal Years

(Modified Accrual Basis of Accounting)

	Fiscal Year				
	2026	2025	2024	2023	2022
Excess (deficiency) of revenues over (under) expenditures	\$ (29,973,305)	\$ (38,420,505)	\$ (35,819,922)	\$ (16,639,142)	\$ (19,980,226)
Other financing sources (uses):					
Transfers in	31,253,845	9,209,284	8,164,148	16,768,009	4,294,058
Bond proceeds	-	54,300,000	-	54,045,000	-
Premium on bonds sold	-	5,623,081	-	3,133,729	-
Proceeds from sale of capital assets	-	-	1,904,593	-	-
Lease issuance	1,028,829	-	399,375	1,541,263	508,625
Installment contract proceeds	-	-	3,831,477	805,816	-
Transfers out	(31,253,845)	(9,209,284)	(8,164,148)	(16,768,009)	(4,294,058)
Total other financing sources (uses)	1,028,829	59,923,081	6,135,445	59,525,808	508,625
Net change in fund balances	\$ (28,944,476)	\$ 21,502,576	\$ (29,684,477)	\$ 42,886,666	\$ (19,471,601)

Fiscal Year				
2021	2020	2019	2018	2017
\$ (16,587,951)	\$ (6,800,144)	\$ 5,000,270	\$ 295,954	\$ 4,405,898
16,734,776	13,863,388	8,458,447	10,000,000	-
-	-	50,945,000	-	-
-	-	4,666,408	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
(16,734,776)	(13,863,388)	(8,458,447)	(10,000,000)	-
-	-	55,611,408	-	-
\$ (16,587,951)	\$ (6,800,144)	\$ 60,611,678	\$ 295,954	\$ 4,405,898

North Shore School District 112

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

Tax Levy Year	Equalized Assessed Valuation		Total Equalized Assessed Value	Actual Estimated Value	Total Direct Rate
	Real Estate	Railroad			
2025	\$ 3,098,762,792	\$ 3,336,885	\$ 3,102,099,677	\$ 9,400,302,052	3.286%
2024	2,927,970,781	4,420,964	2,932,391,745	8,886,035,591	3.366%
2023	2,667,246,807	4,650,314	2,671,897,121	8,096,657,942	3.560%
2022	2,466,055,441	4,316,744	2,470,372,185	7,485,976,318	3.676%
2021	2,369,794,568	3,649,098	2,373,443,666	7,192,253,533	3.299%
2020	2,370,078,113	3,649,098	2,373,727,211	7,193,112,761	3.184%
2019	2,420,333,320	3,508,602	2,423,841,922	7,344,975,521	3.039%
2018	2,468,137,523	3,231,303	2,471,368,826	7,488,996,442	2.914%
2017	2,472,548,411	3,021,625	2,475,570,036	7,501,727,382	2.830%
2016	2,374,567,316	2,965,779	2,377,533,095	7,204,645,742	2.862%

Source: Lake County Clerk's Office

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

North Shore School District 112

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

		District Direct Rates		Overlapping Rates											
				Highland		Lake County			South Lake		Total				
Tax			Highland	Lake		Park	North	Forest	Township of	College of	Mosquito	Overlapping	Total Tax		
Levy Year		NSSD 112	Park	County	HSD 113	District	Sanitary	Preserve	Moraine	Lake County	Abatement	Government	Rate		
2025	\$	3.286	\$ 0.882	\$ 0.520	\$ 2.449	\$ 0.559	\$ 0.144	\$ 0.157	\$ 0.072	\$ 0.269	\$ 0.009	\$ 5.059	\$ 8.346		
2024		3.366	0.852	0.551	2.396	0.572	0.150	0.162	0.076	0.280	0.010	5.048	8.414		
2023		3.560	0.872	0.586	2.477	0.596	0.159	0.168	0.050	0.294	0.010	5.212	8.772		
2022		3.676	0.909	0.589	2.525	0.612	0.160	0.173	0.054	0.296	0.012	5.329	9.005		
2021		3.299	0.904	0.598	2.486	0.608	0.158	0.179	0.056	0.293	0.013	5.296	8.595		
2020		3.184	0.875	0.598	2.391	0.572	0.157	0.182	0.055	0.290	0.012	5.133	8.317		
2019		3.039	0.809	0.597	2.280	0.560	0.153	0.180	0.056	0.282	0.012	4.927	7.966		
2018		2.914	0.772	0.612	2.222	0.535	0.153	0.182	0.054	0.282	0.011	4.824	7.738		
2017		2.826	0.726	0.622	2.164	0.521	0.153	0.187	0.054	0.281	0.011	4.718	7.544		
2016		2.862	0.737	0.632	2.187	0.529	0.157	0.193	0.056	0.285	0.012	4.788	7.649		

Source: Lake County Clerk's Office

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

North Shore School District 112

Principal Taxpayers

Tax Levy Year 2025 and Nine Years Ago

Taxpayer	2025		2016	
	Equalized Assessed Valuation	Percentage of Total	Equalized Assessed Valuation	Percentage of Total
Albion Jacobs Renaissance Place LLC	\$ 28,382,238	0.91%	\$ -	-
Alliance Tax Advisors	13,335,059	0.43%	-	-
SE McGovern House Transitory LLC	9,730,300	0.31%	-	-
Federal Realty Investment Trust	9,418,012	0.30%	6,906,411	0.29%
Americana Associates	9,213,026	0.30%	-	-
Midwest Family Housing LLC	8,703,287	0.28%	6,953,239	0.29%
T Renaissance IL LLC	8,628,569	0.28%	-	-
Ernie D Semersky	5,624,015	0.18%	-	-
James & Wendy Abrams	5,582,389	0.18%	-	-
Metzler I Renaissance Place LP	-	-	12,436,842	0.52%
Morningside Highwood LLC	-	-	5,648,943	0.24%
Klairmont Family Associates LP	-	-	4,573,431	0.19%
Americana Apartments	-	-	5,035,806	0.21%
Highland Park Associates II, LLC	-	-	4,586,851	0.19%
Keyes, Scott	-	-	3,845,373	0.16%
LB & M Real Estate Management Inc.	-	-	3,131,208	0.13%
Target Corporation	-	-	3,118,803	0.13%
Total Principal Taxpayers in District	98,616,895	3.18%	56,236,907	2.37%
Other Taxpayers in District	3,003,482,782	96.82%	2,321,296,188	97.63%
District's Total EAV	<u>\$ 3,102,099,677</u>	<u>100.00%</u>	<u>\$ 2,377,533,095</u>	<u>100.00%</u>

Source: Office of the County Clerk - Lake County, IL
2016 Information - 2017 ACFR

North Shore School District 112

Property Tax Levies and Collections

Last Ten Tax Levy Years

Tax Levy Year	Taxes Levied for the Fiscal Year	Collected Within the Fiscal Year of the Levy		Subsequent Year Collections	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2025	\$ 101,948,490	\$ 48,040,437	47.12%	\$ -	\$ 48,040,437	47.12%
2024	98,712,107	49,076,360	49.72%	48,755,741	97,832,101	99.11%
2023	95,132,683	47,509,154	49.94%	46,762,563	94,271,717	99.09%
2022	90,820,096	42,906,098	47.24%	47,294,740	90,200,838	99.32%
2021	78,308,547	34,779,954	44.41%	42,732,733	77,512,687	98.98%
2020	75,580,566	35,069,986	46.40%	39,893,210	74,963,196	99.18%
2019	73,665,695	31,361,162	42.57%	41,660,631	73,021,793	99.13%
2018	72,005,975	35,561,608	49.39%	36,032,166	71,593,774	99.43%
2017	69,963,100	41,871,249	59.85%	27,779,549	69,650,798	99.55%
2016	68,033,775	34,178,718	50.24%	33,276,494	67,455,212	99.15%

North Shore School District 112

Outstanding Debt by Type
Last Ten Fiscal Years

	Government Activities									
Fiscal Year	General Obligation Bonded Debt ⁽¹⁾	General Obligation Bonds (Alternate Revenue Source) ⁽¹⁾	Lease and Installment Contract Liabilities	Less: Amounts Available for Debt Service	Total Primary Government	Equalized Assessed Valuation	Ratio of General Bonded Debt to Actual Estimated Value	Percentage of Personal Income*	Debt Outstanding per Capita	General Bonded Debt per Capita
2026	\$ 101,627,744	\$ 39,780,334	\$ 2,465,735	\$ -	\$ 143,873,813	\$ 3,102,099,677	1.08%	4.38%	\$ 4,056	\$ 2,865
2025	105,551,823	42,335,934	3,202,828	-	151,090,585	2,932,391,745	1.19%	4.61%	4,259	2,976
2024	52,113,691	44,781,535	4,924,674	-	101,819,900	2,671,897,121	1.20%	3.10%	2,862	1,465
2023	57,100,377	47,122,136	2,351,234	-	106,573,747	2,470,372,185	1.39%	3.42%	3,002	1,609
2022	-	49,362,737	816,680	-	50,179,417	2,373,443,666	0.00%	1.72%	1,411	-
2021	-	51,508,338	-	-	51,508,338	2,373,727,211	0.00%	1.81%	1,483	-
2020	-	53,563,939	-	-	53,563,939	2,423,841,922	0.00%	1.94%	1,542	-
2019	-	55,529,540	-	-	55,529,540	2,471,368,826	0.00%	2.13%	1,591	-
2018	-	-	-	-	-	2,475,570,036	0.00%	0.00%	-	-
2017	-	-	-	-	-	2,377,533,095	0.00%	0.00%	-	-

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

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

North Shore School District 112

Computation of Direct and Overlapping Debt
June 30, 2026

Taxing Authority	Gross Bonded Debt Outstanding	Overlapping Percent	Applicable to District
Lake County	\$ - (1)	8.641%	\$ -
Lake County Forest Preserve	156,220,000 (2)	8.641%	13,498,970
City of Highland Park	33,531,826 (3)	97.121%	32,566,445
City of Highwood	10,320,000	100.000%	10,320,000
Park District of Highland Park	12,460,000 (2)	95.895%	11,948,517
North Shore Water Reclamation District	- (1)	27.073%	-
Township High School District 113	80,305,000 (1)	58.536%	47,007,335
Community College #532	<u>2,070,000 (1)</u>	9.056%	<u>187,459</u>
Total overlapping bonded debt	294,906,826		115,528,726
Direct Debt			
North Shore School District 112	<u>93,940,000 (1)</u>	100.000%	<u>93,940,000</u>
Total overlapping and direct debt	<u>\$ 388,846,826</u>		<u>\$ 209,468,726</u>

Source of Information - Office of Lake County Clerk

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

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

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

	2026*	2025*	Fiscal Year 2024*	2023*	2022*
Assessed Valuation	\$ 3,102,099,677	\$ 2,932,391,745	\$ 2,671,897,121	\$ 2,470,372,185	\$ 2,373,443,666
Statutory Debt Limitation (6.9% of assessed valuation)	214,044,878	202,335,030	184,360,901	170,455,681	163,767,613
Debt June 30	96,405,735	100,597,828	54,139,674	56,396,234	816,680
Legal Bonded Debt Margin	<u>\$ 117,639,143</u>	<u>\$ 101,737,202</u>	<u>\$ 130,221,227</u>	<u>\$ 114,059,447</u>	<u>\$ 162,950,933</u>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	<u>45.04%</u>	<u>49.72%</u>	<u>29.37%</u>	<u>33.09%</u>	<u>0.50%</u>

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

<u>2021*</u>	<u>2020*</u>	<u>Fiscal Year 2019*</u>	<u>2018</u>	<u>2017</u>
\$ 2,373,727,211	\$ 2,423,841,922	\$ 2,471,368,826	\$ 2,475,570,036	\$ 2,377,533,095
163,787,178	167,245,093	170,524,449	170,814,332	164,049,784
-	-	-	-	-
<u>\$ 116,372,178</u>	<u>\$ 118,020,093</u>	<u>\$ 119,579,449</u>	<u>\$ 170,814,332</u>	<u>\$ 164,049,784</u>
<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>

North Shore School District 112

Demographic and Economic Statistics
Last Ten Calendar Years

Calendar Year	Population		Unemployment Rate		Personal	Per Capita
	Highland		Highland		Income	Personal
	Park	Highwood	Park	Highwood	(in thousands)	Income*
2025**	30,767 †	5,323 †	3.9	3.8	\$ 3,285,743	\$ 91,362
2024	30,229	5,243	4.2	3.9	3,285,743	91,362
2023	30,272	5,304	4.0	4.2	3,279,542	92,184
2022	30,163	5,335	3.1	4.0	3,113,298	87,703
2021	30,177	5,374	3.7	4.1	2,923,409	82,231
2020	29,515	5,224	6.6	6.9	2,853,625	82,145
2019	29,515	5,224	3.0	3.5	2,762,810	79,530
2018	29,622	5,272	3.5	3.8	2,609,697	74,789
2017	29,767	5,325	3.4	4.2	2,480,013	70,672
2016	29,641	5,324	4.2	5.2	2,327,814	66,576

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

* Population: Quickfacts.Census.Gov

** Estimated. 2025 information not available. 2023 information was used.

% Unemployment Rate: Illinois Department of Employment Security

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

Personal Income and Per Capital Personal Income:

Bureau of Economic Analysis.gov

North Shore School District 112

Principal Employers

Current Year and Nine Years Ago

Employer	2026		2017	
	Number Employed	Percentage of Total Employment	Number Employed	Percentage of Total Employment
Highland Park Hospital-North Shore University Health System	1,200	7.28%	1,200	7.09%
Ravinia Music Festival	890	5.40%	690	4.08%
North Shore Elementary School District #112 (FTE)	570	3.46%	750	4.43%
North Suburban Special Education District	420	2.55%	356	2.10%
City of Highland Park (FTE)	275	1.67%	276	1.63%
Sunset Foods	250	1.52%	250	1.48%
Target	225	1.36%	224	1.32%
Jewel-Osco	200	1.21%	200	1.18%
Highland Park - Park District (Full-time Only)	145	0.88%	727	4.29%
First Bank of Highland Park	130	0.79%	-	-
Township High School District 113	-	-	400	2.36%

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

Sources:

City Records / School District Records
Employer Official Website
Data Axle Reference Solutions for Business
2017 Information - 2017 ACFR

* Calculating applicable percentages to the Illinois Department of Employment Security Reports
the estimated number of persons employed in the District as of January 2026 is 16,487.

North Shore School District 112

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

Fiscal Year	Full-Time Equivalent Employees									
	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
Instruction										
Total instruction	<u>412</u>	<u>399</u>	<u>378</u>	<u>403</u>	<u>401</u>	<u>409</u>	<u>415</u>	<u>417</u>	<u>*445</u>	<u>*452</u>
Support Services										
Total support services	<u>180</u>	<u>170</u>	<u>155</u>	<u>153</u>	<u>151</u>	<u>129</u>	<u>127</u>	<u>125</u>	<u>*125</u>	<u>*128</u>
Total	<u>592</u>	<u>569</u>	<u>552</u>	<u>552</u>	<u>552</u>	<u>538</u>	<u>542</u>	<u>542</u>	<u>570</u>	<u>580</u>

* as of September of that fiscal year

North Shore School District 112

Operating Statistics
Last Ten Fiscal Years

Fiscal Year	Average Daily Attendance	Operating Expenditures**	Cost Per Pupil	Percentage Change	Expenses	Cost Per Pupil	Percentage Change	Teaching Staff	Pupil-Teacher Ratio
2026	\$ 3,388	\$ 95,053,032	\$ 28,056	5.95%	\$ 120,187,292	\$ 35,474	6.36%	358 *	9.5
2025	3,420	90,558,792	26,479	9.22%	114,066,545	33,353	8.79%	335 *	10.2
2024	3,431	83,178,506	24,243	9.85%	105,189,350	30,659	7.79%	333 *	10.3
2023	3,457	76,284,315	22,070	2.96%	98,316,565	28,444	4.10%	356 *	9.7
2022	3,482	74,634,695	21,434	-15.86%	95,141,206	27,324	-30.44%	354 *	9.8
2021	2,777	70,731,051	25,474	21.83%	109,067,010	39,281	22.92%	388 *	7.2
2020	3,242	67,786,332	20,909	15.64%	103,606,551	31,958	16.64%	383 *	8.5
2019	3,736	67,549,598	18,081	-7.33%	102,359,882	27,398	-6.75%	377 *	9.9
2018	3,494	68,172,075	19,511	3.61%	102,661,066	29,382	4.42%	405 *	8.6
2017	3,573	67,286,731	18,832	8.57%	100,536,347	28,138	19.64%	410 *	8.7

* as of September of that fiscal year

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

Source of Information: District Personnel Department records
Annual Financial Report 2017-2026 (ISBE Form SD50-35/JA50-60)

North Shore School District 112

Operating Indicators by Function

June 30, 2026

Function	2026
Instruction	
Regular and Special student enrollment	3,728
Support Services	
Pupil	
% of student population from Non-English Language Background	31%
School Administration	
Average daily attendance	3,388
Fiscal	
Purchase Orders Processed	4,960
Maintenance	
District Square Footage Maintained by Custodians and Maintenance Staff	853,000
District Acreage Maintained by Grounds Staff	96
Transportation	
Avg. number of regular pupils transported per year	2,817
Avg. number of regular bus runs to/from school	194
Extra Curricular Activities	
Number of competitive sports	26
Number of student clubs	117
% of Students eligible to file for Federally funded Free or Reduced Lunches	17%

Source of Information:

ISBE Fall Enrollment

Infinite Campus Student Data System

District Records

North Shore School District 112

School Building Information
Last Ten Fiscal Years

	2025-26	2024-25	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17
Elementary Schools -										
Braeside										
Square Feet*	43,636	43,636	43,636	43,636	43,636	43,636	43,636	43,636	43,636	43,636
Enrollment**	253	269	274	270	278	273	270	271	255	265
Indian Trail										
Square Feet	65,403	65,403	65,403	65,403	65,403	65,403	65,403	65,403	65,403	65,403
Enrollment	454	455	473	471	460	400	426	424	285	318
Lincoln										
Square Feet	Sold	Sold	Sold	School	School	School	School	School	48,471	48,471
Enrollment	Sold	Sold	Sold	Closed	Closed	Closed	Closed	Closed	207	210
Oak Terrace										
Square Feet	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000
Enrollment	517	551	606	376	419	432	468	487	526	523
Ravinia										
Square Feet	51,634	51,634	51,634	51,634	51,634	51,634	51,634	51,634	51,634	51,634
Enrollment	339	280	274	255	256	241	239	225	235	243
Red Oak										
Square Feet	57,153	57,153	57,153	57,153	57,153	57,153	57,153	57,153	57,153	57,153
Enrollment	200	225	209	211	224	260	259	249	320	327
Sherwood										
Square Feet	50,863	50,863	50,863	50,863	50,863	50,863	50,863	50,863	50,863	50,863
Enrollment	386	375	368	382	419	387	376	384	292	291
Wayne Thomas										
Square Feet	56,221	56,221	56,221	56,221	56,221	56,221	56,221	56,221	56,221	56,221
Enrollment	422	438	425	392	339	306	319	323	298	286
Green Bay										
Square Feet	School	School	School	60,808	60,808	60,808	60,808	60,808	60,808	60,808
Enrollment	Closed	Closed	Closed	266	261	174	278	271	266	219
Totals - Elementary										
Square Feet	409,910	409,910	409,910	470,718	470,718	470,718	470,718	470,718	519,189	519,189
Enrollment	2,571	2,593	2,629	2,623	2,656	2,473	2,635	2,634	2,684	2,682
Middle Schools -										
Edgewood										
Square Feet	145,923	145,923	145,923	145,923	Under	136,492	136,492	136,492	136,492	136,492
Enrollment	679	657	649	673	Renovation	727	769	793	524	517
Elm Place										
Square Feet	School	School	School	School	113,493	113,493	113,493	School	113,493	113,493
Enrollment	Closed	Closed	Closed	Closed	692	518	508	Closed	302	349
Northwood										
Square Feet	121,160	121,160	121,160	121,160	121,160	Under	Under	83,826	83,826	83,826
Enrollment	478	534	522	534	490	Renovation	Renovation	515	492	479
Totals - Middle Schools										
Square Feet	267,083	267,083	267,083	267,083	234,653	249,985	249,985	220,318	333,811	333,811
Enrollment	1,157	1,191	1,171	1,207	1,182	1,245	1,277	1,308	1,318	1,345
District Totals:										
Square Feet	676,993	676,993	676,993	737,801	705,371	720,703	720,703	691,036	853,000	853,000
Enrollment	3,728	3,784	3,800	3,830	3,838	3,718	3,912	3,942	4,002	4,027

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

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

Enrollment data from Infinite Campus Student Enrollment Report for FY19 through FY26

Source of Information:

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



INSPIRE • INNOVATE • ENGAGE

NORTH SHORE

SCHOOL DISTRICT 112

Date: October 20, 2026

To: Dr. Monica Schroeder, Superintendent of Schools
Members of the Board of Education

From: Dr. Michael Rodrigo, Assistant Superintendent for Teaching and Learning

Subject: Dual Language Program Evaluation

Policy Alignment: 6:160 English Learners

Disposition: Information

Executive Summary:

Over the past six months, Paridad Consulting conducted a thorough evaluation of District 112's K-5 Dual Language Program to help ensure our students receive the best possible bilingual education. Their team gathered feedback directly from our community, holding focus groups with parents, students, and staff, observing classrooms, and reviewing academic progress data.

As our Dual Language program approaches its 30th year, this evaluation highlights key strengths and areas for growth to help us prepare for the K-5 program consolidation at Oak Terrace School in 2027–2028 and beyond:

- **Key Strengths:** English Learners show outstanding language growth, and overall student achievement on state and national tests in English reading and math consistently exceeds benchmarks.
- **Growth Opportunities:** To ensure students become truly bilingual and biliterate, we need to strengthen Spanish instruction. Classroom time currently leans more toward English than the intended 50/50 balance. Paridad recommends protecting dedicated Spanish learning time and better measuring student progress in Spanish.

Paridad's work provides the district with actionable recommendations regarding instructional alignment, biliteracy assessment, and optimal class sizes to ensure curriculum coherence and support the upcoming consolidation.

Recommendation

Information only

NORTH SHORE SCHOOL DISTRICT 112

Evaluation of the K–5 Dual Language Program

Findings and recommendations from the final report

Paridad Education Consulting

John F. Hilliard · Cristina Sánchez-López · Margo Gottlieb · Fred Genesee



Introduction & Context

PURPOSE AND SCOPE

- District RFP (December 2025): assess program effectiveness with regard to *The Three Pillars of Dual Language Education*, identify strengths and areas for growth, and recommend actions
- Board approved Paridad February 18, 2026; work began March 2, 2026
- Scope: the K–5 program at Oak Terrace and Red Oak schools
- Four deliverables: Recommendations for class size, curriculum and pacing, a biliteracy assessment framework, a program model



THE PROGRAM

25+

years of Spanish–English two-way immersion

492

students in 26 K–5 sections, 2025–26

50/50

language allocation, as the district describes its model

38%

of K–5 students identified as English Learners

DUAL LANGUAGE PROGRAM GOALS

*High levels of language proficiency in both languages,
High academic achievement through both languages,
Positive attitudes toward diverse languages and cultures.*

Research Foundations

1

Dual language and academic achievement

Dual language students gained seven to nine months in reading by grades 5 and 8 (Steele et al., 2017). Two-way programs show the strongest long-term outcomes (Thomas & Collier, 2002).

2

English proficiency growth

50/50 and 90/10 programs reach similar English proficiency by grade 8 (Lindholm-Leary, 2012). Reclassification typically takes five to seven years in any model (NASEM, 2017).

3

Spanish proficiency growth

English learners can lose ground in the partner language when English exposure intensifies, even in dual language programs (NASEM, 2017).

4

Biliteracy assessment evidence

Partner-language assessment research is thin; growth in one language can signal growth in the other, so assess across both (Butvilofsky, Escamilla, Gumina, Diaz, 2022)

5

Class size impact

Even large reductions yield small, often short-lived gains (Slavin, 1989). Composition protects the two-way balance.

6

Bilingualism capacity

Students with disabilities can become bilingual with the same portrait as their monolingual peers; dual language is not a burden (Sánchez López, Young, Genesee & Hilliard, 2022).

Board Questions: Research on Dual Language (1 of 2)

BOARD QUESTION

When dual language is implemented with fidelity, do English learners do better academically than English learners in ESL programs?

OUR ANSWER

- Yes, that is the weight of the evidence. Long-term national studies across many districts find English learners in well-implemented two-way programs close the achievement gap in five to six years; short-term ESL and transitional models close about half of it (Thomas & Collier, 2002; Collier & Thomas, 2017).
- Studies based on dual language programs that use lottery admissions find dual language students seven to nine months ahead in reading by grades 5 and 8 (Steele et al., 2017).

Source: Report Section II, Research Foundations

BOARD QUESTION

Paint a portrait: what does dual language, and using a Spanish speaker's home language in class, do for an English learner socially, emotionally, and for engagement and status?

OUR ANSWER

- Academics: literacy developed through Spanish has the potential to transfer to English (and vice versa); students learn to read once, in two languages (NASEM, 2017).
- Identity: the home language is treated as an asset. Students told us they are proud to be bilingual and see it in their future careers (V.2-F8).
- Status and engagement: during Spanish instructional time, Spanish speakers are the language experts and models for classmates, which raises their standing and participation.
- Family: children keep the language of home, which keeps families connected to one another and to school.

Source: Report II; V.2-F8; Guiding Principles for Dual Language Education (Howard et al., 2018)

Board Questions: Research on Dual Language (2 of 2)

BOARD QUESTION

How does Spanish development nurture English for English learners? Is English the same by grade 8 under 90/10 and 50/50? Why does research favor more Spanish in the early grades? Is more English better?

OUR ANSWER

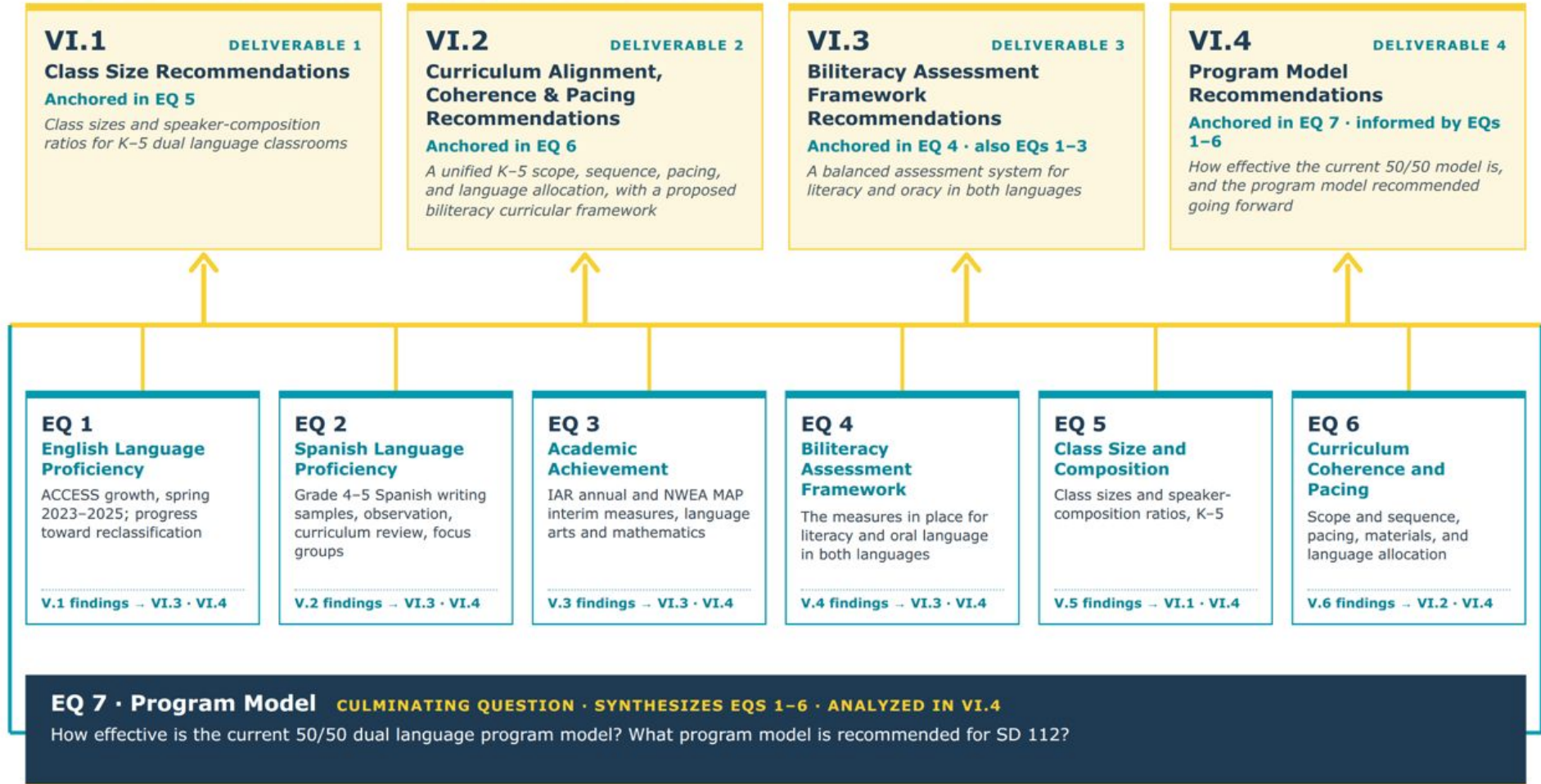
- Spanish strengthens English. Skills learned in one language, especially reading skills, have the potential to transfer to the other (NASEM, 2017). Students who enter with stronger Spanish language proficiency reach English proficiency at higher rates (Lindholm-Leary, 2012; Thompson, 2015).
- By grade 8, 50/50 and 90/10 programs reach similar English proficiency (87% vs. 89% of Latino English learners; Lindholm-Leary).
- More Spanish early, because English surrounds children outside school and Spanish does not. Early Spanish time builds a strong literacy base and protects Spanish from fading as English grows (NASEM, 2017).
- Is more English better? No. More English time does not produce more English by middle school, and it can cost students their Spanish and their cultural identity.

Source: Report Section II, English and Spanish Proficiency Development; Program Structure

Dual Language Program Evaluation Blueprint

Seven Evaluation Questions (EQs) Leading to the Four RFP Deliverables

FOUR DELIVERABLES — RFP SEC. D · RECOMMENDATIONS IN SECTION VI



SAMPLE EQ Map: Program Model

EQ 7 *How effective is the current 50/50 dual language program model? What program model is recommended for SD 112?*

STRANDS OF PRACTICE → PILLARS	Bilingualism & Biliteracy	Academic Achievement	Sociocultural Competence
1 Program Structure	Language allocation protects partner-language time	Articulated PreK–12 grade-level pathway	Equal status for both languages by design
2 Curriculum	Biliteracy trajectory; cross-linguistic bridge	Biliteracy trajectory; cross-linguistic connections	Culturally sustaining, multicultural content
3 Instruction	Strategies for transfer & target-language output	Scaffolded, cognitively rigorous content	Affirms students' languages & identities
4 Assessment & Accountability	Assessment of proficiency & literacy in both languages	Documentation of grade-level progress; guides instruction	Indicators of cross-cultural growth; equitable measures
5 Staff Quality & Professional Development	Biliterate, dual-language teachers	Two-language content & pedagogy expertise	Culturally responsive, diverse educators
6 Family & Community	Home-language use & literacy partnership	Engagement that supports achievement	Honors community knowledge; bridges cultures
7 Support & Resources	Time & materials for the partner language	Adequate resources for dual instruction	Resources reflecting both cultures equitably

HOW TO READ THE MAP

Each map crosses the seven strands of practice with the three pillars: 21 cells that define dual language education. Shading shows how much each cell supports the deliverable.

	Primary contributor
	Contributing

DELIVERABLE

VI.4 Program Model Recommendations

DATA SOURCES

Quantitative: language-allocation analysis; proficiency and achievement trends; reclassification

Qualitative: classroom visits; administrator interviews; teacher focus groups; allocation documents

How We Did the Evaluation

We studied the whole K–5 dual language program, March through August 2026



1

We looked at test results

Three years of state and district tests in English and Spanish, including 119 English learners followed over time



2

We visited classrooms

Visits to all 26 dual language classrooms were scheduled during one week in April 2026



3

We listened

Conversations with administrators, teachers, students, and families, in English and in Spanish



4

We reviewed documents

Schedules, curriculum materials, and an inventory of 91 tests and assessments

HOW WE REACHED CONCLUSIONS

- **Whole program, not a sample**
- **Convergence of evidence**
- **Privacy protected**

The Evidence: Numbers and Voices

QUANTITATIVE EVIDENCE for 2022-2025		QUALITATIVE EVIDENCE	
●	English learners whose English language proficiency test (WIDA ACCESS) results we followed across three years	70	Classroom visits April 21–30, 2026
●	Reading and math growth tests in English (NWEA MAP), plus reading in Spanish	6	Administrator interviews (13 administrators)
●	Illinois state test (IAR) results, grades 3–5: for students in dual language program	13	Teacher focus-groups
●	K-2 Early reading screening results	5	Family focus groups, in English and in Spanish
●	ECRA Reports	6	Student focus groups, grades 3-5
●	inventory of all tests and assessments	13	Curriculum programs and materials reviewed, plus schedules and pacing calendars

Data Analyses, Reporting, & Findings

English Language Proficiency

 4 bright spots

Spanish Language Proficiency

 2 bright spots

Academic Achievement

 3 bright spots

Biliteracy Assessment Framework

Inventory of measures

Class Size and Composition

 2 bright spots

Curriculum Coherence and Pacing

 3 bright spots



Bright spot: the evidence supports a strength (Heath & Heath, 2010)

EQ.1 English Language Proficiency

EVALUATION QUESTION *To what extent are students developing English language proficiency, and are English learners progressing toward reclassification?*



3 of 4

grade cohorts met or exceeded the WIDA consortium gain



19.3%

of English Learners reached the Illinois 4.8 reclassification criterion

WHAT WE FOUND

English learners made sustained gains in English language proficiency according to WIDA ACCESS.



Composite growth across three consecutive administrations



Growth balanced across oral language and literacy

Board Question: Reclassification and Benchmarks

BOARD QUESTION

English growth was compared to a national benchmark. What about the state benchmark? One cohort fell short. Isn't reclassification only one indicator, and isn't high academic achievement much more?

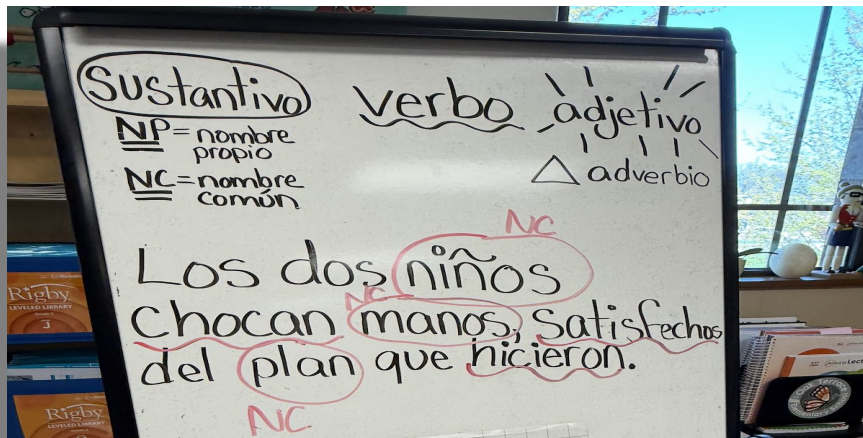
OUR ANSWER

- Our benchmark was the WIDA Consortium: the many states, Illinois among them, that use the ACCESS test. Illinois sets the reclassification bar (ACCESS 4.8). We did not add a separate Illinois comparison; one could be added from the state's English learner progress data in the English Learners in Illinois SY 2024-25 Statistical Report (Multilingual/ Language Development Department) and the Illinois Report Card English Learner progress indicator.
- The cohort that fell short was the oldest (Grade 5). English growth naturally slows at higher levels in every program model (NASEM, 2017).
- Yes, reclassification is one indicator. In dual language it changes a label, not a classroom: the student stays in the program (V.5-F8).
- Yes, high academic achievement is broader: reading and math growth, state test results, and achievement in English and Spanish.

Source: V.1-F3, V.1-F5, V.5-F8; Section II

EQ.2 Spanish Language Proficiency

EVALUATION QUESTION *To what extent are all students developing Spanish language proficiency?*



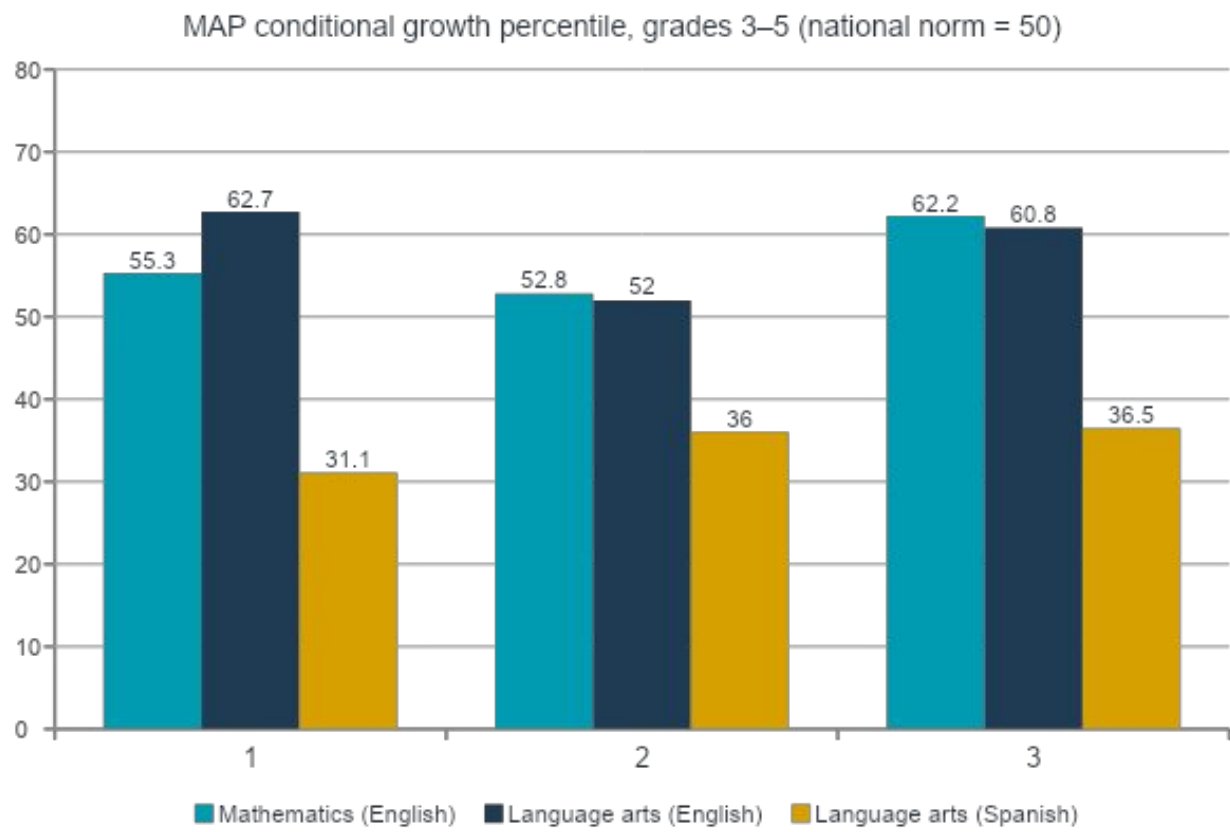
WHAT WE FOUND

The small set of writing samples places students' Spanish in the intermediate range, with organization a consistent strength. Spanish time runs well below the 50/50 design, and Spanish materials are strong.

- V.2-F1** Sampled Spanish writing rates at the intermediate level of proficiency
- V.2-F2** Seven independent sources agree daily allocation leans English-heavy, near 70/30 in practice
- V.2-F3** Sustained academic Spanish observed in Spanish-designated blocks
-  **V.2-F5** Spanish materials rated strong with an abundance of content in the curriculum
-  **V.2-F8** Students take pride in bilingualism as identity and career aspiration

EQ.3 Academic Achievement

EVALUATION QUESTION *What is the achievement of EL students in the dual language program for language arts and mathematics?*



WHAT WE FOUND

Dual language students outgrew national peers in English language arts and mathematics in all **three** years, and beat the state average on every Spring 2025 IAR test. In contrast, Spanish reading growth trailed national peers each year.

-  **V.3-F1** Faster-than-national growth in English, all three years, both subjects
-  **V.3-F6** Spring 2025 IAR above the state average in every grade and subject
-  **V.3-F14** Spanish curriculum materials are of high quality across content areas
- V.3-F3** Slower-than-national growth in Spanish reading, all three years
- V.3-F9** Math is taught in both languages but tested only in English

Board Questions: Comparing Our Results

BOARD QUESTION

How do our English learner outcomes compare with high-performing districts with similar resources and demographics, comparable dual language programs, and D112 students not in the program? Will following the recommendations make results stronger?

OUR ANSWER

- The report compares results with state averages and national norms. It did not compare specific districts or D112 students outside the program.
- Those comparisons are possible but need care: about 20% of D112 students are low-income, versus about 50% statewide, and families choose dual language, so simple comparisons can mislead.
- A possible next step: compare growth, not just scores, with Illinois districts of similar size, income and English learner share that run two-way programs, and with D112 peers who started at the same level.
- Will results improve? Research links faithful implementation (which is multi-faceted - *See the Dual Language Guiding Principles*) to stronger outcomes.
- *Source: Sections I, IV, VIII*

Board Questions: Spanish and English Growth

BOARD QUESTION

Spanish results have declined over three years and English learners' ELA growth is modest. To be the best dual language program in Illinois, do we need more progress in ELA and SLA? Yes or no.

OUR ANSWER

- Yes. English growth is already above national peers (MAP growth percentiles of 52 to 63), and state test results beat the state average in every grade and subject.
- Spanish is the area of concern both for achievement and proficiency: growth on MAP Lectura (V.3-F3) is the only standardized indicator of growth in Spanish Language Arts achievement.
- High quality programs show strong growth in both languages across the curriculum, measured in both languages.

Source: V.3-F1, V.3-F3, V.3-F6

BOARD QUESTION

MAP's Spanish norms come largely from other dual language programs. Does that mean our students are trailing peers in comparable programs?

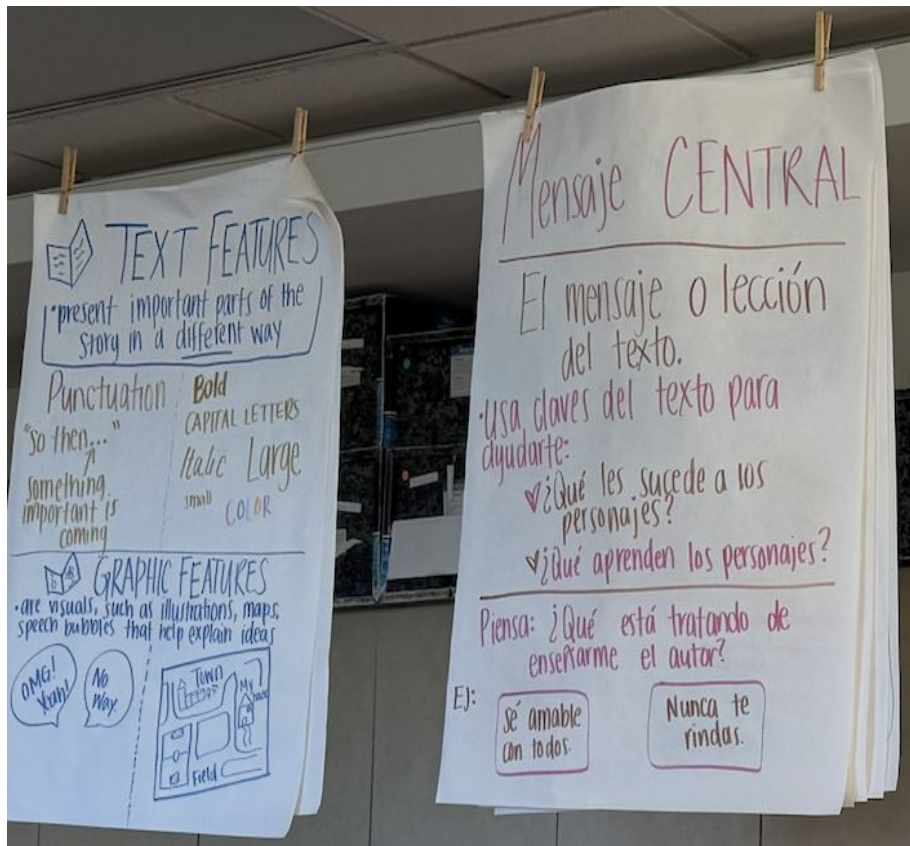
OUR ANSWER

- Growth below 50 means our students grew less than students who started at the same RIT score in the districts that give this test, many of them dual language or bilingual programs.
- Cautions: the normed group is not a national sample, it includes many native Spanish speakers and Spanish-heavier models, and the test is not normed for non-native Spanish speakers (VI.4-R6).

Source: V.3-F3; VI.4-R6; Section VIII

EQ.4 Biliteracy Assessment Framework

EVALUATION QUESTION *How might a comprehensive biliteracy assessment framework be conceptualized for the dual language program in SD 112?*



WHAT WE FOUND

The district measures reading and foundational literacy in both languages and English proficiency in all four domains, but does not measure Spanish language proficiency. English language arts results are acted on more readily than Spanish language arts results.

IN PLACE

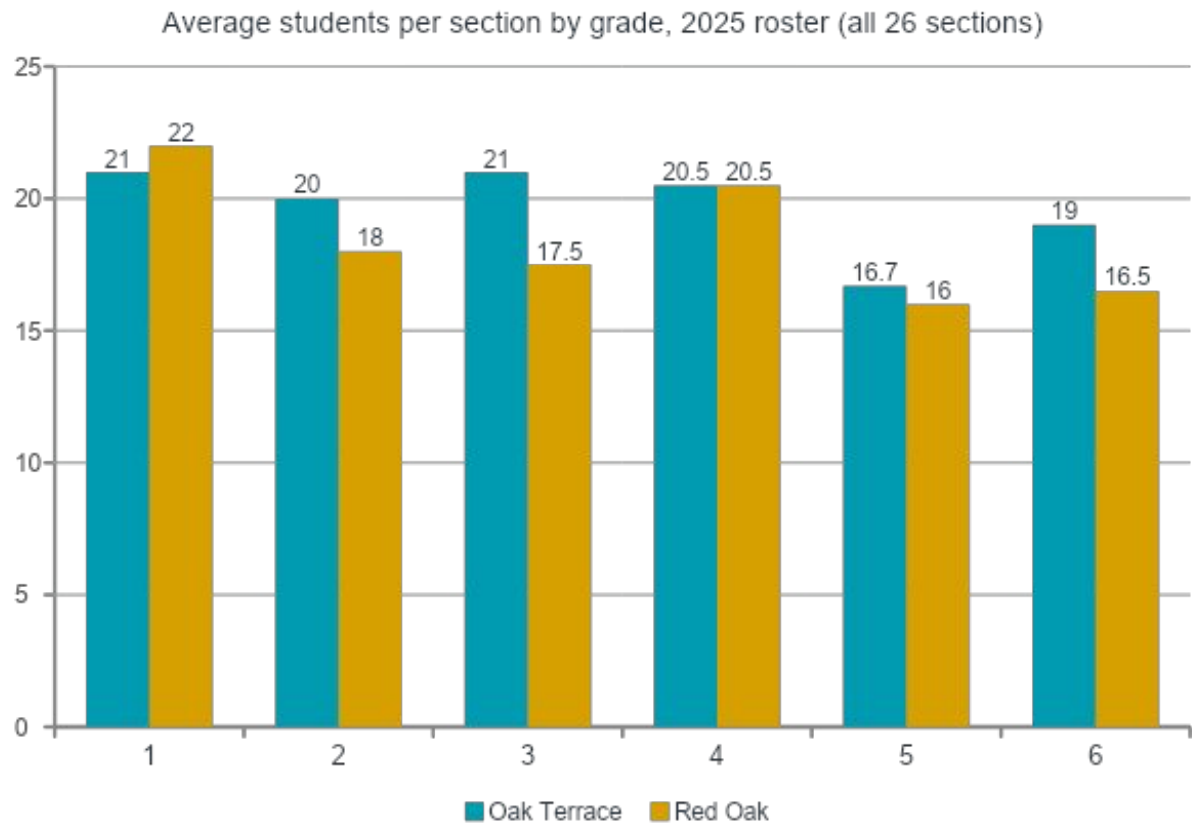
- English proficiency, all four domains: WIDA ACCESS and Screener (V.4-F1)
- Spanish and English reading and foundational literacy, K–5 (V.4-F2)
- Writing in both languages four times a year, grades 4–5 (V.4-F3)

NOT YET IN PLACE

- A measure of Spanish language proficiency (V.4-F1, F6)
- Measures of what students do across both languages (V.4-F4)
- Documentation of sociocultural competence
- Spanish results used in instructional decisions (V.4-F7)

EQ.5 Class Size and Composition

EVALUATION QUESTION *What are the optimal class sizes and student composition ratios for K–5 dual language classrooms in SD 112?*



18.9

average class size across 26 sections and 492 students

16–23

range of section sizes; none exceeds any regulatory or research limit

-  **V.5-F1** 26 sections, 492 students, averaging 18.9 per class
-  **V.5-F9** Parents ask for a 25–26 cap; every class already runs below it
- V.5-F3** Red Oak kindergarten is the only single-section grade
- V.5-F6** Illinois caps bilingual ratios at 90% of the building's general education ratio
- V.5-F8** Reclassification changes a label, not the room: the EL count falls while classes stay the same

EQ.6 Curriculum Coherence and Pacing

EVALUATION QUESTION *How coherent, vertically aligned, and consistently paced is the dual language curriculum across grade levels in SD 112?*

Instructional Materials Ratings

Overall quality and dual language-specific components, by material

MATERIAL	OVERALL QUALITY	CROSS-LANGUAGE CONNECTIONS	BILITERACY	CROSS-CULTURAL CONNECTIONS
LITERACY				
Into Reading HMH · ELA · English · Gr 3	3 Strong	3 Strong	3 Strong	2 Partial
¡Arriba la Lectura! HMH · ELA · Spanish · Gr 4	3 Strong	3 Strong	2 Partial	2 Partial
CKLA Skills Amplify · Foundational · English · Gr 1	2 Partial	1 Limited	1 Limited	1 Limited
Caminos Lectoescritura Amplify · Foundational · Spanish · Gr 1	2 Adequate w/ support	2 Partial	2 Partial	2 Partial
MATH & CONTENT AREAS				
Bridges in Mathematics Math · English · Gr 2	3 Strong	1 Limited	N/A	1 Limited
Number Corner Math · Spanish · Gr 2	3 Strong	2 Partial	3 Strong	1 Limited
Social Studies Alive! TCI · Social Studies · Spanish · Gr 3	3 Strong	2 Partial	1 Limited	1 Limited
FOSS Science Delta · Science · Spanish · Gr 2	3 Strong	2 Partial	2 Partial	2 Partial

Takeaway: Overall quality is Partial-to-Strong for every material, but dual language-specific features lag — no material was rated Strong for cross-cultural connections.

3 = Strong · 2 = Partial · 1 = Limited/absent
Source: Tables V.6.2–V.6.3

WHAT WE FOUND

The literacy calendar is well coordinated across grades 1–5. The program in practice at times runs as two monolingual curricula side by side, with few planned cross-language connections. Spanish science and social studies instructional time is often reduced in practice.



V.6-F3

Grades 1–5 open and close all nine literacy modules within days



V.6-F4

District crosswalks and pacing calendars already connect the curricula



V.6-F5

Grades 4–5 writing is coordinated in both languages

V.6-F1

Delivered percentage of language use leans toward English away from the 50/50 model

V.6-F6

Science and social studies (major Spanish instructional blocks) are often reduced in practice

Deliverables and Recommendations

Deliverable 1

VI.1

Class Size

Target 20 students,
ceiling 24, at least two
sections per grade

Deliverable 2

VI.2

Curriculum Alignment & Pacing

Increase Spanish time
and build cohesion
between the two
languages K-5

Deliverable 3

VI.3

Biliteracy Assessment Framework

Craft a balanced
assessment system
across both languages
and both constructs
(language arts &
language development)

Deliverable 4

VI.4 (EQ.7)

Program Model

Adapt instruction and
assessment to deliver a
full 50/50 model

VI.1 Class Size Recommendations

OVERALL RECOMMENDATION Plan every K–5 section at 20 students with a ceiling of 24 and at least two sections per grade. Set language composition through documented grouping at each grade rather than a single program-wide ratio.

- R1** Planning target of 20 per section; allocate sections to need — smallest where EL or special-education density is highest
- R2** At least two sections at every grade, whatever the enrollment
- R3** Revisit the Illinois Part 228 ceiling in light of forthcoming ISBE dual language guidance (December 2026)
- R4** Apply the one-third partner-language floor grade by grade
- R5** Continue to develop a language profile that follows each student
- R6** Make proficiency-balanced grouping a documented expectation
- R7** Ceiling of 24, with an agreed response when a section reaches it

WHY THESE NUMBERS

- No research identifies an optimal dual language class size
- Today: 18.9 average, 16–23 range — already within both limits (V.5-F1)
- Plan on enrollment projections, not the 2025 roster (V.5-F7)

Board Questions: Kindergarten and Early Grades

BOARD QUESTION

Does the target of 20 especially apply in kindergarten? Our kindergarten sections are at 21 and 22. Should kindergarten be below 20?

OUR ANSWER

- Yes, 20 applies in kindergarten, and that is where it matters most. Students begin both literacies there, and daily small-group work (groups of three to six, at least 30 minutes) is hardest to schedule in a large class.
- We set one target for all grades, with the smallest sections where needs are highest (VI.1-R1). Kindergarten often has the most English learners, so it is a strong candidate for sections at 20.
- Kindergarten also sets the program's size and language balance for years to come, and it is the grade where composition counts are most reliable (V.5-F4).

Source: VI.1-R1, VI.1-R7; V.5-F4

BOARD QUESTION

Finding V.5-F2 says classes are largest in K-3, where English learner and special education needs peak. Should we read the report as recommending smaller classes in the early grades?

OUR ANSWER

- Yes. Read V.5-F2 together with VI.1-R1: allocate sections to need, so the smallest sections go where English learner and special education density is highest. Today that is K-3.

Source: V.5-F2; VI.1-R1

Board Questions: The Illinois 90% Rule

BOARD QUESTION

You validated Illinois's 90% rule and noted possible new direction from the state. Will the consolidated program meet that rule?

OUR ANSWER

- Illinois caps bilingual class ratios at 90% of the building's general education average for the same grades, counted on September 30 (23 Ill. Adm. Code 228.30). Example: if the general education average is 22, the bilingual ceiling is 19.8.
- The current program meets it. Whether the consolidated program will, depends on Oak Terrace's general education averages and final section sizes; the district should check this against fall 2027 enrollment.
- The rule does not say how to apply it to two-way classes where about half the students are not English learners. ISBE guidance expected in December 2026 may settle this; we recommend revisiting the ceiling then (VI.1-R3).

Source: V.5-F6; VI.1-R3

Board Questions: ESL Support and Co-Teaching

BOARD QUESTION

For K–3, what about more ESL support (currently one ESL specialist per school) and a special education co-teaching model where necessary?

OUR ANSWER

- The report did not analyze staffing levels, so it makes no recommendation on the number of ESL specialists.
- The direction fits our findings: additional supports are needed in K–3 (V.5-F2), and support works best when ESL, special education, and dual language teachers plan together rather than in separate pull-out services (Section II). Building time into the schedule for co-planning would be beneficial.

Source: V.5-F2; Section II, Inclusive Dual Language Education

BOARD QUESTION

What role should co-teaching play, and what does research say about its impact for English learners and bilingual students with disabilities?

OUR ANSWER

- Bilingual students with disabilities can and do become bilingual; dual language does not hold them back (Sánchez López, Young, Genesee & Hilliard, 2022).
- Co-teaching can keep these students learning in both languages alongside their peers. Research on co-teaching specifically for bilingual students is limited; the stronger evidence supports services that are coordinated and delivered in both languages.
- Where IEP needs cluster, co-teaching (between Dual language educators and special educators is a reasonable option (V.5-F9).

Source: Section II; V.5-F9; VI.1-R8

Board Question: Class Composition and Language Diversity

BOARD QUESTION

How does more language diversity, including heritage speakers and simultaneous bilinguals, benefit all students? Given attrition, should the lottery become more nuanced, and should each student's language profile follow them through the program?

OUR ANSWER

- Diversity helps everyone: each language group is a model for the other, heritage speakers and simultaneous bilinguals bridge both languages, and students learn to work across cultures.
- Yes, the lottery should be more nuanced. We recommend a one-third partner-language minimum at each grade (VI.1-R4) and a decision rule that states in advance what the district does when the applicant pool skews (VI.1-R9).
- Yes, the language portrait should follow each student. Intake surveys are a start; a continuing bilingual portrait is the goal (VI.1-R5, VI.4-R9).
- Composition targets are for building classes, not for deciding who is admitted.

Source: VI.1-R4, R5, R9; VI.4-R9; VI.1 Cautions on use

VI.2 Curriculum Alignment & Pacing

OVERALL RECOMMENDATION Increase instructional time in Spanish, especially science and social studies, and plan use of the partner language throughout the content areas to move closer to the 50/50 language allocation.

R1 Align pacing and instruction

Protect a daily Spanish science or social studies block

R2 Build in cross-linguistic connections

In every content area plan for use of the partner language whatever the week's lead language

R3 Incorporate sociocultural contexts

Engage students' and families' funds of knowledge across the curriculum

R4 Cap foundational skills to 60 minute block daily

Follow the program's scope and sequence; thus protecting time for content area instruction, especially Science and Social Studies

R5 Complete the English-Spanish crosswalk

Highlight complementary content to support transfer across languages

R6 Add opportunities for oral language development every day

Plan for peer interaction in both languages every day using a variety of strategies and use of open-ended questions in instruction

SUPPORTING

- R7 Adopt a dual language biliteracy curriculum framework
- R8 Extend the strong grade 4–5 writing work to K–3
- R9 Build on model practices through peer coaching
- R10 Refresh translanguageing professional learning
- R11 Track designed vs. delivered allocation each year
- R12 Professional learning to support implementation

A Proposed Dual Language Biliteracy Curricular Framework

North Shore School District 112 Dual Language Program Evaluation · Paridad Education Consulting



TWO LANGUAGES
one connected
curriculum

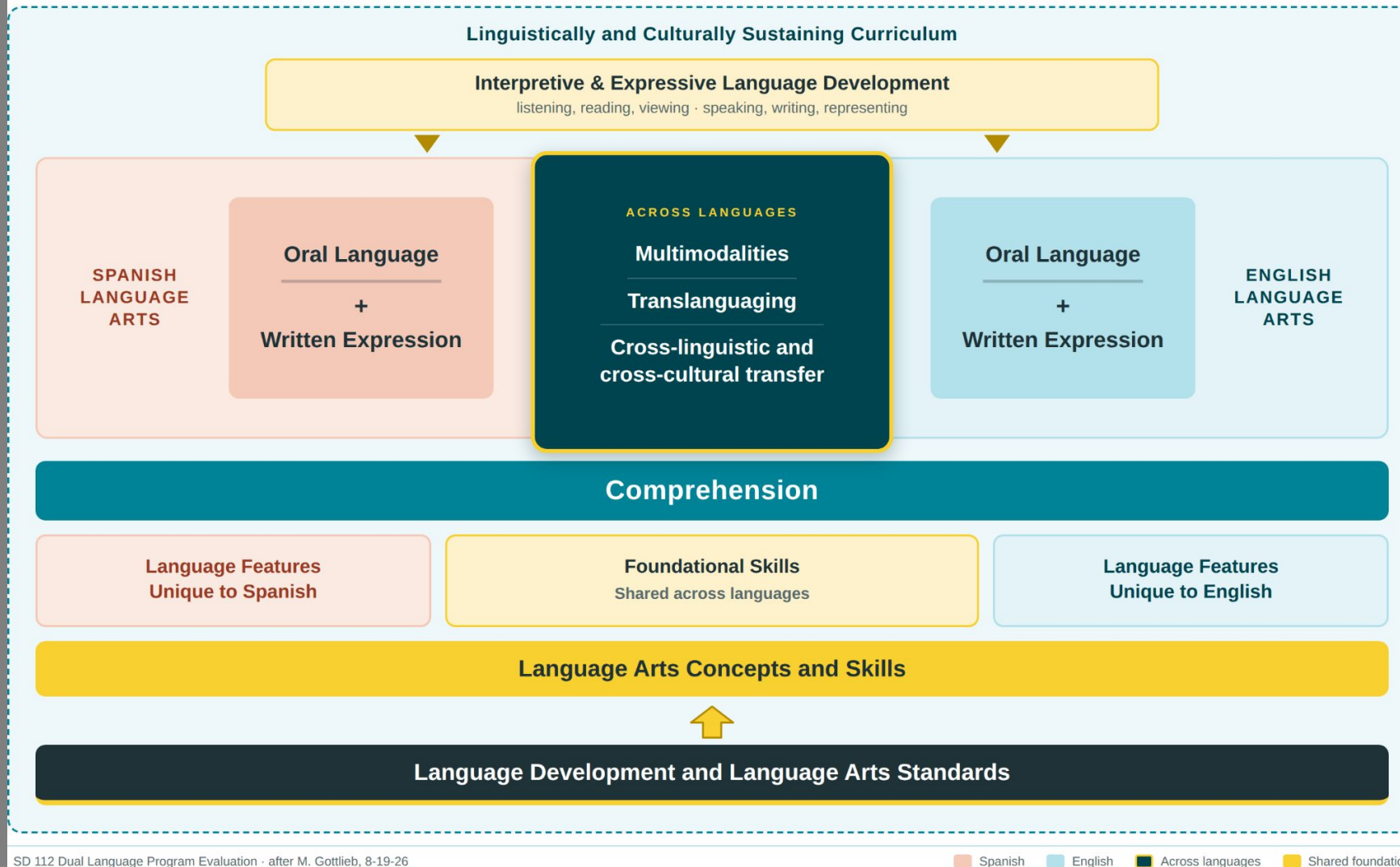


Figure VI.2.1. A Proposed Dual Language Biliteracy Curricular Framework: Example from language arts that illustrates components of a coordinated dual language curriculum framework.

Board Questions: Curriculum Design and Pacing

BOARD QUESTION

Cross-cultural competence and translanguaging scored lowest in the curriculum review. You propose fixing this with more cross-linguistic instruction, correct?

OUR ANSWER

- Correct. We recommend cross-language connections in every subject, whatever the week's lead language (VI.2-R2); integrating students' and families' cultures and knowledge across the curriculum (VI.2-R3); implementing a translanguaging refresher for staff (VI.2-R10); and delivering a coordinated biliteracy curriculum and assessment frameworks (VI.2-R7).

Source: V.6-F2; VI.2-R2, R3, R7, R10

BOARD QUESTION

Should dual language curriculum pacing match the pacing in monolingual classrooms?

OUR ANSWER

- Not in lockstep. Students should meet grade-level standards in English and Spanish (Academic achievement and language proficiency) by year's end, but a dual language program needs its own pacing plan across two languages.
- Matching two monolingual paces means teaching everything twice in half the time, which squeezes out science and social studies. Teaching complementary content in each language, with planned transfer, is more efficient and cohesive (VI.2-R5).
- The bi-literacy calendar is already well coordinated across grades 1–5 (V.6-F3).

Source: V.6-F3, V.6-F4; VI.2-R5

Board Questions: Spanish Time, Content Areas, Materials

BOARD QUESTION

What is the impact of de-emphasized Spanish in instruction, and of science and social studies (taught in Spanish) being taught infrequently because of pacing demands?

OUR ANSWER

- Less Spanish lowers its status and offer fewer opportunities for students to access and use their home language: students answer in English and adults translate (V.1-F15). Spanish growth slows (V.3-F3), and English learners risk losing their home language as English grows (NASEM, 2017).
- Beyond their SLA class, science and social studies are where students learn academic Spanish across all dimensions of academic language. When these content areas are cut, students lose content knowledge and vocabulary and these are essential for academic reading and writing in both languages.
- Recommendation: protect a daily Spanish science **or** social studies instructional block (VI.2-R1, R4). Coordinate ELA and SLA with Science and Social Studies to optimize academic language development.

Source: V.1-F15, V.3-F3, V.6-F6; VI.2-R1, R4

BOARD QUESTION

CKLA and Caminos rated limited or partial on cross-language connections and biliteracy, and cross-cultural connections were partial or absent. Does math have similar challenges?

OUR ANSWER

- Yes. Bridges (English) rated limited on cross-language and cross-cultural connections; Number Corner (Spanish) rated partial on cross-language and limited on cross-cultural. These are two different fixed-language blocks and are not meant to be a paired sequence, and math is tested only in English (V.6-F8, V.3-F9). Overall quality of the math materials is strong.

Source: Tables V.6.2–V.6.3; V.6-F8; V.3-F9

VI.3 Biliteracy Assessment Framework

OVERALL RECOMMENDATION Build and maintain a comprehensive biliteracy assessment framework balanced across Spanish and English language development and across Spanish and English language arts for all dual language students.

English

WIDA Screener and WIDA ACCESS; NWEA MAP Reading or another interim measure; IAR; common oral and writing tasks

Across both languages

Common oral and writing samples capturing translanguageing and cross-linguistic transfer

Spanish

Common oral and writing samples for all students; NWEA MAP lectura or a Spanish language arts test normed on both groups; measures for Spanish language proficiency



Phase in student portraits that are archived with common Spanish and English oral and written samples with criteria for success across grades.

A Proposed Dual Language Biliteracy Assessment Framework

North Shore School District 112 Dual Language Program Evaluation · Paridad Education Consulting

◆ **NOT IN PLACE**
Components flagged in red
with dashed outlines are
not yet in place

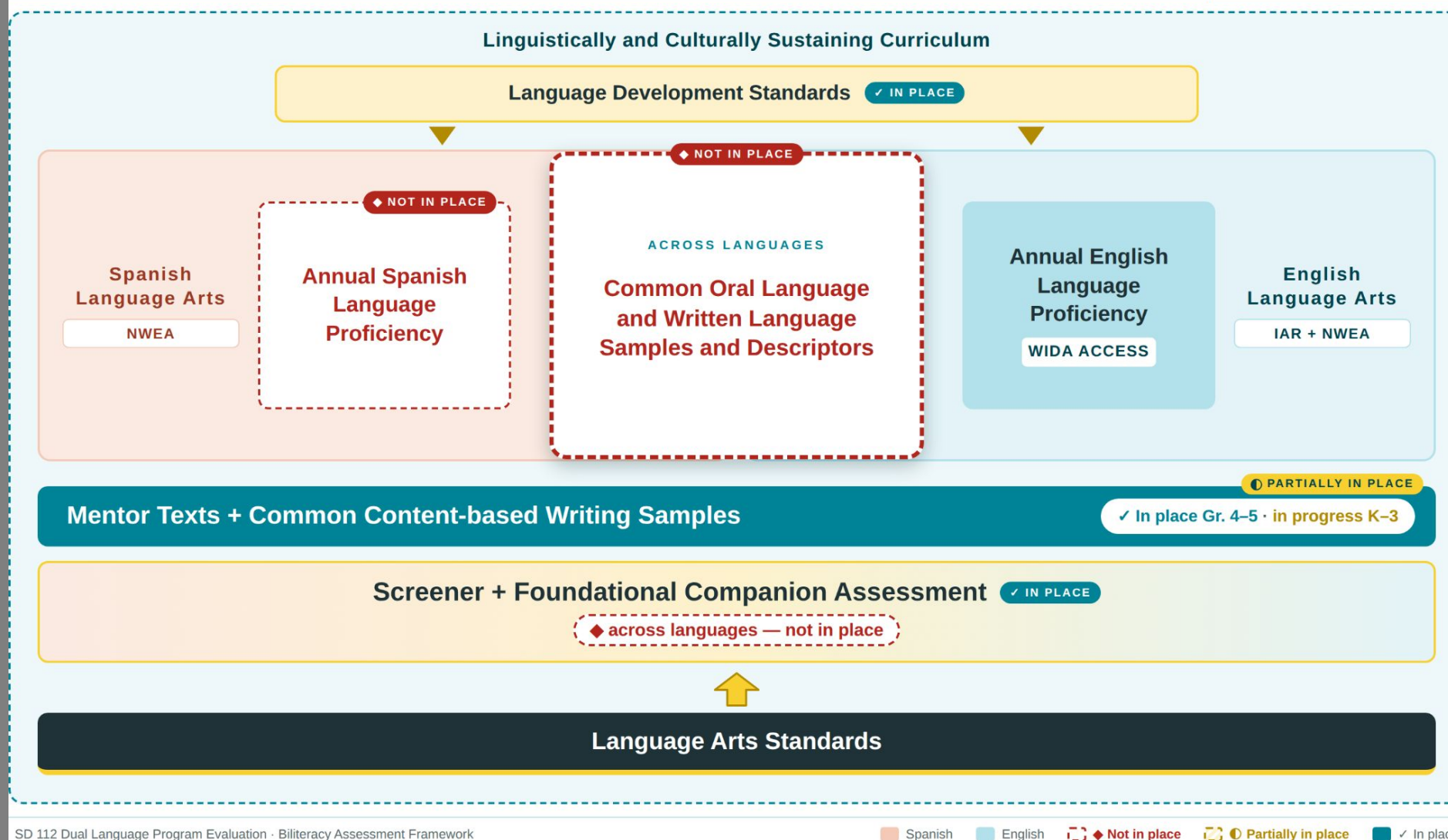


Figure VI.3.2. A Proposed Dual Language Biliteracy Assessment Framework. Red font indicates measures not currently in place.

Board Questions: Measuring Student Learning

BOARD QUESTION

You proposed several ways the district can better evaluate student performance; they address significant gaps and are good for students, parents and staff.

OUR ANSWER

- Thank you. We suggest phasing them in: pilot common Spanish speaking and writing samples in one grade band first, with protected time for teachers to score them together, then build the full system and calendar.
- These measures are for improving instruction, not for evaluating teachers.

Source: VI.3 Implementing the Recommendations; Cautions on use

BOARD QUESTION

For the skeptics: why establish baselines and measure growth in English for English learners and in Spanish for all students? Why measure oral language and Spanish skills?

OUR ANSWER

- What is not measured cannot be made visible. Today only the English half of the program's bilingual goal is measured (V.4-F1).
- An English baseline protects English learners as Spanish time grows (VI.4-R4). A Spanish baseline for every group shows whether English speakers are becoming bilingual and Spanish speakers are keeping and growing their home language.
- Oral language is the foundation of reading and writing, and growth in one language predicts growth in the other (NASEM, 2017). Testing only English undercounts what dual language students know (Lindholm-Leary, 2012).

Source: V.4-F1; VI.4-R4; VI.3-R2; Section II

Board Questions: Tracking Progress Over Time

BOARD QUESTION

How will we know the changes are working? Could the district repeat your methods each year, use this report as the baseline, and share progress using your three-pillar chart?

OUR ANSWER

- Yes. This report can serve as the baseline, and the three-pillar chart (Figure VI.4.1) works well as an annual public scorecard.
- Each year, report on: the delivered Spanish/English split by grade and block (VI.4-R3); English growth against this baseline (VI.4-R4); Spanish proficiency once new assessment measures are in place, with first results planned for 2028–29 (VI.4-R5); and a survey of staff, families and students (VI.3-R6).

Source: VI.4-R3, R4, R5; VI.3-R6; Section VIII

BOARD QUESTION

Looking further ahead, what long-term outcomes should the district track to know students, including Spanish-speaking and multilingual students, leave the program bilingual and biliterate?

OUR ANSWER

- Spanish and English proficiency at the end of grades 5 and 8, reported separately for Spanish speakers, heritage speakers and English speakers (VI.3-R3).
- Spanish and English achievement minimally in language arts & mathematics
- The Illinois Seal of Biliteracy and the Highland Park High School Dual Language Seal.
- Staying in the program through grade 8
- Reclassification rates.
- Access to advanced coursework across content areas.

Source: VI.3-R3; Section I; Section II (Heineke & Davin, 2025)

VI.4 Program Model Recommendations

OVERALL RECOMMENDATION Adapt the district's instructional and assessment frameworks to attain a full 50/50 model — a coordinated curriculum in both languages and a biliteracy assessment framework that reflects it.

What is delivered
A program that leans toward more time allocated to English than Spanish instruction and assessment.

English language proficiency and English language arts outcomes 
Strong by any national standard

Spanish outcomes
Growth below norm on the one Spanish test

What should be measured
Spanish language proficiency

- R1** Adopt "deliver 50/50 as specified" as the model position
- R2** Adjust schedule so that Spanish reaches its 50% language allocation
- R3** Publish an allocation figure each year, by grade and block
- R4** Protect English results; review them annually as the baseline
- R5** Collect K–5 Spanish language proficiency data in listening, speaking, reading & writing
- R6** If NWEA MAP Lectura continues, give it to native Spanish speakers only
- R7** Give NWEA Math in Spanish once a true 50/50 allocation is reached
- R8** Coordinate materials in all content areas, document transferability between languages, and increase translanguaging capacity
- R9** Build a bilingual language portrait with each student, and use this information to create classroom compositions
- R10** Review programmatic language allocation annually

Board Questions: 50/50 and 80/20

BOARD QUESTION

Students experience about 70/30. You recommend first reaching a true 50/50 and leave 80/20 for later, if 50/50 is reached first. Please explain why 80/20 is not recommended now.

OUR ANSWER

- Why not 80/20 now: (1) the current model has not been realized, so it cannot be judged; (2) most of the shift to Spanish could be in a few fixed English blocks that can be rebalanced at no instructional cost (3) Spanish is not yet adequately measured, so there is no baseline to judge any model.
- Once 50/50 is delivered and Spanish is measured, the district will have the evidence to decide whether more early Spanish is needed.

Source: V.6-F1; Figure VI.4.1; VI.4 Cautions on use (Evaluability)

BOARD QUESTION

Explain the 50/50 versus 80/20 recommendation. Was it based on what research says is best for students?

OUR ANSWER

- Research does not show 50/50 is better than 80/20 or 90/10 for English: both reach similar English results by grade 8. Programs with more early Spanish often show stronger Spanish language development.
- Our recommendation is based on research plus district evidence and practicality: deliver and measure the current design first. It is an important step toward the 50/50 versus 80/20 decision, not a final verdict on 80/20.

Source: Section II; Executive Summary; VI.4

Board Questions: The Current Course and Urgency

BOARD QUESTION

English results are strong. The program-model chart says the program 'keeps a 70/30 English day under a 50/50 name' and marks that path 'not recommended.' How is the program as delivered holding students back, and how urgent is it to change course?

OUR ANSWER

- Academically and linguistically: Spanish reading growth has trailed peers for three years and standing has slipped; Spanish science and social studies instructional blocks are often cut.
- Socially: Spanish has lower status in daily practice, and some families feel the program's social life tilts toward English-speaking families. Spanish speaking students who lose proficiency in their home language, may become disconnected from their families, and their cultural identities. Spanish speaking students English is not held back.
- Urgency is high to increase Spanish instructional time. Some steps can start now: protect the Spanish content block, and pilot Spanish oral language and writing samples within content area classes. The schedule fix can be approved in 2027–28 for 2028–29.

Source: Figure VI.4.1; V.3-F3; V.6-F6; VI.1 Cautions on use; Section VII

BOARD QUESTION

Our students' Spanish is declining. Would a true 50/50 alone reverse the decline, or would it take more Spanish in the early grades (80/20 or 90/10 in K–2)? Would you recommend that? If not, why not?

OUR ANSWER

- A true 50/50 is the necessary first step, but alone it may not be enough. It must come with more time for Spanish instruction, cross-language teaching, daily oral language and Spanish measures. Creating a school-wide culture where Spanish language and cultures are experienced from bell to bell each day
- Research does support more Spanish in the early grades for increased Spanish outcomes. We do not recommend it yet because the district first needs to deliver and measure its current design.
- If two to three years of true 50/50, measured in Spanish, do not reverse the decline in Spanish, an early-grades model with more Spanish should be considered.

Source: Section II; VI.4; VI.4 Cautions on use

Prioritized Recommendations for Program Implementation

Building on strengths: strong English growth, high-quality Spanish materials, equal literacy time by design, experienced teachers, and data the district already collects.

1

SHORT TERM

2027–28

- Reaffirm the Program Model Position
- Adopt Assessments in Spanish
- Continue to build Bilingual Linguistic Portraits
- Form Curriculum Teams

2

MIDDLE TERM

Beginning 2028–29

- Implement and monitor revised schedule
- Build Classroom sections with adopted guidelines
- Coordinate English and Spanish Curricula
- Engage in Professional Learning
- Build the biliteracy assessment system

3

LONG TERM

2029–30 and beyond

- Conduct annual Review Cycles of language allocation
- Establish a Spanish language proficiency trend line
- Gather classroom-based assessment in both languages
- Create a plan to ensure instructional coherence

Board Questions: Consolidation at Oak Terrace

BOARD QUESTION

The report did not compare the two schools. Did major differences between Red Oak and Oak Terrace stand out? Which practices should the district carry forward?

OUR ANSWER

- We did not compare schools: some grade groups are a single classroom, so site results could identify students or teachers.
- Differences in the data: Oak Terrace is larger (15 sections, 44% English learners) than Red Oak (11 sections, 29%), and Red Oak kindergarten is a single section.
- Carry forward: opportunities for proficiency-balanced heterogeneous grouping, the coordinated literacy calendar, grade 4–5 bilingual writing, and teacher-built crosswalks.

Source: Section IV; Table V.5.1; V.5-F3; VI.1 Implementation

BOARD QUESTION

The program consolidates at Oak Terrace in 2027–28. What conditions should be in place before consolidation, and what risks should the district plan for?

OUR ANSWER

- Before: sections planned on projected enrollment (447 by 2026–27), two per grade, a 20-student target; room count confirmed; the 90% rule checked; a composition decision rule and student language profiles in place; a family explanation in English and Spanish.
- Risks: grades falling below the one-third Spanish-speaker floor (kindergarten, grade 5); very small groups; Spanish time eroding further during the transition.

Source: V.5-F7; VI.1-R1–R9; VI.1 Cautions on use; Section VIII

Board Questions: Sociocultural Competence and Staffing

BOARD QUESTION

The report says sociocultural competence was not evaluated so as not to interfere with the district's ongoing initiatives. Which initiatives? What steps now would strengthen identity and give both languages and cultures equal status?

OUR ANSWER

- We referred to the district's Dual Language Task Force (family and staff surveys in 2025–26) and the Bilingual Parent Advisory Committee.
- Steps: integrate students' and family cultural knowledge into units (VI.2-R3); use Spanish in specials, announcements and events, not only in class (VI.4-R2); communicate with families equally in both languages; include student reflection on identity in each biliteracy portrait (VI.3-R5).

Source: Section I, Evaluation Design; VI.2-R3; VI.4-R2; VI.3-R5

BOARD QUESTION

The report states it 'does not recommend staffing changes and should not be cited as support for them.' Does that cover individual staff members, or staffing levels and roles in general?

OUR ANSWER

- Both, in different ways. First, the findings are not a judgment on any individual
- Second, the evaluation team did not study staffing levels or roles, so it should not be cited for or against them. Questions such as ESL staffing or co-teaching remain open decisions for the district.

Source: VI.4 Cautions on use (Use and non-use); Section VIII

Board Question: Reviewing Recommendations Each Year

BOARD QUESTION

How does Paridad suggest the district review recommendations annually?

OUR ANSWER

- The district can develop a timeline for each recommendation, following the short-, middle- and long-term plan in Section VII.
- Hold one annual review, for example each spring, with administrators, teachers, coaches, students and family representatives such as the Bilingual Parent Advisory Committee.
- Use a simple scorecard: the status of each recommendation, the data sources, evidence, and next steps. Include the delivered language allocation, English and Spanish results, and survey feedback.
- Report to the Board each year using the three-pillar chart and the same criteria, and adjust priorities based on what the evidence shows.

Source: Section VII; VI.4-R3, R10; VI.3-R6

Limitations of the Evaluation Study

- Evidence in Spanish is based on one instrument, NWEA MAP Lectura, which measures achievement only
- The writing evidence is limited to seven, grades 4 and 5 student samples, four in Spanish and three in English
- Evaluators did not see how assessment of student learning from the Esquina Matemática time was collected

The nature of the evaluation design

2

The evaluation was descriptive, not based on randomization; recommendations are professional judgment informed by converging evidence and research

Time allocated for field work

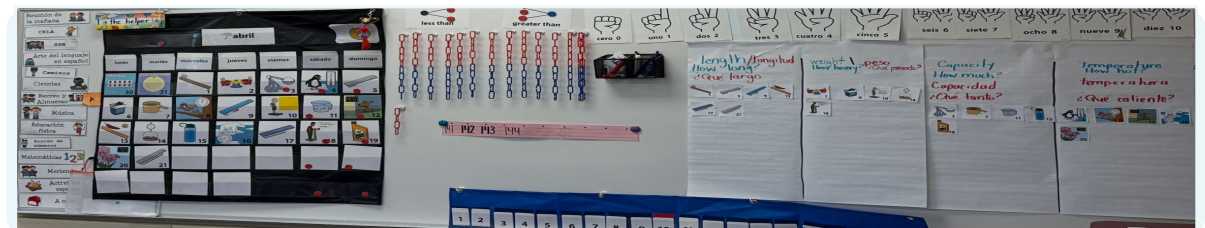
3

One week of classroom observations in April 2026

Areas outside the focus of the evaluation

4

Sociocultural competence and the family and community strand were not primary foci, to avoid duplicating district initiatives



Board Questions: About the Report

BOARD QUESTION

When will the full report be available in Spanish?

OUR ANSWER

- We have prepared a Spanish executive summary for families as specified in the RFP.

BOARD QUESTION

How much editorial control did the district have over the authorship of this report?

OUR ANSWER

- Paridad wrote the findings and recommendations independently. The district supplied data, verified facts such as the assessment inventory, and reviewed drafts for accuracy.

BOARD QUESTION

Is there anything from your work that didn't make it into the final report that the Board should know?

OUR ANSWER

- Paridad was not tasked with evaluating and reporting on teaching quality and effective practices even though we captured many examples throughout our observations.
- Paridad did not report on the high levels of bilingualism of both teaching and office staff that we observed.

Source: Section VIII

Continue building and refining a true 50/50 program on a strong foundation



Acknowledgements

Paridad would like to thank all those individuals who participated in this study. In particular, we would like to acknowledge the support of the SD 112 administrative team, the classroom teachers, the front office personnel, the community liaisons, the dual language parents and finally the dual language students themselves. Without their commitment and dedication to improving their program, this evaluation would not have been possible.



NORTH SHORE SCHOOL DISTRICT 112

Dual Language Program Evaluation Final Report

An external evaluation of the K–5 two-way Spanish–English dual language program, prepared as the district plans for program consolidation in 2027–28.

CONTRACTED DELIVERABLES

- 01 Class Size Recommendations
- 02 Curriculum Alignment, Coherence & Pacing Recommendations
- 03 Biliteracy Assessment Framework Recommendations
- 04 Program Model Recommendations

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Self-portraits by students in the SD 112 dual language program.

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EXECUTIVE SUMMARY

North Shore School District 112 commissioned an evaluation of its K–5 two-way dual language program at Oak Terrace and Red Oak Schools. Paridad Education Consulting conducted the evaluation study from March through August 2026, answering seven evaluation questions based on the Three Pillars of Dual Language Education: Bilingualism and Biliteracy, High Academic Achievement, and Socio-cultural Competence. This study aims to provide a comprehensive report that puts forth findings and recommendations per the district's four deliverables as identified in the December 2025 Request for Proposals.

Research Foundation

This evaluation report sets out the research and theory behind the evaluation of School District 112's K–5 dual language (DL) program. It synthesizes peer-reviewed research, large-scale longitudinal studies, and professional guidance documents on two-way dual language education, with particular attention to studies of 50% English/50% Spanish program models comparable to SD 112's design. The review is intended to support professional judgment about SD 112's specific context.

Evaluation Design

The evaluation is based on the Guiding Principles for Dual Language Education and in the three pillars of dual language education: high academic achievement, bilingualism and biliteracy, and sociocultural competence. The three pillars are named in the district's RFP as the framework against which program effectiveness should be assessed.

The findings are organized around six primary evaluation questions (EQs) and a seventh overarching question: EQ 1 (English language proficiency), EQ 2 (Spanish language proficiency), EQ 3 (academic achievement), and EQ 4 (biliteracy assessment), EQ 5 (class size and composition), EQ 6 (curriculum and pacing) and a seventh overarching question, EQ 7, which addresses the program model and is analyzed within the instructional model deliverable.

The evidence base for the evaluation draws from quantitative and qualitative district-specific data, research from the field of dual language education, and the cumulative knowledge and professional experience of the Paridad Team. Some of the data analyzed in this report include: district assessment data, classroom observations, administrator interviews, teacher, parent and student focus groups, a district assessment inventory, the district's pacing schedule, and curriculum documents.

Building from Strengths

The district's long established dual language program has strong foundational elements in place. During the evaluation process, the team noted strengths and resources reflected in both the qualitative and quantitative evidence. The language proficiency and academic achievement data reveal areas of significant growth from which to make any of the suggested recommendations contained in this report. The classroom observations, focus group conversations, and materials review portray a district community with a commitment to maintain and improve their dual language program and with the materials and resources to adequately support it. Evaluations tend to focus on areas in need of improvement. This report also marks where SD 112's dual language program is working: where students are doing well, or better than a stated comparison, and where the district already has strengths the recommendations can build on. We call these bright spots (Heath & Heath, 2010). Each one is marked wherever it appears, so a reader can follow it from the summary to the evidence. The ✨ means the evidence supports a strength, although the area may still need attention. Several bright spots are listed beside findings that may point to an area that does need attention, and the report names them together.

Dedicated Teaching Staff

In focus group sessions and individual interviews, school and district personnel clearly expressed their commitment to the success of students in the dual language program. Classroom observations reveal teachers who implement the curriculum given to them. Their interactions with students were consistently positive, supportive and respectful with an emphasis on establishing safe learning environments for their classrooms and throughout the schools. Observers also noted instructors with high levels of proficiency in both English and Spanish.

Family & Student Endorsement of the Program

The family members, who participated in the focus groups, express ardent belief in dual language education; their dedication to and support of the program for all students were clearly communicated. For them, the benefits of language and cultural learning are very clear, and maintenance of the dual language education program is a priority. This sentiment is echoed in the student focus groups, as they embrace the opportunity to become bilingual and biliterate as captured in the conversations, in both languages, that emerged during the student focus groups.

English Language Proficiency for English Learners

In a program committed to building bilingualism and biliteracy for all learners, it is clear that students' development of two languages does not hinder their growth in the majority language, English. In fact, English learners in the dual language schools made sustained gains in English language proficiency. The 119 students tested in all three springs moved from a mean ACCESS composite scale score of 258 to 335. Scale score growth was also evident across modalities, both for oral language (listening and speaking) and literacy (reading and writing). By 2024–25, 19.3 percent of the cohort had reached the Illinois reclassification criterion of 4.8. Benchmarked against WIDA Consortium averages, three of the four grade cohorts met or exceeded the matching consortium gain across the two-year window.

Academic Achievement

Academic achievement in English follows the same pattern of growth of English proficiency. On the NWEA MAP test, dual language students grow faster than national peers who began at the same score, in all three years in both mathematics and language arts in English. In the Spring 2025 IAR administration, the dual language program students exceeded the state average in every grade and subject area .

Areas of Emerging Growth and Promise: English and Spanish Development

Another area of promise is the collaborative professional learning offered by *With Partners*. Throughout the teacher focus groups educators express appreciation for the dual language-specific professional learning ***With Partners*** conducted in both languages. Their work on aligning and implementing the bilingual writing curriculum has been received positively.

Additionally, the Paridad team notes that the dual language program has a rich compendium of resources in both languages. During observed instruction, teachers demonstrate classroom management, cooperative learning, modeling, and student engagement strategies. Several staff members were identified as potential teacher leaders and content specialists who could share their practices with one another to strengthen the multilingual and multicultural practices of the entire teaching staff.

Summary of Recommendations According to RFP Deliverables

This report is tasked with providing recommendations under four categories: optimal class sizes, curriculum pacing and coherence, a biliteracy assessment framework, and program language

allocation model. The following recommendations should be taken in the light of an upcoming (December 2026) release of an Illinois State Board of Education (ISBE) guidance document for dual language programs that may provide further recommendations with input from stakeholders from across the state of Illinois.

Class Size Recommendations

A review of the research base around this question points to instructional quality as a larger influence on student performance than actual class size. In light of this research and Illinois State Board of Education School Code, this report recommends a target of 20 students per section, with a ceiling of 24 and at least two sections at every grade. Due to natural EL status shifts as students progress in the program, we recommend that the composition of the classrooms should be set with regard to the potential for both linguistically homogenous and heterogenous groupings at each grade, rather than as a set program-wide ratio. The current program is functioning well below these recommended size thresholds and already meets the Illinois regulatory ceiling set in (23 Ill. Adm. Code 228.30(b)(1)). In both cases, the dual language program class sizes are well within those parameters with most classes having an average of 18 students. The forthcoming ISBE guidance, noted above, should shed further light on regulatory targets for class size in dual language programs.

Curriculum and Pacing Recommendations

The existing literacy pacing guide, created to coordinate instruction in two languages, provides a clear roadmap for biliteracy development, and balances English and Spanish instructional time. However, the team found that while the English and Spanish content area curriculum materials (language arts, science, math and social studies) are abundant and overall of high quality, implementing the many components of each of the two monolingual curricula require more time than is allotted in the current schedule.

Accordingly, the Paridad team recommends the following: 1) convene collaborative practitioner/administrator teams to work on reviewing each subject area's curriculum with the aim of knitting the two language curricula together rather than trying to teach all content twice in each language. The collaborative teams would weave in cross-linguistic and cross-cultural connections throughout each topic or unit of study (in each content area), so that the new maps would represent a dual language model that is cohesive between the two languages rather than two monolingual curricula; 2) maintain the current alternating week language arts schedule by full week or full module with opportunities for planned, evaluable cross-linguistic transfer throughout the entire week.

Biliteracy Assessment Framework Recommendations

The conceptualization of a biliteracy assessment framework is one that demonstrates a robust strong presence of Spanish and English in language proficiency and language arts. Parallel measures in both languages and the interaction between the two would allow for the creation of a coordinated and comprehensive system. The display of longitudinal data reveal student performance across languages over time. To strengthen the framework, more Spanish data are needed to provide a balanced and stable portrait of student growth over time. The list of recommendations below for conceptualizing a biliteracy assessment framework is extensive, however its intent is to offer a full spectrum of possibilities from which the district can select, pilot, and adopt as it feels would be most effective in meeting its dual language education goals.

Recommendations include: 1) Build a balanced assessment framework organized by purpose and language; 2) invite teams of dual language teachers to design and pilot common biliteracy measures based on curricular units of instruction (e.g., from language arts, science, social studies) across classrooms to complement standardized testing data; 3) create and archive a biliteracy portrait for every dual language student that includes test data, student goals, and self-reflection; 4) place the selection of assessment measures created by a team of teachers on a

year-long calendar, and evaluate the effectiveness of the biliteracy assessment framework annually.

Dual Language Program Model Recommendation

Qualitative and quantitative data sources converge on the recommendation for an optimal dual language education program model that reconfigures delivery of the current program to achieve a true 50/50 language allocation over the next two-three academic years. This recommendation is an intermediary step in answering the overarching question of this report which is whether to maintain a 50/50 model or adopt a 80/20 model.

Limitations of this Evaluation

This is a descriptive evaluation that did not use control or experimental groups. Therefore, every recommendation, informed by multiple sources of evidence, also includes professional judgment from the team in addition to research from the field of bilingual and dual language education. Classroom observations covered two weeks in April 2026, making it difficult to generalize findings across the school year. Additionally, Spanish language proficiency and achievement analyses are based on a small set of writing samples and on one interim instrument, MAP Reading in Spanish. Sociocultural competence, the third pillar of the dual language guiding principles was not explicitly evaluated in order to not interfere with the district's ongoing initiatives and established processes in this area.

Closing Statement

The diligence and cooperation shown by the district leadership, support staff, teachers, parents and students have been outstanding throughout the entire evaluation process. Their insights and the historical knowledge have contributed to the strength and validity of this report.

I. INTRODUCTION & CONTEXT

Purpose and Scope of the Evaluation

North Shore School District 112 issued a Request for Proposals in December 2025 seeking a qualified external consultant to conduct a comprehensive evaluation of its 50/50 Dual Language Program. Paridad Education Consulting submitted a proposal on January 23, 2026, revised February 10, 2026. Following a competitive process the Board of Education approved the selection of the consultant on February 18, 2026, and the evaluation commenced on March 2, 2026.

The district framed the purpose of the evaluation as assessing program effectiveness, identifying strengths and areas for growth, and producing actionable recommendations to strengthen student outcomes in both Spanish and English across participating grade levels. The RFP directed that the evaluation assess the program's effectiveness in promoting the three pillars of dual language education (high academic achievement, bilingualism and biliteracy, and sociocultural competence) and evaluate the current instructional model.

The evaluation is contracted to produce four deliverable sets of recommendations in addition to the findings themselves: an instructional model analysis and recommendations, a set of recommendations for a comprehensive biliteracy assessment framework, a set of recommendations for a curriculum and pacing framework, and a class size analysis and recommendations. A crosswalk locating each deliverable within this report appears in the Organization of the Report, located at the end of this section.

What this evaluation is. A comprehensive mixed-methods program evaluation, based on the Guiding Principles for Dual Language Education (3rd edition, Center for Applied Linguistics, 2018) and referencing the Prism Model (Collier, Thomas & Lachance, 2026). It combines analysis of multi-year student outcome data in both languages with structured classroom observation, stakeholder interviews with teachers, administrators, families, and students, survey data, and document review.

Limits of the design. The evaluation is observational. Students were not assigned to the dual language program at random, and families who choose the program may differ systematically from those who did not. Comparisons between program participants and non-participants are descriptive and should not be read as estimates of the program's causal effect.

The evaluation period ran from March 2026 through August 2026.

District and Program Context

North Shore School District 112 serves the communities of Highland Park, Highwood, and Fort Sheridan, Illinois. The district enrolled 3,695 students across nine schools in 2024–25, the most recent year reported on the Illinois Report Card. The district's December 2025 Request for Proposals cited an enrollment of 3,752.

District demographics for 2024–25, the most recent year published on the Illinois Report Card, are as follows. English Learners constituted 14.1 percent of district enrollment, below the state figure of 17.5 percent. Students with Individualized Education Programs constituted 16.6 percent, essentially at the state rate of 16.3 percent. Low-income students constituted 20.4 percent, well below the state figure of 49.7 percent. By racial and ethnic composition, the district enrolled a substantially larger share of White students than the state (67.8 percent against 44.3 percent) and smaller shares of Hispanic or Latino students (21.9 percent against 28.6 percent) and Black students (1.8 percent against 16.3 percent).

Figure I.1 places these indicators in a six-year series, from 2020–21 through 2025–26. Over that period, district totals changed little, while program-level figures changed considerably. District enrollment moved from 3,681 to 3,695 between 2020–21 and 2024–25, a change of less than half a percent, and the district English Learner share declined from 16.1 percent to 14.1 percent. Over the same years, K–5 enrollment at the two dual language sites fell from 698 to 523, and stood at 492 in 2025–26, a decline of 29.5 percent across the six years, concentrated at Oak Terrace, where K–5 enrollment fell from 440 to 293. The entering kindergarten cohort at the two sites fell from 98 to 80 across the five published years and stood at 85 in

2025–26, distributed as three sections at Oak Terrace and one at Red Oak. Site English Learner shares moved less than the district figure: Oak Terrace from 45.2 to 44.0 percent, Red Oak from 36.8 to 29.1 percent. Figures for 2025–26 are drawn from the district classroom roster collected during the April 2026 observation visits; the Illinois Report Card publishes 2025–26 in late October 2026.

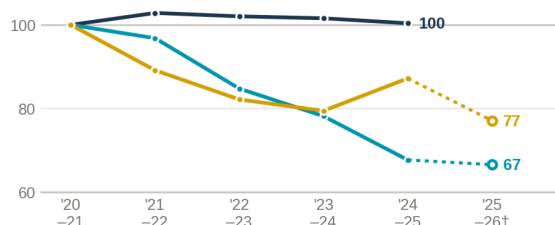
North Shore School District 112 · Student Demographics

Six-year enrollment and demographic trends, 2020–21 through 2025–26

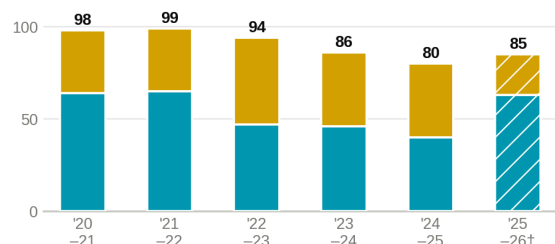


— District 112 — Oak Terrace — Red Oak — Northwood MS

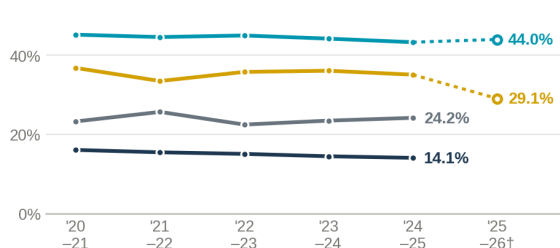
Enrollment change, indexed to 2020–21 = 100



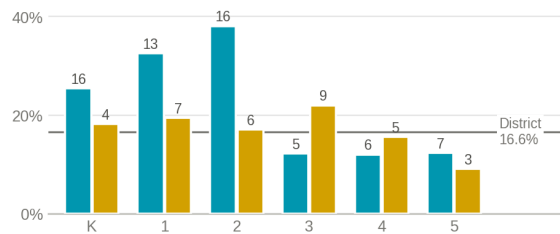
Kindergarten cohort, two program sites



English Learner share of enrollment



Students with IEPs by grade, 2025–26†



Sources: Illinois State Board of Education, Illinois Report Card 2020–21 through 2024–25, North Shore SD 112; District 112 classroom roster, April 2026.

Figure I.1. North Shore School District 112 enrollment and demographic trends, 2020–21 through 2025–26.

Sources: Illinois State Board of Education, Illinois Report Card 2020–21 through 2024–25; District 112 classroom roster, April 2026.

The District 112 Dual Language Program is a Spanish–English two-way immersion program that has operated for more than twenty-five years, available to students from kindergarten through eighth grade. The intended classroom ratio for the program is 50 percent native Spanish speakers or bilingual students and 50 percent native English speakers, with some students who speak another language at home. Instruction is delivered by bilingual-certified teachers.

The district describes the program as following a 50/50 language allocation model. Reading and writing are introduced in both English and Spanish beginning in kindergarten. In grades K–5, mathematics is taught primarily in English with connections to Spanish, and science and social studies alternate daily and are taught in Spanish. This description is the district's own, taken from its Request for Proposals. The relationship between the model as described and the model as delivered, including the analysis of the 2025–26 master schedule, is reported in Curriculum and Pacing Analysis section of this report (V.6), and the Program Model Analysis and in the Program Models Recommendations (VI.4) that follow.

The K–5 program currently operates at Oak Terrace and Red Oak Schools and will consolidate at Oak Terrace School beginning in 2027–2028. The middle school program is housed at Northwood Middle School. Students are encouraged to remain in the program from kindergarten through eighth grade in order to preserve the language balance the model depends on. Program graduates continue into Township High School District 113, where they may earn the Illinois Seal of Biliteracy and the Highland Park High School Dual Language Seal.

The district states the program's goals as high proficiency in both languages, high academic achievement, and positive attitudes toward language and diverse cultures.

The district is consolidating its dual language program from two schools into one as voted by the SD 112 Board of Education on Thursday, June 26, 2025. Therefore the findings that follow should be read as observations of a system under transition, and readers should keep in mind that the decline in English learner enrollment reported in the demographic data, is influenced by housing economics in the communities the program serves, not by the program's design, its quality, or its recruitment effort.

Scope: Grade Levels Under Evaluation

Although the dual language program at SD 112 is run from K-8, this evaluation addresses the K–5 dual language program as implemented at Oak Terrace and Red Oak Schools only.

Evaluation Design

The evaluation is grounded in the Guiding Principles for Dual Language Education, Third Edition (Center for Applied Linguistics, 2018), and in the Three Pillars of Dual Language Education: high academic achievement, bilingualism and biliteracy, and sociocultural competence. The three pillars are named directly in the district's RFP as the framework against which program effectiveness should be assessed, so the evaluation framework matches the district's own stated criteria.

Six Evaluation Questions organize the findings, each mapped to multiple strands of the Guiding Principles and examined across the three pillars. EQ 1 (English language proficiency), EQ 2 (Spanish language proficiency), EQ 3 (academic achievement), and EQ 4 (biliteracy assessment), EQ 5 (class size and composition), and EQ 6 (curriculum and pacing) A seventh overarching question, EQ 7, addresses the program model and is analyzed within the instructional model deliverable rather than as a findings chapter.

One of the seven strands of practice that organize this study, the Family and Community Strand, was not made a primary focus of this evaluation as the district has already been prioritizing family perspectives and collecting data through its own Dual Language Task Force. The district has surveyed families PreK-5 at both schools and K–5 dual language staff in the 2025–26 school year, and has gathered information through the standing work of the Bilingual Parent Advisory Committee. The decision to limit the coverage of this report around Family and Community Strand was not a judgment about the importance of the domain, and the implications for the report are set out in the Limitations of the Evaluation Study section (VIII.4).

The full evaluation question framework, including the composite EQ-by-pillar matrix, is presented in Section IV - Overall Methodology & Data Sources. Individual Evaluation Question Maps appear in Appendix A.

Evaluation Questions

1. To what extent are English learners (ELs) developing English language proficiency, and progressing toward reclassification? (RFP Sec. C)
2. To what extent are all students developing Spanish language proficiency? (RFP Sec. C, D)
3. What is the achievement of EL students in the Dual Language program for Language Arts and Mathematics? (RFP Sec. C)
4. How might a biliteracy assessment framework be conceptualized for the dual language program in SD 112? (RFP Sec. C, D)
5. What are the optimal class sizes and student composition models for K–5 dual language classrooms in SD 112? (RFP Sec. B)

6. How coherent, vertically aligned, and consistently paced is the dual language curriculum across grade levels in SD 112? (RFP Sec. C, D)
7. **Overarching Question:** Is the currently targeted 50/50 model effective for SD 112, or should the district transition to an 80/20 model? (RFP Sec. C, D)

EQ 7: how effective the current 50/50 model is, and what model is recommended going forward is the culminating question. It does not have its own findings chapter and is analyzed in the instructional model deliverable (VI.4), which is the only place in the report where a program model is recommended.

Data Sources

The evaluation draws on the following sources:

Student achievement and language proficiency data. A minimum of three years of data including the Illinois Assessment of Readiness (ELA and mathematics), NWEA MAP in English and Spanish, ACCESS for English Learners, and Spanish language arts assessments. Analysis was planned as longitudinal by cohort and school site, and disaggregated by grade, and English Learner status.

Classroom observations. Structured observations of literacy and mathematics instruction across K–5 at Oak Terrace and Red Oak Schools, conducted April 22–30, 2026 by J. Hilliard, C. Sánchez-López, and M. Gottlieb, using a rubric aligned to research-based dual language practice and documenting language of instruction by subject and time. The proposed visit schedule records approximately 72 scheduled observation entries across roughly 46 distinct classrooms, 41 entries at Oak Terrace and 31 at Red Oak, with two entries marked not conducted owing to teacher absence. Most classrooms were observed twice, once in language arts and once in mathematics.

Teacher and specialist interviews and focus groups. Individual semi-structured interviews of 30–45 minutes and 60-minute grade-level focus groups with dual language teachers, special education teachers and specialists, ESL and bilingual specialists, and instructional coaches.

Administrator and instructional leader interviews. Individual semi-structured interviews and 60-minute focus groups with building principals at both sites, the Assistant Superintendent for Teaching and Learning, the Director of Multilingual Learners, curriculum directors, special education directors, and the incoming Superintendent.

Parent focus groups. Focus groups conducted separately in English and Spanish with dual language program parents.

Student focus groups and work samples. Grade-level focus groups of approximately 30 minutes, together with review of student work samples and portfolios, including Spanish writing samples scored against district Spanish Language Arts rubrics and WIDA Marco DALE proficiency level descriptors.

Document review. Program goals and historical documentation; curriculum maps, pacing guides, and instructional materials; assessment data and bilingual assessment protocols spanning the pre- and post-COVID periods; teacher rosters, professional development records; policies on student placement, language allocation, and program transitions; and de-identified class language rosters and reclassification data.

Detailed methods, including sampling rationale, instrument development, and analytic approach, are presented in Section IV, Overall Methodology and Data Sources, which describes the methods for all six evaluation questions in one place.

The Evaluation Team

The evaluation was conducted by a team of four. John F. Hilliard, MEd, President of Paridad Education Consulting, served as Project Director, with responsibility for instructional model analysis, curriculum framework development, classroom observations, administrator interviews, student focus groups, data organization, and the class size analysis. Cristina Sánchez-López, MEd, Co-President of Paridad, served as Co-Principal Investigator and On-Site Coordinator, leading the English Learner needs analysis, classroom

observations, teacher interviews, family engagement in English and Spanish, sociocultural competence assessment, and special education considerations. Margo Gottlieb, PhD, served as Senior Evaluation Consultant, responsible for the biliteracy assessment framework, quantitative analysis, and student achievement reporting. Fred Genesee, PhD, Professor Emeritus at McGill University, served as Dual Language Researcher and Data Analyst, providing research design consultation and interpretation of bilingualism and biliteracy outcomes.

Exceeding Original Scope

In two respects the evaluation was executed at a scale beyond what the original agreement required.

First, the agreement contemplated classroom observations drawn from a sample of dual language classrooms with a minimum of 2 classroom observations per grade level per school. Instead, every dual language section at Oak Terrace and Red Oak, 26 of 26, was scheduled for observation, and a majority of classrooms were visited on two separate occasions rather than one, in most cases across different instructional blocks. The observational findings reported in Analysis Section (IV) consequently describe the program as a whole.

Second, the agreement called for an inventory of the biliteracy assessment instruments in place. The team instead documented the district's full K–5 assessment system, a total of 91 discrete components spanning eight adopted curricular programs together with the district, state, and local measures administered alongside them. That wider frame is what permits the analysis in Biliteracy Assessment Analysis (V.4) to distinguish measures that are genuinely absent from measures that have been deliberately replaced, and to identify assessments the district already has access to but does not currently administer. Both expansions were undertaken because the narrower scope would have yielded incomplete findings.

Organization of the Report

The report is organized in eight numbered sections. Sections I through III establish the foundation: this introduction, the research base for dual language education, and the design of the evaluation. Section IV states the overall methodology and data sources once, up front. Section V reports the data analyses and findings by evaluation question. Section VI presents the four contracted deliverables and all recommendations. Section VII sets out the implications of the evaluation. And finally, Section VIII states the limitations of the study.

The division between Evaluation Question Data Analysis & Findings Section V and Recommendations Deliverables Section VI is deliberate. The Section V reports evidence and includes no recommendations; each finding is assigned an identifier (V.1-F1, V.2-F1, and so on) so that it can be traced forward into the Recommendation Section VI. Section VI is where every recommendation in the report appears once, and each deliverable chapter cites the findings it builds on. Findings are in Section V and recommendations are in Section VI; a reader who wants to test whether a recommendation is grounded follows the finding identifiers between them.

Section V comprises six chapters, one per evaluation question: V.1 English Language Proficiency, V.2 Spanish Language Proficiency, V.3 Academic Achievement, V.4 Biliteracy Assessment, V.5 Class Size and Composition, and V.6 Curriculum and Pacing. Section VI comprises four deliverable chapters in the following order: VI.1 Class Size Recommendations VI.2 Curriculum Alignment and Pacing Recommendations VI.3 Biliteracy Assessment Framework Recommendations, and VI.4 Program Model Recommendations.

EQ 7, the program-model question, does not have its own chapter in Section V and is analyzed in Program Models Recommendation (VI.4), the only place in the report where a program model is recommended, and it draws on all six findings chapters.

SD 112 DUAL LANGUAGE PROGRAM EVALUATION · FINAL REPORT

Report Structure at a Glance

Eight numbered sections · Six evaluation questions · Four deliverables

FRONT MATTER

Cover Page · Table of Contents · List of Figures and Tables · Executive Summary

The Executive Summary previews the program's strengths, what the evaluation found, and the recommendations under each of the four deliverables.

FOUNDATION & METHOD

WHY THE STUDY EXISTS · WHAT IS KNOWN · HOW IT WAS DESIGNED · HOW IT WAS DONE

SECTION I

Introduction & Context

Purpose and scope, district and program context, the evaluation design and questions, data sources, the evaluation team, and how the report is organized.

SECTION II

Research Foundations

The research base for dual language education, from the Prism Model and the three pillars to biliteracy, assessment, and program structure, and what it means for SD 112.

SECTION III

Design for Dual Language Evaluation

The four RFP deliverables, the seven evaluation questions that lead to them, and how each deliverable maps to its questions.

SECTION IV

Overall Methodology & Data Sources

A census rather than a sample; data sources, and what was not collected; the April 2026 field week; analytic methods; reporting conventions. Stated once, so Section V stays on findings.

SECTION V · DATA ANALYSES, REPORTING & FINDINGS (EQ 1–6)

FINDINGS STAND ALONE — NO RECOMMENDATIONS HERE

V.1

EQ 1 · STRAND 4

English Language Proficiency

ACCESS growth, spring 2023–2025, and reclassification against the Illinois 4.8 criterion.

feeds VI.3 · VI.4

V.2

EQ 2 · STRAND 4

Spanish Language Proficiency

Grade 4–5 Spanish writing samples, classroom observation, curriculum review, and focus groups.

feeds VI.3 · VI.4

V.3

EQ 3 · STRAND 4

Academic Achievement

IAR annual and NWEA MAP interim measures in language arts and mathematics, three years.

feeds VI.3 · VI.4

V.4

EQ 4 · STRAND 4

Biliteracy Assessment Framework

The measures in place for literacy and oral language in English, in Spanish, and across both.

feeds VI.3 · VI.4

V.5

EQ 5 · STRAND 1

Class Size and Composition

Current K–5 class sizes and speaker-composition ratios, and the configurations that would strengthen the two-way model.

feeds VI.1 · VI.4

V.6

EQ 6 · STRAND 2

Curriculum Coherence and Pacing

Scope and sequence, pacing, materials, and language allocation across grades K–5.

feeds VI.2 · VI.4

findings carry forward by ID — V.1-F1, V.2-F1 ... — and every recommendation in Section VI cites the findings it rests on

SECTION VI · DELIVERABLES AND RECOMMENDATIONS (RFP SEC. D)

EVERY RECOMMENDATION APPEARS HERE, ONCE

VI.1

DELIVERABLE 1

Class Size Recommendations

Class sizes and speaker-composition ratios for K–5 dual language classrooms.

anchored V.5

VI.2

DELIVERABLE 2

Curriculum Alignment, Coherence & Pacing Recommendations

A unified K–5 scope, sequence, pacing, and language allocation, built on a proposed biliteracy curricular framework.

anchored V.6

VI.3

DELIVERABLE 3

Biliteracy Assessment Framework Recommendations

A balanced biliteracy assessment system measuring literacy and oracy in both languages, K–5.

anchored V.4 · also V.1, V.2, V.3

VI.4

DELIVERABLE 4

Program Model Recommendations

How effective the current 50/50 model is, and what program model is recommended going forward.

fed by V.1 – V.6

EQ 7 — the program-model question — is not a chapter in Section V. It is analyzed inside VI.4, the only place a program model is recommended, and draws on all six findings chapters.

SECTION VII

Prioritized Recommendations for Program Implementation

The strengths the program can build on; the conditions for continued success in language balance, enrollment planning, instruction, and measuring biliteracy; and the Section VI recommendations sequenced into short-, middle-, and long-term actions. **It cites recommendations by ID and adds none of its own.**

SECTION VIII

Limitations of the Evaluation Study

What the design can and cannot support, stated once: the absence of a Spanish language proficiency measure, a single field week of classroom observation, and the line between evidence and professional judgment.

GLOSSARY

Dual language and assessment terms, and the assessments named in the report.

REFERENCES

Sources cited across the report: the research base and district documents.

APPENDICES

A Evaluation Question Maps / Guiding Principles crosswalk · **B** Data collection instruments · **C** Interview and focus group protocols · **D** Proposed year-long biliteracy assessment schedule

CLOSING MATTER

About the Authors · Acknowledgments

Figure I.2. Report structure at a glance.

II. RESEARCH FOUNDATIONS

Purpose and Approach

This section sets out the research and theory behind the evaluation of School District 112's K–5 dual language (DL) program. It synthesizes peer-reviewed research, large-scale longitudinal studies, and professional guidance documents on two-way dual language education, with particular attention to studies of 50% English/50% Spanish program models comparable to SD 112's design. The review is intended to support professional judgment about SD 112's specific context. It is organized around the same Three Pillars framework the district has adopted to guide program design and evaluation, and each subsection is cross-referenced to the evaluation question(s) it most directly informs (EQ1–EQ7).

Theoretical Framework: The Prism Model and the Three Pillars of Dual Language Education

The conceptual foundation for this evaluation is based on two related bodies of work. Thomas and Collier's multi-decade longitudinal research program, most recently validated in Collier and Thomas (2017) across 36 districts, 16 states, and more than 7.5 million student records, established the Prism Model, which holds that language development, academic achievement, cognitive development, and sociocultural processes are interdependent and must be supported simultaneously, in both languages, for language-minority students to reach parity with their peers. This research found that well-implemented, long-term dual language programs close the achievement gap between English learners (ELs) and native English speakers within five to six years, compared with roughly half the gap closed by short-term transitional or English-only models (Thomas & Collier, 2002; Collier & Thomas, 2017).

This work is the direct antecedent of the Three Pillars framework articulated in Guiding Principles for Dual Language Education (3rd ed.) (bilingualism and biliteracy, academic achievement, and sociocultural competence) delivered through seven strands of practice: program structure, curriculum, instruction, assessment and accountability, staff quality and professional development, family and community, and support and resources (Howard et al., 2018). Paridad SD 112 has adopted this framework to organize its evaluation questions, and it is used throughout this report as the framework for interpreting findings against the research base.

English and Spanish Proficiency Development

A consistent finding across the research base is that the allocation of instructional time between English and the partner language does not translate in a simple, linear way into English proficiency outcomes. Lindholm-Leary's studies of California DL programs found that 50/50 and 90/10 models produced statistically similar rates of English proficiency by grade 8 (87% vs. 89% of Latino ELs reaching English-proficient status) despite the 90/10 model allocating far less early instructional time to English, and that stronger partner-language proficiency at program entry predicted higher subsequent English proficiency (Lindholm-Leary, 2012a, 2019).

Umansky and Reardon (2014) similarly found that DL students reclassify more slowly, on average, than students in English-immersion settings, but that the early "reclassification advantage" for English immersion reverses by high school. This is evidence that reclassification speed alone is not an adequate measure of program effectiveness.

Large lottery-based studies of Portland's DL program corroborate this pattern for English-partner-language development: by grade 8, DL-assigned EL students reach intermediate English-partner-language proficiency benchmarks well above comparison peers (Steele et al., 2017; RAND Corporation, 2017). Fortune (2015) provides one of the few empirical benchmarks

for oral language proficiency growth in Spanish immersion settings using CAL's SOPA/COPE instruments, finding significant, stepwise gains in fluency, grammar, vocabulary, and listening comprehension from kindergarten through grade 8 but cautions that most students reach only Novice High–Intermediate Low proficiency by grade 8, short of full bilingual fluency. This gives SD 112 a realistic reference point for setting benchmarks.

The National Academies' synthesis of the K–12 English-proficiency literature (NASEM, 2017, Ch. 6) adds an important calibration point for SD 112's ELP benchmarks (EQ1): across dozens of U.S. studies using widely varying reclassification instruments, the most consistently reported time to English reclassification is five to seven years, with several large studies estimating a median of eight years or more (e.g., Umansky & Reardon, 2014) and a substantial share of ELs, commonly (20–45%) do not reclassify even after five years of schooling. Progress is not linear: reclassification is fastest in the first year or two after school entry and slows markedly as students move from intermediate to higher English proficiency levels, a pattern Saunders and O'Brien's (2006) synthesis found to be "strikingly consistent" across dual language, transitional, and English-only program types alike. For SD 112, this means that a plateau in ELP growth in the upper-elementary grades is not, by itself, evidence that the 50/50 model is underperforming, because the same slowdown appears in the research regardless of program model. NASEM (2017) also found that students who enter kindergarten with stronger academic proficiency in both English and the home/partner language reclassify at meaningfully higher rates (e.g., Thompson, 2015, found a 24-percentage-point advantage), reinforcing Lindholm-Leary's finding that partner-language strength supports English development.

The same synthesis is also a caution for EQ2 (Spanish Language Proficiency). Even within well-implemented dual language programs, children's home-language proficiency needs ongoing support. NASEM (2017, Conclusion 6-5) concludes that ELs are at risk of losing ground in the partner language when English exposure begins early and intensifies, and that this risk is present "even when students are in dual language programs." Loss is moderated by continued, substantive use of the partner language at school and at home, and is more pronounced the more English-dominant a program's actual (as opposed to designed) allocation becomes, a finding SD 112 should weigh directly against the allocation-fidelity gap documented elsewhere in this evaluation (see EQ6; Section 2.6 below).

Academic Achievement Outcomes

The strongest and most consistent finding in the literature is that two-way DL programs do not lower, and typically raise, academic achievement for both ELs and native English speakers. Thomas and Collier (2002) found two-way programs produced the strongest long-term outcomes of any model studied nationally, with former-EL students reaching or exceeding grade-level English reading benchmarks by grades 3–5. Lottery-based causal studies (the strongest available research design, since they address self-selection into DL programs) corroborate this at scale: Steele and colleagues (2017, 2018) found DL-assigned students in Portland outperformed peers on state reading assessments by the equivalent of seven to nine months of additional learning by grades 5 and 8, with effects similar across native-language background and one-way/two-way models. Bibler (2021) found comparable, though more modest, positive effects (approximately 0.04–0.05 SD per year) in Charlotte-Mecklenburg schools.

Several studies suggest the DL advantage emerges gradually. Valentino and Reardon (2015) found DL students can trail peers in early grades before surpassing them by grade 7. Math achievement evidence is more mixed: Steele and colleagues (2015, 2017) found no significant DL math effect in Portland, while Lindholm-Leary and Borsato's (2005) longitudinal follow-up of Hispanic high schoolers from two-way elementary programs found native Spanish speakers moved from below grade level in grade 2 to above grade level by grade 6 in math, sustaining college-preparatory math enrollment into high school.

The research draws a clear distinction, relevant to how SD 112 should interpret its own IAR and NWEA data, between social/conversational English and academic English, the register of language used to acquire content knowledge, argue, compare, hypothesize, and synthesize (Chamot & O'Malley, 1994; Goldenberg & Coleman, 2010, as reviewed in NASEM, 2017). Academic-language proficiency develops more slowly than social language and is what standardized content assessments in English actually demand of ELs, regardless of program model. NASEM (2017, Conclusion 6-1) concludes that ELs typically need the full five-to-seven-year window (sometimes longer) to reach the academic-English proficiency that content-area assessments assume, which means a Grade 3–5 EL who is still developing academic English is not, on that basis alone, an indicator of program or instructional failure. The same lag would be expected in any program model.

Biliteracy Development and Assessment

Compared with English-language outcomes, the research base on partner-language (*Languages Other Than English - LOTE) literacy assessment is thinner and more field-based than experimental. This is a gap that SD 112 should recognize as common across the field and not a sign of local shortcomings, as it builds a biliteracy assessment framework. Howard and Sugarman (2009) note that the simultaneous-biliteracy approach to initial literacy instruction used in 50/50 models, the design SD 112 has adopted, has less direct empirical study than the sequential, partner-language-first approach typical of 90/10 programs, and flag cross-linguistic coordination between English and Spanish literacy instruction as a key element to monitor.

Heineke and Davin's (2025) study of Chicago's Seal of Biliteracy implementation offers a useful applied model: districts set interim, grade-level biliteracy benchmarks by "planning backward" from a high-school proficiency target, using instruments such as STAMP and AAPPL. Mihaly, Arellano, and Prier (2022) further show that, in a large New Mexico district, students who earned biliteracy recognition were more likely to enroll in four-year colleges, and that former ELs were not disadvantaged relative to English-proficient peers in earning it though many students met partial requirements without completing one. SD 112 should watch for similar attrition across grades K–5. Lindholm-Leary (2012b) argues that because English and partner-language reading achievement are highly correlated, accountability systems that assess English literacy only will systematically undercount DL students' full academic progress.

Basic-research evidence on cross-linguistic transfer strengthens the case for a biliteracy assessment framework that gives equal weight to both languages. NASEM (2017, Conclusions 6-3 and 6-4) concludes that the two languages of bilingual children do not develop in isolation: skills and strategies acquired in one language, especially those related to literacy, transfer to and support the other, and this transfer is strongest between typologically similar languages and in domains tied to literacy (decoding, comprehension strategies, morphosyntactic awareness). In practice, a biliteracy assessment framework that treats Spanish literacy purely as a parallel, independently-progressing track misses evidence that growth in one language can be a leading indicator for the other, an argument for building cross-linguistic progress monitoring into EQ4's instrumentation rather than scoring English and Spanish literacy as fully separate constructs.

Program Structure: Model Design, Class Size, and Curricular Coherence

Research comparing 50/50 and 90/10 program models generally finds outcomes converge by the upper elementary/middle grades, though 90/10 students often show an early partner-language advantage that narrows over time (Lindholm-Leary, 2004, 2012a). Howard, Sugarman, and Christian's (2003) synthesis of two decades of two-way immersion research identifies common conditions of successful implementation (early stakeholder engagement, a clear and consistently communicated program vision, and administrative and family support) that concern program structure and are therefore within SD 112's control regardless of which model variant it selects.

On class size specifically, the general-education literature offers limited support for assuming that class-size reduction alone will substantially change outcomes: Slavin's (1989) classic review found that even substantial reductions (for example, from roughly 31 to 16 students) produce only small, often non-durable achievement gains, and that effects of practical significance require reductions to near one-to-one tutoring ratios. For DL programs specifically, class composition, the ratio of native English speakers to partner-language speakers, is treated in the literature mainly as a way to protect the two-way model's language balance, reinforcing that SD 112's class-size question should be evaluated jointly with composition ratio, not class size alone. On curricular coherence, both the English Learners Success Forum's materials-evaluation guidelines and Thomas and Collier's (2002) findings show that materials and pacing must sustain cognitively demanding, grade-level content in both languages rather than simplifying content for developing bilinguals; simplification is associated with the weaker long-term outcomes seen in short-term transitional models.

Sociocultural Competence and Culturally Sustaining Pedagogy

The Three Pillars framework treats sociocultural competence as equal in importance to language and academic outcomes. Paris and Alim (2014) provide the conceptual basis for this pillar as it has evolved in the field, arguing that schools should aim not merely to accommodate students' home languages and cultures but to actively sustain and extend their linguistic and cultural pluralism as a matter of educational equity. This framing is reflected operationally throughout Guiding Principles for Dual Language Education (Howard et al., 2018), which embeds cultural affirmation, equitable status for both languages, and community partnership into every strand of practice rather than isolating it as a stand-alone program component.

Inclusive Dual Language Education for Bilingual English Learners (ELs) with Disabilities

Because SD 112's evaluation questions and deliverables cover the full range of learners the program serves, this evaluation also draws on the growing research base on EL bilingual learners with disabilities in dual language programs. This research is directly relevant to the Instructional Model Analysis (EQ7), the Biliteracy Assessment Framework (EQ4), and the Curriculum & Pacing Framework (EQ6), each of which must also work for students receiving special education services.

A persistent misconception (that bilingualism is an added burden for children with disabilities, likely to overwhelm or confuse them) is not supported by the evidence (Sánchez López, Young, Genesee, & Hilliard, 2022; Meadvin, Montes Pate, & Whitney, 2026, summarizing Padía, Cioè-Peña, & Phuong, 2024). Reviewing research on young language learners (ELs in the US) with developmental language disorder, autism, and Down syndrome, Sánchez López et al. (2022) conclude that these children can become bilingual and generally do so with the same profile of strengths and challenges as monolingual children with the same disability; bilingual exposure does not exacerbate the disability, provided the learning environment offers sufficient, consistent exposure to both languages. At the school-age level, U.S. studies comparing EL students with disabilities to their peers with comparable disabilities in monolingual programs, Howard (2003), Lindholm-Leary (2005), Myers (2009), and Thomas and Collier (2014), found no significant achievement disadvantage for Dual Language participation, and in some cases EL students with disabilities outperformed their monolingual-program counterparts in reading and math despite less overall exposure to English; The SEAL brief's analysis of California data found that students who remain long-term ELs are disproportionately likely to carry a disability designation, 28% of long-term ELs statewide, versus 11% of California students overall (Meadvin, Montes Pate, & Whitney, 2026). The same brief and the CAL research review point to practical implications for the Biliteracy Assessment Framework and Curriculum & Pacing Framework deliverables: sustained collaboration among bilingual/DL teachers, special education staff, and

English-language-development specialists, rather than siloed service delivery, is associated in both sources with more coherent support for this population. Sánchez López et al. (2022) further note that maintaining and developing the home language for ELs, rather than narrowing to English, has been shown even in children with developmental language disorders to support English acquisition, the same cross-linguistic-transfer logic already noted in Section 2.5 for the biliteracy assessment framework generally.

Program Effectiveness, and Fidelity

Because DL enrollment is typically voluntary, a persistent methodological caution across this literature (flagged explicitly by Howard, Sugarman, and Christian (2003) and by Valentino and Reardon (2015)) is self-selection: families who choose DL programs may differ from those who do not in ways that confound simple outcome comparisons. The strongest recent evidence addresses this directly through lottery-based designs, which approximate random assignment among applicants.

Steele and colleagues (2018) found that roughly one-third of DL's positive effect on ELA achievement in Portland was associated with differences in per-pupil expenditure, indicating that resources and classroom conditions account for a substantial share of the program's effect. The companion RAND cost analysis (Steele et al., 2015) found DL per-pupil costs scaled roughly proportionally with enrollment share and were not substantially out of line with mainstream instruction.

Synthesis: Research Base, Gaps, and Implications for SD 112

Overall, the research strongly supports two-way dual language education as an effective model for both English learners and native English speakers, with the largest and most rigorous studies (lottery-based designs and multi-decade, multi-district longitudinal studies) showing consistent positive effects on English reading achievement and no evidence of academic harm from instructional time provided in two languages.

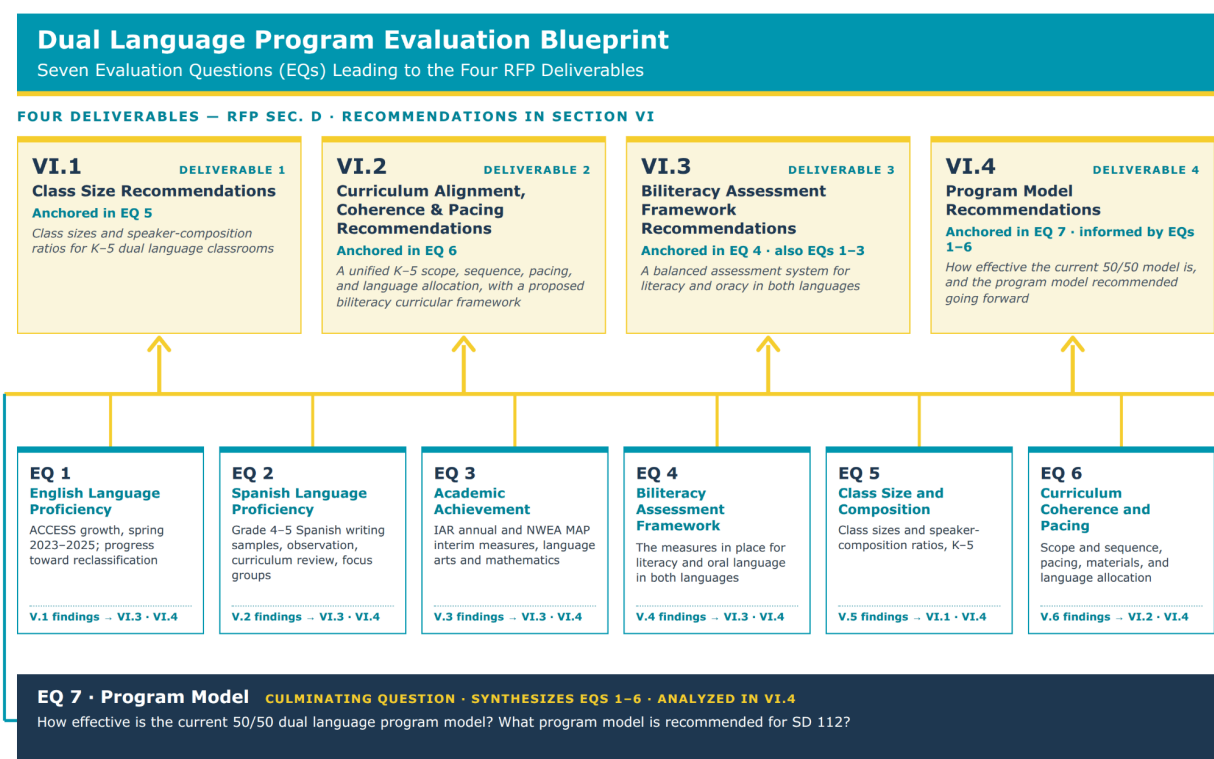
The evidence is strongest for English-language and general academic outcomes, and comparatively thinner in two areas central to this evaluation: simultaneous, 50/50-style biliteracy development specifically, and direct assessment of partner-language proficiency and literacy, where the field still relies more on practitioner-developed frameworks than experimental study. This gap exists across the field, not only in SD 112, and it makes the biliteracy assessment framework this evaluation is designed to help build (EQ4) all the more important. The findings presented in the sections that follow should be read against this base: where SD 112 data track the patterns established in this literature (for example, an early-grades achievement gap that narrows over time, or partner-language proficiency that lags but is not static) that pattern is consistent with a healthy, developing program rather than evidence of underperformance.

III. DESIGN FOR DUAL LANGUAGE EVALUATION

The Four Program Evaluation Deliverables

School District 112's RFP directs the evaluation to determine the effectiveness of its dual language education program according to the Three Pillars of Dual Language. The Pillars are high academic achievement, bilingualism and biliteracy, and sociocultural competence. Taking the three pillars of dual language education as foundational and non-negotiable, along with their accompanying Guiding Principles of Dual Language Education, this section presents the overall program evaluation design.

As illustrated in Figure III.1, the Dual Language Program Evaluation Blueprint spells out the evaluation design. It is a flowchart that delineates the relationship between the evaluation's four deliverables, shown as rectangles at the top of the chart, and the evaluation questions (EQs) from which they are drawn. Six of the seven EQs feed into the four specified deliverables described in IIC. The 7th EQ at the bottom of the chart that seeks to determine the overall effectiveness of the current 50-50 instructional model, is overarching with broad coverage across the set of EQs and deliverables.



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Figure version September 28, 2026

Figure III.1. The Dual Language Program Evaluation Blueprint, the seven EQs leading to the four RFP deliverables

The Seven Evaluation Questions (EQs) Leading to the Deliverables

The Dual Language Program Evaluation Blueprint revolves around seven evaluation questions (EQs 1-7) that represent a synthesis of the information and requests within School District 112's RFP; namely, a.) the four deliverables, b.) the three dual language education pillars, and c.) the seven guiding principles for dual language education. The EQs organize the entire dual language program evaluation. Together the EQs capture the quantitative and qualitative data that support the evidence for each deliverable.

As delineated below, each EQ consists of four parts. The bolded question at the top guides the evaluation, followed by the section(s) of the RFP from which it is drawn. It is then restated *in operational terms* in finer detail with specific reference to how it is presented in the report. The *Primary focus* states the main data source(s) or most salient aspect of the EQ. The last part of the EQ names the most applicable *Deliverable*.

EQ 1	<p>To what extent are students developing English language proficiency, and are English Learners progressing toward reclassification? (RFP Sec. C)</p> <p>In operational terms: <i>How much English language proficiency did English Learners gain each year from spring 2023 to spring 2025, measured on the WIDA ACCESS for ELLs composite scale score, and how many students were reclassified out of English Learner status over the same span against the Illinois 4.8 criterion?</i></p> <p>Primary focus: ACCESS for ELLs™ data and reclassification rates for ELs.</p> <p>Deliverable: Instructional Model Analysis & Recommendations</p>
EQ 2	<p>To what extent are all students developing Spanish language proficiency? (RFP Sec. C, D)</p> <p>In operational terms: <i>What do grade 4–5 Spanish writing samples, classroom observations, curriculum review, and teacher, parent, and student focus groups show about students' Spanish proficiency and about the conditions producing it?</i></p> <p>Primary focus: Assessment of Spanish language literacy</p> <p>Deliverable: Recommendations for a Comprehensive Bilingual Framework</p>
EQ 3	<p>What is the achievement of EL students in the Dual Language program for Language Arts and Mathematics? (RFP Sec. C)</p> <p>In operational terms: <i>What do the data show about achievement in the dual language program on the annual state test, and the interim measures for mathematics and language arts separately, English and Spanish separately, across the three years for which data exist?</i></p> <p>Primary focus: State and district Language Arts and Mathematics annual and interim standardized achievement tests</p> <p>Deliverable: Instructional Model Analysis & Recommendations</p>
EQ 4	<p>How might a comprehensive bilingual assessment framework be conceptualized for the dual language program in SD 112? (RFP Sec. C, D)</p> <p>In operational terms: <i>What data and what instrumentation are in place to capture dual language students' literacy and oral language (listening and speaking) development in English, in Spanish, and across both languages?</i></p> <p>Primary focus: How might SD 112 plan for a bilingual trajectory with crosslinguistic connections to promote language and literacy development?</p> <p>Deliverable: Recommendations for a Comprehensive Bilingual Framework</p>
EQ 5	<p>What are the optimal class sizes and student composition ratios for K–5 dual language classrooms in SD 112? (RFP Sec. B)</p> <p>In operational terms: <i>Do the class sizes and composition ratios currently in place support the two-way model, and what configurations does the evidence indicate would strengthen it?</i></p> <p>Primary focus: Program Structure, class size and speaker-composition ratios as the structural conditions that preserve the two-way model</p> <p>Deliverable: Recommendations for Dual Language Class Size Analysis</p>
EQ 6	<p>How coherent, vertically aligned, and consistently paced is the dual language curriculum across grade levels in SD 112? (RFP Sec. C, D)</p>

	<p>In operational terms: <i>Do the scope and sequence, the <u>pacing calendars</u>, the materials, and the <u>language allocation</u> add up to one coordinated K–5 program or to two programs taught side by side?</i></p> <p>Primary focus: Curriculum alignment across the <u>Three Pillars</u></p> <p>Deliverable: Recommendations for Curriculum & Pacing Framework</p>
EQ 7	<p>How effective is the current 50/50 dual language <u>program model</u>? What <u>program model</u> is recommended for SD 112?</p> <p>In operational terms: <i>What does the combined evidence show, and how does it point to the most appropriate dual language <u>program model</u> for <u>English learners</u> in District 112?</i></p> <p>Primary focus: To what extent are the <u>Three Pillars</u> operationalized across the current program structure?</p> <p>Deliverable: Instructional Model Analysis & Recommendations</p>

Mapping the RFP Deliverables to The Evaluation Questions (EQs)

To summarize this section of the report, the Dual Language Program Evaluation Blueprint identifies the relationship between the four required Deliverables and how they manifest in and across the seven evaluation questions (EQs). The Blueprint rests on the three pillars of dual language education and the seven guiding principles.

Because each Deliverable is complex, there is not a one to one correspondence between the four sets of recommendations listed below and the EQs. Rather, to provide thorough responses, each Deliverable has been informed by a cluster of EQs.

1. **Instructional Model Analysis & Recommendation:** based on EQ 7 and informed by EQs 1–6, culminating in the recommendation to continue a 50/50 instructional model or transition to an 80/20 model
2. **Comprehensive Biliteracy Assessment Framework Recommendations:** drawn from EQs 2 and 4, with recommendations for how to design a comprehensive balanced biliteracy assessment system addressing both English and Spanish
3. **Curriculum & Pacing Framework Recommendations:** based on EQ 6, also informed by EQ 7, with recommendations for how to support K-5 curricular coherence across Spanish and English
4. **Dual Language Class Size Analysis and Recommendations:** based on EQ 5, with recommendations for class size and student composition in preparation for consolidating the dual language program at Oak Terrace school in the 2027-28 school year

Each Evaluation Question is repeated at the top of a page and then further detailed in a map (see Appendix A for the full set of 7 EQ maps) ; Figure III.2 is a display of the Sample Evaluation Question Map for the overall Program Model, (EQ 7) the most comprehensive of the EQs. The purpose of the map is to provide an overview of the primary targets of dual language education represented by the intersection of the three pillars of dual language and the seven strands of practice from the Guiding Principles. The resulting matrix of 21 cells defines the key aspects of dual language education. The color coding specifies the relative importance of each cell in contributing to the designated Deliverable- orange delineating the primary contributor, mustard, the secondary contributor, and light yellow, the least of the contributors.

Underneath the EQ matrix is the specific Deliverable that is addressed and a display of all the applicable data sources used to answer the EQ. The Quantitative sources are on the left and Qualitative data sources on the right, providing the evidence for the stated Deliverable.

Sample Evaluation Question Map - EQ 7 Program Model

How effective is the current 50/50 dual language program model? What program model is recommended for SD 112?

In operational terms: *What does the combined evidence show, and how does it point to the most appropriate dual language program model for English learners in District 112?*

Primary focus: To what extent are the Three Pillars operationalized across the current program structure?

Deliverable: Instructional Model Analysis & Recommendations

STRANDS of Practice (the means) advance → the pillars	Bilingualism & Biliteracy	Academic Achievement	Sociocultural Competence
1 Program Structure	Language allocation protects partner-language time	Articulated PreK–12 grade-level pathway	Equal status for both languages by design
2 Curriculum	Biliteracy trajectory; cross-linguistic bridge	Biliteracy trajectory; cross-linguistic bridge	Culturally sustaining, multicultural content
3 Instruction	Strategies for transfer & target-language output	Scaffolded, cognitively rigorous content	Affirms students' languages & identities
4 Assessment & Accountability	Assessment of proficiency & literacy in both languages	Documentation of grade-level progress; guides instruction	Indicators of cross-cultural growth; equitable measures across languages
5 Staff Quality & Prof. Development	Biliterate, dual-language trained teachers	Two-language content & pedagogy expertise	Culturally responsive, diverse educators
6 Family & Community	Home-language use & literacy partnership	Engagement that supports achievement	Honors community knowledge; bridges cultures
7 Support & Resources	Time & materials for the <u>partner language</u>	Adequate resources for dual instruction	Resources reflecting both cultures equitably

↓ EQ 7 ↓

DELIVERABLES

Instructional Model Analysis & Recommendations

DATA SOURCES · EQ 7

QUANTITATIVE	QUALITATIVE
– Language-allocation analysis	– Classroom observations (allocation)
– Proficiency & achievement trends	– Administrator interviews
– <u>Reclassification</u> trajectories	– Teacher interviews & focus groups
	– Document review (allocation plan)

Figure III.2. Anatomy of a Map of an Evaluation Question: Coverage of the Strands of Practice in the Guiding Questions for Dual Language Education in Relation to the Three Pillars of Dual Language Education along with its Data Sources

IV. OVERALL METHODOLOGY & DATA SOURCES

This section states how the evaluation was conducted. Method is not restated inside the evaluation-question chapters; each of those carries only the handling particular to its own data, and its own data limitations. Study-wide limitations are treated separately in Section VIII, and the misreadings that a particular set of recommendations invites are treated in the deliverable chapters at VI.N.7. This section covers only the first of these.

This section should be read alongside Section III, which sets out the evaluative framework and the six evaluation questions, and Section I.3, which describes the district conditions under which the fieldwork was carried out. Those conditions bear directly on method: implementation was observed during a transitional year, and the design decisions recorded below were made with that in view.

Evaluation approach and evaluator stance

The evaluation is a mixed-methods, framework-informed program evaluation. The evaluative criteria were designed and drawn from the Guiding Principles for Dual Language Education (Howard et al., 3rd edition, 2018), whose seven strands of practice and three pillars organize both the questions and the reporting. It is mixed-methods in that quantitative and qualitative evidence were collected and analyzed on their own terms and then combined when findings were drawn. Where the two converge, the report says so and rates the finding accordingly. Where they diverge, the report presents both readings and names the evidence that would settle the matter.

The design is utilization-focused. Each evaluation question was framed so that its answer feeds a decision the district has to make, and every question routes to one of four deliverables: the class size analysis, the curriculum and pacing framework, the biliteracy assessment framework, and the instructional model analysis. Questions that could be asked but would inform no pending decision were not pursued.

Census framing rather than sampling

The dual language program is small enough to study in full, and this evaluation did so. In the 2024–25 roster year the program comprised 26 sections and 492 students across two schools: 15 sections and 293 students at one site, 11 sections and 199 students at the other. The evaluation did not draw a sample from that population. It worked from records covering all of it, and it scheduled classroom observation in every one of the 26 sections.

- **Descriptive claims cover the whole program.** When this report states a rate, a count, or a distribution for the program, it is reporting the population value, not an estimate of one. Because there is no sampling error, none is reported.
- **Statistical significance plays a limited role.** Because the evaluation covers the whole population, there is no sample-to-population inference to test. The report therefore leads with magnitudes, percentiles, and denominators, and uses significance language only where an external analysis supplies it, as in the district’s value-added growth reports, where the significance flag is part of the vendor’s own metric.
- **Findings apply only to SD 112.** A census of this program supports strong statements about it, but not about dual language programs elsewhere. Where the report reaches beyond D112, it does so through the research literature in Section II, and labels the finding External.

A scheduling census is not an evidentiary census

This distinction is easy to overlook. All 26 dual language classrooms appear on the field-week schedule, which is what makes classroom observation a census in the scheduling sense. The evidentiary yield is smaller: 17 observation records were completed, and 14 of those contain

instructional evidence. In the remaining three the teacher was absent, the class was not in instruction. Statements resting on observation are therefore made against a denominator of 17 or 14, never 26, and the applicable denominator is printed with every observation figure.

The same care applies on the quantitative side, where coverage varies by measure and by year: the interim assessment record supports three-year comparison at grades 3–5 but not below, because grade coverage expanded during the period. Cross-year analyses are restricted accordingly, and the restriction is stated in the chapter that uses them.

Quantitative data sources

All quantitative evidence in this evaluation is extant district or state data. No assessment was administered for the purposes of this study. The sources below are grouped by what they measure.

English language proficiency

- **ACCESS for ELLs (WIDA), 2022–23 through 2024–25.** Per-school overall results were assembled into a student-matched longitudinal file. The three-year matched cohort is $n = 119$. Composite, oral language, and literacy scale scores and proficiency levels were analyzed, together with reclassification indicators.
- **WIDA consortium growth benchmarks.** Annual growth was compared against published consortium growth values by grade cluster, which supplies an external reference point the district's own record cannot provide, and which resolves the vertical-scale objection that would otherwise limit year-over-year scale-score comparison.
- **Reclassification and time-to-reclassification records.** Partially in hand.

Academic achievement and growth

- **NWEA MAP, Reading and NWEA MAP, Mathematics (English).** Fall and spring administrations. Conditional is the primary metric and achievement percentile the secondary one; RIT scale scores are not used for cross-year comparison.
- **NWEA MAP Lectura.** The district's only Spanish-language achievement measure. Reported on user norms, which permits trend and conditional-growth statements but does not permit an English-minus-Spanish gap calculation; no such calculation appears in this report.
- **Illinois Assessment of Readiness (IAR), English language arts and mathematics, grades 3–5.** Spring proficiency distributions and student growth percentiles.
- **FastBridge early literacy and oral reading measures (English).** Fall-to-spring screening data at K–2, used for early-literacy trajectory. Spanish forms exist in the same product line.
- **District value-added growth reports, 2022–23 through 2024–25.** Vendor-produced conditional growth summaries against an internal comparison group, including a dual language indicator. Read at band level only, never as an effect size.

Program structure, composition, and the assessment system itself

- **Class size and composition roster, 2024–25.** Section-level enrollment with English learner and IEP counts, reconciled to the program totals. Grade assignments were confirmed through four independent routes (the field-week schedule, the language-arts assessment files, arithmetic reconciliation to the program totals, and teachers' own identifications in the focus-group rounds) which closed the grade ambiguity present in the original roster file.
- **District assessment inventory, verified by the district.** A 91-component inventory of curriculum-embedded and district, state, and local assessments, returned with a use status for 89 components: 28 in use, 17 partial or at teacher discretion, 44 not used, 2 unanswered. It documents how the assessment system actually operates.
- **District data tracker.** The district's own status log of the data it collects and plans to collect. It is used here as evidence about the data system rather than as a data source, and it is the documentary basis for statements about what the district does not measure.

- **Enrollment, demographic, home-language, and attendance records.** District-level demographic context is taken from the Illinois Report Card for 2024–25.

What the quantitative record does not contain

Three points of data do not appear in the report and worth noting as their absence were not choices made by the evaluators.

- No assessment of mathematics achievement is administered grades 1-5. Kindergarten does include assessment of mathematics achievement in Spanish. Mathematics achievement in the dual language program is measured exclusively in English. There are end of unit assessments in Spanish in the areas of science and social studies that teachers administer and other assessments within the science and social studies curricula that are administered at teachers' discretion.
- There is no Spanish language proficiency instrument of record, and no Spanish writing samples were collected during the field week.
- No Seal of Bilingual data were available.

These absences are reported as findings about the district's assessment system in Sections V.3 and V.4, and they constrain what this evaluation can conclude about the program's Spanish-language outcomes. That constraint is treated at VIII.1.

Qualitative data sources

All qualitative data were collected by the evaluation team during the April 2026 field week, with the exception of documents supplied by the district before and after it.

Administrator interviews

Six semi-structured interviews were conducted with ten administrators on April 21, 2026, at the district office, using the evaluation's administrator protocol. Participants spanned district leadership, teaching and learning, student services, and both building administrations. The corpus runs to approximately 43,000 words. Each interview was analyzed on its own and the six analyses were then cross-synthesized, with findings classified as unanimous, near-unanimous, single-source, or contested. Contested points were not resolved here; each was assigned to the evaluation question best able to address it.

Teacher focus groups

Thirteen teacher focus-group records were produced across the two sites using the evaluation's focus-group protocol. These records are typed field notes entered into the protocol's question tables. They are not transcripts, which limits how they can be used. They establish that a view was expressed and by roughly whom, and they do not establish how widely it was held, how strongly, or whether it was contested in the room. Prevalence claims are not made from them.

Student focus groups

Five student focus-group records were produced, at grades 3 and above only; no group was held below grade 3, and one site has no grade-4 group.

Classroom observation

Seventeen classroom observation records were completed during the field week, of which fourteen carry instructional evidence. Observations covered homeroom instruction in both languages together with specials, intervention, and accelerated learning settings.

Two versions of the observation instrument were in circulation, and their use coincided exactly with site. Every observation **at one site used a 36-item sequential form, and every observation at the other used a 21-item synthesized form** that omits fifteen items, among them curriculum, vertical alignment, pacing, standards alignment, language-allocation adherence, and biliteracy. No item-level comparison between the two sites is made anywhere in this report, and the confound is restated wherever observation evidence is used.

A further limitation affects how the observation evidence is analyzed. The completed forms were returned as scans in which the rating checkboxes are not machine-recoverable and, in the copies available for analysis, not reliably legible. The observation analysis therefore relies on the written evidence and field notes recorded on the forms, not on rubric scores. No observation finding in this report depends on a rating.

Document review

The evaluation reviewed the interview and observation protocols, curriculum and assessment documentation, building floor plans and room inventories, and the district's own data tracker. Several documents named by participants as governing practice (scope and sequence documents, pacing calendars, curriculum guides, professional development documentation,) were also reviewed.

What was not collected

Limited data were collected on the Dual Language Guiding Principles Family and Community strand. Focus groups for Spanish and English-speaking families were conducted. The strand is one of the seven that organize the evaluative framework, and the evaluation cannot address it. See VIII.4.

All primary data collection took place in a single eight-day field week, April 21–30, 2026. April 21 was given to administrator interviews at the district office. The remaining days ran on-site: two consecutive days at the first school, three days at the second, one split day across both, and a final day at the first. Each day was divided into eleven 30-not true.minute slots between 8:50 a.m. and 2:45 p.m., with a midday break.

The schedule was transcribed slot by slot into an 87-row log, which is the evaluation's record of coverage. It includes 34 homeroom observation blocks, 7 specials, 2 accelerated learning, 1 intervention, and 2 instructional coaching blocks, alongside 9 teacher focus-group blocks, 6 student focus-group blocks, 3 walk-throughs, and 11 unassigned slots.

What the week covered

- Every one of the 26 dual language classrooms appears on the schedule, 15 of 15 at one site and 11 of 11 at the other, so every classroom was scheduled for observation.
- The schedule deliberately avoided each grade's collaborative learning day at the first site, so no grade was observed on the day its instructional configuration was atypical. We consider this a strength of the design.
- Observation reached beyond homeroom instruction into specials, intervention, and accelerated learning, which is what makes it possible to say anything at all about the program's effective language allocation across the school day rather than only within the homeroom schedule.
- Finally, a single week provides only a limited snapshot of the program.

ANALYTIC METHODS

Quantitative analysis

- **Percentile metrics over scale scores.** Cross-year comparison uses achievement and conditional growth percentiles rather than scale scores, because scale meaning is not stable across years and grade coverage changed during the period.
- **Conditional growth percentile as the primary measure.** Conditional growth compares each student against academically similar starting points, so growth statements hold even though the program's composition differs from the comparison population.
- **Matched-cohort construction.** The English proficiency analysis is built on students matched across years, one row per student, so that year-over-year change is measured within students rather than across shifting cohorts. Unmatched records are excluded from cohort statements and included only in single-year descriptions.
- **External benchmarking where an internal comparison would mislead.** English proficiency growth is compared against published consortium growth values; the district's value-added reports are read at band level against their own internal comparison group and are never converted into effect sizes.
- **Spanish results reported as trend and conditional growth only.** Because the Spanish measure reports on user norms rather than nationally representative norms, its results support statements about direction and about growth relative to like starting points, and do not support comparing Spanish and English standing, so no such comparison is made.
- **Denominators printed, sites pooled.** Every figure in Section V uses its own denominator, and no figure disaggregates by site (see IV.7). Effect sizes do not appear in Section V.

Qualitative analysis

- **Coding to the framework.** Interview, focus-group, and observation evidence was coded to the seven strands of practice and three pillars that organize the evaluative framework, so that qualitative evidence is organized the same way as the evaluation questions.
- **Case-then-cross-case.** Each interview was analyzed as a case before any synthesis was attempted, which preserves the internal logic of each account and ensures that agreement across interviews is observed, not produced by reading them together.
- **Observation analyzed through coverage and evidence, not scores.** An item-coverage matrix records, for every rubric item, how many of the seventeen records contain evidence on it; the substantive analysis draws on a logged set of written evidence entries. Items with zero coverage are also reported, because a rubric item that no observation addressed tells us something about the instrument and about what the evaluation can answer.

Triangulation of the Data and What it Means

Findings are rated on the strength of their supporting evidence, using four ratings applied consistently across Section V.

WHAT IT MEANS	TYPICAL BASIS
Two or more independent sources agree, or a documentary record settles it	Assessment records plus district documentation; a count reconciled two ways
One source, or a source whose reliability is bounded	A single interview account; a focus-group statement without corroboration

WHAT IT MEANS	TYPICAL BASIS
Depends on research literature or regulation rather than on district data	A regulatory ceiling; a published research finding
Sources conflict, or the evidence needed does not yet exist	A contested account with the adjudicating data outstanding

Where quantitative and qualitative evidence point in different directions, the report states both and identifies the evidence that would settle the question, and does not automatically favor one form of evidence over the other.

De-identification and reporting conventions

Students

- Student-level files remain in the analytic workspace. They are not circulated, not attached to deliverables, and not placed in shared project spaces, consistent with FERPA obligations.
- No result is reported at a level of disaggregation that would identify an individual student. The program's cells are small: most grades run two sections per site and one grade at one site runs a single section, so a grade-by-site result is in some cases a single classroom.
- For that reason no figure in Section V disaggregates by site. This was a deliberate reporting choice; site-level data exist. The choice is noted wherever readers might expect a site breakdown.

Staff

- No teacher, administrator, or staff member is named anywhere in the report, in any deliverable, or in any appendix.
- Qualitative evidence is attributed in the aggregate and in neutral terms ("an administrator," "teachers at both sites") never to a role specific enough to identify a person.
- Grade and site are never given together in an attribution, because that pairing identifies a classroom and in one case identifies a single teacher.
- Interview and focus-group material is paraphrased rather than quoted where a verbatim quotation would carry identifiable voice. A quote-risk register maintained with the interview analyses applies to every deliverable, and material recorded as off the record is excluded entirely.

Instruments and naming

- Assessments are named by their correct current names, and a measure the state has discontinued does not appear in any figure or recommendation even where participants referred to it.
- Where an instrument exists in the district's licensed suite but is not administered, it is reported as a gap rather than as an unused option, because each calls for a different response.
- Figures show measures in use. Non-adopted components are listed in the accompanying tables, where the analysis can cite them.

Report conventions

- Sections are numbered in Roman, subsections in Arabic: V.1–V.6 for the evaluation-question chapters; VI.1–VI.4 for the deliverable chapters. Findings carry chapter-scoped identifiers and recommendations carry deliverable-scoped ones, so that a recommendation can name the findings it builds on

Summary of data sources and instruments

Table IV.1 summarizes the evidence base. The full version, with instrument descriptions, administration windows, and record counts, is Appendix B.

SOURCE	INSTRUMENT OR RECORD	COVERAGE	EQ
English <u>language proficiency</u>	<u>ACCESS for ELLs</u> (WIDA)	2022–23 to 2024–25; matched <u>cohort</u> n = 119	1
English <u>language proficiency</u>	WIDA consortium growth benchmarks	By grade cluster, published values	1
English <u>language proficiency</u>	<u>Reclassification</u> records	Program-wide; DL vs non-DL breakout missing	1
Achievement, English	<u>NWEA MAP</u> , Reading;; Mathematics	Fall/spring, 3 years; grades 3–5 for cross-year work	3
Achievement, Spanish	<u>NWEA MAP</u> Lectura	Fall/spring, 3 years; user <u>norms</u>	2, 3, 4
Achievement, English	<u>IAR</u> , ELA and mathematics	Grades 3–5, spring 2025	3
Early literacy	<u>FastBridge</u> early reading and oral reading	K–2, English; Spanish administration unconfirmed	3, 4
Growth, external	District value-added growth summaries	3 years; DL flag scope to be confirmed	1, 2, 3
Program structure	Class size and composition roster	26 sections, 492 students, 2024–25	5
Assessment system	District assessment inventory, verified	91 components; 89 answered	4
Assessment system	District data tracker	Full data plan, all four domains	2, 3, 4
Context	Enrollment, demographic,	Requested; Report Card used in the interim	3, 5, 7
Qualitative	Administrator interviews	6 interviews, 10 administrators, ~43,000 words	All
Qualitative	Teacher focus groups	13 records, both sites	2, 5, 6, 7
Qualitative	Student focus groups	5 records, grades 3 and above	—
Qualitative	Classroom observation	17 records, 14 with instructional evidence	2, 6, 7

SOURCE	INSTRUMENT OR RECORD	COVERAGE	EQ
Qualitative	Field-week slot log	87 slots, 8 days, both sites	All
Documents	Task force report, protocols, floor plans	As supplied	All
Documents	Scope and sequence, pacing, PD, prior evaluation	Named by participants; not supplied	6, 7
Documents	Board record for Section I.3	Pull list prepared	—
Not collected	Family and community primary data	None	—
Not collected	Spanish writing samples; Spanish LP instrument	None	2

Table IV.1. Evidence base at a glance

The missing Spanish-language measures limit what this evaluation can conclude about the Spanish half of the program. This information is addressed in Section VIII.

V. DATA ANALYSES, REPORTING & FINDINGS

This section reports what the evaluation found, one chapter per evaluation question. Findings are labeled with an identifier of the form V.4-F1 (chapter, then finding number). This section reports findings only; it contains no recommendations. Qualitative evidence is reported in the aggregate throughout, without attribution to individuals or roles. No participant is identified by grade and site together.

Introduction & Organization

Every chapter in this section runs the same subsections, in this order:

THE EVALUATION QUESTION 1. States the evaluation question verbatim (the What), then it 2. operationalizes it (the How?) and finally it connects it to the underlying theoretical framework of the study 3. The Three Pillars and the Guiding Principles and Strands of Dual Language Education.

DATA SOURCES Every source consulted for the chapter, quantitative and qualitative, each marked as in hand, still outstanding, or non-existent. Listing a source here means the chapter drew on it; whether it answers the question is judged later.

METHODOLOGY The procedures run on those sources: how cohorts were matched, how transcripts were coded, how schedules were counted, what was excluded and why. It is written so that a reader could repeat the procedures to check the results.

DATA ANALYSIS What the data show, supported by the chapter's figures and tables. This subsection is descriptive; interpretation follows in later subsections.

SUMMARY OF FINDINGS An overarching answer to the evaluation question as stated in operational terms and drawn from the chapter's key findings.

KEY FINDINGS The numbered findings, each with an identifier such as V.4-F1, the source it is based on, the pillar it addresses.

SECTION V · DATA ANALYSES, REPORTING & FINDINGS

V.1 · EQ 1: English Language Proficiency (ELP)

☀ 4 bright spots in this chapter: V.1-F1 · V.1-F2 · V.1-F3 · V.1-F5

EVALUATION QUESTION	To what extent are students developing English <u>language proficiency</u> , and are <u>English Learners</u> progressing toward <u>reclassification</u> ? (RFP Sec. C)
IN OPERATIONAL TERMS	<i>How much English <u>language proficiency</u> did <u>English Learners</u> gain each year from spring 2023 to spring 2025, measured on the <u>WIDA ACCESS for ELLs</u> composite <u>scale score</u>, and how many students were <u>reclassified out of English Learner</u> status over the same span against the <u>Illinois 4.8 criterion</u>?</i>
DUAL LANGUAGE PILLARS & GUIDING PRINCIPLES STRANDS	Pillar: <u>Bilingualism</u> & <u>Biliteracy</u> Strand 4: Assessment & Accountability

DATA SOURCES

QUANTITATIVE	QUALITATIVE
<ul style="list-style-type: none"> • <u>ACCESS for ELLs</u> (WIDA), spring 2023, 2024 and 2025 • WIDA Research Report RR-2026-3 (Poole & Sahakyan, March 2026) • District <u>Reclassification</u> data 	<ul style="list-style-type: none"> • Administrator interviews • Teacher focus groups • Classroom observations • Parent focus groups

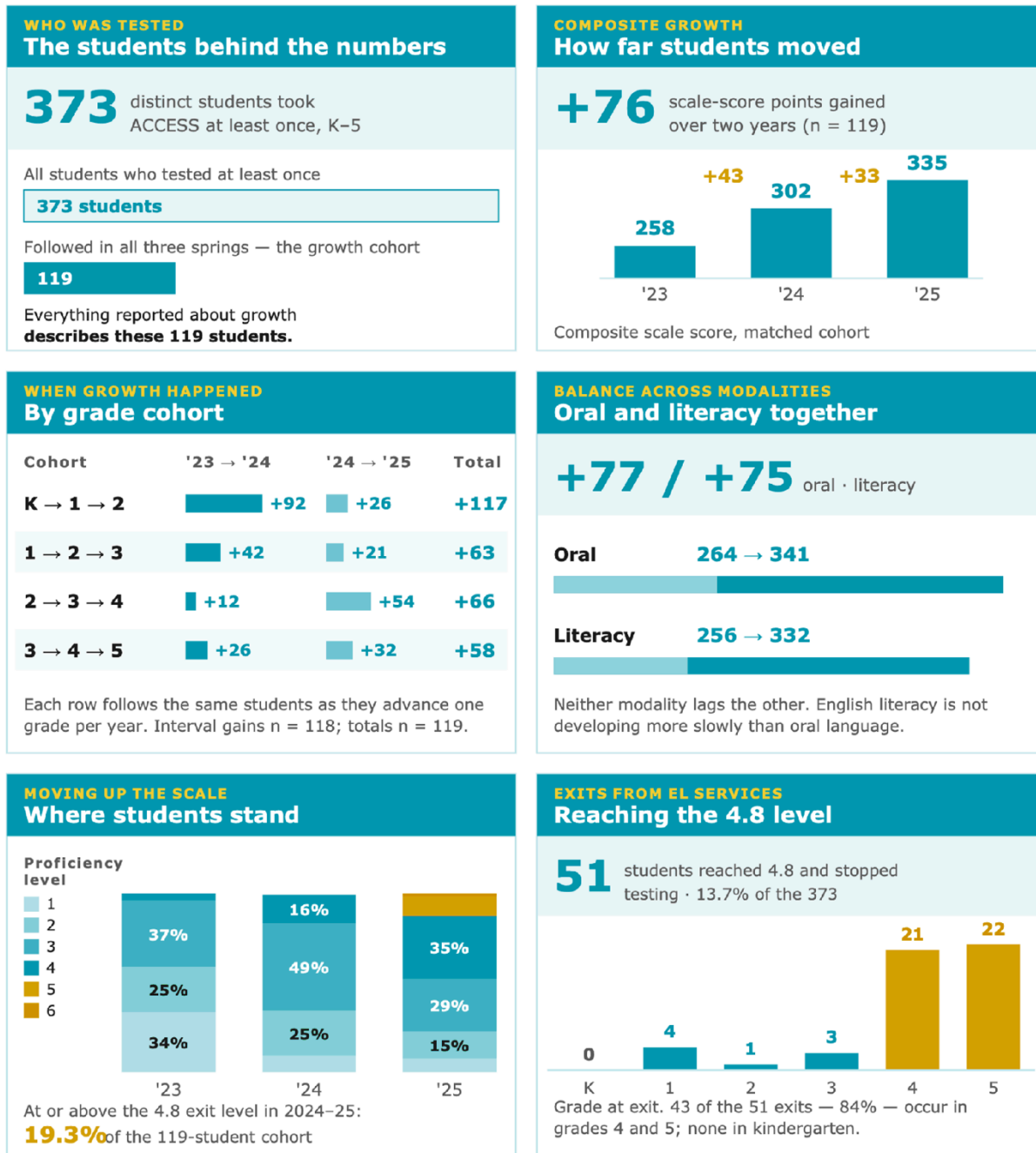
METHODOLOGY

Reporting conventions applied throughout. Growth is reported in composite scale scores and standing in proficiency levels, and the two are never combined. No effect sizes appear in the narrative or in any exhibit. Reclassification counts for spring 2025 are estimates pending confirmation against district reclassification records. Qualitative evidence is aggregated.

DATA ANALYSIS

EQ 1 · ENGLISH LANGUAGE PROFICIENCY · 2.3 DATA ANALYSIS ACCESS for ELLs · spring 2023 · 2024 · 2025

English Language Proficiency: what the ACCESS data show



Paridad Education Consulting · SD 112 DL Program Evaluation · Figure 4.1 · September 28, 2026

25 of 51 exits are estimates [VERIFY]

Figure V.1.1. English language proficiency: what the ACCESS data show. Matched three-year cohort, n = 119, drawn from 373 distinct testers. Annual growth, SD 112 against the WIDA Consortium.

FINDINGS SUMMARY

119 English Learners took the ACCESS test in all three years and were measured how far each one moved from their own starting point: they gained 76 scale-score points in two years, three of the four grade cohorts matched or beat the national growth benchmark for their grades, and by 2024-25 nearly a fifth had reached the Illinois reclassification level. Because only English Learners take ACCESS, these results describe English Learners' proficiency growth and do not compare dual language with other programs.

KEY FINDINGS

ID	FINDING	DATA SOURCE	DUAL LANGUAGE PILLAR
 V.1-F1	<u>English Learners</u> in the two dual language schools made large, sustained composite growth across three springs.	<u>ACCESS</u> matched <u>cohort</u> , 2023–2025	<u>Bilingualism & Biliteracy</u>
 V.1-F2	Growth was balanced across Oral language and Literacy	<u>ACCESS</u> matched <u>cohort</u> (Figure V.1.1)	<u>Bilingualism & Biliteracy</u>
 V.1-F3	Benchmarked against WIDA Consortium averages, three of the four grade <u>cohorts</u> met or exceeded the matching consortium gain across the two-year window while the oldest <u>cohort's</u> gain was smaller	<u>ACCESS</u> annual pairs benchmarked to WIDA RR-2026-3 (Table V.1a)	<u>Bilingualism & Biliteracy</u>
 V.1-F5	By 2024-25, 19.3 percent of the matched <u>cohort</u> had reached the Illinois 4.8 <u>reclassification</u> criterion,	<u>ACCESS</u> matched <u>cohort</u> (Figure V.1.1)	<u>Bilingualism & Biliteracy</u>
V.1-F7	Students who reach <u>reclassification</u> are primarily in the upper grades of the program. In dual language, these students remain in the program but are no longer classified as ELs.	<u>ACCESS</u> file, 4.8 criterion plus non-testing (Figure V.1.1)	Assessment & Accountability
V.1-F12	Two sessions, one at each site with no shared participants, volunteered that <u>English Learners'</u> English proficiency has improved considerably and that more children are communicating in English. Conversely, they shared a concern that English-dominant students' Spanish has not kept pace.	Teacher focus groups (Table V.1c)	<u>Bilingualism & Biliteracy</u>
V.1-F13	Teachers, parents and students reported that English test data receive the most attention.	Teacher focus groups; parent focus groups (Table V.1c)	Assessment & Accountability
V.1-F14	<u>Reclassification</u> , EL vs. former EL status, was not evident on the classroom rosters.	Dual Language Classroom rosters	Assessment & Accountability

KEY FINDINGS			
ID	FINDING	DATA SOURCE	DUAL LANGUAGE PILLAR
V.1-F15	Classroom observation showed that English is prominent across language blocks. In Spanish-designated blocks students frequently answered in English and teachers accommodated by translating rather than redirecting.	Classroom observations, 38 <u>rubrics</u> (Table V.1c)	<u>Bilingualism</u> & <u>Biliteracy</u>

SECTION V · DATA ANALYSES, REPORTING & FINDINGS

V.2 · EQ 2: Spanish Language Proficiency (SLP)

☀ 2 bright spots in this chapter: V.2-F3 · V.2-F8

EVALUATION QUESTION	To what extent are all students developing Spanish <u>language proficiency</u> ? (RFP Sec. C, D)
IN OPERATIONAL TERMS	What do grade 4–5 Spanish writing samples, classroom observations, curriculum review, and teacher, parent, and student focus groups show about students' Spanish proficiency and about the conditions producing it?
DUAL LANGUAGE PILLARS & GUIDING PRINCIPLES STRANDS	Pillars: <u>Bilingualism</u> & <u>Biliteracy</u> , <u>Academic Achievement</u> , Strand 4: Assessment & Accountability

DATA SOURCES	
QUANTITATIVE	QUALITATIVE
<ul style="list-style-type: none"> Seven grade 4–5 writing samples (four Spanish, three English) scored against the district's grade-4 Spanish <u>Language Arts rubrics</u>. <u>Marco DALE</u> proficiency-level estimates for the same four Spanish samples, across discurso, oración, and palabra/frase. Curricular materials review: seven entries scored on a seven-dimension <u>rubric</u>, grades 1–4, 	<ul style="list-style-type: none"> Thirty-eight classroom observations Six student focus groups roughly 30 students. Six parent interviews: four conducted in English, two in Spanish. The district's 2026–27 dual language professional learning plan K-5 Science and Social Studies schedules/ calendars

METHODOLOGY

Seven writing samples (four Spanish, three English) were collected from grade 4–5 classrooms and scored against the district's own grade-4 Spanish Language Arts rubrics (Organization, Development, Language & Conventions), which measure students against the district's stated Spanish Language Arts expectations. The Paridad evaluation team scored four Spanish samples a second time against WIDA's Marco DALE Spanish proficiency-level descriptors, a six-level continuum applied across three dimensions (discurso, oración, palabra/frase). The district rubric asks whether the work meets the district's grade-level Spanish Language Arts standard, whereas the DALE descriptors outline 6 proficiency levels of Spanish-language development.

The figure reports where each Spanish writing sample scored on both instruments. It is a distribution of ratings across two instruments

DATA ANALYSIS				
SAMPLE	GENRE	SLA RUBRIC (ORG / DEV / LANG CONV)	MARCO DALE SLP LEVEL (1-6)	READ TOGETHER
Sample #1	Informational	Meeting / Meeting / Approaching (high)	Level 4 (high)	Near grade <u>standards</u> ; upper-intermediate proficiency
Sample #2	Informational	Meeting / Meeting / Approaching	Level 4 (low)	Meets on structure with sentence-level control
Sample #3	Informational	Meeting / Approaching / Approaching	Level 3-4	Consistent mid-intermediate levels across both s <u>rubrics</u>
Sample #4	Narrative	Meeting / Meeting / Approaching (high)	Level 4 (high)	Near grade <u>standards</u> ; upper-intermediate proficiency

Table V.2.1. DALE proficiency-level estimate and district SLA rubric, by writing sample (n = 4 Spanish samples).

In the materials review, Spanish content quality was rated strong for authentic Spanish, academic register, Latin American authorship, and parity with the English counterpart. However, the review found a time conflict in the schedule: Spanish foundational skills require 40 minutes a day. The district provides a 60 minute block as well as a 60-minute English block on alternating weeks; Spanish science includes enough material for 45–60 minutes a day of instruction; the district has scheduled Spanish social studies and Spanish science 30 minutes a day alternating between science and social studies units weekly which are often lost to foundational skills instruction. The single highest-rated material in the review is the Spanish math supplement, whose 20-minute daily requirement matches the time the schedule protects.

FINDINGS SUMMARY

A small sample of writing samples in English and Spanish from grades 4 and 5, shows students' ability to organize their writing in Spanish. The scoring rubric used placed every writing sample in the intermediate range.

KEY FINDINGS			
ID	FINDING	DATA SOURCE	PILLAR
V.2-F1	Sampled Spanish writing (n = 4) are at an intermediate level, as interpreted by two independent scoring <u>rubrics</u> , the district's SLA <u>rubrics</u> and WIDA's <u>MARCO DALE</u> descriptors, yielding an identical rank order across both. <i>Organization</i> and <i>discurso</i> are consistent strengths; Language & Conventions and oración are at the upper level of performance.	Writing sample analysis of SLA; Marco DALE SLD comparison; teacher focus groups; parent interviews	<u>Bilingualism & Biliteracy</u>
V.2-F2	Seven independent sources agree that daily <u>language allocation</u> runs substantially more English-heavy than in the stated 50%English/50% Spanish design, clustering near 70% English/30% Spanish in instructional practice.	Master-schedule analysis; classroom observations; teacher, student, and parent report; materials review	<u>Academic Achievement</u>
 V.2-F3	Sustained academic Spanish was observed during blocks designated for Spanish instruction (SLA, Esquina de Número). During English instructional time, teachers occasionally used Spanish in the form of isolated vocabulary, immediate translation, or behavior management.	Classroom observations	<u>Bilingualism & Biliteracy</u>
V.2-F4	Consistent Spanish language peer-to-peer and teacher-student interaction (listening and speaking) was observed in a few instances. Observers recorded only a few instances of English-speaking students using Spanish during instruction and they responded in English even when Spanish was the language of the lesson.	Classroom observations; teacher focus groups; parent interviews	<u>Bilingualism & Biliteracy</u>
V.2-F5	The main constraint is instructional time; material quality is generally strong. Spanish-medium materials were rated strong on authenticity and academic register nearly everywhere they were reviewed, while the same reviews record that the minutes each curricular program (in both languages) requires (for instruction and preparation, especially science) exceed the stated minutes in the schedule.	Curricular materials review	<u>Academic Achievement</u>
V.2-F6	Explicit cross-linguistic instruction is limited in both the materials and the observed practice. Observations record that cross-linguistic analysis occurred primarily at the word, specifically the cognate level	Curricular materials review; classroom observations	<u>Bilingualism & Biliteracy</u>
V.2-F7	Accountability is focused on the English measures (<u>language proficiency</u> and <u>academic achievement</u>).	Teacher focus groups; EQ 4 assessment inventory	<u>Bilingualism & Biliteracy</u>

KEY FINDINGS			
ID	FINDING	DATA SOURCE	PILLAR
 V.2-F8	Students hold a positive orientation toward <u>bilingualism</u> , expressed as pride, identity, and career aspiration. Instruction in Spanish is largely undifferentiated between heritage, EL, and English-dominant learners	Student focus groups; parent interviews; teacher focus groups; materials review	<u>Sociocultural Competence</u>

SECTION V · DATA ANALYSES, REPORTING & FINDINGS

V.3 · EQ 3: Academic Achievement

☀️ 3 bright spots in this chapter: V.3-F1 · V.3-F6 · V.3-F14

EVALUATION QUESTION	What is the achievement of EL students in the Dual Language program for <u>Language Arts</u> and Mathematics? (RFP Sec. C)
IN OPERATIONAL TERMS	What do the data show about achievement in the dual language program on the annual state test, and the interim measures for mathematics and <u>language arts</u> separately, English and Spanish separately, across the three years for which data exist?
DUAL LANGUAGE PILLARS & GUIDING PRINCIPLES STRANDS	Pillars: <u>Academic Achievement</u> , <u>Bilingualism</u> & <u>Biliteracy</u> , <u>Sociocultural Competence</u> Strand 4: Assessment & Accountability

DATA SOURCES

QUANTITATIVE	QUALITATIVE
<ul style="list-style-type: none"> • <u>IAR</u>: ELA and Mathematics, grades 3–5, Spring 2025. • <u>MAP</u>: English reading, mathematics and Reading-Spanish, 2022–23 through 2024–25. • <u>FastBridge</u> earlyReading English (K–1) and CBMreading English, three years — ECRA/LGM Overall Growth Summary, three years • <u>IAR</u> growth dashboards, district level, grades 4–8, All and <u>English Learners</u>. 	<ul style="list-style-type: none"> • Classroom observations • Teacher focus groups • Instructional materials review: Curriculum Materials Evaluation Findings Report • Reading and Writing <u>pacing calendars</u>: six grade-level HMH dual language ELA/SLA calendars • Elementary K-5 Science and Social Studies overview document • Administrator interviews • <u>Language allocation</u> analysis, SY 2025–26.

METHODOLOGY

Quantitative analysis drew on three assessment systems. NWEA MAP results in English language arts, mathematics, and Reading-Spanish were assembled for 2022–23 through 2024–25 and reported two ways: as a three-year series for grades 3 through 5, the only grades tested in all three years (n = 216–247 per subject-year, both sites pooled and weighted by tested students), and as a single-year picture of grades 1 through 5 for 2024–25 (n = 69–89 per cell). One cohort (grade 3 in 2022–23, grade 4 in 2023–24, grade 5 in 2024–25) was followed across all three years at the same two schools (n = 66–89 by subject and year). Illinois Assessment of Readiness results for Spring 2025 were taken from de-identified individual reports for grades 3 through 5 and compared against printed state averages and Illinois cut scores. FastBridge earlyReading and

CBMreading, together with the ECRA/LGM Overall Growth Summary and its Dual Language and Former EL contrasts, supplied the K–1 and district-level material.

Reporting conventions. Every figure separates status from growth and names its comparison group. Growth against national norms is reported as the published percentile and ECRA growth by its published band label, with underlying values carried in the appendix. No effect sizes appear in the narrative or the graphics. Results are pooled across the two sites; no site-level disaggregation is presented.

Qualitative analysis drew on nine substantive teacher focus group transcripts from both sites (April 2026), administrator interviews, classroom observations, parent focus groups, the Curriculum Materials Evaluation Findings Report, the six grade-level HMH dual language ELA/SLA pacing calendars and the K–5 science and social studies overview documents, and the SY 2025–26 language allocation analysis. Transcripts were coded to the themes reported at Figure V.3.5. All qualitative evidence is reported in the aggregate; quotations carry no attribution beyond site, and only where site is relevant.

DATA ANALYSIS

Reporting conventions applied throughout. Each figure separates status from growth and names its comparison group. No effect sizes appear in the narrative or the graphics; ECRA's growth metric is reported by its published band label. No site-level disaggregation is presented.

SUBJECT	YEAR	TESTED	GROWTH %ILE	VS 50TH NORM	STATUS: FALL	STATUS: SPRING
Mathematics (English)	2022–23	223	55.3	+5.3	69.0	66.6
Mathematics (English)	2023–24	236	52.8	+2.8	64.2	65.1
Mathematics (English)	2024–25	247	62.2	+12.2	61.0	68.0
<u>Language arts</u> (English)	2022–23	222	62.7	+12.7	62.1	71.4
<u>Language arts</u> (English)	2023–24	234	52.0	+2.0	63.6	63.3
<u>Language arts</u> (English)	2024–25	247	60.8	+10.8	60.3	66.3
<u>Language arts</u> (Spanish)	2022–23	216	31.1	–18.9	39.6	31.1
<u>Language arts</u> (Spanish)	2023–24	235	36.0	–14.0	33.8	29.8
<u>Language arts</u> (Spanish)	2024–25	246	36.5	–13.5	29.7	25.8

Table V.3.1. Growth and status on NWEA MAP in English language arts and mathematics in English, three years, dual language program. Comparison group: national norms. Grades 3–5 only: the grades tested in all three years. Both sites pooled and weighted by tested students; n = 216–247 per subject-year.

GRADE	MATHEMATICS (ENGLISH)	LANGUAGE ARTS (ENGLISH)	LANGUAGE ARTS (SPANISH)
Grade 1	growth 71 · status 70→75 (n=72)	growth 66 · status 63→71 (n=72)	growth 39 · status 37→34 (n=69)
Grade 2	growth 52 · status 64→56 (n=75)	growth 65 · status 53→58 (n=75)	growth 31 · status 30→21 (n=74)
Grade 3	growth 58 · status 59→68 (n=79)	growth 71 · status 55→68 (n=79)	growth 26 · status 35→28 (n=79)
Grade 4	growth 61 · status 68→72 (n=79)	growth 56 · status 69→72 (n=79)	growth 42 · status 33→30 (n=79)
Grade 5	growth 66 · status 57→64 (n=89)	growth 56 · status 57→59 (n=89)	growth 41 · status 22→20 (n=88)

Table V.3.2. The same measures by grade, 2024–25, the one year covering grades 1 through 5. Comparison group: national norms. n = 69–89 per cell.

SUBJECT	GRADE 3 · 2022–23	GRADE 4 · 2023–24	GRADE 5 · 2024–25
Mathematics (English)	growth 68 · status 66→68	growth 65 · status 66→71	growth 66 · status 57→64
<u>Language arts</u> (English)	growth 63 · status 54→65	growth 60 · status 68→75	growth 56 · status 57→59
<u>Language arts</u> (Spanish)	growth 42 · status 31→33	growth 38 · status 41→34	growth 41 · status 22→20

Table V.3.3. One cohort followed for three years: the students in grade 3 in 2022–23, grade 4 in 2023–24 and grade 5 in 2024–25. The same grade cohort at the same two schools, n = 66–89 by subject and year.

GRADE	SUBJECT	n	STATUS: MEAN SCALE SCORE	STATE AVG (PRINTED)	STATUS: % PROFICIENT+	GROWTH: MEDIAN SGP
3	ELA	72	750.7	730	68.1%	baseline yr
3	Math	72	751.1	732	63.9%	baseline yr
4	ELA	76	746.8	736	67.1%	65.0
4	Math	76	740.2	732	51.3%	58.0
5	ELA	75	753.3	739	73.3%	48.5
5	Math	75	742.7	728	52.0%	51.5

GRADE	SUBJECT	n	STATUS: MEAN <u>SCALE SCORE</u>	STATE AVG (PRINTED)	STATUS: % PROFICIENT+	GROWTH: MEDIAN <u>SGP</u>
3-5	ELA	223			69.5%	54.0
3-5	Math	223			55.6%	54.0

Table V.3.4. IAR Spring 2025, dual language program. Comparison group: printed state averages and Illinois cut scores. Grades 3-5, both sites pooled

THEME	WHAT TEACHERS REPORT
Delivered allocation	Across both sites and every grade band represented, teachers describe practice as more English-heavy than the 50/50 design which is commonly estimated at about 70 percent English to 30 percent Spanish,
Mathematics	Mathematics is described as predominantly English-medium from the earliest grades, with Spanish appearing mainly in supplementary practice; Spanish-medium mathematics was reported more consistently in the upper elementary transcripts
Assessment	Teachers repeatedly flagged that the high-stakes measures (<u>IAR</u> , <u>MAP</u> Reading and Mathematics in English, and <u>WIDA ACCESS for ELLs</u>) are English-only and inform instructional attention and accountability pressure, while the Spanish measure <u>MAP Lectura</u> was not looked at

Table V.3.5. What teachers report, by theme. Comparison group: none; these are teacher perceptions rather than achievement data. 9 substantive transcripts, both sites, April 2026. Reported in the aggregate; quotations carry no attribution beyond site where site is material.

WHAT WAS EXAMINED	WHAT WAS NOTED FROM THE MATERIALS REVIEW
Quality of the Spanish materials	iArriba La Lectura! (Spanish ELA) scored well on Spanish-language quality and on <u>translanguaging</u> pedagogy, among the strongest materials in the entire review. The materials included Spanish reading passages of high quality and authentically authored; appropriate for use in dual language classrooms. Number Corner, the Spanish mathematics supplement, scored well on quality of the materials and of the inclusion of authentic Spanish language
Coordination between the paired series	Cross-program coordination, how well the paired English and Spanish series align in pacing and build explicit cross-language analyses was not as strong. Thus, the two monolingual programs require coordination between the pairs as it is not explicitly built into the materials.
Time the materials require	Both foundational-skills programs, English and Spanish, were repeatedly flagged as including many more components than fit into the schedule. Following the district's coordinated foundational skills map would reduce the total number of minutes, and allow time for science and social studies, writing across the curriculum and time to read grade level texts in both languages each day.

WHAT WAS EXAMINED	WHAT WAS NOTED FROM THE MATERIALS REVIEW
Cultural and community representation	Except for the HMH Arriba La Lectura, curricular materials require infusion of authentic cultural references and contexts.

Table V.3.6. The review of curricular materials

SOURCE	WHAT IT SHOWS
IAR growth dashboards, district, grades 4–8	Median growth percentile for <u>English Learners</u> rose across three years: 46.0 in 2023, 51.2 in 2024, 53.9 in 2025, against an all-student 45.5, 49.9 and 57.9. <u>English Learners</u> moved from below the national median to above it.
ECRA/LGM, Former EL contrast, 2024–25	Students flagged Former EL showed higher growth than their non-flagged peers in both subjects, and are the only group in the model to reach the <i>Higher than Expected</i> band in ELA-Reading.
WIDA ACCESS for ELLs longitudinal analysis (EQ 1)	Substantial English proficiency growth in the matched <u>cohort</u> , with Oral language and Literacy composites rising in close parallel.

Table V.3.7. The English Learner strand, what the evidence does and does not support. Every row is a district-level or district figure; none isolates English Learners inside the dual language program.

FINDINGS SUMMARY

Dual language students outgrew national peers who began at the same score in English language arts and mathematics in every one of the three years examined, and on the Spring 2025 IAR the program exceeded the printed state average in every tested grade and subject. Growth on MAP Reading in Spanish trailed national peers in all three years, and Spanish Language Arts remains the only Spanish measure the district administers on a standardized basis. These findings were triangulated by administrator and teacher focus groups as well as observations.

Mathematics is not measured in Spanish with a standardized instrument. Math is primarily taught in English and assessed using IAR and NWEA mathematics.

KEY FINDINGS

ID	FINDING	DATA SOURCE	DUAL LANGUAGE PILLAR
 V.3-F1	Dual language students grew faster in English than national peers who began at the same score in English, in all three years and in both English	<u>MAP</u> Growth, three years (Table V.3.1)	<u>Academic Achievement</u>

ID	FINDING	DATA SOURCE	DUAL LANGUAGE PILLAR
	<u>language arts</u> and mathematics in English.		
V.3-F3	Dual language students grew more slowly than national peers who began at the same score, in all three years in Spanish language arts (reading).	MAP Reading-Spanish, three years (Tables V.3.1–V.3.2 and Figure V.3.3)	Bilingualism & Biliteracy
V.3-F4	The district's only standardized test in Spanish is for Spanish <u>Language Arts</u>	District Data Tracker v7; Curriculum & Pacing Framework; administrator interviews (6 of 6); teacher focus groups	<u>Bilingualism</u> & <u>Biliteracy</u>
 V.3-F6	In the Spring 2025 <u>IAR</u> , the dual language program exceeded the printed state average in every grade and subject.	<u>IAR</u> Spring 2025 individual reports, de-identified (Figure V.3.4)	<u>Academic Achievement</u>
V.3-F8	Teachers describe Spanish reading and Spanish <u>academic achievement</u> as falling short while English outcomes continue to grow. During observations in Spanish-medium instruction, students answered in their dominant language rather than the target language.	Teacher focus groups ; classroom observations ; <u>language allocation</u> analysis	<u>Bilingualism</u> & <u>Biliteracy</u>
V.3-F9	Mathematics is taught in both languages but assessed only in English. The daily program pairs a 60-minute Math block in English with a 30-minute Number Corner block in Spanish at every grade, while both <u>IAR</u> and <u>NWEA</u> mathematics are administered in English. Two-thirds of designed mathematics time is therefore in the language of the test and one-third is not assessed on a standardized measure in Spanish.	<u>Language allocation</u> analysis SY 2025–26; Curriculum & Pacing Framework; classroom observations	<u>Academic Achievement</u>
V.3-F13	Different stakeholder groups described the program's emphasis on English measures and English outcomes for ELs. Spanish <u>language development</u> is	Teacher focus groups (Figure V.3.5); administrator interviews;	Assessment & Accountability

ID	FINDING	DATA SOURCE	DUAL LANGUAGE PILLAR
	not assessed with a standardized measure.	District Data Tracker v7; parent focus groups	
 V.3-F14	The Spanish curriculum materials are of high quality across all content areas.	Curriculum Materials Evaluation parent focus groups	Bilingualism & Biliteracy

SECTION V · DATA ANALYSES, REPORTING & FINDINGS

V.4 · EQ 4: Biliteracy Assessment Framework

EVALUATION QUESTION	How might a comprehensive <u>biliteracy</u> assessment framework be conceptualized for the dual language program in SD 112? (RFP Sec. C, D)
IN OPERATIONAL TERMS	What data and what instrumentation are in place to capture dual language students' literacy and oral language (listening and speaking) development in English and in Spanish, and across both languages?
DUAL LANGUAGE PILLARS & GUIDING PRINCIPLES STRANDS	Pillar: <u>Bilingualism</u> & <u>Biliteracy</u> Strand 4: Assessment & Accountability

DATA SOURCES

QUANTITATIVE	QUALITATIVE
<ul style="list-style-type: none"> K–5 curriculum assessment inventory: District assessment verification worksheet: Spanish and English writing samples, grades 4–5 Classroom observation <u>rubric</u> 	<ul style="list-style-type: none"> Teacher focus groups: Parent focus groups and interviews Instructional materials review

METHODOLOGY

This question asks what the district has in place to assess student literacy in two languages. The method is an inventory of measures with gap analysis. The inventory drew on two sources: 1) the district and state measures named in the EQ 4 matrix, and 2) The assessment components published for the eight adopted K–5 programs — Into Reading, ¡Arriba la Lectura!, CKLA Skills, Caminos Lectoescritura, Bridges in Mathematics, Number Corner, Social Studies Alive!, and FOSS Science producing 91 items.

Only the teacher protocol and the materials review asked about assessment directly; parents and students raised it unprompted inside answers to other questions. All qualitative evidence is reported in the aggregate.

DATA ANALYSIS

SECTION V · V.4 · EQ 4 BILITERACY ASSESSMENT FRAMEWORK

Biliteracy Assessment Inventory, K–5: The Measures in Use

Only measures confirmed in use are shown; dashed boxes mark what is not measured. Complete district verification, August 2026.

☐ In use districtwide ☐ In use at teachers' discretion ☐ Not in place

n = 91 documented assessment components (81 embedded in the 8 adopted programs; 10 district, state, and local measures), plus FastBridge, which appears in no publisher documentation and is given in both languages. The district answered 89 of 91: 28 in use, 17 partial or at teacher discretion, 44 not in use. Unanswered: CKLA Skills End-of-Year Assessment; FOSS I-Checks. The 44 not in use are omitted here by design and reported in Table V.4a.

Area of assessment	English	Spanish	Both / cross-linguistic
Language proficiency (oral + written)	WIDA ACCESS for ELLs <i>annual · listening, speaking, reading, writing · English learners only</i> WIDA Screener <i>at entry · new enrollees, K–5</i> Interim English language proficiency measure	Spanish language proficiency measure	Relationship between the two languages
Reading & literacy	NWEA MAP — Reading <i>3×/yr · interim, norm-referenced growth</i> IAR — ELA (Gr 3–5) <i>annual · summative (state)</i> Into Reading — weekly & module <i>3 of 15 components in use; 1 partial</i> CKLA Skills (K–2 only) <i>placement, unit, fluency — 4 of 14 in use; 2 partial</i>	NWEA MAP Lectura (K–5) <i>2–3×/yr · interim · not normed on English-speaking students</i> iArriba la Lectura! — weekly & module <i>2 of 9 components in use; 1 partial</i> Caminos Lectoescritura (K–2 only) <i>unit assessments — 1 of 6 in use; 2 partial</i>	—
Screening & early literacy (K–2)	FastBridge <i>universal screener, diagnostic & progress monitoring</i>	FastBridge Español <i>early literacy screening in Spanish, parallel to English</i>	—
Writing	Into Reading writing + constructed-response rubrics <i>in use · per module</i> Local English writing sample (Gr 4–5) <i>4 pieces/yr · no anchor set or double-scoring reported</i>	Local Spanish writing sample (Gr 4–5) <i>4 pieces/yr · iArriba la Lectura! Pautas de calificación not in use; no anchor set or double-scoring reported</i>	—
Oral language / oracy	WIDA ACCESS — Listening & Speaking <i>annual · English learners only</i>	Spanish oral language proficiency measure	—
Mathematics	NWEA MAP — Mathematics <i>interim, norm-referenced growth</i> IAR — Mathematics (Gr 3–5) <i>annual · summative (state)</i> Bridges in Mathematics, 2nd Ed. <i>9 of 10 components in use</i>	Mathematics measure in Spanish	—
Content — Science & Social Studies	—	Social Studies Alive! <i>no component in districtwide use; 8 of 11 at teacher discretion</i> FOSS Science <i>no component in districtwide use; 3 of 10 at teacher discretion</i> Content assessment of record	—
Sociocultural competence	—	—	Measure in either language

Paridad Education Consulting · SD 112 Dual Language Program Evaluation · Figure version September 28, 2026

Source: district verification of the K–5 assessment inventory, August 2026

Figure V.4.1. The measures in use, K–5, by area, language, and purpose, following complete district verification.

FINDINGS SUMMARY

The district measures reading and foundational literacy in both languages from kindergarten through grade 2, and English proficiency in all four domains from K–5, but has no Spanish language proficiency measure. Teachers, parents and students report that English results are acted on more readily than Spanish results.

KEY FINDINGS			
ID	FINDING	DATA SOURCE	PILLAR
V.4-F1	English <u>language proficiency</u> is measured annually across all four domains by <u>WIDA ACCESS</u> , with the <u>WIDA Screener</u> at entry. No Spanish <u>language proficiency</u> measure is in use.	Verification worksheet; <u>WIDA ACCESS</u> and <u>WIDA Screener</u>	<u>Bilingualism & Biliteracy</u>
V.4-F2	Spanish <u>language arts</u> reading and foundational literacy are broadly comparable to English from kindergarten-5. <u>NWEA MAP</u> Lectura has not been normed on English speaking students.	District verification;	<u>Bilingualism & Biliteracy</u>
V.4-F3	Spanish and English writing are both collected four times a year at grades 4–5.	District verification; document review	<u>Bilingualism & Biliteracy</u>
V.4-F4	The relationship between the two languages is not captured; such as: cross-linguistic or cross-cultural transfer, <u>translanguaging</u> , or multimodal expression.	Verified inventory	<u>Sociocultural Competence</u> · <u>Bilingualism & Biliteracy</u>
V.4-F5	<u>Academic achievement</u> in Spanish is measured in reading on an interim basis. No annual standardized Spanish <u>language arts</u> measure; <u>NWEA</u> Mathematics in Spanish exists, however, mathematics is generally taught in English.	District verification; <u>NWEA MAP</u> Lectura; curriculum inventory; materials review	<u>Academic Achievement</u>
V.4-F6	Annual Spanish <u>language proficiency</u> test and interim English <u>language proficiency</u> assessment are not in place.	Instrument market review; district verification	<u>Bilingualism & Biliteracy</u>
V.4-F7	In general, standardized Spanish assessment results are not used in instructional decisions, while English results are.	Teacher and parent focus groups (16 sessions)	<u>Academic Achievement</u> · <u>Bilingualism & Biliteracy</u>
V.4-F8	Assessment volume is high. Teachers describe a dense calendar (<u>interim assessments</u> , module tests, <u>MAP</u> , <u>IAR</u> , and common assessment) with little discussion of results. Students report Spanish blocks moved or dropped when testing in English is scheduled.	Teacher focus groups; student focus groups; instructional materials review	<u>Bilingualism & Biliteracy</u> · <u>Academic Achievement</u>
V.4-F9	In the district's instructional materials review, no adopted material rated higher than Partial on culturally & linguistically inclusive assessment.	Instructional materials review (8 usable responses of 10)	<u>Bilingualism & Biliteracy</u>

SECTION V · DATA ANALYSES, REPORTING & FINDINGS

V.5 · EQ 5: Class Size and Composition

 2 bright spots in this chapter: V.5-F1 · V.5-F9

EVALUATION QUESTION	What are the optimal class sizes and student composition ratios for K–5 dual language classrooms in SD 112? (RFP Sec. B)
IN OPERATIONAL TERMS	Do the class sizes and composition ratios currently in place support the two-way model, and what configurations does the evidence indicate would strengthen it?
DUAL LANGUAGE PILLARS & GUIDING PRINCIPLES STRANDS	Pillars: <u>Bilingualism</u> and <u>Biliteracy & Sociocultural Competence</u> Strand 1 (Program Structure, supporting Strand 7) Support and Resources

DATA SOURCES

QUANTITATIVE	QUALITATIVE
<ul style="list-style-type: none"> Class size and composition roster Field data collection schedule Regulatory frame: 23 Ill. Adm. Code Part 228 and 105 ILCS 5/14C, retrieved and verified at source. Research frame: the class-size and two-way composition literature, retrieved and verified at source. <u>ACCESS longitudinal</u> matched-cohort analysis 	<ul style="list-style-type: none"> Administrator interviews Teacher focus groups Classroom observations Parent focus groups and interviews Student focus groups

METHODOLOGY

Two primary procedures produced the evidence in this chapter.

Roster reconciliation. Every dual language section in the district was transcribed from the 2025 by-teacher distribution and reconciled to that document’s printed totals. All figures tie out: 293 students at Oak Terrace, 199 at Red Oak, 492 combined, with IEP and 504 counts matching the source panels.

Frame assembly. Illinois statute and administrative rule, and the empirical literature on class size and two-way composition were retrieved and verified at source.

DATA ANALYSIS

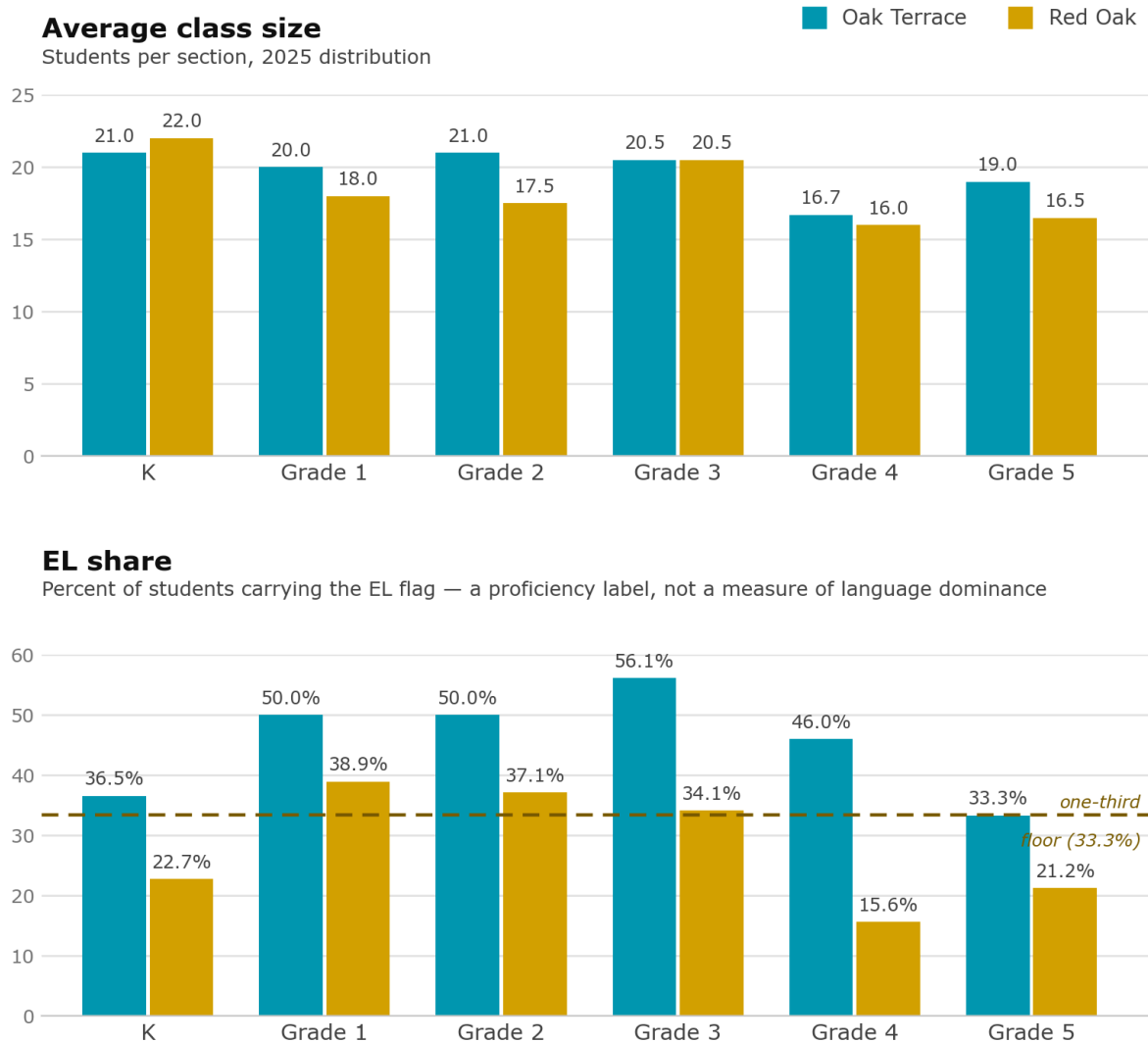
Reporting conventions applied throughout. Qualitative evidence is reported in the aggregate. Site-level detail is presented here in light of the impending merger of the two sites. The site contrast is the finding but Finding 2 guides how any such contrast may be read.

	OAK TERRACE				RED OAK				MERGED	
Grade	Sec.	Students	Average	EL	Sec.	Students	Average	EL	Students	EL
K	3	63	21.0	36.5%	1	22	22.0	22.7%	85	32.9%
1	2	40	20.0	50.0%	2	36	18.0	38.9%	76	44.7%
2	2	42	21.0	50.0%	2	35	17.5	37.1%	77	44.2%
3	2	41	20.5	56.1%	2	41	20.5	34.1%	82	45.1%
4	3	50	16.7	46.0%	2	32	16.0	15.6%	82	34.1%
5	3	57	19.0	33.3%	2	33	16.5	21.2%	90	28.9%
All	15	293	19.5	44.0%	11	199	18.1	29.1%	492	38.0%

Table V.5.1. The program enumerated, 2025 distribution. The table includes all 26 dual language sections and all 492 students (no sampling). Averages are students divided by sections. EL/LEP share is the proportion of that cell identified as English language learners. . Read limitation L1 and V.5-F16 before treating it as composition, because reclassification removes students as they succeed and from the EL category, the upper-grade cells are not measured on the same base as the lower ones. The merged columns are the arithmetic sum of the two sites and reconcile to the program totals of 492 students and 187 EL/LEP (38.0 percent)

Reading the table. Section sizes across the program run from 16 to 23. The two sites are largest and smallest at opposite points of the grade span: Oak Terrace runs at 20 to 21 from kindergarten through grade 3 and drops to 16.7 in grade 4, while Red Oak is largest in kindergarten and grade 3 and runs at 16.0 to 16.5 in grades 4 and 5. Red Oak kindergarten is the only single-section grade anywhere in the program.

A caution on reading down the EL columns. The decline from grade 3 to grade 5 at both sites is not a change in who is enrolled. Reclassification out of English learner status at the Illinois ACCESS threshold drops students from these EL counts permanently. These students keep the same placement and services but are no longer counted as EL. The effect accumulates with each year of enrollment, so the upper-grade cells are systematically lower than the lower-grade cells for reasons that have nothing to do with the language children speak. As a result, the six grade cells in each column are not measured on a common footing and should not be compared with one another as though they were.

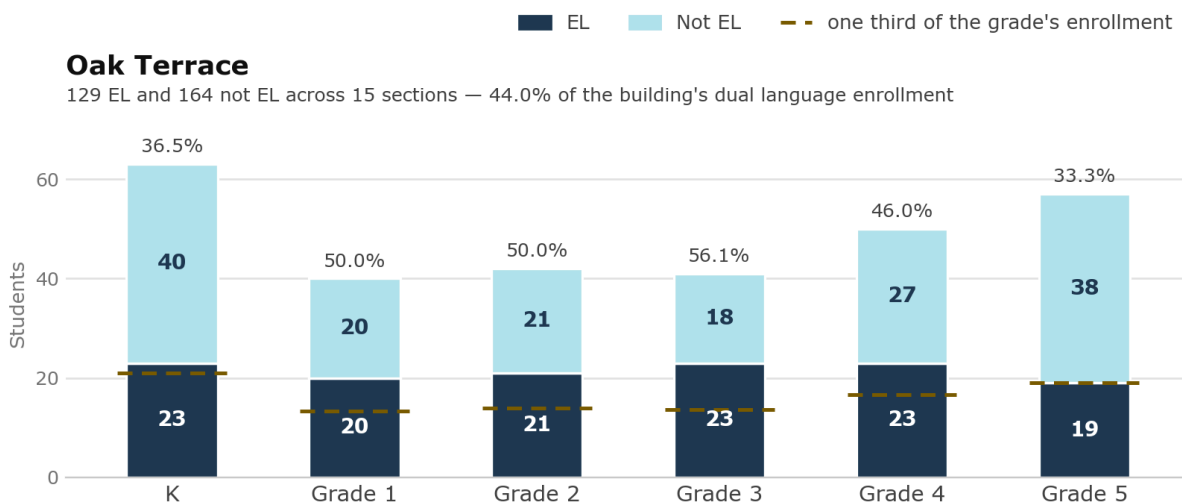
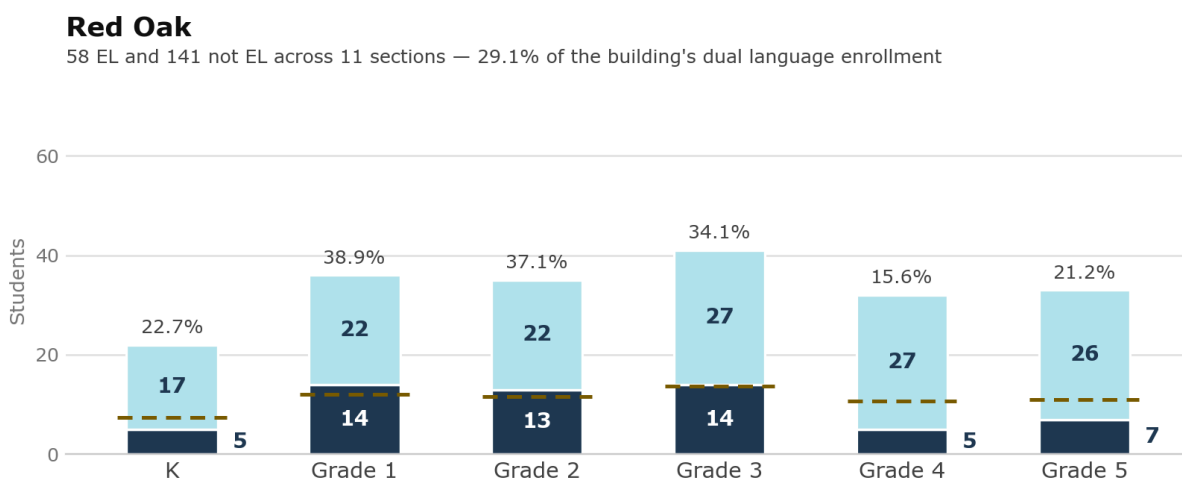


n = 492 students in 26 sections. Source: SD112_ClassSize_Composition_2025.xlsx;
grade assignments resolved in SD112_FieldWeek_DataAudit.docx, Table 2.

Figure version September 28, 2026

Figure V.5.2. Average class size and EL/LEP share by grade and site, 2025 distribution. All 26 sections and 492 students. The dashed line in the lower panel is the one-third floor.

Reading the figure. Class size is roughly flat to declining across the grades while EL share rises through grade 3 and then falls away. The drop off in ELs in the upper grades is explained by reclassification not reflected in the counts used for this graphic (see Finding 8).



Percentages above each bar are the EL share of that grade. Counts tie to site totals (Oak Terrace 293, Red Oak 199, combined 492).
 EL is a proficiency classification, not a measure of language dominance — a reclassified student remains a native Spanish speaker. See limitation L1. Source: SD112_ClassSize_Composition_2025.xlsx; grade assignments resolved in SD112_FieldWeek_DataAudit.docx, Table 2.

Figure version September 28, 2026

Figure V.5.3. EL and not-EL students by grade and site, 2025 distribution, reported as counts rather than shares. The dashed marker is one third of that grade's enrollment, computed per grade so the floor can be read directly against each bar. Site is distinguished by panel rather than by color; the colors here carry EL status only and do not correspond to the site colors in Figure V.5.2. Counts were reconstructed per grade and reconciled to the site totals of 293 and 199.

FINDINGS SUMMARY

The program's twenty-six sections average 18.9 students. No class exceeds either the regulatory or research upper thresholds. Classes that included high numbers of students with IEPs did not exceed the 70%/30% special rule because these classes included students with pull out speech services only.

KEY FINDINGS

Findings describe what the analysis shows. Interpretation belongs under Interpretation and limitations. Each finding carries an identifier for citation in Sections VI and VII.

ID	FINDING	DATA SOURCE	PILLAR
 V.5-F1	The 25-26 SY dual language student counts by classroom are as follows: 26 sections, 492 students, averaging 18.9 per class. Oak Terrace runs fifteen sections enrolling 293 at an average of 19.5; Red Oak runs eleven enrolling 199 at an average of 18.1. Sections range from 16 to 23.	Class size roster 2025; field schedule (Table V.5.1)	Program Structure
V.5-F2	Class size runs the largest in K-3 where <u>English learner</u> and special education density peaks.	Class size roster 2025 (Figure V.5.2; Table V.5.1)	Program Structure · <u>Academic Achievement</u>
V.5-F3	Red Oak kindergarten is the program's only single-section grade, and the field's design guidance calls for at least two classes per grade.	Class size roster 2025; Howard & Christian (2002)	Program Structure
V.5-F4	Students who are <u>reclassified</u> out of EL status stay in the dual language classroom, so the count on paper falls while the actual makeup of the room is unchanged. The lower numbers of ELs in K and in the upper grades (4 & 5) at the Red Oak site mean two different things. The kindergarten number is reliable because no kindergartner has been <u>reclassified</u> yet, so the EL count is close to the real number of Spanish-speaking children, and it lines up with what the applicant pool shows. The grade 4 and grade 5 numbers are not as accurate.	Class size roster 2025 (Figures V.5.2, V.5.3)	<u>Bilingualism</u> and <u>Biliteracy</u>
V.5-F5	The district continues to augment and improve its language screening at intake to more specifically account for the variety of language learners. Those categories include simultaneous bilingual learners (those students who have been exposed to two languages before the age of 3), or <u>Heritage speakers</u> (those students with Spanish Language and culture backgrounds who may be English proficient), so the composition half of EQ 5 is more complex than the question suggests. EQ 5 asks for composition models, which in a two-way program means the ratio of	District records; teacher focus groups; administrator interviews	<u>Bilingualism</u> and <u>Biliteracy</u>

ID	FINDING	DATA SOURCE	PILLAR
	partner-language speakers to English speakers.		
V.5-F6	<p>A binding regulatory ceiling on dual language class size exists. Illinois rule requires that the student-teacher ratio in the ESL and home-language components of a bilingual program not exceed 90 percent of the building's average general education ratio for the same grades, measured as of September 30 (23 Ill. Adm. Code 228.30(b)(1), amended effective July 1, 2025). Where a building's general education average is 22 in a grade, the ceiling for its bilingual sections in that grade is 19.8. This is the only enforceable class-size number the evaluation has identified: Illinois sets no general elementary cap. One question remains open. The rule never uses the words dual language, two-way or immersion, and does not address how the ratio is computed for a classroom roughly half of whose students are not <u>English learners</u>.</p>	23 Ill. Adm. Code 228.30(b)(1); 105 ILCS 5/14C-6; NSEA agreement Art. 4.3	Program Structure
V.5-F7	<p>The 2025 roster is not the correct planning basis: the program the recommendation covers will be considerably smaller The dataset describes 492 students in 2025. Published district figures record dual language enrollment falling from 695 in 2020–21 to 523 in 2024–25, with projections of 489 for 2025–26 and 447 for 2026–27. A recommendation governing 2027–28 built on the 2025 roster would overstate the program by roughly ten percent before the opening year begins.</p>	Class size roster 2025; published district enrollment figures	Program Structure
V.5-F8	<p>In a dual language program, <u>reclassification</u> changes the label given to the student. They continue to participate in the DL program so the composition variable falls while the classroom does not change at all. Illinois reclassifies a student out of <u>English learner</u> status at an <u>ACCESS</u> composite of 4.8. In an ESL or transitional bilingual program that is an exit: the student leaves the program and the services change. In a dual language program it is not. The student keeps the same seat in the same section, receives the same instruction in the same two languages,</p>	<u>ACCESS</u> longitudinal matched <u>cohort</u> (EQ 1); 23 Ill. Adm. Code 228.25; class size roster 2025	<u>Bilingualism</u> and <u>Biliteracy</u> · Program Structure

ID	FINDING	DATA SOURCE	PILLAR
	and has the same Spanish skills as before. Only the count changes. As a result, the program's single composition variable declines across the grade span for purely administrative reasons and declines fastest in the grades that have had the most years in which to cross the threshold.		
 V.5-F9	The only class-size number any stakeholder group has offered is a ceiling, and the program already runs well below it. Parents ask the district to commit either to a co-teaching model or to a firm cap of 25 to 26 students. Set beside the other figures in this chapter, parents are asking for a guaranteed limit that current class sizes already meet. The roster average is 18.9, no section exceeds 23, observed attendance runs 14 to 19, and the narrative observation overview independently reports 13 to 18. All of these figures are below the ceiling parents cited.	Parent focus groups, 6 Protocol 3 sessions (Table V.5c)	Program Structure · Support and Resources

SECTION V · DATA ANALYSES, REPORTING & FINDINGS

V.6 · EQ 6: Curriculum Coherence and Pacing

☀ 3 bright spots in this chapter: V.6-F3 · V.6-F4 · V.6-F5

EVALUATION QUESTION	How coherent, vertically aligned, and consistently paced is the dual language curriculum across grade levels in SD 112?
IN OPERATIONAL TERMS	Do the scope and sequence, the <u>pacing calendars</u>, the materials, and the <u>language allocation</u> add up to one coordinated K–5 program, or to two programs taught side by side?
DUAL LANGUAGE PILLARS & GUIDING PRINCIPLES STRANDS	Pillars: <u>Bilingualism</u> & <u>Biliteracy</u> , <u>Academic Achievement</u> , <u>Sociocultural Competence</u> Strand 2: Curriculum

DATA SOURCES	
QUANTITATIVE	QUALITATIVE
<ul style="list-style-type: none"> • <u>Language Allocation</u> Analysis • Six master schedules • K–5 Dual Language Coordination Analysis. • Six HMH Dual SLA/ELA <u>pacing calendars</u> for SY 2025–26 • 50/50 Model Time Allocation schedule • Instructional Materials Review. 	<ul style="list-style-type: none"> • Administrator interviews • Teacher focus groups • Student focus groups • Parent interviews • Classroom observations • K-5 Science and Social Studies guides/ calendars

METHODOLOGY

Four procedures produced the evidence in this chapter.

Calendar reconciliation. The six grade-level HMH dual language ELA/SLA pacing calendars for SY 2025–26 were transcribed module by module and the start month of each of the nine core literacy modules recorded by grade, producing Table V.6.1. Coordination was judged on two tests: whether the grades 1-5 units open and close the same module within the same window (kindergarten has a different unit length), and whether the pairing of Spanish-lead or English-lead reading week modules was consistent at every grade.

Allocation analysis. Six master schedules and the 50/50 Model Time Allocation schedule were coded block by block for language of instruction, content area, and minutes, and the delivered allocation was compared against the model the district describes in its Request for Proposal.

Materials review. Eight instructional materials were rated using a tool that was adapted from the ELSF Benchmarks of Quality for Materials on a three-point scale (1 = limited or absent, 2 = partial, 3 = strong) for overall curricular quality and, separately, for three dual language components: cross-linguistic connections, support for biliteracy development, and cultural relevance, producing Tables V.6.2 and V.6.3. Overall quality and dual-language readiness are reported as separate ratings and are not combined into a single score.

Qualitative corroboration. Administrator interviews, teacher and student focus groups, parent interviews, classroom observations, and the K–5 science and social studies guides and calendars were coded for coherence, vertical alignment, and pacing, then read against the calendar and allocation findings. All qualitative evidence is reported in the aggregate.

DATA ANALYSIS

GRADE	M1	M2	M3	M4	M5	M6	M7	M8	M9
Kindergarten	Aug	Oct	Nov	Jan	Feb	Mar	Apr	—	—
Grade 1	Aug	Sep	Oct	Nov	Jan	Jan	Feb	Mar	Apr
Grade 2	Aug	Sep	Oct	Nov	Jan	Jan	Feb	Mar	Apr
Grade 3	Aug	Sep	Oct	Nov	Jan	Jan	Feb	Mar	May
Grade 4	Aug	Sep	Oct	Nov	Jan	Jan	Feb	Mar	May
Grade 5	Aug	Sep	Oct	Nov	Jan	Jan	Feb	Apr	May

Table V.6.1. Core Literacy Module start month by grade, SY 2025–26. Six grades representing the nine-module HMH sequence. Kindergarten is not aligned due to the design of the program at that grade level. Grades 1–5 are designed with longer units.

MATERIAL SUBJECT LANGUAGE GRADE	CROSS LANGUAGE CONNECTIONS	<u>BILITERACY</u>	OVERALL QUALITY	CROSS-CULTURAL CONNECTIONS
Into Reading (HMH) ELA · English · Grade 3	3: Strong	3: Strong	3: Strong	2: Partial
¡Arriba la Lectura! (HMH) ELA · Spanish · Grade 4	3: Strong	2: Partial	3: Strong	2: Partial
CKLA Skills (Amplify)	1: Limited	1: Limited	2: Partial	1: Limited/ Absent

Foundational · English · Grade 1				
Camino Lectoescritura (Amplify) Foundational · Spanish · Grade 1	2: Partial	2: Partial	2: Adequate with support	2: Partial

Table V.6.2. Literacy Materials Evaluation: Overall and dual language-specific component ratings by material (1 = Limited or absent, 2 = Partial, 3 = Strong).

MATERIAL SUBJECT LANGUAGE GRADE	CROSS LANGUAGE CONNECTIONS	<u>BILITERACY</u>	OVERALL QUALITY	CROSS-CULTURAL CONNECTIONS
Bridges in Mathematics Math · English · Grade 2	1: Limited	N/A	3: Strong	1: Limited
Number Corner Math Spanish • Grade 2	2: Partial	3: Strong	3: Strong	1: Limited
Social Studies Alive! (TCI) Social Studies Alive! · Spanish · Grade 3	2: Partial	1: Limited	3: Strong	1: Limited
FOSS Science (Delta) Science · Spanish · Grade 2	2: Partial	2: Partial	3: Strong	2: Partial

Table V.6.3. Mathematics Materials Evaluation: Overall and dual language-specific component ratings by material (1 = Limited or absent, 2 = Partial, 3 = Strong).

Overall quality is reviewed separately from the material’s dual-language readiness: five of eight reviewed materials scored strong as curriculum. The majority of the materials scored partial to strong on the dual language elements and most could be used as designed and a few with some adaptations. Of the seven areas reviewed, cross-cultural and translanguaging pedagogy scored lowest. The curricular materials are all rich in activities, teacher support and instructions. The Dual Language Guide in the HMH materials, the authentic science materials and experiment set up built into the FOSS curriculum, and the supporting manipulatives and explorations in the math curricula are some examples of this excellent instructional support for teachers.

In addition to supporting teachers, the curricular materials also provide quality rigorous learning opportunities for students. This abundance is a strength but also a challenge for the program. Each set of materials requires many more minutes of instruction to complete all the content contained in each unit or module. The clearest example is the K–2 foundational skills pair: CKLA requires 60 minutes per lesson and Caminos is nominally 40 but in practice it often takes 60 minutes, so the pair cannot both be delivered each day. 20-40 minutes of foundational skills a day during the core reading and writing block in the language determined by the pacing guide would allow time for the other content areas. FOSS Science needs approximately 45 to 60 minutes of instruction in addition to the time teachers require to set up and take down an experiment, but often this science is cut short or cut out. The schedule allows for 30 minutes a day for either science or Social Studies. A variety of stakeholders describe social studies and science as the first to be left off the schedule when time runs out.

Number Corner (30 minutes, Spanish) and Math (60 minutes, English) are two fixed-language blocks of a single mathematics program, not a paired sequence moving between languages. Bridges in Mathematics has no Spanish companion in current use; the Spanish supplement currently in circulation was not designed as a companion to it. Both IAR and NWEA mathematics are administered in English.

FINDINGS SUMMARY

The literacy calendar is coordinated in grades 1 through 5, and the schedule pairing odd and even modules with Spanish or English-lead reading week is identical at every grade. The dual language curricula includes separate explicit connections between the two languages within language arts (Dual Language Implementation Guide) No explicit connections are made between number corner (Spanish) and the core mathematics program. Both science and social studies (Spanish) instructional allocation minutes are not fully implemented as published in the curriculum pacing schedule.

KEY FINDINGS

ID	FINDING	DATA SOURCE	PILLAR
V.6-F1	Delivered <u>language allocation</u> leans English-heavy against the stated 50% English/50% Spanish <u>program model</u> . <u>Language allocation</u> appears closer to 59%English/41% Spanish by instructional time and 65% English/35% Spanish across the entire school day; 60% English/40% Spanish by the literacy <u>pacing calendars</u> ' weekly minutes, and roughly 70%English/30% Spanish as teachers, parents, and students independently describe daily practice.	<u>Language Allocation</u> Analysis v2; K–5 Coordination Analysis; teacher, parent, and student focus groups	<u>Bilingualism & Biliteracy</u>
V.6-F2	5 of the 8 reviewed materials received the highest rating on overall quality. Cross-cultural	<u>Language Allocation</u> Analysis v2; classroom	<u>Bilingualism & Biliteracy</u>

	connections and <u>translanguaging</u> pedagogy score lowest of seven areas reviewed on the materials evaluation. The curriculum materials each require more instructional time than the schedule allocates.	observations; student focus groups	
 V.6-F3	Vertical coordination of the literacy calendar is solid. Grades 1 through 5 open and close all nine HMH modules within days of each other across the year, and the odd/even module-to-language-lead rule is applied identically at every grade band.	K-5 Dual Language Coordination Analysis	<u>Academic Achievement</u>
 V.6-F4	The pacing plan has been designed to deliver twomonolingual curricula across content areas. The district has already done some of the work to make connections between curricula: a crosswalk document that connects core literacy and social studies; <u>pacing calendar</u> for core literacy instruction & writing in English and Spanish; <u>pacing calendars</u> for Spanish Science and Social Studies; as well as a map of high priority foundational skills to teach in each language. Professional learning sessions have been delivered related to teaching the K-3 HMH in the most efficient manner.	Teacher focus groups administrator interviews; Instructional Materials Review	<u>Academic Achievement</u>
 V.6-F5	The writing curriculum for grades 4 and 5 has been coordinated in English and Spanish, addresses a range of genres of writing and connects to HMH modules.	Instructional Materials Review	<u>Academic Achievement</u>
V.6-F6	Science and social studies in practice are the first areas of instruction cut under time pressure, and they represent an important block in the program's Spanish side of instruction. Other sources describe the same displacement: a weekly inquiry block shrinking from two or three sessions to about one; content areas of science and social studies as the first thing pulled reducing the amount of science and social studies students receive until grade 3	Teacher focus groups; administrator interviews; Instructional Materials Review; <u>Language Allocation</u> Analysis	<u>Academic Achievement</u>
V.6-F7	Cross-linguistic instruction primarily occurs at the word level in both the materials and the reported practice. Every curricular material receiving a substantive cross-language rating connects at word or cognate level. Parents and students mention the lack of crosslinguistic	Instructional Materials Review; administrator interviews; parent interviews; student focus groups	<u>Sociocultural Competence</u>

	connections made during instruction, and students asked for more of it.		
V.6-F8	Number Corner in Spanish and the Bridges Math in English are two fixed-language blocks of one mathematics program rather than a complementary sequence that moves between languages. Bridges in Mathematics has no Spanish companion in current use, and the Spanish supplement in circulation is not a partner of the program. Both <u>IAR</u> and <u>NWEA</u> mathematics are administered in English.	<u>Language Allocation</u> Analysis; Instructional Materials Review	<u>Academic Achievement</u>
V.6-F9	The program has no defined K–5 progression for oral <u>language development</u> . Teachers report that there are no oracy <u>standards</u> for the dual language program; no statement of what students should be able to produce orally, in each language, at each grade.	Materials Review; Teacher focus groups; classroom observations	<u>Bilingualism & Biliteracy</u>

VI. DELIVERABLES AND RECOMMENDATIONS

Every chapter in this section follows a similar structure. The deliverable and the scope of what was asked in the RFP is stated. The related Evaluation Questions (EQs) are listed with the pertinent findings from the data analysis. The premises the recommendations are based on are stated. Each deliverable may contain an anchor figure and/or proposes a model or framework the district can choose to follow. Each deliverable then lists recommendations proposed by the evaluation team along with some supporting recommendations and guidance for implementation. Each deliverable ends with some cautions on use of the findings and recommendations.

SECTION VI · RECOMMENDATIONS BY DELIVERABLE (RFP SEC. D)

VI.1 · Class Size Recommendations

Deliverable 1

DELIVERABLE	VI.1 · Class Size Recommendations (2027–28).
THE DECISION	What class sizes and speaker-composition ratios are optimal for the Northshore Dual Language program?
SCOPE	Recommendations for class size and speaker composition K–5 SD 112 Dual Language Program
ANCHORED BY	EQ 5 · Class Size and Composition
DUAL LANGUAGE PILLARS & GUIDING PRINCIPLES STRANDS	Pillar: <u>Sociocultural Competence</u> , equal status for both languages by design. Strand 1: Program Structure
RFP REFERENCE	RFP Sec. D.

FINDING ID	WHAT IT ESTABLISHES
V.5-F1	The program enumerated: 26 sections, 492 students, averaging 18.9.
V.5-F2	Class size runs the largest in K–3 where <u>English learner</u> and special education density peaks.
V.5-F3	Red Oak kindergarten is the program’s only single-section grade, and the field’s design guidance calls for at least two classes per grade.

FINDING ID	WHAT IT ESTABLISHES
V.5-F4	The shift to lower numbers of EL Spanish speakers from Kindergarten to grade 5 is a result of ELs students who are <u>reclassified</u> out of EL status stay in the dual language classroom, so the count on paper falls while the actual makeup of the room is unchanged.
V.5-F5	The district continues to augment its language screening at intake to more specifically account for simultaneous bilingual learners and <u>heritage speakers</u> , so the composition half of EQ 5 is more nuanced than the question suggests.
V.5-F6	Illinois rule caps the bilingual student-teacher ratio at 90 percent of the building general education ratio for the same grades.
V.5-F7	The 2025 roster is not the correct planning basis as it doesn't account for projections that have student enrollment fall to 447 by 2026–27 school year.
V.5-F8	<u>Reclassification</u> at the <u>ACCESS</u> 4.8 composite changes only a student's label, so the EL count falls as more students reach proficiency.
V.5-F9	Parents ask for a firm 25 to 26 cap or a co-teaching model. The program already operates well below that ceiling.
V.5-F10	Proficiency-balanced grouping is already practiced and appears to be teacher design rather than district practice.

PREMISES

- **Class size and composition need to be decided together.** A ratio target is impacted by a section size, and a section size is influenced by a composition rule. Every recommendation below therefore names both, or names which one it is being referred to and why.
- **The recommended class size is based on instructional needs.** There is no class-size research in dual language or immersion settings. The research does establish an instructional requirement that small homogeneous groups of three to six students, interact daily, for at least thirty minutes. A section size is defensible only as the answer to what makes that schedulable, bounded by the two enforceable ceilings in the Illinois rule (bilingual ratio in Part 228 and the limit in Part 226) on the share of a general education class carrying an IEP. No research supports presenting any figure as an optimum.

GRADE	OAK TERRACE	RED OAK	COMBINED	SECTIONS TODAY	AT 24 UPPER LIMIT
K	63	22	85	4	4
1	40	36	76	4	4
2	42	35	77	4	4
3	41	41	82	4	4
4	50	32	82	5	4
5	57	33	90	5	4
Total	293	199	492	26	24

Table VI.1.1. Sections required at the upper limit of 24, if the two dual language strands are combined on one campus. Sections required = combined enrollment ÷ class size, rounded up to the next whole section. At the upper limit of 24, the program needs 24 sections. Based on the 2025 distribution of 492 students; a 2027–28 plan should use projected rather than current enrollment (see V.5-F7).

CAUTION: The figures represented in the table above, although derived from the provided Class Size and Composition roster and are not guarantees that the student numbers and ratios will be preserved into consolidation.

RECOMMENDATIONS

OVERALL RECOMMENDATION

Build the consolidated program on a planning target of 20 with a ceiling of 24 students per section with at least two sections at every grade. Classroom language composition should not be set as a program-wide ratio but through documented grouping at each grade level due to natural shifts in EL status as students move through the program.

ID	PRIMARY RECOMMENDATIONS
VI.1-R1	Adopt twenty students as the planning target for every K–5 section, with the ceiling at 24. , Allocate sections to need rather than dividing enrollment evenly. Where <u>English learner</u> or special education density is highest, the sections should be smallest.
VI.1-R2	Run at least two sections at every grade, whatever the enrollment. A single-section grade cannot balance composition, has no partner for planning, and leaves very small numbers by the upper grades. If enrollment cannot support two sections at a grade, that is a finding about the program’s viability at that grade and should be reported as such.

ID	PRIMARY RECOMMENDATIONS
VI.1-R3	Revisit the Part 228 ceiling for dual language programs in light of forthcoming ISBE dual language guidance. The rule caps the bilingual ratio at 90 percent of the building general education ratio for the same grades.
VI.1-R4	Apply the one-third partner-language floor grade by grade. A merged program at 38 percent overall still breaches the floor at kindergarten and grade 5. Treat the kindergarten breach as real and the upper-grade breaches as not yet readable, because five years of <u>reclassification</u> have lowered EL counts in those grades while the same children remain enrolled.
VI.1-R5	Continue to develop a more nuanced language profile that follows each student. The program describes itself as 50/50, enrolls by a lottery meant to hold that balance. A home-language survey is the right first request but is an intake variable, collected once and static. What the program needs is a continuing measure of Spanish proficiency, which is what VI.3 specifies.
VI.1-R6	Make proficiency-balanced grouping a documented expectation rather than individual teacher design. Students interviewed describe it working if every grouping includes a strong Spanish speaker (model), a bilingual dictionary at each table (material support), and a shared script for what to say instead of “I don’t know” (language support). A composition target without a grouping expectation has only answered half of the composition and ratio question.
VI.1-R7	Set a ceiling of twenty-four students per section and say what happens when a section reaches it. A planning target guides how sections are built in the spring but does not cover a family that enrolls in October. The ceiling follows the same instructional logic as the target, beyond twenty-four a teacher cannot rotate groups of three to six through a thirty-minute daily block often enough for each group to be met, and it falls within both regulatory ceilings. Illinois sets no general class-size maximum.

SUPPORTING RECOMMENDATIONS

VI.1-R8 Answer the parent class size cap request Parents have asked the district to commit to a firm cap of 25 to 26 students or to a co-teaching model. **The program already runs well below that ceiling: the roster average is 18.9, no section exceeds 23, and observed attendance runs 14 to 19.**

VI.1-R9 Express the composition target as a decision rule, not a fixed ratio.

The applicant pool has already shifted unexpectedly: more Spanish-dominant than English-dominant applicants for the first time, while the kindergarten pipeline halves from six sections to a projected three. A rigid ratio calibrated to one year’s pool will be wrong by the time it is adopted. Instead, this chapter recommends a floor with a stated response: what the district does in a year when the pool skews heavily either way, who decides, and against what. Naming the response in advance gives the committee building sections in August a rule it can apply.

CAUTIONS ON USE

What these recommendations are and are not for. Design limitations of the study belong to Section VIII; this section addresses how this chapter is most likely to be misread.

CAUTION	WHAT TO STATE
SMALL CELLS	Once the program is at a single-site, Spanish counts will fall and some grade cells will become very small. The three Red Oak grades already fall below the one-third floor. They contain only five, five and seven students. Composition should not be published at a grade level below a stated minimum, and the district should set that minimum before the first report rather than after someone asks. Section VIII discusses the design limitation; this section sets the reporting rule.
CATEGORIES	Speaker groups are planning categories and should not be used as student labels. They exist to build sections, and they should be assigned by a written rule, dated, and revisited. Three points to consider: what happens when an individual student's group is genuinely ambiguous, which is common and increasingly so; in should be established that a simultaneous bilingual is a category in its own right rather than a rounding decision; and that the assignment is revisable both because children change and the district's own evidence says the population is becoming harder to sort.
USE AND NON-USE	Composition targets are for creating sections. They should not be used for admissions, individual placement, or staff evaluation. The evaluation has already found an English-language assessment functioning as an access gate to advanced coursework. A composition category could be misused the same way. The permitted and prohibited uses should appear in the same document that defines the fields.
FAMILIES	Composition ratios are the part of this report families are most likely to hear about second-hand, and the secondhand version will likely be simplified and less accurate. A family-facing explanation should exist in English and Spanish before the recommendations are adopted, and it should say plainly that a target describes how sections are built and never determines whether a particular child is admitted. The parent corpus already shows what happens without it: families in both languages describe the program's social life as skewing toward English-speaking families, a perception that a poorly explained ratio could reinforce.

SECTION VI · RECOMMENDATIONS BY DELIVERABLE (RFP SEC. D)

VI.2 · Curriculum Alignment, Coherence & Pacing Recommendations

Deliverable 2

DELIVERABLE	VI.2 · Curriculum Alignment & Pacing Recommendations
SCOPE	Recommendations for a unified K–5 curricular scope, sequence, pacing, and <u>language allocation</u> for the SD 112 Dual Language Program
ANCHORED BY	EQ 6 · Curriculum and Pacing
DUAL LANGUAGE PILLARS & GUIDING PRINCIPLES STRANDS	Pillars: <u>Bilingualism</u> & <u>Biliteracy</u> , <u>Academic Achievement</u> , and <u>Sociocultural Competence</u> . Strand 2: Curriculum
RFP REFERENCE	RFP Sec. D

FINDING ID	WHAT IT ESTABLISHES
V.6-F1	Current delivered <u>language allocation</u> leans English-heavy against the stated 50% English/50% Spanish <u>program model</u> . This is evident in multiple data sources. <u>Language allocation</u> appears closer to 59%English/41% Spanish by instructional time and 65% English/35% Spanish across the entire school day; 60%English/40% Spanish by the literacy <u>pacing calendars</u> ' weekly minutes, and roughly 70%English/30% Spanish as teachers, parents, and students independently describe daily practice.
V.6-F2	5 of the 8 reviewed materials received the highest ratings for overall quality. Cross-cultural connections and <u>translanguaging</u> pedagogy scored lowest of seven areas reviewed on the materials evaluation. The curriculum materials each require more instructional time than the schedule allocates.
V.6-F3	Vertical coordination of the literacy calendar is solid. Grades 1 through 5 open and close all nine HMH modules within days of each other across the year, and the odd/even module-to-language-lead rule is applied identically at every grade band.
V.6-F4	The pacing plan has been designed to deliver two monolingual curricular across content areas. The district has already done some of the work to make connections across curricula, including a crosswalk document that connects core literacy and social studies, a <u>pacing calendar</u> for core literacy instruction and writing in English and Spanish, <u>pacing calendars</u> for Spanish Science and Social Studies, as well as a map of high priority foundational skills to teach in each language. Teachers have received professional learning sessions related to how to teach the K-3 HMH in the most efficient manner.

FINDING ID	WHAT IT ESTABLISHES
V.6-F9	The program has no defined K–5 progression for oral <u>language development</u> . Teachers report that there are no oracy <u>standards</u> for the dual language program; that is, no statement of what students should be able to produce orally, in each language, at each grade.

PREMISES

In dual language programs, in principle, the curricula in two languages are coordinated to build on one another. The district already has done some of the work to build cohesive plans between the two languages. The CKLA and Caminos foundational skills component of literacy instruction has a map to follow that prioritizes skills that are unique to each language. A curriculum crosswalk document exists that connects the HMH literacy modules to complementary social studies units. The recommendations in this section build on that existing work.

Designed language allocation and delivered allocation are different. The following features of the program in practice are different measures with different denominators: 59%English /41%Spanish instructional-time and 65%English /35 %Spanish whole-day (master-schedule analysis), 60%English /40%Spanish (pacing-calendar minutes), and approximately 70%English /30%Spanish (April 2026 observation, corroborated independently by teacher, parent, and student focus groups). The audit of the actual SY26 bell schedule totals 180 English/120 Spanish minutes per day (approx.60%English/40% Spanish). This section reports all figures, by source.

Dual language curricula in two languages are meant to converge with respect to instruction in multimodalities, translanguaging, and explicit cross-linguistic and cross-cultural transfer. In practice, this occurs at the word level, but can and should be extended across the other dimensions of academic language as well as modalities and cultural contexts.

ANCHOR FIGURE: PROPOSED DUAL LANGUAGE BILITERACY CURRICULAR FRAMEWORK

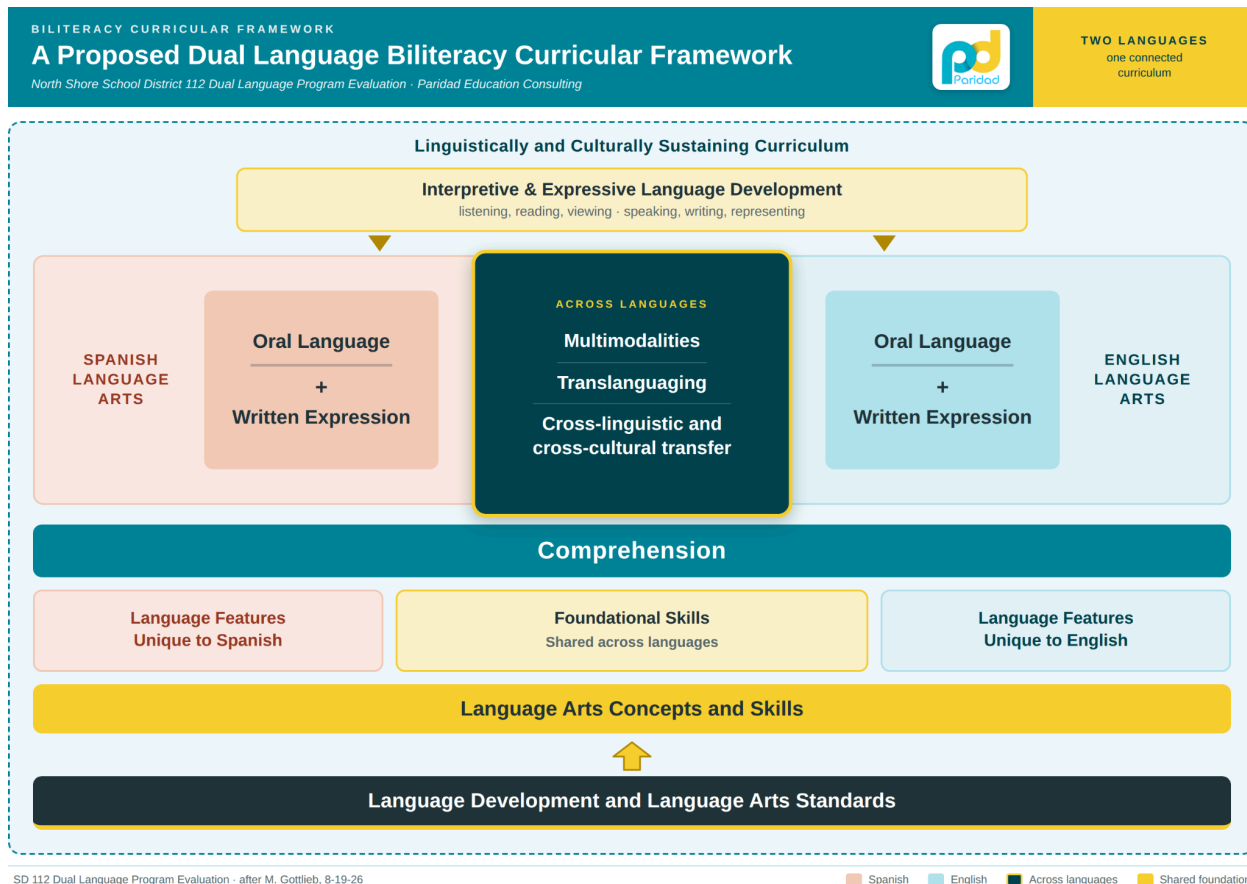


Figure VI.2.1. A Proposed Dual Language Biliteracy Curricular Framework: Example from language arts that illustrates components of a coordinated dual language curriculum framework.

This figure depicts a single coordinated biliteracy curriculum. Spanish Language Arts and language proficiency, and English Language Arts and language proficiency, each have their own oral-language, written-expression, and language-specific features, but both also rest on shared foundational skills and a shared comprehension layer, and both are designed to converge on multimodalities, translanguaging, and explicit cross-linguistic and cross-cultural transfer. The recommendations in this section of the evaluation report suggest that the same sort of mapping can be completed across all curricular areas: Spanish and English science, social studies and mathematics curricula. This figure represents how the components of language development and language arts can be mapped across two languages.

RECOMMENDATIONS

OVERALL RECOMMENDATION

Plan and implement the curriculum to increase the amount of instructional time in Spanish (especially Social Studies and Science) and intentionally point to the partner language during instruction in the other language throughout the content areas to move the program closer to the 50/50 language allocation model and build cohesion between the two languages throughout K-5.

ID	RECOMMENDATION
VI.2-R1	Align Pacing & Instruction: Develop a process for teachers, instructional coaches and administrators to work closely to protect the 50%/ 50% <u>language allocation</u> model making certain attention is paid to time every day for a science or social studies block (in Spanish) according to the published <u>pacing calendar</u> ;
VI.2-R2	Build in crosslinguistic connections: Identify and incorporate elements of crosslinguistic connections (for all dimensions of academic language) in all content areas regardless of the lead language for that week. Careful planning will allow students access to the <u>partner language</u> (across linguistic domains: listening, speaking, reading and writing) regardless of the lead language for that week.
VI.2-R3	Incorporate sociocultural contexts: Task the same or separate team to integrate examples of students' and families' funds of knowledge, as well as cross-cultural and sociocultural components across the curriculum. The <u>language arts</u> curriculum (HMH) makes authentic connections to students' backgrounds and languages in both the English and Spanish teacher editions. However, the CKLA Amplify Foundational Skills materials in English do not make connections to Spanish; the Spanish counterpart, <i>Caminos</i> foundational skills, does make reference and connections to English.
VI.2-R4	Follow published foundational skills scope & sequence: Maintain a boundary around the time allotted to CKLA/Caminos foundational skills to what the scope and sequence and <u>pacing calendars</u> recommend. 20-40 minutes a day total is sufficient. In practice, the time given for this component is sometimes 60-80 mins of instruction each day. This accounts in part for why time for the science and social studies blocks are reduced or limited.
VI.2-R5	Complete crosswalk between English and Spanish Curricula: Convene K–5 grade-level teacher teams to continue the crosswalk work that the Teaching & Learning department has begun. Conduct English/Spanish curriculum-alignment reviews, connecting the core literacy curriculum modules (grade level reading and writing in both languages) to science and social studies; identify complementary content that can be taught for transfer to the other language during <u>language arts</u> rather than teaching the exact same content twice in each language (e.g., reading complementary texts in each language rather than reading the exact same text within a module). This team or another can coordinate the content in the Spanish Number Corner with the English core mathematics unit topics.
VI.2- R6	Increase or add oracy components to instruction: Some curricular materials include ideas and strategies to increase oral <u>language development</u> throughout the modules and units of study; others do not. Grade level teams or discipline-specific teams can collaborate, review and make note of these strategies as well as add examples of peer to peer, small group, partner, large group interactions that can provide students opportunities to use their oral language skills in both languages every day.

SUPPORTING RECOMMENDATIONS

VI.2 - R7 Adopt a version of the Dual Language biliteracy curriculum framework (Figure VI.2.1) for the district's unified K–5 one coordinated bilingual curriculum mapping. This biliteracy curriculum framework connects directly to the proposed biliteracy assessment framework and can serve as a model for how to coordinate all the components of a content area across languages.

VI.2 - R8 Continue strong writing pedagogy and professional learning

Continue to build on the strong bilingual writing curriculum support given to teachers at grades 4 and 5 and extend writing support and coordination to grades K-3. Provide ample and consistent time each day for students to read complex, grade-level texts and write across the curriculum.

VI.2 - R9 Build on model practices

The evaluation team observed exemplary practices and knowledgeable staff at both schools. Developing a culture of peer-coaching and providing opportunities for practitioners to share their knowledge and skills with one another is an excellent resource within the program.

VI.2 - R10 Refresh cross-linguistic, translanguaging professional learning for all dual-language staff.

Provide refresher professional learning on translanguaging pedagogy, timed to support staff in preparing and implementing crosslinguistic connections across dimensions of academic language.

VI.2 - R11 Create a recurring mechanism for tracking designed-versus-delivered allocation.

The 70% English/30 % Spanish and 60% English/ 40% Spanish delivered figure is based on classroom-observations as well as teacher, parent and student descriptions of their lived experience. Recommend the district adopt a recurring, simple schedule audit or observation cycle (e.g., annual), so the gap between designed and delivered allocation can be tracked over time and addressed as needed.

VI.2 - R12 Professional Learning to support implementation

Provide guidance and professional learning for practitioners on implementing the existing CKLA and Caminos pacing calendar with examples of how to make crosslinguistic connections (across all dimensions of academic language) in each lesson; thereby keeping both languages connected regardless of the lead language for the week.

IMPLEMENTATION TIMELINE RECOMMENDATIONS

The graphic below suggests an implementation map beginning in the 2027-2028 school year.

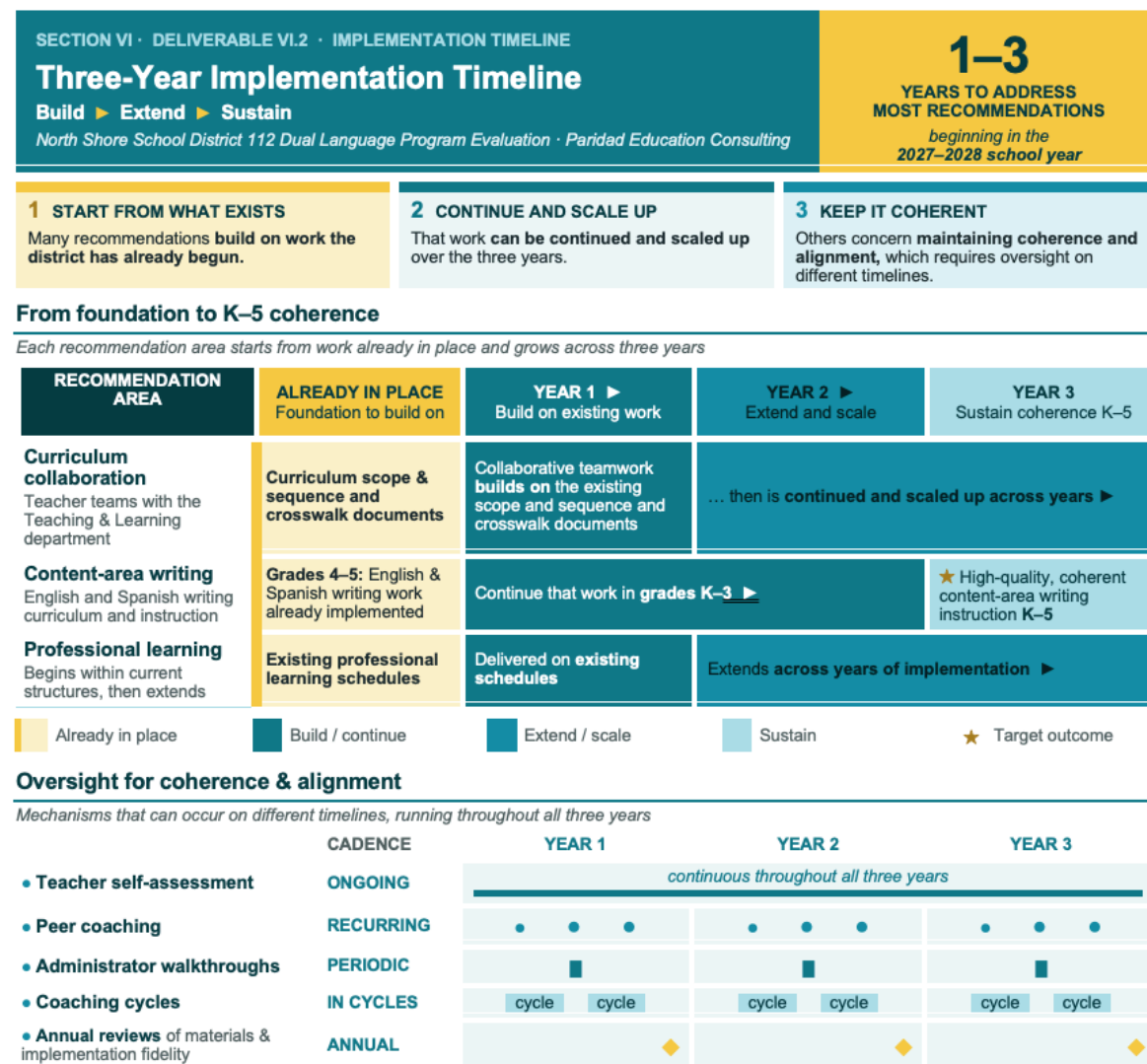


Figure VI.2.2. Provides a Suggested Implementation Map for the Recommendations in this Deliverable

CAUTIONS ON USE

The cautions below address how these recommendations could be misread. Design limitations of the study are discussed in Section VIII.

CAUTION	WHAT TO STATE
USE AND NON-USE	These pacing guide recommendations are meant to support coherence and are not a compliance tool. It should not be used for individual teacher evaluation or to judge a single classroom's progress in a given week against the calendar.
DESIGNED VS. DELIVERED	Every allocation figure in this chapter states whether it is a designed figure (master schedule, <u>pacing calendar</u>) or a delivered figure (classroom observation, stakeholder report), and by what method it was established. Reporting the two interchangeably (for example, citing the corrected 59/41 (or 65/35) master-schedule figure as if it described daily classroom practice) will mislead, given that independent measures put delivered allocation closer to 70/30.

CAUTION	WHAT TO STATE
ACCESSIBILITY	<p>These pacing guide recommendations assume a stable roster present for the full instructional sequence. It does not, by itself, address what happens for a newcomer entering mid-year and mid-module, or for a student with an IEP whose service minutes cut across the allocation</p>

SECTION VI · RECOMMENDATIONS BY DELIVERABLE (RFP SEC. D)

VI.3 · Biliteracy Assessment Framework Recommendations

Deliverable 3

DELIVERABLE	VI.3 · <u>Biliteracy</u> Assessment Framework Recommendations
SCOPE	A balanced <u>biliteracy</u> assessment system measuring literacy and oracy in both languages, K–5.
ANCHORED BY	V.4: EQ 4 · <u>Biliteracy</u> Assessment
DUAL LANGUAGE PILLARS & GUIDING PRINCIPLES STRANDS	Pillar: <u>Bilingualism</u> and <u>Biliteracy</u> . Strand 4: Assessment and Accountability
RFP REFERENCE	RFP Sec. D

Recommendations for a comprehensive biliteracy assessment framework, one of the deliverables required in the North Shore SD 112 RFP, has been conceptualized from research-informed, standards-referenced evidence in addition to qualitative and quantitative data sources from this evaluation. It draws from the following evaluation questions: EQ 1 (the extent of English language proficiency for ELs), EQ 2 (the extent of Spanish language proficiency for all dual language students), and EQ 3 (academic achievement of ELs). It directly addresses EQ4 (the district’s instruments and measures in the dual language education program).

FINDING ID	WHAT IT ESTABLISHES
V.4-F1	English <u>language proficiency</u> is measured annually across all four <u>language domains</u> (listening, speaking, reading, and writing) by <u>WIDA ACCESS for ELLs</u> , with the <u>WIDA Screener</u> at entry. A Spanish <u>language proficiency</u> measure is not in use.
V.4-F2	Spanish <u>language arts</u> reading and foundational literacy are broadly comparable to English from kindergarten - grade 5. <u>NWEA MAP</u> Lectura has not been normed on English-speaking students.
V.4-F3	Spanish and English writing are collected four times a year at grades 4–5 and to our knowledge, interpreted using the WIDA Language Charts
V.4-F4	The relationship between the two languages is not captured; this includes cross-linguistic or cross-cultural transfer, <u>translanguaging</u> , or multimodal expression.
V.4-F5	Spanish <u>academic achievement</u> is measured in reading only.

This section of the deliverable presents the evaluation's findings that impact the design and recommendations for a comprehensive biliteracy assessment framework for North Shore SD 112. It is essentially an assessment audit based on an inventory of the district's current measures.

PREMISES

Conceptualization of the Comprehensive **Biliteracy** Assessment Framework

The suggested comprehensive biliteracy assessment framework has been built from an evidence-based biliteracy curricular framework informed by the three pillars of dual language education, shown below. Here the program's two languages, Spanish and English, develop and converge into a single system. In it, oral language and written expression for English and Spanish language development, derived from language development standards, are connected through cross-linguistic and cross-cultural transfer, multimodalities, and translanguaging. At the same time, Spanish and English language arts' concepts and skills, rooted in the state's academic content standards, blend together, generally at the higher ends of language proficiency.

Comprehension is an outgrowth of the two languages (Spanish and English) and the two constructs (language development and language arts). Here the comprehensive biliteracy curricular framework is applied within a linguistic and culturally-sustaining curriculum for all students in the K-5 dual language program. There is recognition of the unique features of each language while there is a convergence of the foundational skills shared across the two languages.

In its totality, the comprehensive biliteracy curricular framework is implemented within a balanced linguistic and culturally sustaining curriculum for all students in the dual language program; the biliteracy assessment framework is designed to reinforce the curriculum shared throughout the district.

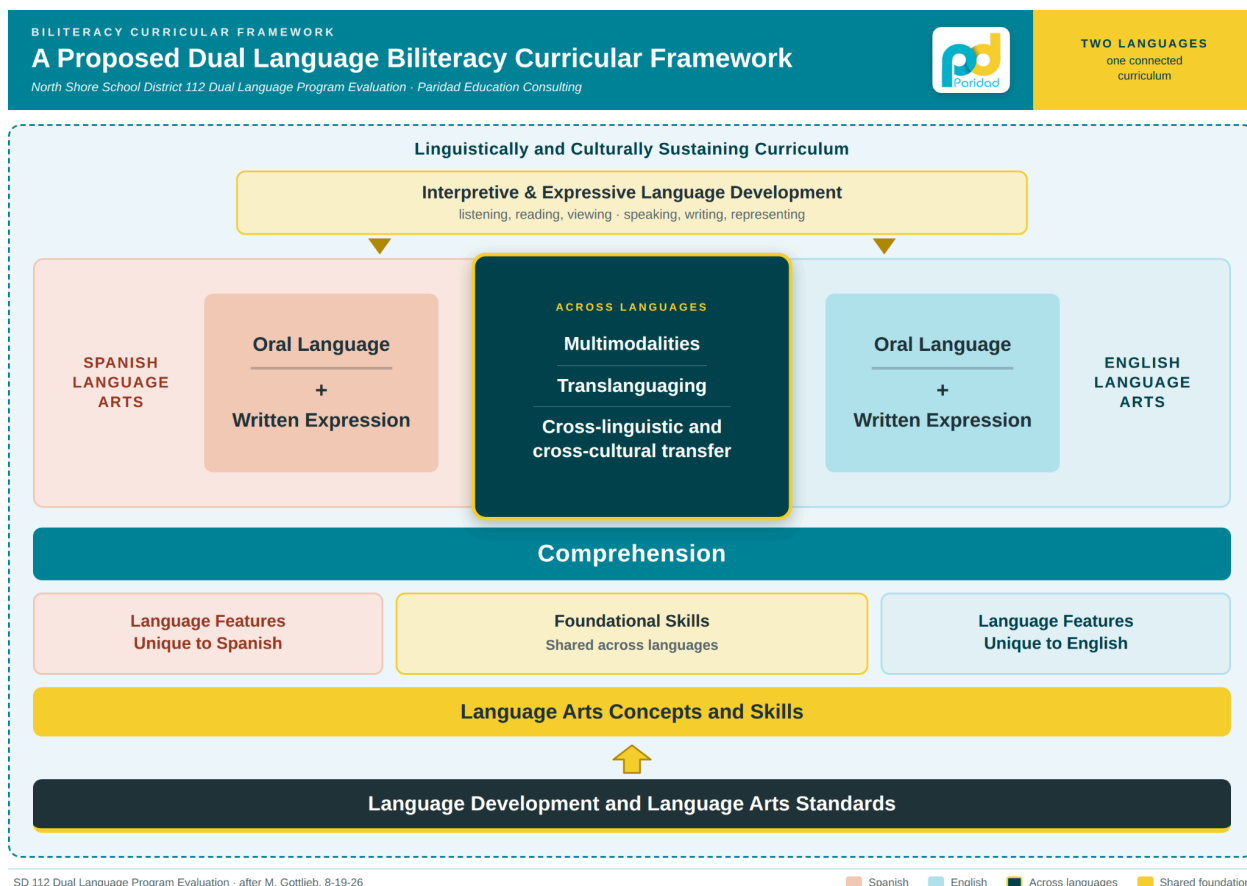


Figure VI.3.1. A Proposed Dual Language Biliteracy Curricular Framework onto which the Biliteracy Assessment Framework is Superimposed.

THE ANCHOR FIGURE

The proposed comprehensive biliteracy assessment framework shown below is superimposed onto the curricular framework to create a 1:1 correspondence between teaching and learning in the dual language program. Together, they create a balanced and aligned system representing the assessment of language proficiency and language arts as a reflection of curriculum design. Mathematics and other content areas, such as social studies and science, can be easily added to the framework and implemented under the same conditions. In the biliteracy assessment framework, there is a proposed measure for each component based on existing ones— in Spanish, in English, and across the two languages. Elements shown in red are not currently in place in North Shore SD 112 and are suggested in the recommendations to strengthen biliteracy and bring coherence to the system.

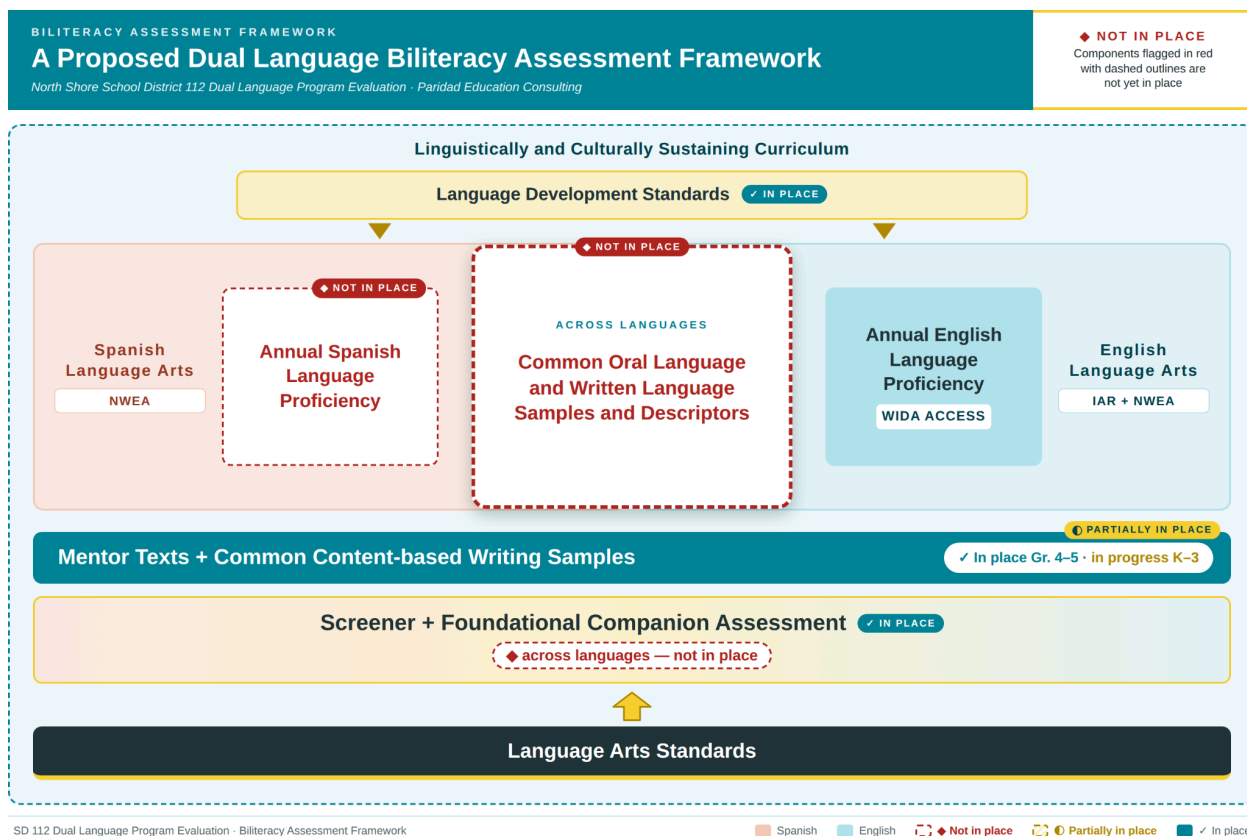


Figure VI.3.2. A Proposed Dual Language Biliteracy Assessment Framework. Red font indicates measures not currently in place.

RECOMMENDATIONS

Recommendations for the Comprehensive Biliteracy Assessment Framework as a Whole

OVERALL RECOMMENDATION

Construct and maintain a comprehensive biliteracy assessment framework in tandem with and complementary to that present in the general education assessment, where appropriate. Ensure that the biliteracy assessment framework is balanced across languages (Spanish and English) and constructs (language development and language arts) for all students in the dual language education program.

Supporting Recommendations

The findings from the analysis of the instruments and measures point to a series of supporting recommendations that are intended to strengthen assessment within the dual language education program, taking the existing measures into account. Together the recommendations merge to create a balanced dual language biliteracy assessment framework reflective of the three pillars of dual language education.

VI.3.R1 Design and adopt a balanced biliteracy assessment framework organized by purpose and language.

The evaluation team recommends that the district organize assessment around three purposes:

1. initial screening and collection of baseline data
2. documentation of interim progress within and across language arts and language proficiency, and
3. determination of annual growth in both English and Spanish, as elaborated in the suggested biliteracy assessment framework calendar.

In addition, as noted in the table below, the team suggests that the framework also addresses the connections between the languages at the word/phrase, sentence, as well as discourse dimensions. All assessments should point to one of the three dual language assessment pillars.

Purpose for Assessment	Recommended in English	Recommended for cross-linguistic & cross-cultural connections	Recommended in Spanish
1. Screen / identify <u>English learners</u> (at entry) and collect baseline data for oral language (<u>bilingualism</u>) and <u>biliteracy</u>	WIDA <u>language proficiency Screener</u> + brief oral language sample and content-based writing sample Literacy <u>screener</u> (if district mandated)	Initial content-based oral language and written language samples	Home-language survey for <u>English learners</u> + brief oral language sample and content-based writing sample for all dual language students
2. Monitor progress (interim / benchmark) in <u>Language Arts</u> and <u>Language Proficiency</u>	<u>NWEA MAP</u> Growth (reading); curriculum-based oral and written <u>language proficiency</u> tasks interpreted such as with the WIDA Language Charts	Oral language and writing samples incorporating multimodalities to encourage <u>translanguaging</u> , and cross-linguistic & cross-cultural transfer	<u>MAP Lectura</u> for <u>English learners</u> (if useful); Spanish common oral language and written language samples systematically collected for all dual language students
3. Measure growth in English (for annual accountability) and Spanish <u>language proficiency</u> (on an interim basis)	<u>WIDA ACCESS</u> ; WIDA MODEL- optional interim test; oral language and writing samples uniformly interpreted, such as with the WIDA Language Charts		Uniformly interpreted common oral language and writing samples using a standards-referenced tool, such as the WIDA <u>DALE Proficiency Level Descriptors</u>
Measure annual growth in English and Spanish <u>Language Arts</u> (for accountability)	<u>IAR</u> : English <u>language arts</u>		A Spanish <u>Language Arts</u> test normed on both Spanish and English speakers

Table VI.3.3 Suggested Pool of Assessment Instruments by Purpose and Language

VI.3.R2 Design and adopt common measures to document language growth and illustrate the confluence of languages.

The highest-priority additions to the current biliteracy assessment framework are on the Spanish side and on cross-linguistic connections. The evaluation team recommends that the district adopt: (a) a common Spanish oral language-sample protocol; (b) a common Spanish writing

protocol; (c) K–2 Spanish and English foundational literacy benchmarks; and (d) a cross-linguistic transfer inventory. Oral language and original written student samples could be interpreted by grade-level teacher teams so results mean the same across classrooms and grade levels. Language development protocols can be adopted or adapted from the WIDA Language Charts (2025) and WIDA Los descriptores del nivel de desempeño lingüístico (2023).

VI.3.R3. Disaggregate language development data by learner language category.

To the extent feasible, the evaluation team recommends reporting Spanish language development (and cross-linguistic) growth data separately for primary English speakers, heritage Spanish speakers, and primary Spanish speakers (English learners). All groups should show steady progress primary-Spanish students should be advancing at a faster rate in Spanish as they move toward more complex literary Spanish. Given this information, more targeted instruction can be planned.

VI.3.R4. Use technology to augment documentation and archive assessment data.

Teachers already appear to be overburdened by English assessment, leaving little time for comparable assessment in Spanish. The evaluation team recommends using recording plus automatic transcription (e.g., a district-approved, student-safe tool) to capture and analyze English and Spanish oral language and writing samples within Professional Learning Communities or grade-level teams. Agreement in teacher interpretation using reliable AI tools plus teacher validation will yield systematic evidence of Spanish and English oracy and writing.

VI.3.R5. Create a biliteracy portrait for every dual language student.

The evaluation team recommends replacing per-instrument, per-language reporting with an individual student assessment portrait that places Spanish, English, and their cross-linguistic connections side by side over the course of an academic year. In that way, a student's individual growth in biliteracy, within and across Spanish and English, will be visible to students, teachers, families, and leaders. Initially, student portraits could be co-constructed between students and teachers on a trial basis and embedded in curriculum; once there is agreement on the entries, the portraits can be digitally stored and students can have some choice in their selections.

VI.3.R6. Revisit the biliteracy assessment framework and evaluate its effectiveness on an annual basis.

Annual surveys collected from administrators, teachers, families, and students on the perceived comprehensiveness and effectiveness of the biliteracy assessment framework should be administered that yield feedback to be used for continuous improvement of the curricular and assessment frameworks and the dual language education program.

Summary of the scope of the comprehensive biliteracy assessment framework

The comprehensive biliteracy assessment framework as conceptualized should be fully integrated into SD 112's overall assessment system. It is designed to enable dual language students and educators to have access to:

- Academic content standards for English and Spanish language arts to measure grade-level literacy concepts and skills, minimally with shared foundational skills and comprehension strategies with consideration of other academic content standards, such as mathematics, science, and social studies

- English and Spanish language development standards to document student growth in language development across levels of language proficiency and four language domains — listening, reading, and viewing (interpretive language) and speaking, writing, and representing (expressive language)
- A blending of Spanish and English language development and Spanish and English language arts skills and concepts exemplified through translanguaging, multimodalities, and cross-linguistic transfer
- A linguistic and culturally sustainable biliteracy curriculum across the content areas (mathematics, science, social studies)

The figure below summarizes the areas of assessment that are currently in place and outlines the types of instruments and measures the district should consider per their purposes and use cases.

VI.3.R7: It is suggested that the central data archive be enhanced to house and systematically review both qualitative and quantitative assessment data in Spanish and English across the three pillars of dual language education for all students in the district’s dual language education program.

Area of assessment	Currently in place	Suggested Recommendations
English <u>language proficiency</u> (listening, speaking, reading, writing, literacy, comprehension)	<u>WIDA Screener</u> ; <u>WIDA ACCESS</u> : the annual ELP assessment	Maintain an archive of <u>WIDA Screener</u> and annual <u>WIDA ACCESS</u> data
Early (K–2) English foundational skills		
English <u>language arts</u>	<u>IAR</u> ; <u>NWEA MAP</u>	Maintain an archive of <u>IAR</u> and <u>MAP</u> ELA data
Spanish <u>Language Arts</u> (lectura)	<u>NWEA MAP</u> : Lectura	Reconsider value of SLA interim standardized test data for English speakers
Spanish oral language & writing proficiency and achievement		Create a common assessment to measure on an interim basis or seamlessly incorporate into curriculum; adopt/adapt a uniform <u>rubric</u> and establish inter-rater reliability among teachers
Early (K–2) Spanish foundational skills		Consider overlap with English foundational skills to create <u>cross-linguistic transfer</u>
Cross-linguistic and cross-cultural transfer, an expression of socio-cultural competence		Establish a <u>translanguaging</u> policy, curricular space within the pacing guide, and a mechanism to capture students’ blended use of languages, ideally through common assessment

Table VI.3.4. Areas of Assessment Currently in Place and Suggested instruments

Overall conclusions from the findings indicate that measures in English predominate and there is greater reliance on standardized, normed reference tests than classroom-based measures. Presently there is an array of measures, mostly in English although some in Spanish, however, they do not produce a coherent biliteracy assessment framework.

The following set of recommendations, based on the findings from data analysis point to how to strengthen the current biliteracy assessment framework.



Paridad Education Consulting · SD 112 DL Program Evaluation · Spanish Assessment Instruments K-5

Figure VI.3.5. Considerations for Annual and Interim Instruments and Measures for Spanish language Proficiency, Spanish Language Arts, and Mathematics

Implementing the Recommendations

The biliteracy assessment framework, as conceptualized, represents a balanced system of languages (Spanish and English) and constructs (language development and language arts). The confluence of these languages and constructs allows for cross-linguistic transfer through translanguaging coupled with multimodal representation. Students' common oral language and written language samples collected, interpreted, and systematically archived give a full and authentic picture of how students in the dual language learn and how their teachers teach.

The recommendations for such a biliteracy assessment framework can be phased in over the next couple of years alongside the building of the 50–50 instructional model: design and pilot common Spanish oral language and writing samples and their interpretation first, then consider building the full system and calendar, including standardized annual (and interim) measures. The evaluation team recommends allocating protected teacher time for interpreting and consensus building on the oral language and written language samples within grade level teams, existing PLCs, and professional development.

CAUTIONS ON USE

Recommendations carry some cautions in their implementation; here are some to take into account in developing the biliteracy assessment framework.

CAUTION	WHAT THE EVALUATION TEAM STATES
USE AND NON-USE	These measures are to be evaluated in their totality; that is, their impact as a balanced, coherent system with state, district, and classroom contributions to the dual language education program. They are not intended for teacher evaluation. Teachers should understand the purpose and value of each measure before the first team-interpretation session.
COMPARABILITY	An <u>ACCESS proficiency level</u> , a <u>MAP RIT</u> , and a locally interpreted 1–4 <u>rubric</u> are not on a common scale and cannot be averaged or plotted together. Each language's growth should be tracked against its own trajectory.
LOCAL MEASURES	Locally interpreted samples are trustworthy when they include common prompts, a uniform <u>rubric</u> , calibrated team interpretation, double-scoring of a subset of samples, and a periodic drift check, and the inter-rater reliability.

SECTION VI · RECOMMENDATIONS BY DELIVERABLE (RFP SEC. D)

VI.4 · Program Model Recommendations

Deliverable 4

DELIVERABLE	VI.4 · <u>Program Model</u> Recommendations
EVALUATION QUESTION	<i>EQ 7: How effective is the current 50/50 model, and what model is recommended going forward?</i>
IN OPERATIONAL TERMS	<i>What does the combined evidence show, and how does it point to the most appropriate dual language <u>program model</u> for <u>English learners</u> in District 112?</i>
SCOPE	The instructional model recommendation, 50/50 as currently delivered or a transition to another model.
ANCHORED BY	All six EQs Data Analyses
DUAL LANGUAGE PILLARS & GUIDING PRINCIPLES STRANDS	All <u>three pillars</u> and all seven <u>guiding principles</u> and corresponding strands.
RFP REFERENCE	RFP Sec. D

THE PROGRAM-MODEL QUESTION: EQ 7 ANALYSIS

FINDINGS SUMMARY

District 112 has not been running the 50/50 model that it asked to be evaluated. In practice, the school day is closer to 60% English/ 40% Spanish. Revisions to time allocation need to be made to conform with a true 50/50 model along with inclusion of appropriate Spanish language measures before an assessment of this model can be validly determined

DATA SOURCES

QUANTITATIVE	QUALITATIVE
<ul style="list-style-type: none"> All the quantitative data from EQs 1-6 	<ul style="list-style-type: none"> All the qualitative data from EQs 1-6

METHODOLOGY

Data and findings from six chapters were reviewed and analyzed as they applied to the question of the effectiveness of SD 112's current 50% English/ 50% Spanish language allocation model. The analysis followed the three steps discussed below:

- 1.) Establish what language allocation is actually being delivered before asking whether it works. Allocation evidence (V.6-F1, V.2-F2) is read first and independently of any outcome
- 2.) Read outcomes separately by language and by pillar (Bilingualism/ Biliteracy, High Academic Achievement, and Cultural Competence): English evidence (V.1, V.3-F1, V.3-F2) and Spanish evidence (V.3-F3, V.2-F1)
- 3.) Weigh the convergence of the evidence to make a claim. Regardless of what chapter the findings come from, the convergence of four or more methods will establish a strong finding and claim.
- 4.) Ask what the program measures on both the English side and the Spanish side. English proficiency is measured annually across four domains; Spanish proficiency is not measured at any grade, and Spanish oral language is not measured at all (V.4-F1). The bilingualism/ biliteracy pillar is not completely measured at this time.
- 5.) Ask what the program measures in terms of Sociocultural competence

KEY FINDINGS

FINDING ID	WHAT IT ESTABLISHES	ROLE IN THE ARGUMENT
WHAT THE PROGRAM DELIVERS		
V.6-F1	Delivered <u>language allocation</u> leans English-heavy against the stated 50% English/50% Spanish <u>program model</u> . <u>Language allocation</u> appears closer to 59% English/41% Spanish by instructional time and 65% English/35% Spanish across the entire school day, and roughly 70% English/30% Spanish as teachers, parents, and students independently describe daily practice. The literacy <u>pacing calendars</u> arrive at 50% English/50% Spanish by the literacy <u>pacing calendars</u> ' weekly minutes.	Four measures of delivered allocation, each with its own denominator, and none reaches 50/50.
V.2-F2	Seven independent sources agree that daily <u>language allocation</u> runs substantially more English-heavy than in the stated 50% English/50% Spanish design, closer to 70% English/30% Spanish in instructional practice according to students, teachers and parents.	Corroborates the practice-level figure from observation, schedule, and stakeholder report.
V.6-F2	5 of the 8 reviewed materials received the highest rating for overall quality. Cross-cultural connections and <u>translanguaging</u> pedagogy score lowest of seven areas reviewed on the materials evaluation. The curriculum materials each require more instructional time than the schedule allocates.	The materials are rated highly; the constraint is instructional time. Bounds any claim that the literacy core delivers its full design.
V.3-F9	Mathematics is taught in two languages and assessed in one. The daily program pairs a 60-minute Math block in English with a 30-minute Number Corner block in Spanish at every grade, while both <u>IAR</u> and <u>NWEA</u> mathematics are administered in English.	Locates part of the English lean in the content blocks.

KEY FINDINGS

FINDING ID	WHAT IT ESTABLISHES	ROLE IN THE ARGUMENT
V.6-F6	Science and social studies in practice are the first areas of instruction cut under time pressure, and they represent an important block in the program's Spanish side of instruction.	Spanish content time is what gets cut, which supports the exposure argument.
V.1-F15	Classroom observation showed that English is prominent across language blocks. In Spanish-designated blocks students frequently answered in English and teachers accommodated by translating rather than redirecting.	Shows the lean towards English also occurs inside Spanish-designated time, not only outside the literacy core.

ENGLISH OUTCOMES

V.1-F1	<u>English Learners</u> in the two dual language schools made large, sustained composite growth across three springs.	English proficiency growth (<u>English Learners</u> only).
V.1-F2	Growth was balanced across oral language and literacy.	Growth is not confined to one domain.
V.1-F3	Benchmarked against WIDA Consortium averages, three of the four grade <u>cohorts</u> met or exceeded the matching consortium gain across the two-year window while the oldest <u>cohort</u> finished modestly.	The benchmark behind the growth claim, with its exception.
V.1-F5	By 2024–25, 19.3 percent of <u>English Learners</u> had reached the Illinois 4.8 <u>reclassification</u> criterion (an estimate pending confirmation against district <u>reclassification</u> records).	<u>Reclassification</u> status
V.3-F1	Dual language students grew faster than national peers who began at the same score in English, in all three years and in both English <u>language arts</u> and mathematics in English.	Academic growth in English for the whole program population.

SPANISH OUTCOMES

V.3-F3	Dual language students grew more slowly than national peers who began at the same score in all three years in Spanish <u>language arts</u> (reading).	Spanish reading growth was below national <u>norms</u> in each of the three years.
V.3-F8	Teachers describe Spanish reading and Spanish <u>academic achievement</u> as falling short while English outcomes continue to grow.	Stakeholder corroboration of the Spanish growth pattern.
V.2-F1	Sampled Spanish writing (n = 4) are at an intermediate level, as interpreted by two independent scoring <u>rubrics</u> , the district's SLA <u>rubrics</u> and WIDA's <u>MARCO DALE</u> descriptors, yielding an identical rank order across both.	Students' Spanish writing results need more data over time to determine progress in this <u>language domain</u> .

WHAT THE DISTRICT CAN MEASURE

V.3-F4	The district's only standardized test in Spanish is for Spanish <u>Language Arts</u> .	Spanish outcome evidence currently rests on one instrument.
V.4-F1	English <u>language proficiency</u> is measured annually across all four <u>language domains</u> (listening, speaking, reading & writing) by <u>WIDA ACCESS</u> , with the <u>WIDA Screener</u> at entry. No Spanish <u>language proficiency</u> measure is in use.	Only the English half of the <u>bilingualism</u> pillar is measured.

KEY FINDINGS		
FINDING ID	WHAT IT ESTABLISHES	ROLE IN THE ARGUMENT
V.4-F5	Spanish <u>academic achievement</u> is measurable in <u>language arts</u> (reading only). <u>NWEA</u> Mathematics in Spanish exists; however, mathematics is generally taught in English.	A Spanish mathematics measure exists but is not administered.
V.4-F4	No documentation of the relationship between the two languages: cross-linguistic or cross-cultural transfer, <u>translanguaging</u> , or multimodal expression.	No current measure captures what a student can do across both languages.
WHAT THE BUILDING AND COMPOSITION PERMIT		
V.5-F4	The shift to lower numbers of EL Spanish speakers from Kindergarten to grade 5 is a result of ELs students who are <u>reclassified</u> out of EL status and stay in the dual language classroom, so the count on paper falls while the actual makeup of the room is unchanged.	Which composition counts are accurate? Kindergarten is more accurate. The upper grades understate Spanish speakers because of the reclassification of ELs who are still in the classrooms.
V.5-F8	In a dual language program, <u>reclassification</u> changes only the student's label. The student keeps the same seat in the same section, receives the same instruction in the same two languages, and remains exactly as Spanish-speaking as the day before. The program's single composition variable therefore declines across the grade span because of how students are labeled, and fastest in the upper grades.	Any grade 5 composition shortfall is at least partly an artifact of the label.
V.5-F5	The district continues to augment its language screening at intake to more specifically account for simultaneous bilingual learners and <u>heritage speakers</u> , so the composition half of EQ 5 is more complex than the question suggests.	Composition is more than a two-way ratio; the basis for the linguistic portrait in VI.4-R10.
V.5-F7	The 2025 roster is not the correct planning basis as it doesn't account for projections that have student enrollment fall to 447 by 2026–27 school year.	Sets the planning base for the merged program under either model.
V.5-F6	Illinois rule caps the bilingual student-teacher ratio at 90 percent of the building general education ratio for the same grades. It is the only legally binding figure among those considered.	A fixed constraint under 50/50 and 80/20 alike.

PREMISES

- The model recommendation draws on the whole evidence base.** No chapter in Section V answers the Program Model question on its own. The convergence of the data lead to the recommendations. V.6 demonstrates the allocation evidence, V.3, V.2, and V.1 show the language proficiency and academic achievement outcomes, V.4 what is measured and what is not measured, and V.5 describes what the building and the composition will permit.
- Because the 50/50 model is not being fully delivered, it cannot be tested directly.** The evaluation can report what happened in days running near 70% English/30% Spanish in practice and from independent reporting from teachers, students and parents. The remaining data collected was from a language allocation closer to %60 English / 40% Spanish. This chapter's statements about the current model describe delivered practice.

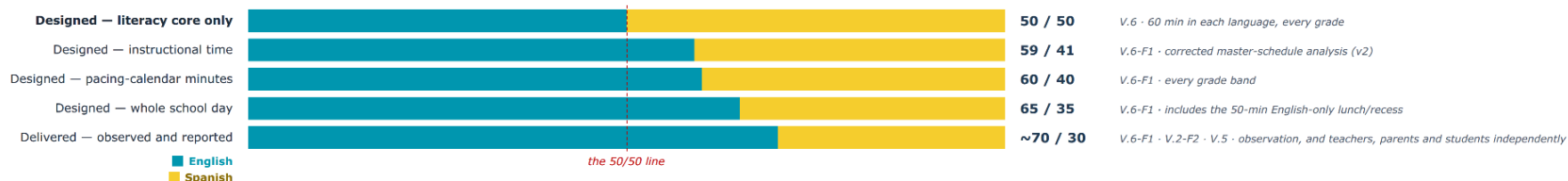
THE ANCHOR FIGURE

FIGURE VI.4 · THE PROGRAM-MODEL RECOMMENDATION

Evidence from V.1–V.6 against the three pillars, and what each model would change · SD 112 Dual Language Program Evaluation

1 WHAT IS ACTUALLY BEING DELIVERED

The stated model is 50/50. No measurement point reaches it, and the gap widens the closer the measure gets to lived practice.



The English lean originates entirely outside the literacy core — Math and CAPE in English, a standing 60-min/day English advantage, plus lunch and recess.

2 THREE PILLARS: ASSESSMENT BY LANGUAGE

Measures as confirmed in Figure V.4. An empty box is a finding, not a blank.

□ In use districtwide □ In use at teachers' discretion □ Not in place Teal text: what the evidence shows

	IN ENGLISH	IN SPANISH	ACROSS THE TWO LANGUAGES
Bilingualism & Biliteracy	WIDA ACCESS, four domains, annual — English learners only · WIDA Screener at entry MAP Reading · IAR ELA (gr 3–5) · FastBridge · Into Reading · CKLA (K–2) Interim English proficiency measure not in place. V.4-F6 V.1 +76 ACCESS scale-score points across three springs (n = 119); 19.3% reached the 4.8 criterion V.1-F5	MAP Lectura K–5 (not normed on English speakers) · FastBridge Español iArriba la Lectura! · Caminos (K–2) · gr 4–5 writing sample at teachers' discretion Spanish proficiency measure or oral measure not in place. V.4-F1 · V.4-F6 V.3-F3 growth 31.1 / 36.0 / 36.5 against a norm of 50; standing falls from about the 40th to the 26th percentile; grade 5 at the 20th	Instrument assessing what a student does across the two languages not in place. V.4-F4
Academic Achievement	MAP Mathematics · IAR Mathematics (gr 3–5) · Bridges 9 of 10 V.3-F1 conditional growth above the 50th norm in 6 of 6 subject-years; status at the 60th–71st percentile	Science and social studies at teachers' discretion only: Social Studies Alive! 8 of 11 · FOSS 3 of 10 Mathematics measure or content assessment. NWEA Mathematics in Spanish exists and is not in use. V.3-F4 · V.4-F5	One-third of designed mathematics time (Number Corner, in Spanish) is not assessed on any standardized measure. V.3-F9
Sociocultural Competence	Sociocultural competence measure in English not in place.	Sociocultural competence measure in Spanish not in place. V.2-F8 students' orientation toward bilingualism is positive — reported, not measured	Measure of bicultural or cross-cultural competence not in place at any grade. V.4-F4

Nothing is in place in the across-languages column in any row, no sociocultural measure is in use in either language, and outside reading and early literacy Spanish has no districtwide measure. The comparison a dual language program most needs cannot be made at all.

3 MODELS CONSIDERED — WHAT EACH WOULD CHANGE

50/50 CONTINUED, AS DELIVERED

Change nothing.

- Keeps a 70/30 English day under a 50/50 name.
- Spanish standing continues its three-year decline.
- It is not the stated model.

NOT RECOMMENDED

50/50 DELIVERED AS SPECIFIED

Repair the four fixed-language blocks and lunch/recess.

- Recovers ~9–15 points of Spanish time at no instructional cost.
- Tests the stated model for the first time.
- Does not add Spanish minutes beyond the design.

RECOMMENDED

Figure VI.4.1. The program-model recommendation: evidence from V.1–V.6 against the three pillars, and what each model would change.

RECOMMENDATIONS

OVERALL RECOMMENDATION

Adapt the current district instructional and assessment frameworks to attain a full 50/50 dual language education model. To achieve this goal, the district needs to implement a curricular framework that specifies a coordinated delivery of Spanish and English instruction for both language development and academic achievement. In parallel, the district needs to implement a comprehensive biliteracy assessment framework that reflects the dual language curriculum. Together both frameworks should provide space to incorporate cross-linguistic and cross-cultural considerations.

ID	PRIMARY RECOMMENDATION
VI.4-R1	Adopt 'deliver 50/50 as specified' as the district's <u>program model</u> position.
VI.4-R2	Re-adjust the four fixed-language content and the specials blocks so that Spanish time reaches the designed allocation and more opportunities in Spanish in non-instructional settings.
VI.4-R3	Evaluate and publish an instructional allocation figure each year, by grade and by block, against the designed percentage.
VI.4-R4	Protect the English <u>language proficiency</u> and achievement results explicitly through to the full implementation to the 50/50 model. Treat <u>ACCESS</u> matched-cohort growth and the <u>MAP</u> conditional-growth series as the baseline and review annually as a way to monitor.
VI.4-R5	Adopt a K-5 Spanish <u>language proficiency</u> measure of record, covering listening, speaking, reading and writing, and administer
VI.4-R6	If the use of <u>MAP Lectura</u> continues, then it should only be administered to native speakers of Spanish. According to the <u>NWEA</u> technical manual, Non-native speakers of Spanish are not part of the norming population.
VI.4-R7	Administer <u>NWEA</u> Mathematics in Spanish only once the program has achieved the true 50/50 allocation; presently most mathematics instruction, other than numbers corner, is in English.
VI.4-R8	Coordinate English and Spanish curricular materials and <u>translanguaging</u> capacity. Building coherence across the two sets of curricula, builds efficiency and more minutes of instruction in each language and across the two languages
VI.4-R9	Collect and create a complete linguistic portrait that includes both initial language(s) upon entry into the program, bilingual development and plan the merged program's composition grade by grade rather than on the program-wide average, which hides a shortfall below the required minimum at kindergarten and grade 5.

VI.4-R10

Build the review point into the calendar. Beginning in the 2027-2028 school year, build in a time for an annual review of the language allocation to see progress toward reaching a true 50% English / 50% Spanish language allocation.

IMPLEMENTATION RECOMMENDATIONS

Some of the elements that should be in place to facilitate implementations in this deliverable:

- rebuild the schedule so that delivered allocation reaches the designed 50%English/ 50% Spanish, figure;
- name and pilot a Spanish proficiency measure;
- begin to assess mathematics bilingually;
- use the augmented bilingual learner portraits to follow the progress of the wide range of bilingual learners in the dual language program.

Starting in the 2027-2028 school year, as the district begins to implement the recommendations from this report, the dual language program will gather bilingual data: two-three years of delivered-allocation reporting, one or two years of Spanish proficiency together with English proficiency, English and Spanish language arts, English and Spanish mathematics results, and Spanish social studies and science data will allow the district to see outcomes for a true 50/50 model.

CAUTIONS ON USE

CAUTION	WHAT THE TEAM STATES
CAUSAL LANGUAGE	No design in this evaluation supports causal attribution to the <u>program model</u> . There is no randomization, no matched comparison program, and, because <u>WIDA ACCESS for ELLs</u> is administered only to <u>English learners</u> , no within-district contrast on English proficiency at all. The recommendation is a judgment informed by descriptive evidence. Findings are based on converging descriptive evidence and do not establish cause.
USE AND NON-USE	This model recommendation does not reflect on the staff who implemented the current model. The allocation gap accumulated structurally, block by block over time. English outcomes under this program are strong by any national standard. This chapter recommends changing a schedule and exploring or adapting instruments. It does not recommend staffing changes and should not be cited as support for them.
EVALUABILITY	The evaluators could not compare the program's outcomes for a 50/50 versus 80/20 <u>language allocation</u> model because the program as it is currently does not reach the 50/50 allocation.

VII. PRIORITIZED RECOMMENDATIONS FOR PROGRAM IMPLEMENTATION

This section sets out what the evaluation evidence means for putting the recommendations into practice, states the strengths and conditions that the program can build on, and identifies the short-term, medium-term, and long-term action steps for implementation.

STRENGTHS TO BUILD ON

The evaluation found strengths that give the program a solid base for the work ahead.

- **Strong English language proficiency growth.** English learners gained an average of 76 ACCESS scale score points over two years. Three of four grade cohorts met or exceeded the two-year consortium benchmark.
- **Strong academic growth in English.** Students' MAP growth in English reading and mathematics was above the national norm in all three years. Spring 2025 IAR results exceeded the state average in every grade and subject.
- **High-quality materials in Spanish.** Science, Social Studies, Spanish language arts and mathematics Number Corner curricular materials were rated favorably for quality of content and for authentic Spanish-language.
- **Equal time by design for literacy.** The published schedule gives English and Spanish equal minutes for foundational skills, reading and writing at every grade.
- **Experienced teachers with established practice.** The dual language teachers observed have built their instructional practice over many years. That experience is the foundation for a shared, program-wide approach.
- **A linguistically rich student body.** Program-wide, partner-language composition falls within the two-way band. Students represent a heterogeneous group of language learners.
- **Data and tools already available.** The district has three years of continuous English language proficiency and academic achievement data (math and language arts). It already licenses NWEA Mathematics in Spanish and has already begun to collect and interpret Spanish and English writing samples.

CONDITIONS FOR CONTINUED SUCCESS

This section sets the conditions necessary for building on the identified strengths of the dual language program.

Language balance

Multiple data sources indicate that the language allocation for Spanish is below the threshold for a 50/50 dual language program model. The program can continue to develop and grow its bilingual learner portrait and use this as baseline quantitative and qualitative data for documenting growth.

Enrollment planning

Plans for 2027–28 should use current enrollment projections instead of the 2025 roster (V.5-F9). Dual language enrollment fell from 695 in 2020–21 to 523 in 2024–25, and it is projected at 489 and 447 for the next two years. A plan built on the 492 students in the 2025 roster would overstate the program by about 10 percent, or roughly three class sections.

Instruction

Dual language teachers have developed a cohesive set of bilingual practices, and are continuing to build skills and knowledge through effective ongoing professional learning and coaching. Pacing, materials coordination, and cross-linguistic practice, however, currently vary across classrooms and do not yet follow one coordinated program design.

Measuring biliteracy

The district has assessment data to measure Dual language students' English proficiency and English language arts to then add on Spanish language proficiency and academic achievement in Spanish.

RECOMMENDATIONS

SHORT-TERM ACTIONS · 2027-2028

The 2027-2028 school year offers an early opportunity to implement the recommendations presented in the Deliverables Section VI of this report. The district could choose one grade level or grade level band in which to adjust a schedule, pilot an assessment, or try a new rotation without affecting the whole program. There are aspects of the team's recommendations that have already started and can continue. Many recommendations can begin in the 2027-2028 school year. The following actions could be completed, or begun in the 2027-2028 school year:

1. **The schedule.** Re-adjusting and approving any schedule changes during this year would allow a revised master schedule to be in place for 2028-2029 (VI.4-R11). A
2. **The program model position.** The Board may wish to reaffirm the the 50/50 model as the district's official program model position.(VI.4-R1).
3. **Assessments in Spanish.** The district could decide by December 2027 to use MAP Lectura for native Spanish speakers only (VI.4-R6). Formally adopting the WIDA Spanish language development standards (Marco DALE) alongside the English standards (VI.3 R 2.1) would provide the basis for naming a K-5 Spanish language proficiency measure of record covering all four language domains (listening, speaking, reading and writing) (VI.4-R5), with a first administration in spring 2028. Grade-level teams could also design and pilot common Spanish oral language and writing samples, with protected time to interpret them together (VI.3-R2); choosing one grade level or grade level band as the pilot setting. A usable Spanish trend would then be available beginning in 2029.
4. **Intake screening and the linguistic portrait.** The district may wish to continue to refine the language screening and placement process and, (VI.1-R6). A single, continuing process or measure to capture students' language use in both languages could be specified by spring 2028 in coordination with the biliteracy assessment work (VI.1-R5), with linguistic portrait data available by March 2028to inform grade-by-grade rosters. (VI.4-R10).
5. **Class size and sectioning guidelines.** Before class sections are built for the 2027-2028 school year, the district could consider a planning target of twenty students per section, allocated according to student need (VI.1-R1); at least two sections at every grade (VI.1-R2); the one-third partner-language floor applied grade by grade (VI.1-R4); and a ceiling of 24 students with an agreed response when a section reaches it, in place before 2027-28 registration (VI.1-R9). Class sections should be planned on current enrollment projections rather than the 2025 roster (V.5-F7). The parent request for a class-size cap could be answered through a family-facing explanation of composition targets in English and Spanish that would help families understand the guidelines before they are adopted.

6. **Curriculum teams.** K–5 grade-level teams could continue the English–Spanish crosswalk work begun by Teaching & Learning (VI.2-R5) and begin coordinating materials and translanguaging components (across all dimensions of academic language)(VI.2-R2). Keeping foundational skills instruction within the 20 to 40 minutes recommended in the published scope and sequence would return time to the Spanish science and social studies blocks. Follow dual language program foundational skills scope & sequence (VI.2,R 4 and 5).

MIDDLE-TERM ACTIONS · Beginning 2028-2029

The 2028-2029 school year would be the first under the revised schedule. Its focus is on delivering the stated 50/50 model and gathering the first Spanish evidence. The work builds on strengths documented in the evaluation, including a literacy core that already delivers an equal 50/50 split, high-quality Spanish materials, and experienced teachers whose practice can become the program’s shared approach.

1. **Implementing and monitoring the revised schedule.** The reassigned content and specials blocks could take effect in August 2028, with more opportunities for Spanish in non-instructional settings (VI.4-R2). The allocation leads could track designed against delivered allocation through a brief schedule review or observation cycle (VI.2-R11), with a first delivered-allocation figure by grade and by block reported in June 2029 (VI.4-R3).
2. **Building sections with the adopted guidelines.** Sections for 2028-2029 could follow the 20-student target, the two-section floor, the grade-level one-third floor, and the 24-student ceiling (VI.1-R1, R2, R4, R9), with the decision rule applied if the applicant pool shifts in either direction. Information from the bilingual language use and bilingual portraits measure could be collected and used for the 2028-2029 intake. Proficiency-balanced grouping, currently a teacher-designed practice, could become a documented, program-wide practice supported by instructional coaches (VI.1-R7). Setting a minimum group size for publishing grade-level composition figures before the first report would protect small groups of students.
3. **Coordinating the two curricula.** The district may wish to adopt a version of the dual language biliteracy curriculum framework (VI.2-R7). Teacher teams could complete the crosswalk across science, social studies, and mathematics, including Number Corner, so that complementary content is taught for transfer (VI.2-R5). They could build cross-linguistic connections for all dimensions of academic language in every content area (VI.2-R2), include students’ and families’ funds of knowledge and cross-cultural content, incorporate sociocultural contexts (VI.2-R3), and add daily oral language opportunities in both languages (VI.2-R6). Coordinate materials for the content area blocks to support the move toward a true 50% English/ 50 % Spanish language allocation(VI.4-R8).
4. **Professional learning.** A translanguaging and cross-linguistic professional learning refresh could be rolled out (VI.2-R10) in coordination with the teacher team/ Teaching & Learning work on embedding crosslinguistic connections to the curricula across content areas. The coordinated writing work in grades 4 and 5 has already started in K-3 and should continue (VI.2-R8), and peer coaching would allow the program’s practitioners to share their practices with one another (VI.2-R9).
5. **Building the biliteracy assessment system from the pilot.** The district could adopt an assessment framework organized by purpose and language, with a year-long calendar reviewed by a committee of teachers, coaches, and administrators (VI.3-R1). The piloted Spanish oral language and writing protocols could be extended across grades, together with K–2 foundational literacy benchmarks and a cross-linguistic transfer inventory, and scored with a uniform rubric, calibrated team interpretation, and double-scoring of a subset of samples (VI.3). Recording and automatic transcription tools could support this work (VI.3). The district may also wish to decide on an interim language proficiency

approach (VI.3), review annual Spanish language arts tests, including a K–2 screening (VI.3), pilot a common-prompt procedure that assesses Spanish and English language arts together (VI.3), begin co-constructing biliteracy portraits on a trial basis (VI.3-R5), and expand the central data archive to hold Spanish and English evidence side by side (VI.3)).

6. **First Spanish language proficiency results alongside English results.** An annual Spanish language proficiency measure of record could be administered for the first time in the 2028-2029 school year (VI.4-R5). In the same spring, the ACCESS matched-cohort and MAP conditional-growth results could be reviewed as the English baseline (VI.4-R4), and the first annual survey on the assessment framework collected from administrators, teachers, families, and students (VI.3-R6).

LONG-TERM ACTIONS · 2029-2030 AND BEYOND

From 2030 onward, the focus shifts to sustaining the program by keeping the annual review cycles in place and strengthening the Spanish evidence base so that decisions about the program rest on a full picture of student learning in both languages.

1. **Annual review cycles.** Each year, the district could report the delivered-allocation figure by grade and block (VI.4-R3; VI.2-R11), review the English baseline each spring (VI.4-R4), build sections using the grade-level floor and decision rule (VI.1-R4), revisit how students are assigned to speaker groups (VI.1, Cautions on use), and survey administrators, teachers, families, and students on the assessment framework (VI.3-R6).
2. **A Spanish trend line.** A second administration of the Spanish proficiency measure in spring 2030 would give the program its first Spanish trend. As results accumulate, Spanish and cross-linguistic growth could be reported separately for primary English speakers, heritage Spanish speakers, and primary Spanish speakers (VI.3-R3).
3. **Mathematics in Spanish.** NWEA Mathematics in Spanish could be administered once the program reaches a true 50/50 allocation (VI.4-R7). If more mathematics instruction takes place in Spanish, the district may wish to adopt a Spanish achievement measure that reports on the same metrics as the IAR (Appendix D)
4. **Classroom-based assessment.** Once common writing samples (K-5) and other classroom-based assessments are interpreted and scored with an agreed upon process and criteria, the district could consider replacing interim NWEA administrations with monthly samples embedded in the Spanish curricular modules. Biliteracy portraits could be stored digitally, with students choosing some of their own entries (VI.3-R4 and 5).
5. **Instructional coherence.** Coherence could be sustained through teacher self-assessment, peer coaching, administrator walkthroughs, coaching cycles, and annual reviews of materials and implementation fidelity (VI.2, implementation recommendations), with professional learning continuing across the years of implementation.

VIII. LIMITATIONS OF THE EVALUATION STUDY

This evaluation was conducted between March and August 2026, using three years of district assessment data, a single week of classroom fieldwork, six administrator interviews, thirteen teacher focus-group records, six parent and six student focus-group sessions, a district-completed assessment inventory, and the district's own schedule, pacing and curriculum documentation. The limitations below affect how the findings and recommendations should be used.

This is a descriptive evaluation. It has no randomization, no matched comparison program, and no design element that supports attributing any outcome to the program model. Where the report says a result is consistent with something, it is interpreting several descriptive sources that point the same way. Every recommendation in Section VI is a professional judgment informed by that evidence, and each one includes the findings it builds on so a reader can test the judgment against them.

Absence of a Measure of Spanish Proficiency

This is the most important limitation of the study and limits how firmly the evaluation can draw conclusions.

There is no annual or interim Spanish language proficiency instrument of record at any grade; measure of Spanish oral language development or academic achievement in Spanish outside of language arts , and the program does not capture what a student can do across the two languages.

This has four consequences, each of which limits what the report can claim.

- **The Spanish outcome evidence is based on a single instrument.** Everything the report says about Spanish development in Section V comes from MAP Reading in Spanish. This conclusion is based on one measure that is normed on native Spanish speakers and is a measure of achievement (not proficiency) in Spanish reading. A decision on replacing it has been on hold since early 2025 pending this evaluation.
- **The Spanish comparison is to a self-selected population.** MAP Reading in Spanish is referenced to user norms drawn from the districts that choose to give it, largely other dual language and bilingual programs, not to a nationally representative sample. Spanish and English percentiles are therefore not on the same scale.
- **The Spanish writing evidence is based on seven samples:** four Spanish and three English pieces, at grades 4 and 5, interpreted by a single rater. The writing findings at V.2 are stated on that basis and are provisional. They are reported because they are consistent with what teachers and parents said.
- **One-third of designed mathematics time if assessed is not reported or discussed.** Mathematics is taught in two languages and tested in one (V.3-F9). Whatever is learned in the Spanish mathematics block has not been formally captured, so the report cannot say whether it is working.

A single field week

Classroom observation was conducted over one week in April 2026. The observations captured a limited sample of lessons, and they did not cover all subjects and settings evenly.

Mathematics was observed in one of the seventeen blocks, science in one, and social studies in none. All three intervention blocks were observed and all five specials ran in English. The curriculum findings therefore rest on schedule analysis, the materials review and the interview corpus. The observed allocation figure of roughly seventy-thirty is a snapshot from one week in April, and it is reported alongside three other allocation measures because no single measure is sufficient by itself and therefore reported in the aggregate. Composition in practice, who actually speaks which language to whom, was not captured. A single week in April also has a seasonal character that the report does not attempt to correct for. April falls after state testing at some grades and inside it at others, and a schedule in April is not necessarily the schedule in October.

Evidence and professional judgment

- **The recommendations address program conditions.** Nothing in this report supports a conclusion about the competence or commitment of the staff who have run this program. The allocation shifts have accumulated structurally over time, and the teachers delivered a faithful 50/50 literacy core, which was the part of the model they were responsible for. English outcomes under this program are strong by any national standard.
- **Most of these limitations can be addressed.** The need for measuring Spanish academic language in a systematic manner, the unrecorded language of administration, the missing curriculum documentation, the need for a more refined initial language proficiency protocol, and the unconfirmed room count are all conditions the district can change, and each is addressed by a numbered recommendation in Section VI.

GLOSSARY

NORTH SHORE SCHOOL DISTRICT 112 · DUAL LANGUAGE PROGRAM EVALUATION

Glossary · Dual Language and Assessment Terms

Paridad Education Consulting ·

HOW TO USE THIS GLOSSARY

This glossary defines the terms of bilingual education and educational measurement that recur throughout the evaluation report. The first section defines the concepts. The second defines the tests the report names and the types of scores each uses.

TERMS

TERM	WHAT IT MEANS
A	
Academic achievement	What a student knows and can do in a subject — reading, mathematics, science. Distinct from language proficiency. A test given in English measures both at once, which is why results in a dual language program are read alongside the language of the test.
B	
Bilingualism	The ability to understand and use two languages. In a dual language program it is a goal for every student, not only for students who arrive speaking the partner language.
Biliteracy	The ability to read and write in two languages. Bilingualism covers understanding and speaking; biliteracy adds reading and writing, and it develops on a longer timeline. It is one of the three pillars of dual language education.
Cross Linguistic Transfer	Planned instruction that connects what students learned in one language to the other; for example, naming in English the concepts and vocabulary of a unit taught in Spanish. Bridging is planned as part of the lesson and is different from incidental translation.
C	
Cohort	A group of students followed together over time, such as the students who were in grade 3 in 2022–23 and grade 5 in 2024–25. Reporting by cohort shows whether the same children grew, rather than comparing one year's third graders to the next year's.

TERM	WHAT IT MEANS
Composite score	A single score that combines several parts of a test, weighted by the test maker. An English proficiency composite blends listening, speaking, reading, and writing. Because it is a blend, a rising composite can conceal a flat score in one domain.
Conditional growth percentile	How much a student grew compared with students nationally who started the year at the same score. Fifty is average growth. It answers “did this child grow more than similar children,” which is a different question from “how high did this child score.”
Cross-sectional	A snapshot of whoever is enrolled at one point in time — for example, all of this year's third graders. Useful for describing a moment; it cannot show whether individual students grew. Contrast with longitudinal.
Curriculum coherence	Whether what is taught in each language, in each grade, fits together as one program instead of as two separate programs, in two different languages in the same building.
D	
Disaggregation	Breaking results apart by group — grade, school, program, language proficiency — instead of reporting a single overall average. Averages can hide a pattern that shows up clearly once the groups are separated.
Language Preference	The language in which a student currently performs most strongly. is not the same as the language spoken at home, and it is not the same as English learner status. Establishing it requires assessing both languages.
E	
Effect size	A number expressing how large a difference is, independent of whether it is statistically detectable. Effect sizes let findings from different studies be compared, but they require measures built for that purpose.
English learner (EL)	A state classification for a student whose English proficiency is still developing, assigned on the basis of a home language survey and a proficiency screener. It is a label about English proficiency, not about a student's home language, ability, or program placement, and the label is removed upon reclassification.
F	
Fidelity of implementation	The degree to which a program is delivered as it was designed. A model can be sound on paper and still produce weak results if what reaches classrooms differs from the plan.
G	
Guiding Principles for Dual Language Education	The field's standard framework for designing and evaluating dual language programs, published by the Center for Applied Linguistics and organized into strands of practice .
H	

TERM	WHAT IT MEANS
Heritage speaker	A student who grew up hearing or speaking a language at home, often with strong oral command of it and less developed academic reading and writing in that same language.
I	
Interim assessment	A test given at set points in the year — commonly fall and spring — to track progress between the daily checks of formative assessment and the year-end judgment of a summative test. Also called a benchmark assessment.
L	
Language allocation	How instructional time is divided between the two languages: which subjects are taught in which language, for how many minutes, at each grade. Published allocation is what the plan states; delivered allocation is what the master schedule actually produces, and the two can differ.
Language arts	The school subject that covers achievement in reading, writing, speaking, and listening. In a dual language program there are two such subjects: English language arts (ELA) and Spanish language arts (SLA) that are parallel subjects with their own standards and their own instructional time.
Language development	The process by which a student's command of a language grows over time across all four domains (listening, speaking, reading and writing). In dual language research it is understood to advance alongside academic achievement, thinking, and cultural understanding rather than ahead of them. Students do not need to master one language before learning content in it.
Language domains	Listening, speaking, reading, and writing. Proficiency is measured domain by domain. Listening and speaking together are usually reported as oral language; reading and writing together as literacy.
Language proficiency	How well a student can use a language, both for conversation and for school tasks, reported by domain. Distinct from academic achievement, which measures content knowledge.
Longitudinal	Following the same students across years, so that change within a child can be observed. Contrast with cross-sectional.
LOTE	Language Other Than English in a dual language program
M	
Multilingual learners	The broader term for students developing more than one language, whether or not they carry the English learner label. It is increasingly preferred because it names what a student has rather than what a student lacks, and because it includes children who are bilingual from birth and were never classified as English learners.
N	

TERM	WHAT IT MEANS
Norm-referenced and criterion-referenced assessment	Two ways of giving a score meaning. Norm-referenced compares a student with other students (percentiles). Criterion-referenced compares a student with a fixed standard of what students should know (proficiency cut scores). Each answers a different question.
Norms	The reference group a score is compared against. National norms compare a student with a nationally representative sample. User norms compare a student with everyone who happens to take that test, which is not a representative group. Scores built on different norms cannot be subtracted from one another.
O	
P	
Pacing calendar	The grade-by-grade schedule setting out which unit is taught when. In a dual language program it also determines whether the two languages are taught in the same week or alternate, and whether grades move through the sequence together.
Partner language	The language of instruction other than English:Spanish, in SD 112. The term indicates that Spanish has equal standing with English.
Portfolio and work samples	Collected student work — writing samples, projects, recorded speech; interpreted and scored against a rubric. Portfolios can show what a multiple-choice test cannot, particularly in writing and in the partner language.
Proficiency level	A labeled band describing what a student can typically do in a language, such as levels 1 through 6. The levels are ordered, but the distance between them is not equal and they are not grades.
Proficiency level descriptors	The written statements of what a student at each language proficiency level can typically do, in each domain (listening, speaking, reading and writing). They give each level a specific meaning.
Program model	The overall design of a program: which languages, which subjects in each, how much time, which grades. 50/50 and 80/20 are program models. Changing the model is a different decision from changing the curriculum.
R	
Reclassification	The point at which a student's English proficiency score meets the state criterion and the English learner label is removed. In a dual language program reclassification changes only the label. The student keeps the same seat, the same section, and the same two languages of instruction. Because the label disappears as students succeed, it should not be used as a measure of who speaks what.

TERM	WHAT IT MEANS
RIT score	The scale on which the reading and mathematics achievement tests used here report results. A RIT score carries the same meaning in any grade, so an individual student's scores can be followed across years. It is not a percentage, not a percentile, and not a grade level. This report does not compare RIT scores across years directly; it uses conditional growth percentiles for that.
Rubric	A scoring guide describing what performance looks like at each level. Rubric scores are locally interpreted; they provide useful information about a student's work, but they are not on a common scale with test scores and should not be combined with them.
S	
Scale score	A score on a continuous scale that holds the same meaning across grades and years, so growth can be tracked over time. The reading and mathematics scale used in this report is called RIT. Scale scores are not percentages and not percentiles.
Screener	A short assessment given to all students to identify who may need further attention, or, in the case of language, to determine an initial classification. A screener identifies students for follow-up but does not diagnose.
Seal of Biliteracy	A state-awarded recognition on a high school diploma for students who demonstrate proficiency in English and at least one other language. In Illinois it is the formal endpoint of the K–12 biliteracy pathway a dual language program begins.
Sociocultural competence	The third pillar of dual language education: students' ability to move between cultures with understanding and respect, and to hold a positive sense of identity in both languages. It is the pillar least often measured, because it calls for observation and student voice rather than a test score.
Standards	Academic content standards and language development standards
Statistical significance	An indication that a difference is unlikely to be the product of chance. It says nothing about whether the difference is large enough to matter in a classroom. That question concerns practical significance, which is a separate judgment.
Strands of Practice	In the Guiding Principles framework, one of the areas of practice a program is examined against — curriculum, instruction, assessment and accountability, staff quality and professional development, program structure, support and resources, and family and community. Findings in this report are mapped to strands.
Student Growth Percentiles	
Summative assessment	An end-of-period test reporting what students learned. State accountability tests are summative. They are designed for reporting and are less useful for adjusting day-to-day instruction.
T	

TERM	WHAT IT MEANS
Three pillars of dual language education	High academic achievement, bilingualism and biliteracy, and sociocultural competence. A dual language program is judged against all three together; strong test scores alone do not make a program successful under this framework.
Transitional bilingual education (TBE)	A model that uses a student's home language temporarily as a bridge into all-English instruction. Its goal is English proficiency, and the home language is phased out. In contrast, a dual language program develops and maintains both languages.
Translanguaging	A student's natural use of their full linguistic range, drawing on both languages to make meaning. As a pedagogy it means planning for that deliberately, including when each language is used on its own, instead of treating a student's mixing of languages as an error.
Two-way immersion	A dual language program enrolling both students who speak the partner language at home and students who speak English at home, taught together in the same classrooms. The field commonly looks for at least about one third of a class from each group, so that students serve as language models for one another. SD 112's program is two-way.
V	
Vertical articulation	Whether what is taught in one grade builds on the grade below and prepares for the grade above — in both languages. Weak vertical articulation shows up as gaps and repetition that are hard to see from within a single grade.

ASSESSMENTS NAMED IN THIS REPORT

Each entry says what the assessment measures, in which language, and what its results can and cannot support.

TERM	WHAT IT MEANS
WIDA ACCESS for ELLs	The annual English language proficiency test Illinois requires for every student identified as an English learner, kindergarten through grade 12. It reports listening, speaking, reading, and writing, and combines them into oral language, literacy, and an overall composite score on a 1 through 6 scale. Illinois sets the reclassification criterion at a composite of 4.8. This evaluation analyzed three years of it, 2022–23 through 2024–25.
FastBridge	Early literacy and oral reading measures given in English at kindergarten through grade 2, fall and spring, used here to describe early literacy trajectory. Spanish forms exist in the same product line
Illinois Assessment of Readiness (IAR)	The state accountability test in English language arts and mathematics, grades 3 through 5, given each spring in English. It reports the share of students at each proficiency level against Illinois cut scores, together with student growth percentiles.

TERM	WHAT IT MEANS
Marco DALE	A WIDA framework for describing Spanish language proficiency: a six-level continuum applied across three dimensions — discurso, oración, and palabra/frase. It describes where a student falls on a Spanish development continuum, which is a different question from whether a piece of work meets a grade-level standard. The district does not use it. The evaluation team applied it to a small set of Spanish writing samples because the district has no Spanish proficiency measure of record.
NWEA MAP Lectura	The Spanish-language counterpart to MAP, and the district's only Spanish-language achievement measure. It is reported on user norms rather than national norms, which supports statements about trend and growth but rules out subtracting a Spanish score from an English one. This report makes no such comparison.
NWEA MAP — Reading and Mathematics	Adaptive achievement tests given in English, fall and spring. This report gives priority to conditional growth percentile over achievement percentile.
WIDA SCREENER	The multistate consortium whose English language development standards and assessments Illinois uses. Both ACCESS for ELLs and the Marco DALE descriptors are WIDA frameworks. When this report benchmarks growth against “WIDA Consortium averages,” it means the average across all states using the assessment.

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APPENDICES

Appendix A Evaluation Question Maps/ Guiding Principles Crosswalk

EQ 1 Map-English Language Proficiency (ELP)

EQ 1: To what extent are students developing English language proficiency, and are English Learners progressing toward reclassification? (RFP Sec. C)

In operational terms: How much English language proficiency did English Learners gain each year from spring 2023 to spring 2025, measured on the WIDA ACCESS for ELLs composite scale score, and how many students were reclassified out of English Learner status over the same span against the Illinois 4.8 criterion?

Primary Focus: ACCESS for ELLs™ data and reclassification rates for ELs.

Guiding Principles		Three Pillars	
SEVEN STRANDS (the means) advance → the pillars (the goals)	Bilingualism & Biliteracy	Academic Achievement	Sociocultural Competence
1 Program Structure	English exposure set by the allocation model	Articulated PreK–12 grade-level pathway	Equal status for both languages by design
2 Curriculum	English Language Development (ELD) & English language arts (ELA)	Standards-aligned content in both languages	Culturally sustaining, multicultural content
3 Instruction	Practices that build English language proficiency	Scaffolded, cognitively rigorous content	Affirms students' languages & identities
4 Assessment & Accountability	ACCESS data & reclassification rates; Enrollment & demographic data	Monitors grade-level progress; guides instruction	Tracks cross-cultural growth; equitable measures
5 Staff Quality & Prof. Development	ELD professional learning; biliterate teachers	Two-language content & pedagogy expertise	Culturally responsive, diverse educators
6 Family & Community	Home-language use & literacy partnership	Engagement that supports achievement	Honors community knowledge; bridges cultures
7 Support & Resources	Time & materials for the partner language	Adequate resources for dual instruction	Resources reflecting both cultures equitably

↓ EQ 1 ↓

DELIVERABLE

Instructional Model Analysis & Recommendations

DATA SOURCES · EQ 1

QUANTITATIVE

- ACCESS for ELLs (WIDA)
- Reclassification records (4.8 criterion)
- Enrollment & demographic data

QUALITATIVE

- Classroom observations (rubric)
- Teacher interviews & focus groups
- Administrator interviews
- Document review (reclass. policy)
- Professional development plan

Strands shown (each holds several discrete guiding principles). Framework after Howard et al., Guiding Principles, 3rd ed. (CAL, 2018).

EQ 2 Map- Spanish Language Proficiency (SLP)

EQ 2: To what extent are all students developing Spanish language proficiency? (RFP Sec. C, D)

In operational terms: *What do grade 4–5 Spanish writing samples, classroom observations, curriculum review, and teacher, parent, and student focus groups show about students' Spanish proficiency and about the conditions producing it?*

Primary Focus: Assessment of Spanish language proficiency and literacy

Guiding Principles		Three Pillars		
SEVEN STRANDS (the means) advance → the pillars (the goals)	Bilingualism & Biliteracy	Academic Achievement	Sociocultural Competence	
	1 Program Structure	Spanish time protected by the allocation model	Articulated PreK–12 grade-level pathway	Equal status for both languages by design
	2 Curriculum	Integrated Spanish Language Development (SLD) & Spanish Language Arts (SLA)	Standards-aligned content in both languages	Culturally sustaining, multicultural content
	3 Instruction	Practices to optimize Spanish language proficiency	Scaffolded, cognitively rigorous content	Affirms students’ languages & identities
	4 Assessment & Accountability	Assessment of Spanish-language proficiency & literacy	Monitors grade-level progress; guides instruction	Tracks cross-cultural growth; equitable measures
	5 Staff Quality & Prof. Development	Biliterate teachers fluent in Spanish	Two-language content & pedagogy expertise	Culturally responsive, diverse educators
	6 Family & Community	Home-language use & literacy partnership	Engagement that supports achievement	Access to community knowledge; bridges cultures
	7 Support & Resources	Time & materials for Spanish language	Adequate resources for dual instruction	Resources reflecting both cultures equitably

↓ EQ 2 ↓

DELIVERABLES

Recommendations for a Comprehensive Biliteracy Assessment Framework

DATA SOURCES · EQ 2

QUANTITATIVE

- Spanish LP measure
- Spanish writing-sample ratings (gr 4–5)
- Enrollment & demographic data

QUALITATIVE

- Language-sample review (gr 4–5)
- Classroom observations (Spanish)
- Teacher interviews & focus groups
- Professional Development Plan
- Materials review

Strands shown (each holds several discrete guiding principles). Framework after Howard et al., Guiding Principles, 3rd ed. (CAL, 2018).

EQ 3 Map - Academic Achievement

EQ 3: What is the achievement of EL students in the Dual Language program for Language Arts and Mathematics? (RFP Sec. C)

In operational terms: *What do the data show about achievement in the dual language program on the annual state test, and the interim measures for mathematics and language arts separately, English and Spanish separately, across the three years for which data exist?*

Primary Focus: State and district Language Arts and Math annual and interim standardized tests

Guiding Principles		Three Pillars	
SEVEN STRANDS (the means) advance → the pillars (the goals)	<u>Bilingualism & Biliteracy</u>	<u>Academic Achievement</u>	<u>Sociocultural Competence</u>
1 Program Structure	<u>Language allocation</u> protects partner-language time	Grade-level content across both languages	Equal status for both languages by design
2 Curriculum	<u>Biliteracy</u> trajectory; cross-linguistic bridge	Standards-based content in both languages	Culturally sustaining, multicultural content
3 Instruction	Strategies for transfer & target-language output	High quality content instruction in both languages	Affirms students' languages & identities
4 Assessment & Accountability	Assesses proficiency & literacy in both languages	State and district <u>Language Arts/Math</u> tests	Tracks cross-cultural growth; equitable measures
5 Staff Quality & Prof. Development	Biliterate, dual-language trained teachers	Content + pedagogy expertise (English & Spanish)	Culturally responsive, diverse educators
6 Family & Community	Home-language use & literacy partnership	Engagement that supports achievement	Honors community knowledge; bridges cultures
7 Support & Resources	Time & materials for the <u>partner language</u>	Adequate resources for dual instruction	Resources reflecting both cultures equitably

↓ EQ 3 ↓

DELIVERABLE

Instructional Model Analysis & Recommendations

DATA SOURCES · EQ 3

QUANTITATIVE

- IAR — ELA & Math (grades 3–8)
- MAP Growth — English & Spanish
- Enrollment & demographic data
- content area assessment data in Spanish

QUALITATIVE

- Classroom observations (content)
- Teacher focus groups
- Instructional materials review
- Materials Review
- Document review (curriculum maps)

Strands shown (each holds several discrete guiding principles). Framework after Howard et al., Guiding Principles, 3rd ed. (CAL, 2018).

EQ 4 Map - Biliteracy Assessment Framework

EQ 4: How might a comprehensive biliteracy assessment framework be conceptualized for the dual language program in SD 112? (RFP Sec. C, D)

In operational terms: *What data and what instrumentation are in place to capture dual language students' literacy and oral language (listening and speaking) development in English, in Spanish, and across both languages?*

Primary Focus: *How might SD 112 plan for a biliteracy trajectory with crosslinguistic connections to promote language and literacy development?*

Guiding Principles		Three Pillars		
SEVEN STRANDS (the means) advance → the pillars (the goals)	Bilingualism & Biliteracy	Academic Achievement	Sociocultural Competence	
	1 Program Structure	Language allocation	Allocation gives content time in Spanish	Equal status for both languages by design
	2 Curriculum	Evidence of biliteracy development with cross-linguistic connections	Standards-aligned content in both languages	Culturally sustaining, multicultural content
	3 Instruction	Evidence of biliteracy strategies with cross-linguistic connections	Grade level Content instruction taught in Spanish	Affirms students' languages & identities
	4 Assessment & Accountability	Assessment of proficiency & literacy in both languages	Standardized and standards referenced Spanish content assessment data	Tracks cross-cultural growth; equitable measures
	5 Staff Quality & Prof. Development	Biliterate, dual-language trained teachers	Teachers deliver content in academic Spanish	Culturally responsive, diverse educators
	6 Family & Community	Home-language use & literacy partnership	Engagement that supports achievement	Honors community knowledge; bridges cultures
	7 Support & Resources	Time & materials for the partner language	Adequate resources for dual instruction	Resources reflecting both cultures equitably

↓ EQ 4 ↓

DELIVERABLES

Recommendations for a Comprehensive Biliteracy Assessment Framework

also feeds: Instructional Model Analysis (EQ 1–6)

DATA SOURCES · EQ 4

QUANTITATIVE

- MAP Lectura (Spanish reading)
- Spanish NWEA Mathematics
- English language development measures (WIDA ACCESS)

QUALITATIVE

- Classroom observations (Spanish)
- Teacher, Family and Student focus groups
- Instructional materials review (Spanish and English)
- Spanish & English writing samples Grades 4/5

EQ 5 Map - Class Size

EQ 5: What are the optimal class sizes and student composition ratios for K–5 dual language classrooms in SD 112? (RFP Sec. B)

In operational terms: *Do the class sizes and composition ratios currently in place support the two-way model, and what configurations does the evidence indicate would strengthen it?*

Primary Focus: Program Structure, class size and speaker-composition ratios as the structural conditions that preserve the two-way model

Guiding Principles		Three Pillars	
SEVEN STRANDS (the means) advance → the pillars (the goals)	Bilingualism & Biliteracy	Academic Achievement	Sociocultural Competence
1 Program Structure	Student ratios to promote bilingual development	Maintenance of balance between student groups	Equal status for both languages
2 Curriculum	<u>Biliteracy</u> trajectory; cross-linguistic bridge	Standards-aligned content in both languages	Culturally sustaining, multicultural content
3 Instruction	Strategies for transfer & target-language output	Scaffolded, cognitively rigorous content	Affirms students' languages & identities
4 Assessment & Accountability	Assesses proficiency & literacy in both languages	Monitors grade-level progress; guides instruction	Tracks cross-cultural growth; equitable measures
5 Staff Quality & Prof. Development	Biliterate, dual-language trained teachers	Two-language content & pedagogy expertise	Culturally responsive, diverse educators
6 Family & Community	Home-language use & literacy partnership	Engagement that supports achievement	Honors community knowledge; bridges cultures
7 Support & Resources	Time & materials for Spanish language development & Achievement	Adequate resources for dual instruction	Resources reflecting both cultures equitably

↓ EQ 5 ↓

DELIVERABLE

Recommendations for Dual Language Class Size

DATA SOURCES · EQ 5

QUANTITATIVE

- Enrollment & demographics by school/grade
- Current class sizes & composition ratios
- Oak Terrace capacity & enrollment projections

QUALITATIVE

- Administrator interviews (capacity & staffing)
- Classroom observations (composition in practice)

Strands shown (each holds several discrete guiding principles). Framework after Howard et al., Guiding Principles, 3rd ed. (CAL, 2018).

EQ 6 Map - Curriculum and Pacing Framework

EQ 6: How coherent, vertically aligned, and consistently paced is the dual language curriculum across grade levels in SD 112?

In operational terms: *Do the scope and sequence, the pacing calendars, the materials, and the language allocation add up to one coordinated K–5 program — or to two programs taught side by side?*

Primary Focus: Curriculum

Guiding Principles		Three Pillars		
SEVEN STRANDS (the means) advance → the pillars (the goals)		Bilingualism & Biliteracy	Academic Achievement	Sociocultural Competence
1 Program Structure	Language allocation protects partner-language time	Articulated PreK–12 grade-level pathway	Equal status for both languages by design	
2 Curriculum	Biliteracy trajectory; cross-linguistic bridge	Standards-aligned content in both languages	Culturally sustaining, multicultural content	
3 Instruction	Strategies for transfer & target-language output	Scaffolded, cognitively rigorous content	Affirms students' languages & identities	
4 Assessment & Accountability	Assesses proficiency & literacy in both languages	Monitors grade-level progress; guides instruction	Tracks cross-cultural growth; equitable measures	
5 Staff Quality & Prof. Development	Biliterate, dual-language trained teachers	Two-language content & pedagogy expertise	Culturally responsive, diverse educators	
6 Family & Community	Home-language use & literacy partnership	Engagement that supports achievement	Honors community knowledge; bridges cultures	
7 Support & Resources	Time & materials for the <u>partner language</u>	Adequate resources for dual instruction	Resources reflecting both cultures equitably	

↓ EQ 6 ↓

DELIVERABLE Curriculum & Pacing Framework Recommendation

DATA SOURCES · EQ 6

QUANTITATIVE

- Instructional minutes & language allocation by grade
- Pacing variance across sites & grade levels
- Curriculum depth and breadth

QUALITATIVE

- Materials review
- Teacher, student & family focus groups
- Classroom observations (allocation in practice)
- Administrator interviews (curriculum planning)

Strands shown (each holds several discrete guiding principles). Framework after Howard et al., Guiding Principles, 3rd ed. (CAL, 2018).

EQ 7 Map - Program Model

EQ 7: How effective is the current 50/50 dual language program model? What program model is recommended for SD 112?

In operational terms: What does the collective evidence tell us, and how does it point to the most appropriate dual language program model for English learners in District 112?

Primary Focus: To what extent are the Three Pillars operationalized across the current program structure?

Guiding Principles		Three Pillars		
STRANDS of practice (the means) advance → the pillars (the goals)		Bilingualism & Biliteracy	Academic Achievement	Sociocultural Competence
1 Program Structure	Language allocation protects 50/50 model	Articulated K–5 grade-level pathway		Equal status for both languages by design
2 Curriculum	Integrated Spanish & English <u>Language Development</u> and <u>Language Arts</u>	Standards-aligned grade level content in both languages	Linguistically & Culturally sustaining, multicultural content	
3 Instruction	Practices to optimize <u>bilingualism</u> & <u>biliteracy</u>	Cognitively engaging & demanding content in both languages	Integrates students' linguistic and cultural resources	
4 Assessment & Accountability	Assessment of proficiency & literacy in both languages	Documentation of grade-level progress across both languages	Application of cultural competencies at the individual, classroom and school levels	
5 Staff Quality & Prof. Development	Biliterate teachers; dual language-specific professional development	Content knowledge & pedagogical expertise across both languages	Cultural & linguistic competencies interwoven into professional learning	
6 Family & Community	Home-language use & <u>biliteracy</u> development	Engagement that supports achievement	Access to community knowledge; bridges cultures	
7 Support & Resources	Time & materials for for both languages	High-quality resources for dual language instruction	Access to authentic cultural & linguistic experiences	

↓ EQ 7 ↓

DELIVERABLES

Instructional Model Analysis & Recommendations

also feeds: Curriculum & Pacing Framework (EQ 6, 8)

DATA SOURCES · EQ 7

QUANTITATIVE

- Language-allocation analysis
- Proficiency & achievement trends
- Reclassification trajectories

QUALITATIVE

- Classroom observations (allocation)
- Administrator interviews
- Teacher interviews & focus groups
- Document review (allocation plan)

Strands shown (each holds several discrete guiding principles). Framework after Howard et al., Guiding Principles, 3rd ed. (CAL, 2018).

Appendix B Data Collection Instruments

Qualitative Data Tracker

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1														
2		SD #112 Qualitative Data Collection — Summary Dashboard												
3		Collection window: 2022–23 2023–24 2024–25 — Status counts auto-update from each tab												
4														
5		Qualitative Domain	Total Items	Collected	In Progress	Not Started	% Complete							
6		Program Design & Implementation	0	0	0	0	0%							
7		Classroom Instruction & Practice	0	0	0	0	0%							
8		School Culture & Climate	0	0	0	0	0%							
9		Family & Community Engagement	0	0	0	0	0%							
10		Leadership, Policy & Equity	0	0	0	0	0%							
11		Staffing & Professional Dev.	0	0	0	0	0%							
12		TOTAL	0	0	0	0	0%							
13		Upload all materials to the shared Google Drive folder. Store confidential materials (interviews, focus groups, etc.) in a separate folder.												
14														
15														
16														
17														
18														

Quantitative Data Tracker

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1																
2		NSSD 112 Data Collection — Summary Dashboard														
3		School years in scope: 2022–23 2023–24 2024–25 — Click a domain name to open its Google Drive folder														
4																
5		Analytical Domain	Total Items	Uploaded	In Progress	Not Started	% Complete									
6		English Language Proficiency	0	0	6	0	0%									
7		Spanish Language Proficiency	0	0	0	0	0%									
8		Achievement in English	0	0	0	0	0%									
9		Achievement in Spanish	0	0	1	0	0%									
10		Supporting / Contextual Data	0	0	0	0	0%									
11		TOTAL	0	0	0	0	0%									
12		Upload all files to the shared Google Drive folder. Enter filename(s) in 'File Name(s) in Drive' on each tab. Update the														
13																
14																
15																
16																
17																

SD 112 DL Evaluation — Instructional Materials Review Protocol

SD 112 Dual Language Program Evaluation | Paridad Education Consulting | 2025–26

Reviewer: Cristina Sánchez-López

Complete one submission per material series reviewed. Refer to the printed protocol for the full Framework Alignment section, Grade-Band Applicability Notes, and Rating Scale before beginning each review.

RATING SCALE:

3 — Strong: Clear, consistent evidence. Meets the standard without significant modification.

2 — Partial: Some evidence present but incomplete or requires teacher supplementation.

1 — Limited/Absent: Little or no evidence. Significant gap relative to the standard.

N/A — Not applicable to this material, subject area, or language context.

* Indicates required question

MATERIAL IDENTIFICATION

Complete all fields before beginning the dimension ratings.



DUAL LANGUAGE CLASSROOM OBSERVATION RUBRIC

Flow View — Criteria in Recommended Observation Sequence

North Shore School District 112 Program Evaluation

Aligned with the *Guiding Principles for Dual Language Education (3rd Edition)*

★ = Language Arts observation only · Extended criteria (shown after Core) are collapsed by default in the digital tool

OBSERVATION INFORMATION

Observer Name:	_____	Teacher Name:	_____
Grade Level:	_____	School:	☐ Oak Terrace ☐ Red Oak
Date:	_____	Start Time:	_____
End Time:	_____	Language of Instruction:	☐ Spanish ☐ English
Subject/Content Area:	_____	# Students Present:	_____
Native Spanish Speakers:	_____	Native English Speakers:	_____
# English Learners:	_____	EL Proficiency Levels:	_____

SD 112 Dual Language Program Evaluation
Assessment Inventory — Verification Worksheet

SD 112 DL Evaluation - Assessment Inventory Verification

Prepared for verification by Enrique Castro · District 112

Enrique — as part of the dual language program evaluation (Evaluation Question 4, the biliteracy assessment framework), we are confirming the district's current assessment landscape. Please review each instrument below and indicate whether District 112 is **currently using this assessment**. This is an inventory for verification only — no evaluative judgment is implied by an instrument's presence or absence.

Part A · District, State & Language-Proficiency Measures

Instrument (and what it measures)	Language	Grades	Frequency	Using?	Notes / to confirm
WIDA Screener Initial English language proficiency for EL identification and placement.	English	K-5	At entry	☐ Yes ☐ No ☐ Partial	
WIDA ACCESS for ELLs Annual English language proficiency across listening, speaking, reading, writing; basis for reclassification (4.8 composite).	English	K-5	Annual (winter)	☐ Yes ☐ No ☐ Partial	
NWEA MAP — Reading Interim, norm-referenced English reading growth.	English	K-5 (typ. 2-5)	2-3x / year	☐ Yes ☐ No ☐ Partial	
NWEA MAP Lectura Interim, norm-referenced Spanish	Spanish	Gr 2-5	2-3x / year	☐ Yes ☐ No	Confirm grades administered

50/50 Model Schedule Kindergarten (Weeks 1-2)	
Time	Subject Area
8:50-9:50 am 60 Minutes	Foundational Skills
9:50-10:20 am 30 Minutes	Student Success Block
10:20-11:00 am 40 Minutes	English Language Arts - Reading
11:00-11:20 20 Minutes	Spanish Language Arts - Writing
11:20-11:50 30 Minutes	Science/Social Studies
11:50-12:40 pm 50 Minutes	Lunch/Recess
12:45-1:45 pm 60 Minutes	CAPE

Appendix C Interview and Focus Group Protocols

Admin Staff Interviews .DOCX

File Edit View Insert Format Tools Help

100% Normal text Verdana 11 B I U A

Front Office Staff

Opening Script — Read Aloud

Thank you for being here. This is a 30-minute focus group as part of the SD 112 Dual Language Program Evaluation. The goal is to understand how the dual language program looks from your perspective.

This is not an evaluation of your individual work. Findings will be reported in aggregate — no individual person, classroom, or school will be identified. We ask that you treat what is said here as confidential. The Paridad Team will also keep all information confidential. Please speak candidly to your comfort level.

With your permission, I'll record this so we have an accurate transcript. The recording stays with the evaluation team. May I record?

[On verbal consent from all, start primary + backup. Then state:]

Today is [], This is [], conducting a Protocol 2 focus group at []

Voice ID Round + Team Intro — ~3 min

Engagement Specialist Interview protocol .DOCX

File Edit View Insert Format Tools Help

100% Heading 2 Verdana 11 B I U A

Engagement Specialist

Opening Script — Read Aloud

Thank you for being here. This is a 30-minute focus group as part of the SD 112 Dual Language Program Evaluation. The goal is to understand how the dual language program looks from your perspective.

This is not an evaluation of your individual work. Findings will be reported in aggregate — no individual person, classroom, or school will be identified. We ask that you treat what is said here as confidential. The Paridad Team will also keep all information confidential. Please speak candidly to your comfort level.

With your permission, I'll record this so we have an accurate transcript. The recording stays with the evaluation team. May I record?

[On verbal consent from all, start primary + backup. Then state:]

Today is []. This is [], conducting a Protocol 2 focus group at []. All

SD 112 Dual Language Program Evaluation

Parent Interview — Field Protocol

Paridad Education Consulting • Spring 2026 • Protocol 3 (English) • ~30 min • 1-on-1, Recorded

Intended for: 30-minute, 1-on-1 interviews with parents/guardians of children currently or previously enrolled in the SD 112 dual language program. Conducted in English with English-preference families. A separate Spanish-language version of this protocol exists for Spanish-preference families and should always be offered as an option — the family chooses the language.

Language note: Always confirm the family's preferred language for the interview before scheduling. The interviewer should be a fluent speaker of that language. Spanish-medium parent interviews should be conducted by Cristina or another fluent Spanish speaker on the team — never through translation by the parent's child or another family member.

Pre-Recording Checklist (Not Applicable)

- ☐ Batteries checked on primary (H1) and backup (iPad)
- ☐ SD card cleared; WAV / 44.1 kHz confirmed
- ☐ 10-second level test recorded and played back
- ☐ Backup device in airplane mode, recording started
- ☐ Printed protocol, pen, water on hand
- ☐ Participant key updated with this session
- ☐ Quiet, comfortable space confirmed (parent's preference: home, school, community location)

Evaluación del Programa de Lenguaje Dual — SD 112

Entrevista a Padres — Protocolo

Paridad Education Consulting • Primavera 2026 • Protocolo 3 (Español) • ~30 min • Individual, Grabada

Para quién es: Entrevistas individuales de 30 minutos con madres, padres o tutores de niños/as actualmente o anteriormente inscritos en el programa de lenguaje dual de SD 112. Realizadas en español con familias que prefieren ese idioma. Una versión en inglés de este protocolo existe para familias que prefieren inglés — la familia elige el idioma.

Nota sobre el idioma: Confirme siempre el idioma preferido de la familia antes de programar la entrevista. La persona entrevistadora debe ser hispanohablante con fluidez. Las entrevistas con familias hispanohablantes nunca deben realizarse a través de la traducción del hijo/a u otro miembro de la familia.

Lista de Verificación Antes de Grabar (No utilizado)

- ☐ Pilas verificadas en el grabador principal (H1) y de respaldo (iPad)
- ☐ Tarjeta SD vacía; configuración WAV / 44.1 kHz confirmada
- ☐ Prueba de nivel de 10 segundos grabada y reproducida
- ☐ Dispositivo de respaldo en modo avión, grabación iniciada
- ☐ Protocolo impreso, lápiz, agua disponible
- ☐ Clave de participantes actualizada con esta sesión
- ☐ Espacio tranquilo y cómodo confirmado (preferencia del padre/madre: hogar, escuela, lugar comunitario)
- ☐ Formulario de consentimiento de grabación listo (copia impresa en el idioma preferido)

SD 112 Dual Language Program Evaluation

Stakeholder Interview Protocols

Paridad Education Consulting

Oak Terrace Elementary | Red Oak Elementary
Spring 2026

These protocols are designed to support the SD 112 Dual Language Evaluation by gathering rich qualitative data from administrators, teachers, and parents. Questions are aligned to the eight core evaluation questions established in the evaluation framework and draw on the six qualitative domains identified in the SD 112 Qualitative Data Tracker (v1). Interviewers should read probes aloud only

SD 112 Dual Language Program Evaluation

Student Focus Group — Field Protocol

Paridad Education Consulting • Spring 2026 • Protocol 4 (Grades 3–5, No Recording)
• 30 min

NO RECORDING. Student responses are captured by handwritten notes only. No audio or video recording of students is permitted. The note-taker is your evidence base — plan accordingly.

Intended for: Focus groups of 3–4 students in grades 3–5, drawn from the same grade or adjacent grades (e.g., 3rd–4th together, or 4th–5th together). All four DLP sites. Conducted in English (kids will code-switch naturally; that’s welcome and worth noting). Two adults required: one facilitator, one note-taker. The facilitator focuses on rapport, eye contact, and managing the group. The note-taker sits slightly to the side, writes verbatim where possible, and does not speak unless invited by the facilitator. This division of labor is what compensates for the absence of recording.

Roles — Facilitator and Note-Taker

Facilitator:

Asks questions, maintains eye contact, builds rapport, paces the conversation, redirects when one student dominates, draws out quiet voices. Does not write during the session except to glance at the protocol.

Note-taker:

SD 112 Dual Language Program Evaluation

Teacher Focus Group — Field Protocol

Paridad Education Consulting • Spring 2026 • Protocol 2 (30-min Group Format) • 6 questions

Intended for: 30-minute focus groups of three classroom teachers drawn from different grade levels at the same school. Groups should mix English-medium and Spanish-medium teachers where possible. Conducted in the group's preferred common language — typically English, with code-switching welcome.

Focus-group purpose: This is designed to surface what 1-on-1 interviews and classroom observations cannot — teacher-to-teacher dialogue about how the dual language program is implemented and experienced. Grade-level differences will emerge naturally as teachers describe their work. Classroom technique, assessment practice, cross-cultural pedagogy, and individual administrator-support experiences are captured through other instruments. Six questions, tight pacing.

Timing Discipline — Read Before Starting

At 30 minutes with three teachers, you have roughly 90 seconds per teacher per question. The time budgets on each question are strict — if one question runs long, the next one loses the equivalent minutes. Wear a watch. Prefer to cut a probe over cutting a teacher's response.

Time budget:

- Opening script + voice ID round: 5 min
- Q1 (program structure): 5 min

Appendix D Proposed Year-Long Biliteracy Assessment Schedule

A Proposed Year-Long Biliteracy Assessment Schools

FIGURE

D VI.3.8

By language and type of measure

Rows are paired by language: **English** **Español** A cell spanning both rows is shared by both languages.

LANGUAGE	ANNUAL / INTERIM MEASURES	COMMON MEASURES ACROSS CLASSROOMS	CLASSROOM-LEVEL DATA
English	FastBridge: fall screening WIDA Screener (new enrollees)	Home-language survey	Baseline routines established, such as journaling, student self-assessment and peer assessment
Español	FastBridge Español: fall screening	Home-language survey	Baseline assessment routines embedded in curriculum established as in English; setting a foundation for a student portrait
English	NWEA MAP: Reading (fall) NWEA MAP: Mathematics (fall)	Content-based oral language and written language samples and establishment of inter-rater reliability of interpretation with teachers using a common <u>rubric</u> or set of descriptors	Into Reading / CKLA Skills: weekly (as appropriate) and module embedded assessment
Español	NWEA MAP Lectura (fall) NWEA Mathematics in Spanish (fall)	Content-based oral language and written language samples and establishment of inter-rater reliability of interpretation with teachers using a common <u>rubric</u> or set of descriptors	iArriba la Lectura! / Caminos: weekly (as appropriate) and module embedded assessment
English	—	Writing sample 1: common prompt and <u>rubric</u>	Determination of how to capture <u>cross-linguistic transfer</u> (<u>translanguaging</u>); setting up the structure of an e-portfolio
Español	—	Writing sample 1: common prompt and <u>rubric</u>	
English	—	<u>Cross-linguistic transfer</u> inventory	Module assessments, including open-ended questions
Español	—	<u>Cross-linguistic transfer</u> inventory	Module assessments, including open-ended questions
English	NWEA MAP: Reading (winter) NWEA MAP: Mathematics (winter)	Writing sample 2: common prompt	Grade-level team interpretation of student samples, including <u>cross-linguistic transfer</u>
Español	NWEA MAP Lectura (winter) NWEA Mathematics in Spanish (winter)	Writing sample 2: common prompt	Grade-level team interpretation of student samples, including <u>cross-linguistic transfer</u>

English	WIDA ACCESS for English learners	—	Module assessments, including open-ended questions
Español	Spanish language proficiency measure for all students	—	Module assessments, including open-ended questions
English	WIDA ACCESS window	Content-based oral language sample 2	Student-led conferences; biliteracy portrait update
Español	Spanish language proficiency measure	Content-based oral language sample 2	
English	—	Writing sample 3: common prompt	Module assessments, including open-ended questions
Español	—	Writing sample 3: common prompt	Grade-level team interpretation of samples, including translanguaging
English	IAR : ELA and Mathematics (Gr 3–5)	—	Curricular module assessments, including open-ended questions
Español	Spanish language arts test, as appropriate	—	
English	FastBridge : (spring) NWEA MAP: Reading (spring) NWEA MAP: Mathematics (spring)	Writing sample 4: common prompt	Biliteracy portrait review with students
Español	FastBridge Español : (spring) NWEA MAP Lectura (spring) NWEA Mathematics in Spanish (spring)	Writing sample 4: common prompt	Biliteracy portrait review with students
English	Data archived to central database	Annual biliteracy assessment framework review	Student e-portfolio analyzed and archived
Español	Data archived to central database		

READING THE TABLE

Read across a language row to see how Spanish and English are treated across the types of assessment.

A common writing prompt with a shared interpretation session produces four samples a year that, once [inter-rater agreement](#) is established, can be aggregated and compared across classrooms as these measures offer a unique opportunity to examine [cross-linguistic transfer](#), a marker of [pillar 3, sociocultural competence](#). At that time, the value of [NWEA MAP](#) interim measures versus curriculum inspired oral language and written language samples should be determined.

ABOUT THE AUTHORS

PARIDAD ASSOCIATES

John F. Hilliard, MS Ed – Project Director

John F. Hilliard is Co-President and founder of Paridad Education Consulting. With more than 30 years of experience in bilingual and dual language education, John brings a comprehensive perspective that spans classroom teaching, university instruction, and national-level consultation. John was named Award-Winning Bilingual Teacher of the Year for New York State (1990-91). John is Co-Developer of Common Core and More! Summer Institute (CoCoMo) and the Dual Language Summer Institute (DUSI, 2007-2011). He is co-author and project director of DualU, a comprehensive professional learning curriculum for dual language program stakeholders. John is a National Consultant to WIDA Consortium's SALSA/PODER advisory panel for Spanish Language Development Standards, and co-author and developer, with Dr Margo Gottlieb, of EL ESPEJO®, a comprehensive curriculum framework for integrating language and content standards. John was a bilingual elementary teacher in Buffalo, NY for eight years and currently works in supporting dual language programs from PreK through middle school. John is co-author on various publications in the area of dual language and a frequent presenter and panelist in dual language conferences.

Cristina Sánchez-López, MS Ed – Co-Principal Investigator and On-Site Evaluation

Cristina Sánchez-López is Co-President at Paridad Education Consulting with 30 years of experience as a bilingual educator. Her expertise is in supporting the education of multilingual learners, particularly learners who experience challenges and students with disabilities. Cristina has extensive experience developing culturally and linguistically sustaining multi-tiered systems of support (MTSS) for multilingual learners and multilingual learners with disabilities. She supports educators in the areas of curriculum development, mathematics instruction, teaching literacy across content areas, and in implementing instructional approaches for multilingual learners with disabilities. Cristina facilitates professional learning communities and technical assistance nationally and internationally. She has served as an advisor to state departments of education in the US and ministries of education in Canada on issues related to the education of multilingual learners. Cristina has authored and co-authored various books, articles and book chapters on the education of multilingual learners.

COLLABORATING EXPERTS

Margo Gottlieb is Co-founder and Lead Developer of the WIDA Consortium and one of the nation's foremost experts on language development standards and assessment for multilingual learners. Over more than three decades, Margo led the creation of WIDA's language development frameworks for standards-referenced assessment systems (2004–2023), now used by 42 states and territories. She served on the U.S. Department of Education's inaugural National Technical Advisory Council (2008) and is a Fulbright Senior Specialist in Assessment and Evaluation. She also works extensively with states and districts nationally on assessment systems for multilingual learners in English and Spanish. She is the author of *Assessing Multilingual Learners: Bridges to Empowerment* (3rd ed., 2024), *Assessment in Multiple Languages: A Handbook for School and District Leaders* (2022), and *Classroom Assessment in Multiple Languages: A Handbook for Teachers* (2021), and is co-author, with Andrea Honigsfeld, of *Collaborative Assessment for Multilingual Learners and Their Teachers* (2025). Margo holds a PhD in Public Policy Analysis, Evaluation Research and Program Design from the University of Illinois-Chicago. In 2025, she was inducted into the inaugural class of the Multilingual Education Hall of Fame, and in 2016 she was recognized in TESOL International Association's 50@50.

Fred Genesee is Professor Emeritus at McGill University and one of the world's most respected scholars in bilingualism, dual language education, and second language acquisition. Over more than four decades, Fred's research has shaped the theoretical and empirical foundations of immersion and dual language programs internationally, including seminal studies of long-term outcomes in academic achievement, bilingual proficiency, and biliteracy development. His work spans bilingual first and second language acquisition and the relationship between language proficiency and academic achievement, with particular attention to outcomes for diverse learners, including English learners, students with learning difficulties, and students from varied linguistic and socioeconomic backgrounds. Fred brings deep expertise in interpreting

quantitative and longitudinal program data and has advised ministries of education, school districts, and educational organizations worldwide on bilingual education effectiveness and evidence-based program models. He holds a PhD in Psychology (Language and Cognitive Development) from McGill University. Fred is co-author of *Dual Language Instruction from A to Z* and *Educating English Learners*, has authored more than 200 peer-reviewed articles, book chapters, and research reports, and is a frequent keynote speaker at international conferences on dual language education and bilingualism.

Evaluator stance

Where evidence and professional judgment are used is marked where a recommendation relies on professional judgment in addition to collected data, which is legitimate and sometimes unavoidable, it is identified as such at the point of use.

Recommendations appear once, in Section VI. Section V reports findings only. This separation lets a reader accept a finding while disputing a recommendation, or the reverse.

Evaluator Independence Disclosure

Paridad Education Consulting holds no current contracts with District 112 and, to its knowledge, none of its proprietary frameworks are implemented in the current program. The Project Director advised the planning and professional development of the district's dual language program at its launch and District 112 appears among the Illinois districts the team has supported. This prior work is not a current contract. It is disclosed here for transparency.

Synopsis for the Board of Education

Findings, recommendations, and the decisions ahead, from the final report by Paridad Education Consulting

The evaluation in brief

The district's December 2025 Request for Proposals asked for an independent evaluation of the K–5 two-way Spanish–English dual language program at Oak Terrace and Red Oak, measured against the three pillars of dual language education: 1.) bilingualism and biliteracy, 2.) high academic achievement, and 3.) sociocultural competence. Paridad Education Consulting conducted the study from March through August 2026 and answered seven evaluation questions (EQs). Six have findings chapters (Section V). The seventh, on the program model, is answered in the program model deliverable (VI.4).

Evidence base. Three years of ACCESS, MAP, and IAR data; a verified inventory of 91 assessment components; the 2025 roster of 26 sections and 492 students; a field week (April 21–30, 2026) in which every dual language section was scheduled for observation; six interviews with ten administrators; and focus groups with teachers, students, and families in both languages. In addition, front office staff and community liaisons were interviewed for this report.

OVERALL FINDINGS English language proficiency for English Learners (ELs), and English academic achievement are strong by any national standard. Spanish is the area to strengthen: the school day runs English-heavy against the 50/50 design, Spanish reading growth trails national peers, and Spanish proficiency is not yet measured. The overall recommendation is to deliver the 50/50 model as designed and to measure both languages.

What the evaluation found

EVALUATION QUESTION	SUMMARY OF FINDINGS
EQ 1 • English language proficiency	☀ English learners (ELs) tested in all three springs (n = 119) gained 76 ACCESS scale-score points in two years (258 to 335). Three of four grade cohorts met or beat the WIDA Consortium growth benchmark, and by 2024–25, 19.3 percent had reached the Illinois 4.8 reclassification criterion (V.1-F1, F3, F5).
EQ 2 • Spanish language proficiency	Sampled grade 4–5 Spanish writing is at an intermediate level on two independent rubrics, with organization a consistent strength. Seven independent sources agree that daily allocation runs English-heavy. Spanish materials are strong; the constraint is time (V.2-F1, F2, F5). The writing evidence is small (four samples) and provisional.

EVALUATION QUESTION	SUMMARY OF FINDINGS
EQ 3 · Academic achievement	☀ In English, students outgrew national peers on MAP reading and mathematics in all three years and exceeded the state average in every grade and subject on the Spring 2025 IAR (V.3-F1, F6). MAP Reading-Spanish growth trailed national peers in all three years (V.3-F3), and the third of designed math time taught in Spanish (<i>Number Corner</i>) is not measured on any standardized test (V.3-F9).
EQ 4 · Biliteracy assessment	The district measures reading and foundational literacy in both languages and English proficiency in all four domains (Reading, Writing, Speaking & Listening), but has no Spanish language proficiency measure and nothing that captures learning across the two languages. English results are acted on; Spanish results generally are not (V.4-F1, F4, F7).
EQ 5 · Class size and composition	☀ Twenty-six sections average 18.9 students (range 16–23), and no class exceeds any regulatory or research threshold (V.5-F1). Reclassification lowers the EL count in upper grades while the same children stay in the room, so only the kindergarten composition figure is reliable in terms of EL vs. non-EL ratio (V.5-F4, F8).
EQ 6 · Curriculum and pacing	☀ The literacy calendar is coordinated across grades 1–5 (V.6-F3). Delivered allocation leans English: about 59/41 by instructional time, 65/35 across the full day, and about 70/30 as observed and described (V.6-F1). Science and social studies, taught in Spanish, are often the first to be cut when time runs out (V.6-F6), and cross-language instruction stays at the word level (V.6-F7).

The ☀ marks a bright spot: the evidence supports a strength (Heath & Heath, 2010). Allocation figures use different denominators and are reported separately.

Overall recommendation by deliverable

DELIVERABLE	OVERALL RECOMMENDATION
VI.1 · Class size (anchored by EQ 5)	Plan every K–5 section on a target of 20 students with a ceiling of 24 and at least two sections per grade. Set language composition through documented grouping at each grade rather than a single program-wide ratio.
VI.2 · Curriculum alignment and pacing (EQ 6)	Adhere to the instructional time set aside in Spanish, especially science and social studies, and connect to the partner language across the content areas to move closer to 50/50 and build cohesion K–5.
VI.3 · Biliteracy assessment framework (EQ 4)	Build and maintain a biliteracy assessment framework, complementary to general education assessment, balanced across Spanish and English and across language development and language arts, for every dual language student.
VI.4 · Program model (EQ 7, informed by EQs 1–6)	Adapt the district's instructional and assessment frameworks to attain a full 50/50 model: a coordinated curriculum in both languages and a biliteracy assessment framework that reflects it.

The Illinois State Board of Education expects to release dual language guidance in December 2026, which may bear on class size and program design (VI.1-R3).

Implementation by time frame (Section VII)

TIME FRAME	WHAT COULD HAPPEN
Short term • 2027–28	Reaffirm the model position; approve schedule changes for 2028–29; name a Spanish proficiency measure and pilot common Spanish samples in one grade band; apply the sectioning guidelines; continue the English–Spanish curriculum crosswalk.
Middle term • beginning 2028–29	The revised schedule takes effect, with the first delivered-allocation figure; proficiency-balanced grouping becomes program-wide practice; teams coordinate science, social studies, and math across languages; first Spanish proficiency results complement the English baseline.
Long term • 2029–30 and beyond	Annual review cycles; a Spanish trend line reported by learner group; NWEA Math in Spanish once true 50/50 is reached; classroom-based Spanish samples may replace some interim testing.

How to read these results

- **Descriptive, not causal.** There is no randomization or comparison program. Each recommendation is professional judgment that cites the findings behind it.
- **Not a judgment on staff.** The recommendations change a schedule and instruments, not staffing.
- **More Spanish evidence is needed.** The report depends on one reading test and four writing samples. Adding Spanish measures is part of the recommendation.
- **Composition targets are for building sections only** — never for admissions, individual placement, or staff evaluation.
- **One field week.** Classroom observation captured one week in April 2026 and are presented as a snapshot of the program

Synopsis for Dual Language Teachers

What the evaluation saw, what it means for classroom practice, and how teachers fit into what comes next

Thank you

Paridad consultants thank you for opening your classrooms during the April 21–30, 2026 field week and for the candor of your focus-group conversations. Every one of the 26 dual language sections at Oak Terrace and Red Oak was scheduled for observation. What you shared shaped every chapter of the report.

FIRST, WHAT THIS REPORT IS NOT. IT IS not an evaluation of individual teachers, and nothing in it should be used that way. The recommendations change a schedule, materials coordination, and assessment tools, not staffing.

Program strengths

-  Positive, supportive, respectful classrooms, and teachers with strong proficiency in both English and Spanish.
-  Sustained academic Spanish in Spanish-designated blocks such as Spanish language arts and Number Corner (V.2-F3).
-  A literacy calendar that holds together: grades 1–5 open and close all nine HMH modules within days of each other, with the same language-lead rule at every grade (V.6-F3).
-  Coordinated English and Spanish writing in grades 4–5 that connects to the HMH modules (V.6-F5), and crosswalk and pacing work the district has already done (V.6-F4).
-  Proficiency-balanced student grouping: a strong Spanish model in every group, a bilingual dictionary at each table, and a shared script for what to say instead of “I don’t know” (VI.1-R6).
-  Students who are proud to be bilingual and see it as part of their future (V.2-F8).

What the data say about students

-  **English proficiency.** English learners in the three-year cohort gained 76 ACCESS points in two years, balanced across oral language and literacy (V.1-F1, F2).
-  **English achievement.** MAP growth in reading and math beat national peers in all three years, and the Spring 2025 IAR exceeded the state average in every grade and subject (V.3-F1, F6).

- **Spanish reading.** MAP Reading-Spanish growth ran below national peers in all three years (V.3-F3), which matches what many of you reported.
- **Spanish writing.** A small set of grade 4–5 samples scored in the intermediate range on both the district rubric and WIDA Marco DALE, with organization being the strongest dimension (V.2-F1).

Patterns in practice to work on together

WHAT WE SAW	WHAT THE REPORT SUGGESTS
In Spanish blocks, students often answered in English and adults translated (V.1-F15).	Redirect to Spanish with language support, rather than translating.
Cross-language connections stay mostly at the cognate level (V.6-F7); students asked for more.	Build cross-linguistic connections into every content area, for all dimensions of academic language, whatever the week's lead language (VI.2-R2).
Foundational skills (CKLA/Caminos) can sometimes run much longer than the 60 minutes a day allotted.	Follow the foundational skills scope and sequence time allotment; this returns time to content area teaching (VI.2-R4).
Science and social studies, taught in Spanish, are the first lessons cut (V.6-F6).	Protect a daily Spanish science or social studies block (depending week) (VI.2-R1).
Materials are rich but need more minutes than the schedule allows (V.6-F2).	Teach complementary content for transfer rather than the same content twice; continue the crosswalk, including Number Corner (VI.2-R5).
No defined K–5 progression for oral language development. (V.6-F9).	Build in approaches that increase students' opportunities to speak in both languages every day, drawing on strategies already in the materials (VI.2-R6).

What the recommendations mean for your classroom

Curriculum and pacing (VI.2)

- Grade-level teams continue the English–Spanish crosswalk begun by Teaching & Learning and adopt a dual language biliteracy curriculum framework (VI.2-R5, R7).
- The strong grade 4–5 writing work extends to K–3, with daily time to read complex texts and write across the curriculum (VI.2-R8).
- Peer coaching lets you share your practices with one another (VI.2-R9), alongside a translanguaging and cross-linguistic professional learning refresh (VI.2-R10, R12).

Assessment (VI.3)

- Common Spanish oral-language and writing samples, interpreted together in grade-level teams or PLCs with a shared rubric, using WIDA Language Charts and Marco DALE (VI.3-R2).
- Protected teacher time for that interpretation and consensus-building, recommended explicitly in the report.
- District-approved recording and transcription tools to ease the load, with teacher validation (VI.3-R4).
- A biliteracy portrait for each student, co-constructed with students on a trial basis (VI.3-R5).
- These measures are not for teacher evaluation, and teachers should understand each one's purpose before the first team session.

Class size and grouping (VI.1)

- A planning target of 20 students per section, a ceiling of 24, and at least two sections per grade (VI.1-R1, R2, R7).
- Proficiency-balanced grouping becomes a documented, program-wide expectation supported by instructional coaches (VI.1-R6).

THE PACING GUIDE IS NOT A COMPLIANCE TOOL The pacing recommendations support coherence. They are not used for teacher evaluation or to judge a single classroom's progress in a given week (VI.2, Cautions on use).

Timeline

2027–28: curriculum teams and a Spanish sample pilot in one grade band, with schedule changes approved for the following year. **2028–29:** coordinated planning across content areas, and the professional learning refresh. **2029–30 and beyond:** annual reviews and a growing Spanish evidence base. The district decides which recommendations to adopt and when.

What the Evaluation Found: A Summary for Families

A plain-language synopsis of the final report by Paridad Education Consulting

Why the district asked for this evaluation

The dual language program in North Shore SD 112 has taught children in Spanish and English for more than twenty-five years. In December 2025, the district asked for an independent review of how well the kindergarten through grade 5 dual language program at Oak Terrace and Red Oak is working, and what could make it stronger. Paridad Education Consulting carried out the evaluation from March through August 2026.

Paridad measured the program against the three goals of dual language education: 1.) **bilingualism and biliteracy** (speaking, reading and writing well in two languages), 2.) **high academic achievement**, and 3.) **sociocultural competence** (understanding and valuing other cultures).

How we gathered the information

- Three years of test results in English and Spanish
- Visits to every dual language classroom in April 2026
- Conversations with administrators, teachers, students, front office staff, community liaisons and parents in English and in Spanish
- A review of the program's schedules, curriculum materials, and tests

Thank you to every family who joined a focus group. Your voices are part of this report.

What is going well

Throughout the report, a  marks a **bright spot**: a place where the evidence shows the program is doing well.

-  **English Learners (ELs) students are learning English.** Over two years, English learners gained an average of 76 points on the state English proficiency test (ACCESS). Three of the four grade groups matched or beat the average growth of English learners in the same grades across the many states that use this test, and nearly one in five reached the level Illinois uses to move a student out of English learner status.
-  **Students are doing well in English reading comprehension and math.** In each of the last three years, dual language students grew faster than students nationwide who started at the same level. On the 2025 Illinois state test (IAR), students scored above the state average in every grade and subject.

- **☀ Teachers are dedicated and bilingual.** Teachers created classroom environments that are positive, respectful, and safe.
- **☀ Families and students value the program.** Students reported during focus group sessions that they are proud to be bilingual and see it as part of their future.
- **☀ The Spanish curricular materials are of high quality.** Spanish reading, science, social studies, and math materials were rated well.
- **☀ Classes are a comfortable size.** Class size average about 19 students, below the limit of 25–26 that families asked the district to guarantee.

Where the program can grow

The main area for growth is the percentage of time dedicated to instruction in **Spanish and increasing students' use of Spanish during the school day.**

- The program is designed to teach half the day in each language. In practice, the school day leans toward English, and closer to 60–70 percent English depending on how it is measured.
- Science and social studies are taught in Spanish, and they are often the first lessons shortened when time runs short.
- On the one Spanish reading comprehension test the district uses, students grew more slowly than similar students nationwide.
- The district does not yet have a test that shows how well each child speaks and writes Spanish. Families, teachers, and students told us that English results get the most attention.

Recommendations

The district asked for recommendations in four areas. The Board and district leaders will decide which ones to adopt and when.

AREA	OUR RECOMMENDATION, IN BRIEF
Class size	Plan classes at about 20 students, with an upper limit of 24, with at least two classes in every grade. Build classes so each one has a healthy mix of Spanish and English speakers.
Curriculum and schedule	Give Spanish its full share of the day, protect daily time for reading and writing, oral language development, science and social studies in Spanish, and connect what children learn in one language to the other.
Measuring biliteracy	Track children's growth in Spanish as carefully as in English, using common speaking and writing samples, and build a bilingual portrait of each student over time.
The program model	Deliver the 50/50 dual language model as it was originally designed: an equal share of instruction in English and in Spanish.

What this means for your child

- **Your child's place in the program does not change.** Nothing in this report recommends moving any child out of the program.
- **Leaving English learner status does not mean leaving the classroom.** When a child reaches the state's English proficiency level, only the label changes. The child stays in the same class with the same teacher and keeps learning in both languages.
- **Class-mix targets are for building classes, never for admissions.** They do not decide whether a child gets a seat in the program.
- **English progress will be protected.** The report asks the district to keep watching English results every year as Spanish time grows.

What happens next

Planning and pilots could begin in **2027–28**, and in **2028–29**, the first results from a new Spanish test could follow. After that, the district would review progress every year. The Illinois State Board of Education also plans to release new dual language guidance in December 2026, which may add direction to the recommendations in this report.

Ways to stay involved

- Join the Bilingual Parent Advisory Committee and watch for district updates on the dual language program.
- Ask your child's teacher how your child is growing in **both** languages.
- If it is your first language, keep using Spanish at home and in the community. If Spanish is not your first language, expose your student to opportunities to use their growing Spanish skills outside of the school setting. Research shows that regular use of Spanish outside school helps children keep and grow it.

A NOTE ON WHAT THIS REPORT CAN AND CANNOT SAY This evaluation describes the program as it is. It was not set up as an experiment, and it does not judge individual teachers or staff. Classroom visits took place during one week in April, and the evidence about Spanish is limited because the district does not yet measure it fully. That is one reason we recommend adding Spanish measures.

Los resultados de la evaluación del programa dual: resumen para las familias

Una síntesis en lenguaje sencillo del informe final de Paridad Education Consulting

Propósito de este Reporte: El ¿por qué?

El programa dual del distrito Northshore #112 ha existido por 25 años ofreciendo una educación bilingüe en inglés y español. Esta primavera la organización Paridad fue contratada para llevar a cabo un proceso de evaluación en las escuelas Red Oak y Oak Terrace para poder fortalecer el programa dual. Se realizó la evaluación de marzo a agosto del 2026.

Se evaluó el programa según las tres metas de la educación en lenguaje dual: 1.) el **bilingüismo y biliteracidad** (hablar, leer y escribir bien en dos idiomas), 2.) el **alto rendimiento académico** y 3.) la **competencia sociocultural** (comprender y valorar otras culturas).

Recolección de datos: El ¿cómo?

- Tres años de resultados de exámenes en inglés y en español
- Visitas a todos los salones de lenguaje dual en abril de 2026
- Entrevistas con administradores, maestros, estudiantes, padres y madres de familia, personal de oficina y coordinadores comunitarios, en inglés y en español
- Una revisión de los horarios, los materiales del currículo y los exámenes del programa

Gracias a todas las familias que participaron en los grupos de enfoque. Sus voces forman parte de este informe.

Fortalezas del programa

En todo el informe, un sol  señala un **punto fuerte**: un aspecto en el que la evidencia muestra que el programa va bien.

-  **Los estudiantes hispanohablantes están avanzando mucho en inglés.** Los estudiantes crecieron en su desarrollo del inglés por dos años consecutivos en el examen estatal de dominio del inglés (ACCESS). Tres de los cuatro grupos de grado igualaron o superaron el crecimiento promedio de los estudiantes de los mismos grados quienes toman este examen a un nivel nacional. Además, uno de cada cinco de estudiantes en el programa alcanzó al nivel de reclasificación como competente en inglés en el estado de Illinois.  **Los estudiantes están creciendo en la comprensión de lectura y logros matemáticas en inglés.** En cada uno de los últimos tres años, los estudiantes

de lenguaje dual crecieron más rápido que los estudiantes del país que empezaron en el mismo nivel. En el examen estatal de Illinois de 2025 (IAR), los resultados superaron el promedio del estado en todos los grados y materias.

- **☀ Los maestros son dedicados y bilingües.** Los maestros mantienen salones con ambiente positivo, respetuoso y con seguridad.
- **☀ Las familias y los estudiantes valoran el programa.** Los estudiantes compartieron, a través de las entrevistas, que se sienten orgullosos de ser bilingües y que lo ven como parte de su futuro.
- **☀ Los materiales en español son de alta calidad.** Los materiales de lectura, ciencias, estudios sociales y matemáticas en español recibieron buenas calificaciones.
- **☀ Los números de estudiantes por salón son adecuados.** Los salones tienen un promedio de 19 estudiantes, menos del límite de 25 a 26 que las familias pidieron al distrito garantizar.

En qué puede crecer el programa

El área principal donde puede crecer el programa es en el porcentaje de la enseñanza y uso del español:

- El programa está diseñado para enseñar la mitad del día en cada idioma. En la práctica, el día escolar se inclina hacia el inglés: entre un 60 y un 70 por ciento en inglés, según cómo se mida.
- Ciencias y estudios sociales se enseñan en español, y con frecuencia son las primeras clases que se acortan cuando falta tiempo.
- En el único examen de comprensión de lectura en español que usa el distrito, los estudiantes crecieron más despacio que estudiantes similares del país.
- El distrito no tiene examen para medir el dominio del lenguaje español (el habla y escritura en español) de cada estudiante.
- Las familias, los maestros y los estudiantes reportaron en las entrevistas que el distrito hace más caso a los resultados en inglés reciben más atención.

Las recomendaciones

El distrito pidió recomendaciones en cuatro áreas. La Junta Escolar y los líderes del distrito decidirán cuáles adoptar y cuándo.

ÁREA	NUESTRA RECOMENDACIÓN, EN BREVE
Tamaño de los grupos	Planificar grupos de unos 20 estudiantes, nunca más de 24, con al menos dos salones en cada grado. Formar grupos para que cada uno tenga una buena mezcla de hablantes de español y de inglés.

ÁREA	NUESTRA RECOMENDACIÓN, EN BREVE
Currículo y horario	Darle al español su parte completa del día, proteger un tiempo diario para la lectoescritura, lenguaje oral, la enseñanza de ciencias o estudios sociales (dependiendo la semana) en español y conectar lo que los estudiantes aprenden en un idioma con el otro.
Medir la biliteracidad	Documentar el crecimiento de los estudiantes en español con el mismo cuidado que hace con el inglés, usando muestras comunes de expresión oral y escrita, y crear un retrato bilingüe de cada estudiante a lo largo del tiempo en el programa.
El modelo del programa	Ofrecer el modelo 50/50 como fue inicialmente diseñado el programa: la misma cantidad de instrucción en inglés y en español.

Que significan las recomendaciones para sus hijas e hijos

- **El lugar de su estudiante en el programa no cambia.** Nada en este informe recomienda sacar a ningún estudiante del programa.
- **Dejar de ser aprendiz de inglés no significa dejar el salón.** Cuando un estudiante alcanza el nivel de inglés del estado, solo cambia la clasificación. El niño se queda en el mismo salón, con la misma maestra o el mismo maestro, y sigue aprendiendo en los dos idiomas.
- **Las metas de composición de los grupos sirven para formar los salones, nunca para la admisión.** No deciden si un niño obtiene un lugar en el programa.
- **Sus hijas e hijos continuarán progresando en inglés.** El informe pide al distrito revisar los resultados en inglés cada año mientras aumenta el tiempo en español.

Siguientes pasos

La planificación y las pruebas piloto podrían comenzar en **2027–28**, otros cambios empezarán en **2028–29** y después llegarían los primeros resultados de un nuevo examen de español. A partir de entonces, el distrito revisará el progreso cada año. Además, la Junta de Educación del Estado de Illinois (ISBE) planea publicar un nuevo guía para los programas de lenguaje dual en diciembre del 2026, que podrían aportar más orientación.

Cómo seguir participando

- Únase al Comité Asesor de Padres Bilingües (BPAC) y esté atento a las novedades del distrito sobre el programa de lenguaje dual.
- Pregunte a la maestra o al maestro cómo está creciendo su hija o hijo en **los dos** idiomas.
- Siga usando el español en casa y en la comunidad. Las investigaciones muestran que usar el español con regularidad fuera de la escuela ayuda a los niños a mantenerlo y desarrollarlo.

LO QUE ESTE INFORME PUEDE Y NO PUEDE DECIR Esta evaluación describe el programa tal como es. No se condujo un proceso experimental y no se juzga a ningún maestro ni miembro del personal. Las visitas a los salones se hicieron durante una semana de abril,

y la evidencia presentada en este reporte sobre el desarrollo del español es limitada porque el distrito todavía no lo mide por completo. Esa es una de las razones por las cuales recomendamos agregar medidas en español.



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NORTH SHORE

SCHOOL DISTRICT 112

Date: October 20, 2026
To: Members of the Board of Education
From: Rachel Filippi, Executive Director of Personnel Services
Subject: Principal Appreciation Week October 18-24, 2026

Policy Alignment: Policy 5:110 Recognition of Service

Disposition: Information

Each October, schools across Illinois observe Principal Appreciation Week, a time to pause and express gratitude to the leaders who guide our schools every day. This year, Principal Appreciation Week is observed from October 18 to 24, 2026, culminating in Principal Appreciation Day on Friday, October 23, 2026, as officially [proclaimed by Governor JB Pritzker](#).

Our principals and associate principals are essential to everything we do. From greeting students at the doors each morning to wrapping up late-evening events, they support our teachers, partner with our families, and keep our students at the center of their work.

In North Shore School District 112, we are fortunate to have building leaders who lead with both empathy and high expectations. They create school communities where every student feels valued and pushed to succeed.

On behalf of the entire administrative team, we want to extend our genuine thanks to our principals for making District 112 such a great place to learn and work.

Recommendation:

Information only



WHEREAS, school principals play an integral role in nurturing positive, student-centered cultures in elementary, middle, and high schools across the State of Illinois; and,

WHEREAS, school principals attract, support, and retain outstanding teachers and staff to ensure each child has equitable opportunities to reach their full potential; and,

WHEREAS, it is the primary responsibility of the State of Illinois to provide adequate and equitable resources for schools so that all students have access to a quality education and a foundation for future success; and,

WHEREAS, school principals understand the unique needs of their students, staff, and communities and must have the flexibility to exercise sound professional judgment in meeting those needs; and,

WHEREAS, school leaders influence student and adult performance by fostering a growth mindset, guiding research-based continuous improvement, and leading systemic organizational change; and,

WHEREAS, school leaders face many obstacles in supporting and educating young people, and through their perseverance, passion, and hope-filled leadership, Illinois continues to prepare quality, career-ready students; and,

WHEREAS, the Illinois Principals Association, representing over 7,000 educational leaders statewide, develops, supports, and advocates for innovative school leaders through professional development, networking, legislative advocacy, and the elevation of educators' voices in education policy;

THEREFORE, I, JB Pritzker, Governor of the State of Illinois, do hereby proclaim the week of October 18-24, 2026, as **Principals Week** and Friday, October 23, 2026, as **Principals Day** in Illinois, to recognize principals and the Illinois Principals Association for all that they do to help our children learn and succeed.

In Witness Whereof, I have hereunto set my hand and caused the Great Seal of the State of Illinois to be affixed.



Done at the Capitol in the City of Springfield,
this TWENTY-FIRST day of SEPTEMBER, in
the Year of Our Lord, two thousand and
TWENTY-SIX, and of the State of Illinois,
two hundred and SEVENTH.

Alexis Gianaroli
SECRETARY OF STATE

JB Pritzker
GOVERNOR



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NORTH SHORE

SCHOOL DISTRICT 112

Date: October 20, 2026
To: Board of Education
From: Dr. Monica Schroeder, Superintendent
Subject: FOIA Requests
Policy Alignment: Policy 2:250- Access to Public Records
Disposition: Information

Executive Summary:

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

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

- On September 15, 2026, Kristen Gadsden from Star Bridge requested documents pertaining to vendor payments. The District responded to the request on September 22 and September 28, 2026.
- On September 22, 2026, Ryan Thoma requested Alphabest agreements. The District responded to the request on September 28, 2026.
- On October 1, 2026, Andrew Houghton requested correspondence/documents pertaining to dual language and District 47. The District responded to the request on October 8, 2026.

Recommendation:

Information Only



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

September 22, 2026

Open Session Minutes

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

Call to Order, Roll Call

President Kessler called the meeting to order at 6:31 p.m.

Members Present

Jenny Butler, Lori Fink, Jaret Fishman, Lisa Hirsh, Melissa Itkin, Art Kessler

Members Absent

Bennett Lasko

Student Board Representatives Present

Julia Faust, Ida Martinez, Nolan Woods

Administrators Present

Dr. Monica Schroeder, Superintendent

Dr. Michael Rodrigo, Assistant Superintendent for Teaching & Learning

Mr. Jeremy Wickham, Assistant Superintendent for Finance & Operations, CSBO

Mr. Ben Finfer, Director of Communications & Community Relations

Dr. Holly Colin, Assistant Superintendent for Student Services

Ms. Rachel Filippi, Executive Director for Personnel Services

Pledge of Allegiance

President Kessler led the Pledge of Allegiance.

Approval of Agenda

President Kessler requested a motion to approve the meeting agenda as presented. Ms. Itkin moved, and Ms. Fink seconded the motion. Upon a voice vote, the agenda was unanimously approved.

Superintendent's Report

- Dr. Schroeder reported on the many activities she recently attended. She enjoyed her time reading to the eighteen kindergarten classes throughout the district and attending the evening parent open houses at each school, including at the early childhood

program. She was honored to be installed as a new member of the Rotary Club of Highland Park and Highwood.

- The District Leadership Team participated in the first of two training sessions on Franklin Covey's Trust and Inspire, which focused on the five foundational beliefs of leadership. The second session will be held in October.
- Construction updates were provided for Braeside and Wayne Thomas.
- As part of the Dual Language transition, the District is partnering with artist Jason Watts to create student-inspired murals for the hallways and stairwells of the renovated Oak Terrace. Mr. Watts recently came to Oak Terrace and worked with Red Oak and Oak Terrace students to paint tiles that will be incorporated into the murals. A similar event for K-2 students is scheduled for October 9.
- Upcoming events include the Bilingual Parent Advisory Committee (BPAC) meeting on September 23, the 112 Education Foundation FundRun on September 26, and a Committee of the Whole Meeting on September 29. At the October 20 Board meeting, Paridad is expected to give a report on their assessment of the Dual Language Program.
- The report concluded with recognition of Hispanic Heritage Month, which begins September 15 and includes Mexican Independence Day on September 16 and Chilean Independence Day on September 18.

Student Board Representative's Report

Student Board Representatives, Julia Faust (NW), Ida Martinez (NW) and Nolan Woods (EW) presented on various middle school topics.

- Julia discussed their role as student board representatives, noting they helped facilitate a teacher raffle drawing for district merchandise.
- Nolan spoke on fall extracurriculars, noting their role in building social connections and teacher relationships. Offerings at middle schools include sports such as soccer, volleyball, and cross-country. A new golf program was highlighted, with an Edgewood student advancing to the state championship. Nolan emphasized that teachers work to create clubs that students request, demonstrating their care for students.
- Ida described the middle school open house events (Edgewood on Sept 8, Northwood on Sept 17). Parents walked schedules, met teachers, and reviewed curriculum goals. Student ambassadors and No Place for Hate club members assisted during the smooth, informative evenings.
- Nolan explained the RTI scheduler software used to organize the 30-minute Student Success Block (SSB). Replacing Google spreadsheets, the program emails students their daily room assignment and teacher. SSB time includes announcements, email checks, classwork, team-building, and surveys.
- Nolan presented his interview with Food Service Manager Georgette Franco regarding Quest, the new food service provider. Lunch participation increased by 150 students to 1,150 daily, though breakfast sales remain low at 3%. Franco outlined allergy safety procedures, including online custom ordering and clear labeling, and noted a two-hour serving window to ensure food freshness. Quest has expanded fresh food offerings, and a student suggestion box is planned once operations settle.
- Ida and Julia presented on the student-led MOSS (Make Our Schools Safe) Club, which promotes kindness, peer support, and safety awareness. Guided by Director of Safety and Security Solveig Jurmu, Northwood and Edgewood are the first middle schools in

Illinois to adopt MOSS. They thanked the teachers, Mr. Middendorf and Ms. Kleinman, for leading the club.

Staff Culture Survey Results

Ms. Filippi presented the results of the fall Humanex staff engagement survey, which the district has conducted since August 2018. The survey measured 15 dimensions of organizational culture and staff engagement. This year, 556 staff members participated, with every dimension scoring above 4.4 on a 5-point scale. The district achieved 87.23% of staff in the highly engaged and highly satisfied category, representing continued year-over-year growth. Notably, 98.75% of staff fall in the upper quadrant of engagement and satisfaction. The presentation highlighted that all 15 dimensions showed positive growth, with only three survey questions declining by less than 0.1 points. The highest scoring items came from multiple dimensions, including pride, engage and inspire, talent and fit, career development, and quality. The lowest-scoring items, while still above 4.1, provide areas for continued focus. Ms. Filippi emphasized that these impressive results did not happen by accident but through collaboration and cohesiveness of staff across all buildings and the district office. Plans are for principals to share their school results with their staff and create building-specific goals

Annual Enrollment Report

Dr. Colin presented the annual sixth-day student enrollment report for 2026-27. The district-wide enrollment for grades K-8 was reported at 3478, which is 3 more students than last year. An additional 170 early childhood students are currently enrolled, bringing the total enrollment to 3648. She emphasized that the sixth-day count is just a snapshot in time and the district remains very steady in enrollment.

Review FY26 Budget vs. Estimated Actuals

Mr. Wickham presented the fiscal year 2026 year-end budget reconciliation, comparing the board-adopted budget with estimated actual results from the annual financial report being prepared by Baker Tilly. He noted these are still estimated actuals with possible minor changes as the audit is finalized. Baker Tilly will present the complete annual financial report in October. The district budgeted for a balanced operating year but ended with a net operating surplus of approximately \$5,400,000 due to higher revenues and lower expenditures than budgeted.

- Revenues totaled \$114,900,000 compared to the budgeted \$111,200,000, a positive variance of \$3,700,000. The primary drivers of higher-than-budgeted operating revenue were investment income, higher CPPRT revenues, state transportation reimbursement, and higher-than-anticipated food service reimbursement.
- Expenditures totaled \$109,600,000 compared to the budgeted \$111,200,000, a positive variance of \$1,700,000. The primary driver of lower-than-budgeted operating expenditures was capital outlay, which came in approximately \$1.6 million below budget. This was partially offset by purchased services, which exceeded budget by approximately \$0.6 million, primarily due to higher special education transportation costs.

The operational fund balance (excluding capital projects and student activity funds) was at \$67,400,000 on July 1, 2025. After the \$5,400,000 operating surplus, \$1,000,000 other financing sources, and a planned \$12,000,000 transfer to the capital projects fund, the ending operational fund balance is approximately \$61,900,000. Mr. Wickham indicated that recommendations for using the surplus would be discussed at the October 6 finance committee meeting.

Preliminary Discussion Proposed 2026 Tax Levy Timeline

Mr. Wickham presented the proposed timeline for the 2026 tax levy process. The timeline begins with the preliminary discussion of the proposed tentative levy at the November 10, 2026, Committee of the Whole meeting. At the November 17 board meeting, the proposed tentative levy will be discussed again, with a recommendation that the board approve publication of the proposed levy and, if necessary, a notice of public hearing. The process culminates with a public hearing on December 15 and adoption of the final levy at that meeting. The levy must be filed at the County by December 29. The district would receive the extended funds in May 2027. President Kessler emphasized the importance of discussing the district's five-year projections, operating surplus, and tax levy increases at the upcoming finance committee meeting to explain to the community how the district can have surpluses while raising taxes.

Lake County School Facilities Sales Tax

Dr. Schroeder presented information on the Lake County School Facilities Sales Tax referendum that will appear on the November 3, 2026, ballot. She emphasized that the presentation was for information only and should not be construed as advocacy. The ballot question will ask voters whether a 1% retailer occupation tax and a service occupation tax (sales tax) should be imposed in Lake County to be used exclusively for school facilities, school resource officers, and mental health professionals. This county school facility operation tax (CSFT) would apply to specific retail goods sold within Lake County, meaning anyone visiting and spending money in Lake County would be taxed. Dr. Schroeder directed viewers to the Lake County Regional Office of Education's website for further information.

First Reading Policy Updates & Periodic Reviews

The Board Policy Committee met on September 8, 2026, to discuss policy revisions and periodic reviews suggested by the Illinois Association of School Boards' PRESS Issue 122. Based on the Committee's recommendations, updates to the following policies were presented to the Board for review.

Revised Policies

- 2:230 Public Participation at Board Meetings and Petitions to the Board
- 3:70 Succession of Authority (5-Year Review)
- 4:175 Convicted Child Sex Offender; Screening; Notif.(5 Yr. Review)
- 5:40 Communicable and Chronic Infectious Disease
- 5:70 Religious Holidays
- 5:110 Recognition for Service (5 Yr. Review)
- 5:140 Solicitations By or From Staff
- 5:240 Suspension
- 6:70 Teaching About Religions
- 6:80 Teaching About Controversial Issues
- 6:190 Extracurricular and Co-Curricular Activities
- 7:30 Student Assignment and Intra-District Transfer (5 Yr. Review)
- 7:80 Release Time for Religious Instr./Observance (5 Yr. Review)
- 7:130 Student Rights and Responsibilities
- 8:70 Accommodating Individuals with Disabilities

Periodic Reviews

- 2:30 School District Elections
- 3:40 Superintendent
- 3:50 Administrative Personnel Other Than the Superintendent

- 3:60 Administrative Responsibility of the Building Principal
- 4:120 Food Services
- 5:185 Family and Medical Leave
- 7:345 Use of Ed. Technologies; Student Data Privacy and Security
- 8:100 Relations with Other Organizations and Agencies

Board members had no comments regarding the revisions. The Board will be asked to approve the policy revisions in October.

Freedom of Information Requests

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

- Between July 9, 2026, and August 7, 2026, the District received 10 requests from Data Branch requesting documents related to various vendors. The District has a reasonable belief that these requests were not submitted by a “person” as defined by Section 2 of the FOIA. 5 ILCS 140/2(b). Accordingly, the District requested oral verification within 30 days, 5 ILCS 140/3(j). No oral verifications were received; therefore, the District provided written responses denying the requests.
- On August 24, 2026, John Garcia requested documents pertaining to school bus driver salary schedules (1993-98). The District responded to the request on August 28, 2026.
- On August 31, 2026, Michael Pope requested communications between Dr. Michael Lubelfed and ECRA. The District responded to the request on September 8, 2026.

Public Comments Related to Matters on the Agenda

None

Approval of Regular Meeting Minutes - August 25, 2026

President Kessler asked for a motion to approve the August 25, 2026, Regular Meeting Minutes as presented. Ms. Butler moved, and Ms. Fink seconded the motion. Upon a voice vote, the motion was approved (5-0). Ms. Hirsh abstained.

Approval of Closed Session Meeting Minutes - August 25, 2026

President Kessler asked for a motion to approve the August 25, 2026, Closed Session Meeting Minutes as presented. Ms. Butler moved, and Ms. Itkin seconded the motion. Upon a voice vote, the motion was approved (5-0). Ms. Hirsh abstained.

Consent Agenda

The Board uses a consent agenda for routine action items, allowing the Board to approve them in a single motion unless the Board or the Superintendent requests otherwise. President Kessler asked for a motion to approve the consent agenda as follows:

- Personnel Recommendations
 - Appointments (corrected building)
 - Appointment of **Rafaela Tenorio** as a full-time nurse at Oak Terrace Elementary, effective August 31, 2026
 - Resignations
 - Resignation of **Brianna Brown**, full-time paraprofessional at Ravinia

- Elementary, effective August 31, 2026
 - Resignation of **Chantel DeValk**, full-time paraprofessional at Ravinia Elementary, effective September 25, 2026
- Retirement
 - Retirement of **Phyllis Mikell**, full-time Nurse at Braeside, effective December 17, 2026
- Classified Transfer
 - Transfer of **Emmanuel Sajuan** from Technology Specialist to full-time Maintenance, effective September 21, 2026
- Extra Duty Stipends
 - Stipend for **Amanda Roark**, for Musical Co-Director at Edgewood Middle School.
 - Stipends for Middle Leadership Team (paid 12/15 & 3/15)
 - Madeline Henderson - 6th Grade - EW
 - Michael Buss - 7th Grade - EW
 - Joanne Dimitriou - 8th Grade - EW
 - Robert Johnson - Fine and Applied Arts & PE - EW
 - Kristin Cochrane - 6th Grade - NW
 - Rebecca Wodrich - 7th Grade - NW
 - Erik Albrecht - 8th Grade - NW
 - Nicole Bingham - Fine and Applied Arts & PE - NW
 - Stipends for Job Alike Mentors
 - Deanna Prestinario - BR
 - Kathryn Polyack - BR
 - Andi Simon (.5 FTE) - BR
 - Shannon Ruiz-Crosswhite (.5 FTE) - BR
 - Stephanie Eriksen - Various Building
 - Gabbi Sanders for two mentees - EW
 - Alicia Luthardt - IT
 - Mari Lagone - IT
 - Robin Leven for two mentees - IT
 - Larry Goltz - NW
 - Rocio Robledo-Zak - NW
 - Yun Lee - NW
 - Ana Maria Yoss - OT
 - Jacky Hoy - OT
 - Leanne Berzanski - OT
 - Michael Kudia - OT
 - Alyssa Condon - RA
 - Lauren Sachs - RA
 - Sydney Block - RA
 - Sharon Kim - RO
 - Ali Markoff - SW
 - Samantha Roberts - SW

- Chloe Zwirn - WT
- Jon Bogie for two mentees - WT
- Maddie Sprowls - WT
- Deanna Prestinario - BR
- Stipends for Building Mentors
 - Christine Buti - BR
 - Carly Sheppard- EW
 - Elizabeth Belkind - IT
 - Kathy Anaya - NW
 - Missy Williams - OT
 - Sarah Walsh - RA
 - Rudy Lagunas - RO
 - Alyssa Kodroff - SW
 - Greta Hoff - WT
- Stipends for Support Mentors
 - Kathryn Polyack - BR
 - Angela Fernandez - EW
 - Molly McDougall - EW
 - Amy Shoemaker - IT
 - Erin Lichtfuss - IT
 - Mari Lagone - IT
 - Melanie Imyak - IT
 - Rhianna Cresham - IT
 - Sarah Davidowitz - IT
 - Tiffany Stancin - IT
 - Sara Simons - NW
 - Missy Williams - OT
 - Beth Rich - SW
 - Caroline Tirakian - SW
 - Hannah Zwirn - SW
 - Alyana Weinstein - WT
 - Greta Hoff - WT
 - Julie Knotek - WT
 - Nora Barker - WT
 - Stephanie Rubin - WT
- Bill List
- Treasurer's Report for August 2026
- Destruction of Closed Session Recordings from March 18, 2025

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

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

NAYS: None

The motion passed.

Approval of Emergency Evacuation Agreement for Red Oak and Sherwood Schools

President Kessler asked for a motion to approve the Emergency Evacuation Agreement for Red Oak and Sherwood Schools, as presented. Mr. Fishman moved, and Ms. Butler seconded the motion. President Kessler requested a roll call vote:

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

NAYS: None

The motion passed.

Approval Annual Compensation Report

Mr. Wickham shared the 2026 Annual Compensation Report for approval. The law requires school districts to compile salary and benefit summaries for all certified and administrative staff. The report will be posted on the district website, as required. President Kessler asked for a motion to approve the Annual Compensation Report as presented. Ms. Hirsh moved, and Ms. Fink seconded the motion. President Kessler requested a roll call vote:

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

NAYS: None

The motion passed.

Public Comments

None

Committee/Liaison Reports

- **HP Human Relations Advisory Group** - Ms. Fink reported that the Group will meet next month.
- **Highwood Library & Community Center** - Ms. Fink highlighted Highwood Library activities, including library card sign-up month in September and Hispanic Heritage Month programming; workshops, including Photoshop using AI; and a free book giveaway in honor of Dolly Parton's "9 to 5." The library distributed 1,500 free lunches this summer to children and teens 18 and under, surpassing last year's 1,400.
- **112 Education Foundation** - Ms. Itkin provided details about the annual FundRun scheduled for Saturday, September 26, starting at 8 AM at the Ravinia Festival main gates. A new district-wide grade-level challenge has been introduced, with the grade having the highest participation percentage receiving a recess celebration.
- **Finance Committee** - Ms. Butler reported that the finance committee met on September 8 to review the Lake County School facilities sales tax referendum. The next finance committee meeting is on October 6 to review lunch prices, the annual audit, the five-year capital plan, and the five-year financial projections.
- **PTO Presidents Council** - Ms. Butler noted that the PTO Presidents' Council will meet on September 23, and she will share information about Blessings in a Backpack.
- **Blessings in a Backpack** - Ms. Butler shared that Blessings in a Backpack provides approximately 400 weekend food bags each week and stocks food pantries at

Edgewood and Northwood to ensure students have access to food on weekends. Each bag includes six to nine child-friendly shelf-stable healthy foods that meet USDA nutrition standards, including whole grains and fruit. She thanked community volunteers and TrueNorth partners who pack bags weekly at Wayne Thomas and Elm Place, as well as those who deliver to schools. Information is available at blessingsinabackpackhp.org.

- **ED RED-** Mr. Fishman reported that ED RED will hold its kickoff luncheon on Friday, October 16.
- **TrueNorth** - Ms. Hirsh attended the recent TrueNorth Governing Board meeting. She thanked the Executive Committee for their work, including a welcome back event for employees at Chevy Chase Country Club. Monthly professional development for teachers and SEL staff will be provided by Doug Bolton. TrueNorth increased instructional time for students by 30 minutes per day, demonstrating a renewed focus on student success and learning. The organization is moving away from the superintendent model toward a shared model in which districts are more directly involved, and will soon search for an executive director.

Board/Superintendent Other

- Ms. Hirsh thanked Dr. Colin for launching the Family Network Committee, a committee of D112 parents of students with IEPs and 504 plans who will explore ways for parents to connect, learn, share resources, and build a stronger sense of community and belonging across District 112. Four Family Network meetings will be held this year, each on a different topic. Dr. Colin plans to send a survey to all families with IEPs and 504 plans to gather input on the topics they would like to hear more about.
- Dr. Schroeder thanked Associate Principals Orlov and Andrews for their work supporting the student board representatives.

Adjourn to Closed Session

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

- The appointment, employment, compensation, discipline, performance, or dismissal of specific employees, specific individuals who serve as independent contractors in a park, recreational, or educational setting, or specific volunteers of the public body or legal counsel for the public body, including hearing testimony on a complaint lodged against an employee, a specific individual who serves as an independent contractor in a park, recreational, or educational setting, or a volunteer of the public body or against legal counsel for the public body to determine its validity. 5 ILCS 120/2(c)(1)
- The placement of individual students in special education programs and other matters relating to individual students. 5 ILCS 120/2(c)(10).

Mr. Fishman moved, and Ms. Hirsh seconded the motion. President Kessler requested a roll call vote:

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

NAYS: None

The motion passed.

The Board adjourned to closed session at 7:54 p.m.

Reconvene to Open Session:

The Board reconvened to open session at 8:43 p.m.

Adjournment

President Kessler asked for a motion to adjourn the Regular Meeting. Ms. Fink moved, and Mr. Fishman seconded the motion. Upon a voice vote, the motion was approved.

The meeting adjourned at 8:43 p.m.

Art Kessler, President

Jenny Butler, Secretary

Date of Approval: October 20, 2026



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

September 29, 2026

Open Session Minutes

Call to Order, Roll Call

Vice President Itkin called the meeting to order at 6:32 p.m.

Members Present:

Jenny Butler, Lori Fink, Jaret Fishman, Lisa Hirsh, Melissa Itkin, Art Kessler (by phone), Bennett Lasko

Members Absent:

None

Administrators Present:

Dr. Monica Schroeder, Superintendent

Dr. Holly Colin, Assistant Superintendent for Student Services

Dr. Michael Rodrigo, Assistant Superintendent for Teaching & Learning

Mr. Ben Finfer, Director of Communications & Community Relations

Ms. Rachel Filippi, Executive Director of Personnel Services

Mr. Jeremy Wickham, Assistant Superintendent for Finance & Operations, CSBO

Approval of Agenda

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

Pledge of Allegiance

Vice President Itkin led the Pledge of Allegiance.

Teaching & Learning - Update on Advanced Placement Process

Dr. Rodrigo presented an update on the District's advanced placement procedures. Under the Illinois Accelerated Placement Act (105 ILCS 5/14A-32), all public school districts in Illinois are required to maintain formal procedures to support students who require academic acceleration beyond standard grade-level curricula.

Available acceleration pathways include single-subject acceleration, whole-grade acceleration, and early admission to kindergarten or first grade. While procedures for early entrance to

kindergarten and first grade were already in place, the District sought to re-evaluate its approach to single-subject and whole-grade acceleration:

- **Single-Subject Acceleration:** Pertains to students who demonstrate subject mastery that requires advanced placement in either Mathematics or English Language Arts (ELA), while remaining with their age-level peers in other subjects.
- **Whole-Grade Acceleration:** This involves placement into the grade level immediately following their typical-age peer group and applies to the entire school day, encompassing all core academic subjects, creative arts courses, PE, lunch, and recess.

In November 2025, the Teaching & Learning Department launched an internal review, followed by a partnership with Hanover Research to evaluate best practices. To ensure full compliance with Illinois state mandates, legal counsel was consulted, and Dr. Rodrigo's team met with District 113 to maintain feeder alignment.

Dr. Rodrigo explained that following each MAP testing window, District 112 proactively audits performance data for all K-8 students. Students meeting initial eligibility thresholds for single-subject acceleration are identified through this proactive review. Dr. Rodrigo highlighted that the updated acceleration model will broaden student opportunities to qualify. For elementary single-subject acceleration in ELA or math, students must score at the 99th percentile on at least two of the last three NWEA MAP tests of the grade they would skip to be considered for further testing. Additional considerations could include CogAT testing, curriculum-based measures, and social-emotional readiness. Details of the revised acceleration process are posted on the District website.

Construction Update - HVAC

Patrick Heneberry from Trane provided a status update on the heating and cooling systems at the new Ravinia, Sherwood, Braeside, and Wayne Thomas sites.

- **Ravinia:** Mr. Heneberry reported that the Ravinia HVAC system is progressing and the cooling towers are performing as expected. Two out of the three geothermal wells are currently up and running. An issue with the third well was identified, and it has been offline for roughly 4 months. A drilling crew is scheduled to make repairs on October 12 (students are off for fall break), and he anticipates the well will be fully operational following their work. He emphasized that the system requires only two wells to function properly, with the third providing complete redundancy. Additionally, there is a secondary backup layer with the cooling tower system. Should any issue arise with the geothermal system, there can be a seamless switchover to the cooling tower.
- **Sherwood:** Mr. Heneberry apologized for Sherwood's recent air-conditioning disruptions during extreme heat days, explaining that the weather stressed the system and exposed weaknesses in equipment components and controls. Trane teams addressed these issues by raising the cooling tower elevation, re-engineering the supply piping, flushing the strainers, correcting the starters, and synchronizing the controls. Trane will train D112 staff on strainer maintenance. The administration and board urged Trane to be more proactive in the future and stress-test the HVAC systems at Braeside and Wayne Thomas well ahead of moving students and staff back into the renovated buildings. Mr.

Heneberry confirmed that Sherwood's leaking geothermal well was repaired and is undergoing pressure testing.

- **Braeside:** As construction continues, temporary cooling and humidity control for casework installation will commence next week. The boiler and hot water infrastructure are scheduled to be fully operational prior to winter break. All major equipment has been positioned, and the replacement of radiant baseboards is set for next month. Second-floor ductwork is nearly finished, while installation in the basement and elevator shaft sections is forthcoming. Control and BAS integration remains ongoing, and all air handling units (AHUs) are anticipated to be completed by late October.
- **Wayne Thomas:** Mr. Heneberry reviewed the steps to be taken as HVAC work begins at Wayne Thomas, based on lessons learned from Sherwood. Trane will share weekly progress reports in addition to the standing weekly meetings with the Gilbane/Wight/D112 team. Two project managers have been assigned to oversee HVAC work at Braeside and Wayne Thomas. They will ensure system testing, joint punch lists, and review AMSCO and internal Trane commissioning results. Trane Chicago Service will be integrated into the project before handoff.

Construction Updates - Braeside and Wayne Thomas

David Lumbley from Gilbane provided an update on construction at Braeside and Wayne Thomas.

Budget: The overall Phase 2 budget is currently \$161.6 million. Braeside is currently at \$29.4 million, and Wayne Thomas is expected to be at \$24.6 million.

Braeside: Substantial completion is still forecasted for March 3, 2027, with target building re-occupancy around Spring Break 2027. Demolition revealed unforeseen structural issues, including significant historical deficiencies, such as inadequate foundation footings, unreinforced masonry walls, and complex excavation requirements around the stage and elevator shaft. The installation of a soldier pile and tieback retention system was needed to facilitate deep elevator pit excavation. Contingency expenditures totaling \$677,000 were applied toward structural remediation and environmental abatement, including the safe removal and closure of an abandoned underground fuel oil tank. The contingency fund received a \$266,000 replenishment. Schedule delays will also add an additional \$300,000 in general conditions, trade labor, and staffing overhead.

Wayne Thomas: Target substantial completion is set for mid-October 2027. Demolition and asbestos abatement phases were completed during the summer of 2026. Work continues on underground utility piping, masonry wall construction, and framing. Next comes work on roofing, food service, and elevator shaft construction.

Public Comments

None

Adjournment

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

The meeting adjourned at 8:40 p.m.

Art Kessler, President

Jenny Butler, Secretary

Date of Approval: October 20, 2026

Revised 10/19/2026

Date: October 20, 2026
 To: Dr. Monica Schroeder, Superintendent of Schools
 Members of the Board of Education
 From: Rachel Filippi, Executive Director of Personnel Services
 Subject: Personnel Recommendations
 Policy Alignment: Policy 5:30 Hiring Process and Criteria

CLASSIFIED STAFF APPOINTMENT

<u>NAME</u>	<u>FTE</u>	<u>POSITION</u>	<u>SCHOOL</u>	<u>EFFECTIVE DATE</u>
Jonathan Adams	1.0	Paraprofessional	SW	9/30/26
Chantel DeValk	1.0	Paraprofessional	WT	10/13/26
*Katherine Sanchez Franco	1.0	Paraprofessional	OT	10/20/26
*Ali Syed	1.0	Technology Specialist	DO	10/21/26

CLASSIFIED STAFF RESIGNATION

<u>NAME</u>	<u>FTE</u>	<u>POSITION</u>	<u>SCHOOL</u>	<u>EFFECTIVE DATE</u>
Kevin Cullather	1.0	Paraprofessional	RA	9/23/26
Abby Boyd	1.0	Paraprofessional	WT	9/25/26

EXTRA DUTY STIPENDS

<u>NAME</u>	<u>ACTIVITY</u>	<u>SCHOOL</u>
Melissa Madara	Chess Sponsor	OT
Tony Pixton	Chess Sponsor	OT
Donna Kirk	Stipend	IT
Alyson Flicher	Stipend	NW

EXTRA CURRICULAR APPOINTMENTS & STIPENDS

Behn, Susan	Book Match	BR
Hsu, William	Robotics	BR
Schiff, Talia	Board Game Club	BR
Prestinario, Deanna	Braeside Bookworms	BR
Polyack, Kathryn	Chorus	BR
Joseph, Rachel	Kindness Club	BR
Baranowski, Jill	Kindness Club	BR
Footlik, Eva	Lego Building Club	BR
Weissman, Jory	Math Club	BR
Baranowski, Jill	Nature Club/Zero Waste	BR
Killian, Carly	Nature Club/Zero Waste	BR
Buti, Christine	No Place for Hate	BR
Behn, Susan	Passport Club	BR
Simon, Andi	Spirit Club	BR
Smith, Nicole	Spirit Club	BR
Ruiz-Crosswhite, Shannon	STEAM	BR
Hsu, William	Spring Robotics	BR
Joseph, Rachel	School Leadership Team	BR
Lieberman, Shara	School Leadership Team	BR
Ruiz-Crosswhite, Shannon	School Leadership Team	BR
Simon, Andi	School Leadership Team	BR
Mesinger, Elisa	PBIS/SEL/Celebration Leader	BR
Baddeley, Grace	PBIS/SEL/Celebration Leader	BR
Killian, Carly	PBIS/SEL/Celebration Leader	BR
Polyack, Kathryn	Art & Music Stipend	BR
Buss, Michael	6-8 Cross Country	EW
Okarma, Alison	6-8 Cross Country	EW
Rusch, Joshua	6-8 Cross Country	EW
Pasterz, Melissa	7/8 Volleyball - Girls	EW
Irwin, Abby	7/8 Volleyball - Girls	EW
Steckel, Sharon	7/8 Soccer	EW
Homer, Emma	7/8 Soccer	EW

Downs, Steve	7/8 Basketball - Boys	EW
Larsen, Mike	7/8 Basketball - Boys	EW
Whitehead, John	7/8 Basketball - Boys	EW
Whitehead, John	7/8 Basketball - Boys	EW
Sachs, David	7/8 Basketball - Girls	EW
Sachs, David	7/8 Basketball - Girls	EW
Whitehead, John	7/8 Volleyball - Boys	EW
Pasterz, Melissa	7/8 Volleyball - Boys	EW
Pasterz, Melissa	6-8 Track and Field	EW
Buikema, Gabrielle	7/8 Spirit Squad	EW
Roberts, Luke	6-8 Wrestling	EW
Condon, Rebecca	Book Match	EW
Canel, Evan	Jazz Band	EW
Polonsky, Daniel	Robotics	EW
Homer, Emma	Student Council	EW
Feinberg, Ari	Student Council	EW
Irwin, Abby	Yearbook	EW
Homer, Emma	Yearbook	EW
Henderson, Madeline	Athletic Director	EW
Melvin, Tiffany	Musical Director	EW
Roark, Amanda	Musical Director	EW
Sanner, Alida	Costume Designer	EW
Steckel, Sharon	Choreographer	EW
Adams, Lisa	Set Design	EW
Sanner, Alida	Tech Director	EW
Steckel, Sharon	Set Design	EW
Larsen, Mike	Basketball Skills Club	EW
Sheppard, Carly	No Place for Hate	EW
White, Cheryl	Testing Center	EW
Buss, Michael	Homework Club	EW
Condon, Rebecca	Sports Broadcasting Club/EW News	EW
Novak, Nick	Writing Club	EW
Frye, Carolyn	Yoga Club	EW

Steckel, Sharon	Art Club	EW
Murrow, Anne	Scholastic Bowl	EW
Marks, Laurence	Chess Club	EW
Canel, Evan	Jazz Lab	EW
Dimitriou, Joanne	Future Giants	EW
Koza, Christina	Fitness Club	EW
Koza, Christina	Climbing	EW
Fernandez, Angela	10th Hour	EW
Oyer, Amy	10th Hour	EW
Sanders, Gabbi	10th Hour	EW
Young, Noelle	New Student Mentors	EW
Feinberg, Ari	EPIC Week	EW
Homer, Emma	EPIC Week	EW
Allison, Elaine	Film Club	EW
Glazier, Sarah	YAC	EW
Allison, Elaine	5/6 Transition	EW
Chung, Selah	Math Help Center	EW
Allison, Elaine	Environmental Eagles Club	EW
Kleinman, Sarah	MOSS Club	EW
Garber, Taryn	Snacks & Crafts	EW
Feinberg, Ari	EPIC Week Student Committee	EW
Canel, Evan	Music Practice Lab	EW
Young, Noelle	Sew Kind	EW
Steckel, Sharon	Space Exploration & Artemis	EW
Polonsky, Daniel	Space Exploration & Artemis	EW
Steckel, Sharon	Dominican Trip Stud Lunch Grp	EW
Allison, Elaine	Creativity & Collage Club	EW
Pomeroy, Christopher	Dungeons & Dragons	EW
Johnson, Rob	Golf Club	EW
Novak, Nick	Gaming Club	EW
Sheppard, Carly	Building Mentor	EW
Rusch, Joshua	Traffic Coordinator	EW
Coffin, Brittany	PTO Liaison	EW

Whitehead, John	PTO Liaison	EW
Fernandez, Angela	Culture & Climate Committee	EW
Leccesi, Megan	Culture & Climate Committee	EW
Klein, Austin	Culture & Climate Committee	EW
Feinberg, Ari	Culture & Climate Committee	EW
Suszek, Ashley	Culture & Climate Committee	EW
Sanders, Gabbi	Culture & Climate Committee	EW
Bauer, Jenna	Culture & Climate Committee	EW
Irwin, Abby	MTSS	EW
Wulfekotte, Abby	MTSS	EW
Frye, Carolyn	MTSS	EW
Stern, Caryn	MTSS	EW
Morelli, Deirdre	MTSS	EW
Ross, Dorie	MTSS	EW
Buikema, Gabrielle	MTSS	EW
Howard, Joanna	MTSS	EW
Garrity, Paige	MTSS	EW
Kleinman, Sarah	MTSS	EW
Irwin, Abby	Graduation Coordinator	EW
Wooten, Todd	Graduation Coordinator	EW
Almendarez, Shea	Month of Military Child	EW
Condon, Rebecca	Testing Committee	EW
Farrell, Bridget	Testing Committee	EW
Garber, Taryn	CORE Parent Night Coordinator	EW
Johnson, Rob	Recess Coordinator	EW
Feinberg, Ari	Assembly Coordinator	EW
Homer, Emma	Assembly Coordinator	EW
Henderson, Madeline	Academy Day Coordinator	EW
Sanders, Gabbi	International Travel Chaperone	EW
Okarma, Alison	International Travel Chaperone	EW
Steckel, Sharon	International Travel Chaperone	EW
Suszek, Ashley	Scorekeeper (Fall Volleyball)	EW
Sachs, David	Scorekeeper (Fall Volleyball)	EW

Suszek, Ashley	Scorekeeper (Spring Volleyball)	EW
Pasterz, Melissa	Scorekeeper (Winter Basketball)	EW
Sachs, David	Scorekeeper (Winter Wrestling)	EW
Feinberg, Ari	Scorekeeper (Winter Basketball)	EW
Eriksen, Stephanie	Lead Nurse	DO
Grost, Karen	Book Match	IT
Grost, Karen	Robotics	IT
Rosenfeldt, Todd	Robotics	IT
Leven, Robin	Robotics	IT
Brauer, Matt	Robotics	IT
Brauer, Matt	Lego club	IT
Seefeldt, Madison	Drawing Club	IT
Grost, Karen	Tiger Rec	IT
Grost, Karen	Passport Club	IT
Grost, Karen	Think Like a Programmer	IT
Cohen, Sarah	Choir Club Enrichment	IT
Cohen, Sarah	Broadway Bound Enrichment	IT
Goldstein, Carly	Lunch Bunch Book Club- 5 Grade	IT
Jacobs, Jackie	Lunch Bunch Book Club- 4 Gr	IT
Luthardt, Alicia	LuthARdT Club	IT
Stancin, Tiffany	ASL	IT
Stancin, Tiffany	Arts and Crafts Club	IT
Stancin, Tiffany	Adventure Club	IT
Lee, Sonmi	Origami Club	IT
Swiech, Margaret	Harry Potter Club	IT
Swiech, Margaret	Fairytale Theatre Club	IT
Staletovic, Nikoleta	No Place for Hate Club	IT
Sager, Ella	Chess Club	IT
Siegel, Becca	Chess Club	IT
Luthardt, Alicia	Chess Club	IT
Brauer, Matt	Garden Club	IT
Zabin, Faith	Garden Club	IT
Cohen, Sarah	Garden Club	IT

Ripes, Ally	POMS	IT
Imyak, Melanie	POMS	IT
Luedtke, Kimberly	PBIS/SEL/Celebration Leader	IT
Barnard, Mali	PBIS/SEL/Celebration Leader	IT
Lichtfuss, Erin	PBIS/SEL/Celebration Leader	IT
Luthardt, Alicia	PBIS/SEL/Celebration Leader	IT
Luthardt, Alicia	Art & Music Stipend	IT
Mele, Regina	Art & Music Stipend	IT
Lee, Sonmi	Art & Music Stipend	IT
Cresham, Rhianna	School Leadership Team	IT
Ripes, Ally	School Leadership Team	IT
Leven, Robin	School Leadership Team	IT
Imyak, Melanie	School Leadership Team	IT
Garcia, Elysia	Robotics	OT
Ramirez, Yosselin	Robotics	OT
Argenio, Lauren	Robotics	OT
Falberg, Lily	Musical Director	OT
Meraz, Diana	Stage Crew	OT
Argenio, Lauren	Book Match	OT
Cruz, Paola	Student Leadership Squad	OT
Cruz, Paola	Safety Patrol	OT
Iverson, Tommy	Variety Show	OT
Meraz, Diana	Variety Show	OT
Iverson, Tommy	After School Sports	OT
Murray, Deanne	After School Sports	OT
Cruz, Paola	Before School Fun & Games	OT
Argenio, Lauren	Garden Club	OT
Kudia, Michael	Garden Club	OT
Petrich, Nicole	Mindfulness & Yoga Club	OT
Kocjan, Sylvie	Karaoke Club	OT
Jablonski, Sarah	Announcement Club	OT
Lira, Saire	Announcement Club	OT
Ramp, Sarah	Monarchs On The Run	OT

Lira, Saire	Pequeños Chefs	OT
Cruz, Paola	After School Hang out	OT
Argenio, Lauren	Reading Club	OT
Cruz, Paola	Platicas	OT
Kocjan, Sylvie	Chess Club	OT
Salamanca, Reynaldo	Chess Club	OT
Flood, Berlin	Cheerleading Club	OT
Bernal, Vilma	Spanish Arts and Crafts Club	OT
Cruz, Paola	Spanish Arts and Crafts Club	OT
Yoss, Ana Maria	School Leadership Team	OT
Kudia, Michael	School Leadership Team	OT
Polakoff, Lauren	School Leadership Team	OT
Ramirez, Yosselin	School Leadership Team	OT
Jablonski, Sarah	School Wide Success Team Lead	OT
Freer, Lisa	Staff Success Team Lead	OT
Ramirez, Yosselin	Fam Engmt Success Team Lead	OT
Lira, Saire	PTO Liaison	OT
Borzanski, Leanne	PTO Liaison	OT
DeHaro Vega, Nadia	Art Teacher Compensation	OT
Falberg, Lily	Music Teacher Compensation	OT
Borzanski, Leanne	Job Alike Mentor	OT
Hoy, Jacky	Job Alike Mentor	OT
Yoss, Ana Maria	Job Alike Mentor	OT
Kudia, Michael	Job Alike Mentor	OT
Cochrane, Kristin	6-8 Cross Country	NW
Hellinga, Nicole	6-8 Cross Country	NW
Moore, Sarah	7/8 Volleyball - Girls	NW
Cohen, Alivia	7/8 Volleyball - Girls	NW
Gore, Jeff	7/8 Soccer	NW
Zaccaro, Mia	7/8 Soccer	NW
Mall, Jon	7/8 Soccer	NW
Mall, Jon	7/8 Basketball - Boys	NW
Gore, Jeff	7/8 Basketball - Boys	NW

Cohen, Alivia	7/8 Basketball - Girls	NW
Brenner, Marc	7/8 Basketball - Girls	NW
Mall, Jon	7/8 Volleyball - Boys	NW
Wolf, Steven	7/8 Basketball - Boys	NW
Siegel, Kimberly	6-8 Track and Field	NW
Moore, Sarah	6-8 Track and Field	NW
Gore, Jeff	6-8 Track and Field	NW
Siegel, Kimberly	7/8 Spirit Squad	NW
Blanks, Samantha	7/8 Spirit Squad	NW
Hales, Emily	Book Match	NW
Anaya, Kathy	Book Match	NW
Goltz, Larry	Jazz Band	NW
Hales, Emily	Robotics	NW
Anaya, Kathy	Robotics	NW
Nathan, Jess	Robotics	NW
McMahon, Glennah	Student Council	NW
Anaya, Kathy	Student Council	NW
Siegel, Kimberly	Yearbook	NW
Anaya, Kathy	Yearbook	NW
Mariano, Nicholas	Athletic Director	NW
Melvin, Tiffany	Musical Director	NW
Guion, Hannah	Stage Crew	NW
Goltz, Larry	Tech Director	NW
Nathan, Jess	Stage Crew	NW
Cohen, Alivia	Choreographer	NW
Schuman, Miriam	Play Director	NW
Guion, Hannah	Stage Crew	NW
Nathan, Jess	Stage Crew	NW
Mall, Jon	Digital Media & Broadcasting Club	NW
Mall, Jon	Debate Club	NW
Schuman, Miriam	Debate Club	NW
Tripodi, Sathya	Debate Club	NW
Sobel, Jennifer	Future Giants	NW

Soto, Janelli	Future Giants	NW
Dugo, Vanessa	Gender & Sexualities Club	NW
Guion, Hannah	Gender & Sexualities Club	NW
Goltz, Larry	Tech Crew Club	NW
Grobarek, Beth	Northwood Gives Back	NW
Hales, Emily	Northwood Gives Back	NW
Kolze, Danielle	Northwood Gives Back	NW
Wodrich, Rebecca	Northwood Gives Back	NW
Cohen, Alivia	Student Ambassadors	NW
Dugo, Vanessa	Student Ambassadors	NW
Marvin, Jessica	Youth Advisory Committee	NW
Rubio, Santiago	Exercise/Fitness Club	NW
Dugo, Vanessa	Craft Club	NW
Guion, Hannah	Craft Club	NW
Michaels, Christina	Craft Club	NW
Grobarek, Beth	Art Club	NW
Steinbach, Bill	Northwood Gaming League	NW
Cho, Paul	Anime Club	NW
Thomas, Mary	No Place For Hate	NW
Holsen, Sarah	No Place For Hate	NW
Anaya, Kathy	Scholastic Bowl	NW
McMahon, Glennah	Scholastic Bowl	NW
Mall, Jon	Model UN	NW
Schuman, Miriam	Model UN	NW
Howard, AJ	Jazz Band Lab	NW
Cochrane, Kristin	Newspaper Club	NW
DeGroot, Grace	Newspaper Club	NW
Marvin, Jessica	Newspaper Club	NW
Janzen, Christopher	Video Game Club	NW
Siegel, Kimberly	Spirit Squad Competition Team	NW
Blanks, Samantha	Spirit Squad Competition Team	NW
Holsen, Sarah	Girls Flag Football	NW
Blanks, Samantha	Golf Team	NW

Siotas, Alex	Pokemon	NW
Anaya, Kathy	Building Mentor	NW
Hellinga, Nicole	Climate and Culture Team	NW
McMahon, Glennah	Climate and Culture Team	NW
Lee, Yun	Climate and Culture Team	NW
Robledo-Zak, Rocio	Climate and Culture Team	NW
Marvin, Jessica	Climate and Culture Team	NW
Janzen, Christopher	Climate and Culture Team	NW
Grobarek, Beth	Climate and Culture Team	NW
Cohen, Alivia	Roots Fest Coordinator	NW
Lee, Yun	Roots Fest Coordinator	NW
Siotas, Alex	8th Grade Graduation	NW
Albrecht, Erik	8th Grade Graduation	NW
Cohn, Jamie	Day of Giving	NW
Douglass, Kristen	Talent Show	NW
Garson, Kayla	Month of the Military Child	NW
Mall, Jon	Month of the Military Child	NW
Tripodi, Sathya	Dia de Muertos	NW
Hales, Emily	PTO Liaison	NW
Nathan, Jess	Educating Outside the Lines Liaison	NW
Bingham, Nicole	Zero Waste Lunch Program	NW
Chavez, Lily	Zero Waste Lunch Program	NW
Mall, Jon	DR Trip Group Leader (2028)	NW
McMahon, Glennah	DR Trip Group Leader (2027)	NW
Gore, Jeff	Family Nights	NW
Mall, Jon	Family Nights	NW
Schuman, Miriam	Family Nights	NW
Holsen, Sarah	Family Nights	NW
Bonazza, Edith	Family Nights	NW
Hutchins, Colin	Scorekeeper (Fall Volleyball)	NW
Duback, Andrew	Scorekeeper (Fall Volleyball)	NW
Tripodi, Sathya	Scorekeeper (Fall Volleyball)	NW
McMahon, Glennah	Scorekeeper (Fall Volleyball)	NW

Hutchins, Colin	Scorekeeper (Spring Volleyball)	NW
Tripodi, Sathya	Scorekeeper (Spring Volleyball)	NW
McMahon, Glennah	Scorekeeper (Spring Volleyball)	NW
Zacarro, Mia	Scorekeeper (Spring Volleyball)	NW
Hutchins, Colin	Scorekeeper (Winter Break)	NW
Tripodi, Sathya	Scorekeeper (Winter Break)	NW
McMahon, Glennah	Scorekeeper (Winter Break)	NW
Wolf, Steve	Scorekeeper (Winter Break)	NW
Duback, Andrew	Scorekeeper (Winter Break)	NW
Hutchins, Colin	Scorekeeper (Winter Wrestling)	NW
McMahon, Glennah	Scorekeeper (Winter Wrestling)	NW
McMahon, Glennah	International Travel Chaperone	NW
Mall, Jon	International Travel Chaperone	NW
Robledo-Zak, Rocio	International Travel Chaperone	NW
Dugo, Vanessa	International Travel Chaperone	NW
Duback, Andrew	International Travel Chaperone	NW
Cochrane, Kristin	International Travel Chaperone	NW
Anaya, Kathy	International Travel Chaperone	NW
Mares, Kelly	Robotics	RA
Gillette, Sara	Robotics	RA
Mellas, Anna	Robotics	RA
Gillette, Sara	Musical Director	RA
Allen, Kelly	Choreographer	RA
Fodor, Bonnie	Green Growers	RA
Merritt, Sarah	Green Growers	RA
Mares, Kelly	Green Growers	RA
Gillette, Sara	Student Leadership	RA
Gillette, Sara	Chorus	RA
Gillette, Sara	Ecology Club/Zero Waste	RA
Gillette, Sara	Storybook Players	RA
Mellas, Anna	Crochet Club	RA
Albarran, Paloma	Crochet Club	RA
Albarran, Paloma	Los Mapaches Club (Spanish)	RA

Shallenbarger, Riley	Chess	RA
Handelsman, Jori	Peer Buddies	RA
Rich, Beth	Peer Buddies	RA
Handelsman, Jori	Yearbook Club	RA
Larsen, Wendy	Math Olympiad	RA
Martinez-Clota, Dani	Badminton	RA
Martinez-Clota, Dani	Yoga	RA
Martinez-Clota, Dani	Soccer	RA
Schlacks, Kevin	Sports Club	RA
Schlacks, Kevin	Running Club	RA
Allen, Kelly	Hip Hop Club	RA
Sachs, Lauren	School Leadership Team	RA
Walsh, Sarah	School Leadership Team	RA
Matulef, Jessi	School Leadership Team	RA
Mellas, Anna	School Leadership Team	RA
Reakes, Vanessa	PBIS Leader	RA
Harris, Nicole	PBIS Leader	RA
Novakovic, Jovana	PBIS Leader	RA
Gillette, Sara	Celebration Leader	RA
Albarran, Paloma	Celebration Leader	RA
Sachs, Lauren	Parent Education Wkshp Coord.	RA
Bloom, Bari	Inclusion Committee Coord.	RA
Novakovic, Jovana	Inclusion Committee Coord.	RA
Wulfekotte, Abigail	Inclusion Committee Lessons	RA
Mares, Kelly	Inclusion Committee Lessons	RA
Reakes, Vanessa	Math Night Coordinator	RA
Walsh, Sarah	Math Night	RA
Larsen, Wendy	Math Night	RA
Harris, Nicole	Math Night	RA
Handelsman, Jori	Math Night	RA
Condon, Alyssa	Math Night	RA
Matulef, Jessi	Math Night	RA
Saltzman, Camryn	Talent Show Coordinator	RA

Mellas, Anna	Talent Show Coordinator	RA
Gillette, Sara	Art & Music Stipend	RA
Harvey, Hannah	Art & Music Stipend	RA
Dunning, Andrea	PTO Liaison	RA
Walsh, Sarah	Building Mentor	RA
Larson Cordova, Sarah	Book Match	RO
Sharobeem, Summer	Book Match	RO
Salamanca, Kristin	Robotics	RO
Larson Cordova, Sarah	Robotics	RO
Milner Gorvine, Emma	Robotics	RO
Norris, Matt	Games Galore	RO
DeMarco, Sarah	SLS	RO
Meland, Jessica	Mind Body	RO
Lagunas, Rudy	Board Games	RO
Milner Gorvine, Emma	Red Oak Podcasters	RO
Martinez, Nancy	Red Oak Podcasters	RO
Larson Cordova, Sarah	Rockets on the Run	RO
Milner Gorvine, Emma	Rockets on the Run	RO
Gord, Sarah	School Leadership Team	RO
Mescall, Amber	School Leadership Team	RO
Song, Araceli	School Leadership Team	RO
Lagunas, Rudy	School Leadership Team	RO
Weiss, Helen	Book Match	SW
Huxhold, Sarah	Robotics	SW
Flinchum, Melinda	Robotics	SW
Kodroff, Alyssa	Robotics	SW
Kodroff, Alyssa	Robotics	SW
Jacobson, Jackie	Robotics	SW
Ozgar, Maddie	5th Grade Student Leadership	SW
Tortorello, Christy	5th Grade Student Leadership	SW
Rogers, Alex	5th Grade Student Leadership	SW
Cook, Jackie	5th Grade Student Leadership	SW
Herman, Sarah	5th Grade Student Leadership	SW

Greenberg, Chloe	Panda Project	SW
Ott, Molly	Panda Project	SW
Pavlidis, Dina	Panda Project	SW
Zwirn, Hannah	Panda Project	SW
Tsimogiannis, Nikki	Chess Club	SW
Seligman, Jim	Chess Club	SW
Vyhnanek, Abby	Panda STARS Committee	SW
Funke, Robyn	Panda STARS Committee	SW
Greenberg, Chloe	Panda STARS Committee	SW
Skoufos, Maria	Volleyball Club	SW
Langer, Jessica	Recess Recharge	SW
Halpin, Brooke	Recess Recharge	SW
Weiss, Helen	Book Club	SW
Tortorello, Christy	Student Engineering Club	SW
Kodroff, Alyssa	Student Engineering Club	SW
Tazioli, Luana	Culture Club	SW
Skoufos, Maria	Culture Club	SW
Pavlidis, Dina	Culture Club	SW
Tsimogiannis, Nikki	Culture Club	SW
Vyhnanek, Abby	Running Club	SW
Ozgar, Maddie	Running Club	SW
Flinchum, Melinda	Running Club	SW
Warshauer, Samantha	Running Club	SW
Weiss, Helen	Build and Create Club	SW
Weiss, Helen	Library Stars	SW
Goldsmith, Missy	SLT	SW
Tirakian, Caroline	SLT	SW
Huxhold, Sarah	SLT	SW
Bianchini, Lauren	SLT	SW
Rubenstein, Abby	Guest Teacher Committee	SW
Skoufos, Maria	Guest Teacher Committee	SW
Ott, Molly	Guest Teacher Committee	SW
Ozgar, Maddie	Guest Teacher Committee	SW

Huxhold, Sarah	Guest Teacher Committee	SW
Funke, Robyn	Recess Coordinator	SW
Cook, Jackie	Recess Coordinator	SW
Bogie, Jon	Robotics	WT
Kurzawski, Amanda	Robotics	WT
Hunt, Liz	Book Match	WT
Bogie, Jon	Musical Director	WT
Goltz, Larry	Tech Director	WT
Purse, Becky	Passport Club	WT
Sebert, Becky	Passport Club	WT
Purse, Becky	Board Games	WT
Sebert, Becky	Board Games	WT
Tuegel, Suzanne	Running Club	WT
Sandiford, Viletta	Arts & Crafts Club	WT
Pasquesi, Sarah	Arts & Crafts Club	WT
Rubin, Stephanie	Reader's Theater	WT
Sandiford, Viletta	Spirit Squad	WT
Pasquesi, Sarah	Spirit Squad	WT
McDonald, Mollie	Chess Club	WT
Singer, Emily	Chess Club	WT
Zwirn, Chloe	Kindness Club	WT
Polisner, Madelyn	Student Council	WT
Munson, Abbey	Lunch and Learn	WT
Hunt, Liz	Math Olympiad	WT
Orloff, Julie	Lunch and Learn	WT
Parks, Rose	Sporty Sisters	WT
Imyak, Ashley	Sporty Sisters	WT
Rongey, Madison	Morning Welcome News	WT
Sandiford, Viletta	Morning Welcome News	WT
Orloff, Julie	Literacy Night	WT
Rubin, Stephanie	Literacy Night	WT
Sandiford, Viletta	Handwriting Club	WT
Rongey, Madison	Handwriting Club	WT

Goltz, Larry	Orchestra Practice	WT
Woods, Kendall	School Leadership Team	WT
Elman, Karen	School Leadership Team	WT
Purse, Becky	School Leadership Team	WT
Orloff, Julie	School Leadership Team	WT
Weinstein, Alayna	PBIS/SEL	WT
Knotek, Julie	PBIS/SEL	WT
Jablonski, Ted	PBIS/SEL	WT
Hunt, Liz	PTO Liaison	WT
Parks, Rose	Culture and Climate	WT
Palzet, Ella	Culture and Climate	WT
Munson, Abbey	Culture and Climate	WT
Sebert, Becky	Celebrations	WT
Sandiford, Viletta	Celebrations	WT
Rongey, Madison	Celebrations	WT
Mejia, Silvia	Dance Club	EC-OT
Morrill, Morgan	EC Book Club	EC-OT
Folkrod, Brooke	EC Book Club	EC-OT
Moran Garcia, Erika	School Leadership Team EC	EC-OT
Garcia, Elysia	School Leadership Team EC	EC-OT
Kaptan, Guzin	Sensory Room Supervision	EC-OT
Alvarez, Sonia	Celebration Committee	EC-OT
Moran Garcia, Erika	Celebration Committee	EC-OT
Williams, Missy	Celebration Committee	EC-OT

*Denotes changes after original memo posting.

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

Board of Education

North Shore School District 112
Highwood, Illinois

October 20, 2026

To the Board of Education:

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

EDUCATION FUND:	\$	2,148,242.78
FOOD SERVICE:	\$	145,417.30
OPERATIONS & MAINTENANCE:	\$	570,408.56
DEBT SERVICE FUND:	\$	0.00
TRANSPORTATION FUND:	\$	384,463.11
SECURITY 2022 REF:	\$	5,229.96
RAVINIA 2022 REF:	\$	3,125.90
BRAESIDE 2022 REF:	\$	2,247,616.84
WAYNE THOMAS 2022 REF:	\$	879,604.11
SHERWOOD 2022 REF:	\$	53,350.20
CENTRAL KITCHEN	\$	135,833.59
GEO THERMAL:	\$	0.00
ACTIVITY FUND:	\$	1,700.93
TOTAL	\$	6,574,993.28

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
262700062	MATTHEW DALE PRINS	09/18/2026	09172026	TUITION REIMBURSEMENT PER THE ADMIN CONTRACT FY 2026-2027	2502700065	4,000.00	4,000.00
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		4,000.00	
			1	ACH	Check(s) For a Total of		4,000.00

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
1036126	FOURTH CLIFF ADVENTURE INC.	09/18/2026	1977	***QUOTE*** MULCH INSTALLATION AT SW, RO, OT, AND EP.	2202700388	5,040.00	11,415.00
20E030	2540 3283 89 000000			OPERATIONS & MAINTENANCE FUND/ELM PLACE/OPER. & MAINT./		600.00	
20E070	2540 3283 89 000000			OPERATIONS & MAINTENANCE FUND/OAK TERRACE/OPER. & MAINT		1,440.00	
20E090	2540 3283 89 000000			OPERATIONS & MAINTENANCE FUND/RED OAK/OPER. & MAINT./GR		120.00	
20E100	2540 3283 89 000000			OPERATIONS & MAINTENANCE FUND/SHERWOOD/OPER. & MAINT./G		2,880.00	
			1978	DEPOSIT FOR RAVINIA PLAYGROUND PADDING INSTALLATION. OKAY TO PAY.	2202700402	4,675.00	
20E080	2540 3214 31 000000			OPERATIONS & MAINTENANCE FUND/RAVINIA/OPER. & MAINT./PL		4,675.00	
			1979	WELLHEAD PADDING AT SW. OKAY TO PAY.	2202700403	1,700.00	
20E100	2540 3201 31 000000			OPERATIONS & MAINTENANCE FUND/SHERWOOD/OPER. & MAINT./G		1,700.00	
			1	Computer	Check(s) For a Total of		11,415.00

	0	Manual	Checks For a Total of	0.00
	0	Wire Transfer	Checks For a Total of	0.00
	1	ACH	Checks For a Total of	4,000.00
	1	Computer	Checks For a Total of	11,415.00
Total For	2	Manual, Wire Tran, ACH & Computer Checks		15,415.00
Less	0	Voided	Checks For a Total of	0.00
			Net Amount	15,415.00

F U N D S U M M A R Y

Fund	Description	Balance Sheet	Revenue	Expense	Total
10	EDUCATION FUND	0.00	0.00	4,000.00	4,000.00
20	OPERATIONS & MAINTENANCE FUND	0.00	0.00	11,415.00	11,415.00

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
262700063	MADELINE HENDERSON	09/25/2026	09232026-1	OUT OF DISTRICT TRAVEL REIMBURSEMENT FOR MADELINE HENDERSON/EW	202700042	150.06	436.96
10E020	1100 3000 30 000000			EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/PURCHASED SERV		150.06	
			09232026-2	OUT OF DISTRICT TRAVEL REIMBURSEMENT FOR MADELINE HENDERSON/EW	202700042	26.64	
10E020	1100 3000 30 000000			EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/PURCHASED SERV		26.64	
			09232026-3	OUT OF DISTRICT TRAVEL REIMBURSEMENT FOR MADELINE HENDERSON/EW	202700042	260.26	
10E020	1100 3000 30 000000			EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/PURCHASED SERV		260.26	
262700064	HOLLY JAMIESON	09/25/2026	09222026	NURSE - LIABILITY INSURANCE - HOLLY JAMIESON	2122700136	70.00	70.00
10E200	2130 3000 27 000000			EDUCATION FUND/DISTRICT WIDE/HEALTH SERVICES/PURCHASED		70.00	
262700065	ROBERT J JOHNSON	09/25/2026	09162026-1	OUT OF DISTRICT TRAVEL/EW	202700040	150.06	439.96
10E020	1100 3000 30 000000			EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/PURCHASED SERV		150.06	
			09162026-2	OUT OF DISTRICT TRAVEL/EW	202700040	26.64	
10E020	1100 3000 30 000000			EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/PURCHASED SERV		26.64	
			09212026	OUT OF DISTRICT TRAVEL/EW	202700040	263.26	
10E020	1100 3000 30 000000			EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/PURCHASED SERV		263.26	
262700066	EMMANUEL SAJUAN	09/25/2026	09182026	MILEAGE	5552700081	90.83	90.83
10E200	2220 3000 30 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC		90.83	

4

ACH

Check(s) For a Total of

1,037.75

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
1036128	PITNEY BOWES***	09/25/2026	900007561479091726	MONTHLY ACCESS FEE - SEPTEMBER 2026	2502700066	4.00	4.00
10E200 1100 3000 48 000000			EDUCATION FUND/DISTRICT WIDE/REGULAR PROGRAMS/PURCHASED			4.00	
			1	Computer	Check(s) For a Total of		4.00

	0	Manual	Checks For a Total of	0.00
	0	Wire Transfer	Checks For a Total of	0.00
	4	ACH	Checks For a Total of	1,037.75
	1	Computer	Checks For a Total of	4.00
Total For	5	Manual, Wire Tran, ACH & Computer Checks		1,041.75
Less	0	Voided	Checks For a Total of	0.00
			Net Amount	1,041.75

F U N D S U M M A R Y

Fund	Description	Balance Sheet	Revenue	Expense	Total
10	EDUCATION FUND	0.00	0.00	1,041.75	1,041.75

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
262700071	ADAM COURTMAN	09/30/2026	09252026	NURSE LIABILITY INSURANCE REIMBURSEMENT	2122700139	154.00	154.00
10E200 2130 3000 27 000000			EDUCATION FUND/DISTRICT WIDE/HEALTH SERVICES/PURCHASED			154.00	
262700072	STEPHANIE ERIKSEN	09/30/2026	09282026	HEALTH SERVICES - NURSE LIABILITY INSURANCE REIMBURSEMENT	2122700143	148.00	148.00
10E200 2130 3000 27 000000			EDUCATION FUND/DISTRICT WIDE/HEALTH SERVICES/PURCHASED			148.00	
			2	ACH	Check(s) For a Total of		302.00

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
1036129	JOHN CANNING & CO., LTD.	09/30/2026	2658-101	***QUOTE*** BRAESIDE MURAL RESTORATION.	2202700164	16,475.00	16,475.00
65E200 2540 5000 95 000000			BRAESIDE 2022 REFERENDUM WORK/DISTRICT WIDE/OPER. & MAI			16,475.00	
			1	Computer	Check(s) For a Total of		16,475.00

	0	Manual	Checks For a Total of	0.00
	0	Wire Transfer	Checks For a Total of	0.00
	2	ACH	Checks For a Total of	302.00
	1	Computer	Checks For a Total of	16,475.00
Total For	3	Manual, Wire Tran, ACH & Computer Checks		16,777.00
Less	0	Voided	Checks For a Total of	0.00
			Net Amount	16,777.00

F U N D S U M M A R Y

Fund	Description	Balance Sheet	Revenue	Expense	Total
10	EDUCATION FUND	0.00	0.00	302.00	302.00
65	BRAESIDE 2022 REFERENDUM WORK	0.00	0.00	16,475.00	16,475.00

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
262700073	SAMANTHA BLANKS	10/06/2026	09092026	MILEAGE REIMBURSEMENT FOR TRAVEL WITH BOYS GOLF/SB/NW	602700117	142.86	163.72
10E060 1100 3000 30 000000				EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/PURCHASED SER		142.86	
			09102026	MILEAGE REIMBURSEMENT FOR TRAVEL TO GIRLS GOLF SECTIONAL/SB/NW	602700118	20.86	
10E060 1100 3000 30 000000				EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/PURCHASED SER		20.86	
			1	ACH	Check(s) For a Total of		163.72

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
1036130	JESSICA ANDRIKIS	10/06/2026	10012026	SPECIAL ED TRANSPORTATION - REIMBURSE PARENT - AUG/SEPT 2026	2122700158	299.14	299.14
40E200 2550 3000 47 000000				TRANSPORTATION FUND/DISTRICT WIDE/TRANSPORTATION/PURCHA		299.14	
1036131	MICHAEL GRUBY	10/06/2026	09012026	SPECIAL ED TRANSPORTATION - REIMBURSE PARENT - AUGUST 2026	2122700117	131.33	131.33
40E200 2550 3000 47 000000				TRANSPORTATION FUND/DISTRICT WIDE/TRANSPORTATION/PURCHA		131.33	
				2 Computer	Check(s) For a Total of		430.47

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
1036009	MICHAEL GRUBY	10/20/2026	09012026	SPECIAL ED TRANSPORTATION - REIMBURSE PARENT - AUGUST 2026	2122700117	131.33	131.33
40E200 2550 3000 47 000000				TRANSPORTATION FUND/DISTRICT WIDE/TRANSPORTATION/PURCHA		131.33	
				1 Void	Check(s) For a Total of		131.33

	0	Manual	Checks For a Total of	0.00
	0	Wire Transfer	Checks For a Total of	0.00
	1	ACH	Checks For a Total of	163.72
	2	Computer	Checks For a Total of	430.47
Total For	3	Manual, Wire Tran, ACH & Computer Checks		594.19
Less	1	Voided	Checks For a Total of	131.33
			Net Amount	462.86

F U N D S U M M A R Y

Fund	Description	Balance Sheet	Revenue	Expense	Total
10	EDUCATION FUND	0.00	0.00	163.72	163.72
40	TRANSPORTATION FUND	0.00	0.00	299.14	299.14

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
262700074	LISA ADAMS	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700163	1,383.84	1,383.84
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,383.84	
262700075	KELLY ALLEN	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700138	1,383.84	1,383.84
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,383.84	
262700076	TYLER ANTCLIFF	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700155	1,383.84	1,383.84
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,383.84	
262700077	GRACE BADDELEY	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700166	1,383.84	1,383.84
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,383.84	
262700078	JILL BARANOWSKI	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700076	880.00	880.00
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		880.00	
262700079	NORA BARKER	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700167	1,383.84	1,383.84
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,383.84	
262700080	JENNA BAUER	10/08/2026	10062026	TUITION REIMBURSEMENT FOR	2502700085	1,369.20	1,369.20

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT			
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,369.20	
262700081	BARI BLOOM	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700149	1,383.84	1,383.84
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,383.84	
262700082	MADALYN BOGART	10/08/2026	10082026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700136	1,383.84	1,383.84
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,383.84	
262700083	SOPHIE BRICKER	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700161	1,383.84	1,383.84
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,383.84	
262700084	SUSAN CALLAHAN	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700070	405.87	405.87
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		405.87	
262700085	CAITLIN CASTRO	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700153	1,383.84	1,383.84
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,383.84	
262700086	BAILEY B CHALFIN	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER	2502700145	1,383.84	1,383.84

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10E200 2210 2300 35 000000				THE TEACHER CONTRACT EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,383.84	
262700087	LYLIANA CHAVEZ	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700158	1,383.84	1,383.84
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,383.84	
262700088	PAUL CHO	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700178	705.00	705.00
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		705.00	
262700089	SELAH CHUNG	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700081	1,197.00	1,197.00
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,197.00	
262700090	ALIVIA COHEN	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700135	1,383.84	1,383.84
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,383.84	
262700091	SARAH I COHEN	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700128	1,383.84	1,383.84
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,383.84	
262700092	TAYLOR L CONLON	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700159	1,383.84	1,383.84

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10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,383.84	
262700093	JACQUELINE M COOK	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700101	1,383.84	1,383.84
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,383.84	
262700094	SARAH B DAVIDOWITZ	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700171	1,098.00	1,098.00
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,098.00	
262700095	JACKIE DORSEN	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700146	1,383.84	1,383.84
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,383.84	
262700096	KRISTEN L DOUGLASS	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700157	1,383.84	1,383.84
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,383.84	
262700097	ANDREW DUBACK	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700130	1,383.84	1,383.84
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,383.84	
262700098	GAMBOL EDELSON	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700099	1,383.84	1,383.84
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,383.84	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
262700099	KELSEY EGAN	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700083	1,335.10	1,335.10
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,335.10	
262700100	KAREN L ELMAN	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700108	1,383.84	1,383.84
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,383.84	
262700101	STEPHANIE ERIKSEN	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700089	1,383.84	1,383.84
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,383.84	
262700102	BRIDGET FARRELL	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700093	1,383.84	1,383.84
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,383.84	
262700103	ANGELA FERNANDEZ	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700164	1,383.84	1,383.84
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,383.84	
262700104	EVA FOOTLIK	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700082	1,320.00	1,320.00
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,320.00	
262700105	ROBYN FUNKE	10/08/2026	10062026	TUITION REIMBURSEMENT FOR	2502700091	1,383.84	1,383.84

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT			
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,383.84	
262700106	PAIGE GARRITY	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700096	1,383.84	1,383.84
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,383.84	
262700107	KEIKO GESHELIN	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700095	1,383.84	1,383.84
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,383.84	
262700108	EVE GETLIN	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700116	1,383.84	1,383.84
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,383.84	
262700109	ALEC GIBRICK	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700113	1,383.84	1,383.84
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,383.84	
262700110	CARLY GOLDSTEIN	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700174	839.08	839.08
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		839.08	
262700111	LAWRENCE GOLTZ	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER	2502700119	1,383.84	1,383.84

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10E200 2210 2300 35 000000				THE TEACHER CONTRACT EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,383.84	
262700112	SARAH GORD	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700077	900.00	900.00
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		900.00	
262700113	CHLOE GREENBERG	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700143	1,383.84	1,383.84
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,383.84	
262700114	TRACY JO HAFEN	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700173	880.20	880.20
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		880.20	
262700115	STEPHANIE BROOKE HALPIN	10/08/2026	10052026	TUITION REIMBURSEMENT PER THE TEACHER CONTRACT FY 2025-2026	2502700067	549.00	549.00
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		549.00	
262700116	JORI HANDELSMAN	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700103	1,383.84	1,383.84
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,383.84	
262700117	NICOLE HELLINGA	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700124	1,383.84	1,383.84
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,383.84	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
262700118	MADELINE HENDERSON	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700072	417.00	417.00
10E200 2210 2300 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI			417.00	
262700119	SAMANTHA MARIE HILLDALE	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700123	1,383.84	1,383.84
10E200 2210 2300 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI			1,383.84	
262700120	ANNE HOFFMAN	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700086	1,383.84	1,383.84
10E200 2210 2300 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI			1,383.84	
262700121	MARIE HOOD	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700154	1,383.84	1,383.84
10E200 2210 2300 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI			1,383.84	
262700122	ANTHONY HOWARD	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700129	1,383.84	1,383.84
10E200 2210 2300 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI			1,383.84	
262700123	ASHLEY IMYAK	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700109	1,383.84	1,383.84
10E200 2210 2300 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI			1,383.84	
262700124	MELANIE IMYAK	10/08/2026	10062026	TUITION REIMBURSEMENT FOR	2502700165	1,383.84	1,383.84

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT			
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,383.84	
262700125	ABIGAIL C IRWIN	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700131	1,383.84	1,383.84
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,383.84	
262700126	RACHEL LAUREN JOSEPH MILNER	10/08/2026	10052026	TUITION REIMBURSEMENT PER THE TEACHER CONTRACT FY 2025-2026	2502700069	349.00	349.00
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		349.00	
262700127	CARLY KILLIAN	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700175	834.00	834.00
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		834.00	
262700128	SHARON KIM	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700176	825.00	825.00
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		825.00	
262700129	SARAH KLEINMAN	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700097	1,383.84	1,383.84
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,383.84	
262700130	MEGAN KOBYLSKI	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER	2502700170	1,107.00	1,107.00

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				CONTRACT			
10E200 2210 2300 35 000000			EDUCATION FUND/DISTRICT	WIDE/IMPROVE INSTR./TUITION REI		1,107.00	
262700131	DANIELLE KOLZE	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700151	1,383.84	1,383.84
10E200 2210 2300 35 000000			EDUCATION FUND/DISTRICT	WIDE/IMPROVE INSTR./TUITION REI		1,383.84	
262700132	RUDY LAGUNAS	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700126	1,383.84	1,383.84
10E200 2210 2300 35 000000			EDUCATION FUND/DISTRICT	WIDE/IMPROVE INSTR./TUITION REI		1,383.84	
262700133	SANDRA LICHTER	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700090	1,383.84	1,383.84
10E200 2210 2300 35 000000			EDUCATION FUND/DISTRICT	WIDE/IMPROVE INSTR./TUITION REI		1,383.84	
262700134	SAIRE LIRA MELGOZA	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700150	1,383.84	1,383.84
10E200 2210 2300 35 000000			EDUCATION FUND/DISTRICT	WIDE/IMPROVE INSTR./TUITION REI		1,383.84	
262700135	KAREN LOWRY	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700133	1,383.84	1,383.84
10E200 2210 2300 35 000000			EDUCATION FUND/DISTRICT	WIDE/IMPROVE INSTR./TUITION REI		1,383.84	
262700136	ELIZABETH MANDL	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700106	1,383.84	1,383.84
10E200 2210 2300 35 000000			EDUCATION FUND/DISTRICT	WIDE/IMPROVE INSTR./TUITION REI		1,383.84	

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262700137	NICHOLAS MARIANO	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700122	1,383.84	1,383.84
10E200 2210 2300 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI			1,383.84	
262700138	JENNIFER MARTIN	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700094	1,383.84	1,383.84
10E200 2210 2300 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI			1,383.84	
262700139	NANCY MARTINEZ	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700110	1,383.84	1,383.84
10E200 2210 2300 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI			1,383.84	
262700140	JESSICA L MARVIN	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700071	414.92	414.92
10E200 2210 2300 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI			414.92	
262700141	JESSICA MATULEF	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700105	1,383.84	1,383.84
10E200 2210 2300 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI			1,383.84	
262700142	MOLLIE MCDONALD	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700111	1,383.84	1,383.84
10E200 2210 2300 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI			1,383.84	
262700143	GLENNAH MCMAHON	10/08/2026	10062026	TUITION REIMBURSEMENT FOR	2502700092	1,383.84	1,383.84

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E200 2210 2300 35 000000				THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT			
			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI			1,383.84	
262700144	REGINA MELE	10/08/2026	10052026	TUITION REIMBURSEMENT PER THE TEACHER CONTRACT FY 2025-2026	2502700068	330.00	330.00
10E200 2210 2300 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI			330.00	
262700145	MARIA CECILIA MELICCHIO	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700169	1,200.00	1,200.00
10E200 2210 2300 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI			1,200.00	
262700146	ANNA MELLAS	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700141	1,383.84	1,383.84
10E200 2210 2300 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI			1,383.84	
262700147	SARAH MERRITT	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700073	417.00	417.00
10E200 2210 2300 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI			417.00	
262700148	TODD MIDDENDORF	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700107	1,383.84	1,383.84
10E200 2210 2300 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI			1,383.84	
262700149	EMMA MILNER-GORVINE	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER	2502700120	1,383.84	1,383.84

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				CONTRACT			
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,383.84	
262700150	ALISON RYAN OKARMA	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700074	625.00	625.00
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		625.00	
262700151	ROSE PARKS	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700112	1,383.84	1,383.84
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,383.84	
262700152	MELISSA PASTERZ	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700098	1,383.84	1,383.84
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,383.84	
262700153	CONSTANTINA PAVLIDIS	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700152	1,383.84	1,383.84
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,383.84	
262700154	SUSAN QUAID	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700148	1,383.84	1,383.84
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,383.84	
262700155	SARAH RAMP	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700078	990.00	990.00
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		990.00	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
262700156	VANESSA REAKES	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700125	1,383.84	1,383.84
10E200 2210 2300 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI			1,383.84	
262700157	ALLY RIPES	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700139	1,383.84	1,383.84
10E200 2210 2300 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI			1,383.84	
262700158	SAMANTHA ROBERTS	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700118	1,383.84	1,383.84
10E200 2210 2300 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI			1,383.84	
262700159	ADRIAN RODRIGUEZ MARTINEZ	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700172	1,050.00	1,050.00
10E200 2210 2300 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI			1,050.00	
262700160	ALEXANDRA L ROGERS	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700168	1,224.00	1,224.00
10E200 2210 2300 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI			1,224.00	
262700161	ABBY RUBENSTEIN	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700140	1,383.84	1,383.84
10E200 2210 2300 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI			1,383.84	
262700162	SHANNON RUIZ CROSSWHITE	10/08/2026	10062026	TUITION REIMBURSEMENT FOR	2502700134	1,383.84	1,383.84

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT			
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,383.84	
262700163	JOELLE RUMORO	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700087	1,383.84	1,383.84
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,383.84	
262700164	MILES M RUSSELL	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700162	1,383.84	1,383.84
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,383.84	
262700165	DAVID SACHS	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700115	1,383.84	1,383.84
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,383.84	
262700166	JENNIFER SAGAT	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700156	1,383.84	1,383.84
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,383.84	
262700167	ALIDA SANNER	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700100	1,383.84	1,383.84
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,383.84	
262700168	TALIA SCHIFF	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER	2502700121	1,383.84	1,383.84

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E200 2210 2300 35 000000				THE TEACHER CONTRACT EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,383.84	
262700169	KEVIN SCHLACKS	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700114	1,383.84	1,383.84
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,383.84	
262700170	MADISON SEEFELDT	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700079	1,184.78	1,184.78
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,184.78	
262700171	ALEXSANDRA ASHLEY SERVIN	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700104	1,383.84	1,383.84
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,383.84	
262700172	KEVIN SHANAHAN	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700088	1,383.84	1,383.84
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,383.84	
262700173	MARIA SKOUFOS	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700117	1,383.84	1,383.84
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,383.84	
262700174	KACI SPIRITO	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700142	1,383.84	1,383.84

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,383.84	
262700175	TIFFANY STANCIN	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700132	1,383.84	1,383.84
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,383.84	
262700176	CAROLINE TIRAKIAN	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700102	1,383.84	1,383.84
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,383.84	
262700177	SUZANNE TUEGEL	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700075	825.00	825.00
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		825.00	
262700178	AMBER UDONI	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700127	1,383.84	1,383.84
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,383.84	
262700179	ROCIO URQUIZA-HALLORAN	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700144	1,383.84	1,383.84
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,383.84	
262700180	RENATO VILLANUEVA	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700177	705.00	705.00
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		705.00	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
262700181	ABIGAIL VYHNANEK	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700160	1,383.84	1,383.84
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,383.84	
262700182	SAMANTHA WARSHAUER	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700147	1,383.84	1,383.84
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,383.84	
262700183	REBECCA WAXMAN	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700084	1,351.99	1,351.99
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,351.99	
262700184	JORDANA WEISSMAN	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700080	1,196.94	1,196.94
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,196.94	
262700185	KENDALL WOODS	10/08/2026	10062026	TUITION REIMBURSEMENT FOR THE 2025-2026 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502700137	1,383.84	1,383.84
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,383.84	

112 ACH

Check(s) For a Total of

139,999.96

	0	Manual	Checks For a Total of	0.00
	0	Wire Transfer	Checks For a Total of	0.00
	112	ACH	Checks For a Total of	139,999.96
	0	Computer	Checks For a Total of	0.00
Total For	112	Manual, Wire Tran, ACH & Computer Checks		139,999.96
Less	0	Voided	Checks For a Total of	0.00
			Net Amount	139,999.96

F U N D S U M M A R Y

Fund	Description	Balance Sheet	Revenue	Expense	Total
10	EDUCATION FUND	0.00	0.00	139,999.96	139,999.96

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
262700192	SENAIDA AVALOS	10/20/2026	10072026	Out of district travel - Reimbursement	2502700182	35.53	35.53
10E200	2520 3000 30 000000			EDUCATION FUND/DISTRICT WIDE/FISCAL SERVICES/PURCHASED		35.53	
262700193	GEORGETTE FRANCO	10/20/2026	10122026-1	Franco, Georgette - Mileage Reimbursement 5/26-8/26	2502700193	183.58	253.50
10E200	2520 3000 30 000000			EDUCATION FUND/DISTRICT WIDE/FISCAL SERVICES/PURCHASED		183.58	
			10122026-2	Franco, Georgette - Mileage Reimbursement 9/26	2502700194	69.92	
10E200	2520 3000 30 000000			EDUCATION FUND/DISTRICT WIDE/FISCAL SERVICES/PURCHASED		69.92	
262700194	JAMIE KAHN	10/20/2026	10082026	TUITION REIMBURSEMENT PER THE ADMIN CONTRACT FY 2026-2027	2502700179	4,000.00	4,000.00
10E200	2210 2300 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		4,000.00	
262700195	ABIGAIL MANY	10/20/2026	10052026	Mileage fr trips from Indian Trail to Sherwood for Abigail Many - PE teacher - time period: 8/17/26 - 10/5/26	402700082	24.24	24.24
10E040	1100 3000 30 000000			EDUCATION FUND/INDIAN TRAIL/REGULAR PROGRAMS/PURCHASED		24.24	
262700196	NIHIP	10/20/2026	OCTOBER 2026	OCTOBER 2026 NIHIP INVOICE	2502700184	849,341.72	849,341.72
10E200	2610 2220 22 000000			EDUCATION FUND/DISTRICT WIDE/DISTRICT BENEFITS/MEDICAL		799,917.50	
10E200	2610 2230 22 000000			EDUCATION FUND/DISTRICT WIDE/DISTRICT BENEFITS/DENTAL I		49,424.22	
262700197	JESSICA SHARE	10/20/2026	09252026	SHARE/ MILEAGE REIMBURSEMENT/ RA	802700055	17.69	17.69
10E080	1100 3000 30 000000			EDUCATION FUND/RAVINIA/REGULAR PROGRAMS/PURCHASED SERVI		17.69	

6 ACH Check(s) For a Total of 853,672.68

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
1036404	1495 BUILDING LLC	10/20/2026	NOVEMBER 2026	MONTHLY OPS RENT	2502700017	7,517.73	7,517.73
				AUGUST 2026 -			
				JULY 2027			
20E200	2540 3000 38 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		7,517.73	
1036405	AAA LOCK & KEY***	10/20/2026	584298	INSTALL CYLINDER	2202700416	150.00	150.00
				ON BATHROOM AT			
				SW. OKAY TO PAY.			
20E100	2540 3201 31 000000			OPERATIONS & MAINTENANCE FUND/SHERWOOD/OPER. & MAINT./G		150.00	
1036406	ABLE NET INC***	10/20/2026	CI562314	SPECIAL ED	2122700063	255.00	255.00
				SUPPLIES -			
				ASSISTIVE TECH			
10E200	1200 4000 50 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./SUPPLIES AND M		255.00	
1036407	ABM BUILDING VALUE	10/20/2026	10000871951	ABM CUSTODIAL	2202700438	175,059.58	193,828.54
				SERVICES FOR			
				OCTOBER 2026			
20E200	2540 3000 41 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		175,059.58	
			10000880016	JWO OVERTIME FOR	2202700486	18,768.96	
				SEPTEMBER 2026.			
				OKAY TO PAY.			
20E200	2540 3000 41 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		18,768.96	
1036408	ACCESS ONE	10/20/2026	7756081	MANAGED IT	2202700472	4,042.75	4,042.75
				SERVICES FOR D112			
20E010	2540 3260 42 000000			OPERATIONS & MAINTENANCE FUND/BRAESIDE/OPER. & MAINT./P		197.56	
20E020	2540 3260 42 000000			OPERATIONS & MAINTENANCE FUND/EDGEWOOD/OPER. & MAINT./P		519.76	
20E030	2540 3260 42 000000			OPERATIONS & MAINTENANCE FUND/ELM PLACE/OPER. & MAINT./		389.19	
20E040	2540 3260 42 000000			OPERATIONS & MAINTENANCE FUND/INDIAN TRAIL/OPER. & MAIN		666.67	
20E060	2540 3260 42 000000			OPERATIONS & MAINTENANCE FUND/NORTHWOOD/OPER. & MAINT./		362.64	
20E070	2540 3260 42 000000			OPERATIONS & MAINTENANCE FUND/OAK TERRACE/OPER. & MAINT		362.64	
20E080	2540 3260 42 000000			OPERATIONS & MAINTENANCE FUND/RAVINIA/OPER. & MAINT./PH		628.67	
20E090	2540 3260 42 000000			OPERATIONS & MAINTENANCE FUND/RED OAK/OPER. & MAINT./PH		362.69	
20E110	2540 3260 42 000000			OPERATIONS & MAINTENANCE FUND/WAYNE THOMAS/OPER. & MAIN		362.64	
20E120	2540 3260 42 000000			OPERATIONS & MAINTENANCE FUND/GREEN BAY SCHOOL/OPER. &		190.29	
1036409	ACCURATE BIOMETRICS	10/20/2026	388112609	FINGERPRINTING	2002700037	1,924.75	1,924.75
				SERVICES INVOICE			
				388112609			
10E200	2642 3102 38 000000			EDUCATION FUND/DISTRICT WIDE/PERSONNEL/CRIMINAL BACKGRO		1,924.75	
1036410	ADVENT TECH, INC	10/20/2026	1662	SOFTWARE	5552700076	1,781.00	1,781.00
10E200	2220 3000 80 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC		1,781.00	
1036411	AGI MOSAICS	10/20/2026	09232026	2026-2027 -	2102700170	3,000.00	3,000.00
				PURCHASED			
				SERVICES - PD			
10E200	2210 3000 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./PURCHASED S		3,000.00	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
1036412	Vendor Continued Void	10/20/2026					0.00
1036413	Vendor Continued Void	10/20/2026					0.00
1036414	Vendor Continued Void	10/20/2026					0.00
1036415	Vendor Continued Void	10/20/2026					0.00
1036416	Vendor Continued Void	10/20/2026					0.00
1036417	Vendor Continued Void	10/20/2026					0.00
1036418	Vendor Continued Void	10/20/2026					0.00
1036419	Vendor Continued Void	10/20/2026					0.00
1036420	Vendor Continued Void	10/20/2026					0.00
1036421	Vendor Continued Void	10/20/2026					0.00
1036422	Vendor Continued Void	10/20/2026					0.00
1036423	Vendor Continued Void	10/20/2026					0.00
1036424	Vendor Continued Void	10/20/2026					0.00
1036425	Vendor Continued Void	10/20/2026					0.00
1036426	Vendor Continued Void	10/20/2026					0.00
1036427	Vendor Continued Void	10/20/2026					0.00
1036428	Vendor Continued Void	10/20/2026					0.00
1036429	Vendor Continued Void	10/20/2026					0.00
1036430	Vendor Continued Void	10/20/2026					0.00
1036431	Vendor Continued Void	10/20/2026					0.00
1036432	Vendor Continued Void	10/20/2026					0.00
1036433	Vendor Continued Void	10/20/2026					0.00
1036434	Vendor Continued Void	10/20/2026					0.00
1036435	Vendor Continued Void	10/20/2026					0.00
1036436	Vendor Continued Void	10/20/2026					0.00
1036437	Vendor Continued Void	10/20/2026					0.00
1036438	Vendor Continued Void	10/20/2026					0.00
1036439	Vendor Continued Void	10/20/2026					0.00
1036440	Vendor Continued Void	10/20/2026					0.00
1036441	Vendor Continued Void	10/20/2026					0.00
1036442	Vendor Continued Void	10/20/2026					0.00
1036443	Vendor Continued Void	10/20/2026					0.00
1036444	Vendor Continued Void	10/20/2026					0.00
1036445	Vendor Continued Void	10/20/2026					0.00
1036446	Vendor Continued Void	10/20/2026					0.00
1036447	Vendor Continued Void	10/20/2026					0.00
1036448	Vendor Continued Void	10/20/2026					0.00
1036449	Vendor Continued Void	10/20/2026					0.00
1036450	Vendor Continued Void	10/20/2026					0.00
1036451	Vendor Continued Void	10/20/2026					0.00
1036452	Vendor Continued Void	10/20/2026					0.00
1036453	Vendor Continued Void	10/20/2026					0.00
1036454	Vendor Continued Void	10/20/2026					0.00
1036455	Vendor Continued Void	10/20/2026					0.00
1036456	Vendor Continued Void	10/20/2026					0.00
1036457	Vendor Continued Void	10/20/2026					0.00
1036458	Vendor Continued Void	10/20/2026					0.00
1036459	Vendor Continued Void	10/20/2026					0.00
1036460	AMAZON	10/20/2026	111Y-M3RK-X3T9	LAMINATOR FOR D112 USE.	2202700343	59.99	27,884.16

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
20E200	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		59.99	
			113Q-FM7D-M413	teacher classroom supplies	102700028	69.75	
10E010	1100 4000 50 000000			EDUCATION FUND/BRAESIDE/REGULAR PROGRAMS/SUPPLIES AND M		69.75	
			114L-4P6V-CYG7	WT@EP/Amazon/3rdgr adeSupplies	1102700057	24.98	
10E110	1100 4000 50 000000			EDUCATION FUND/WAYNE THOMAS/REGULAR PROGRAMS/SUPPLIES A		24.98	
			11CX-6Y4J-FQFQ	SECONDARY CONFERENCE ROOM #119/ MAIN OFFICE WORKROOM-NURSE OFFICE WATER FILTERS/EW	202700031	423.97	
10E020	1100 4000 50 000000			EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/SUPPLIES AND M		423.97	
			11G7-G4KJ-4V7H	2026-2027 - SUPPLIES AND MATERIALS - GENERAL	2102700155	19.59	
10E200	2210 4000 50 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		19.59	
			11NY-J3H9-CGNM	COFFEE CREAMER AND SUGAR FOR OPS BUILDING.	2202700393	43.85	
20E200	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		43.85	
			11NY-LX3F-7LP3	GENERAL SUPPLIES-EC SNACKS	1202700008	159.83	
10E120	1125 4000 50 000000			EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A		159.83	
			11QP-7P3N-CWPH	AMAZON/2ndGRADE/SW	1002700013	19.99	
10E100	1100 4000 50 000000			EDUCATION FUND/SHERWOOD/REGULAR PROGRAMS/SUPPLIES AND M		19.99	
			11QP-7P3N-T7FQ	STUDENT SERVICES SUPPLIES	2122700120	17.99	
10E200	2190 4000 50 000000			EDUCATION FUND/DISTRICT WIDE/STUDENT SERVICES/SUPPLIES		17.99	
			11XQ-6RDP-GX3H	GENERAL SUPPLIES/DUBOIS	2002700035	-23.97	
10E200	2642 4000 50 000000			EDUCATION FUND/DISTRICT WIDE/PERSONNEL/SUPPLIES AND MAT		-23.97	
			1334-9JVT-1VGV	ORDER FOR GENERAL SUPPLIES	2502700055	17.24	
10E200	2520 4000 50 000000			EDUCATION FUND/DISTRICT WIDE/FISCAL SERVICES/SUPPLIES A		17.24	
			13CJ-Y34N-1L4K	2026-2027 -	2102700160	30.50	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				SUPPLIES AND MATERIALS - GENERAL			
10E200	2210 4000 50 000000		EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			30.50	
			13JX-JPVJ-HRMM	SPECIAL ED	2122700150	21.91	
				SUPPLIES - ASSISTIVE TECH			
10E200	1200 4000 50 000000		EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./SUPPLIES AND M			21.91	
			13KK-DHNC-4FKF	HUSKY UNIVERSITY	602700085	25.73	
				ITEMS FOR MIDDENDORF/TM/NW			
10E060	1100 4000 50 000000		EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND			25.73	
			13LN-494D-HCXH	Order for Stancin	402700063	32.98	
10E040	1100 4000 50 000000		EDUCATION FUND/INDIAN TRAIL/REGULAR PROGRAMS/SUPPLIES A			32.98	
			13LN-MFKF-6L94	BOOKS/STICKERS	2302700022	6.99	
10E200	2320 4000 50 000000		EDUCATION FUND/DISTRICT WIDE/EXEC. ADMIN./SUPPLIES AND			6.99	
			13N1-DTYQ-6KG6	Office supplies	102700035	332.71	
10E010	1100 4000 50 000000		EDUCATION FUND/BRAESIDE/REGULAR PROGRAMS/SUPPLIES AND M			332.71	
			13NQ-JCKK-VNJ1	AMAZON/CASTRO/SW	1002700058	46.50	
10E100	1100 4000 50 000000		EDUCATION FUND/SHERWOOD/REGULAR PROGRAMS/SUPPLIES AND M			46.50	
			13PK-FWTF-FCR6	2026-2027 - SUPPLIES AND MATERIALS - PACE	2102700159	82.98	
10E200	2210 4000 61 000000		EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			82.98	
			13RP-9FGW-CJN6	2026-2027 - SUPPLIES AND MATERIALS - GENERAL	2102700193	42.14	
10E200	2210 4000 50 000000		EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			42.14	
			13RQ-K4FR-CT6N	AMAZON/2ndGRADE/SW	1002700013	777.37	
10E100	1100 4000 50 000000		EDUCATION FUND/SHERWOOD/REGULAR PROGRAMS/SUPPLIES AND M			777.37	
			14KF-QJ1Y-6373	TOOLS	5552700086	51.30	
10E200	2220 4000 50 000000		EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/SUPPLIES AND MAT			24.33	
10E200	2220 4000 65 000000		EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/SUPPLIES AND MAT			26.97	
			14KF-QJ1Y-71GM	GENERAL SUPPLIES	2002700039	139.36	
10E200	2630 4000 50 000000		EDUCATION FUND/DISTRICT WIDE/INFORMATION SERVICES/SUPPL			139.36	
			14KJ-7FTT-R9VW	MORE ITEMS NEEDED BY PE TEAM SY	602700120	1,081.58	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				26-27/CH/NW			
10E060	1100 4000 53 000000		EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND			1,081.58	
			14PD-RX7Y-97G7	PE SUPPLIES/EW	202700050	132.18	
10E020	1100 4000 50 000000		EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/SUPPLIES AND M			132.18	
			14VX-TKLN-7R47	SANDWICH BOARDS FOR RAVINIA.	2202700295	-129.99	
20E080	2540 4000 65 000000		OPERATIONS & MAINTENANCE FUND/RAVINIA/OPER. & MAINT./SU			-129.99	
			14VX-TKLN-NRCW	Teacher classroom supplies	102700055	35.99	
10E010	1100 4000 50 000000		EDUCATION FUND/BRAESIDE/REGULAR PROGRAMS/SUPPLIES AND M			35.99	
			161F-RD3X-GNTQ	GENERAL SUPPLIES-MIS	702700052	191.37	
10E070	1100 4000 50 000000		EDUCATION FUND/OAK TERRACE/REGULAR PROGRAMS/SUPPLIES AN			191.37	
			161F-RD3X-TYXC	AMAZON/TIMERS/SW	1002700060	43.94	
10E100	1100 4000 50 000000		EDUCATION FUND/SHERWOOD/REGULAR PROGRAMS/SUPPLIES AND M			43.94	
			163G-JGCX-FW41	Order for Kinder	402700068	59.98	
10E040	1100 4000 50 000000		EDUCATION FUND/INDIAN TRAIL/REGULAR PROGRAMS/SUPPLIES A			59.98	
			16FC-WH7C-Y1CQ	Order for Lovell	402700071	9.99	
10E040	1100 4000 50 000000		EDUCATION FUND/INDIAN TRAIL/REGULAR PROGRAMS/SUPPLIES A			9.99	
			16KX-Y6PL-HVXG	ART BUDGET-DE HARO VEGA ART SUPPLIES	702700045	19.79	
10E070	1100 4000 52 000000		EDUCATION FUND/OAK TERRACE/REGULAR PROGRAMS/SUPPLIES AN			19.79	
			16MV-PT3H-DRPJ	AMAZON/3rdGrade/SW	1002700056	13.49	
10E100	1100 4000 50 000000		EDUCATION FUND/SHERWOOD/REGULAR PROGRAMS/SUPPLIES AND M			13.49	
			16MY-RWPC-WT31	Order for Seefeldt Enrichment	402700060	60.26	
99L000	9700 0000 00 000000		INDIAN TRAIL ENRICHMENT/NS			60.26	
			16NG-9DKF-VMW3	Order for Seefeldt	402700015	199.29	
10E040	1100 4000 50 000000		EDUCATION FUND/INDIAN TRAIL/REGULAR PROGRAMS/SUPPLIES A			199.29	
			16P7-CJWR-RCCL	Order for Lagone	402700067	111.63	
10E040	1100 4000 50 000000		EDUCATION FUND/INDIAN TRAIL/REGULAR PROGRAMS/SUPPLIES A			111.63	
			16Q1-D76P-JG69	Order for Stancin (Enrichment)	402700054	257.21	
99L000	9700 0000 00 000000		INDIAN TRAIL ENRICHMENT/NS			257.21	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			16QN-WX94-4QQC	Teacher classroom supplies	102700052	91.41	
10E010	1100 4000 50 000000		EDUCATION FUND/BRAESIDE/REGULAR PROGRAMS/SUPPLIES AND M			91.41	
			17FY-TM67-YG61	WT@EP/Amazon/SELCE lebratuions	1102700052	366.77	
10E110	1100 4000 50 000000		EDUCATION FUND/WAYNE THOMAS/REGULAR PROGRAMS/SUPPLIES A			366.77	
			17H9-9CHK-WQRR	WT@EP/ Amazon / PE / Supplies	1102700044	249.99	
10E110	1100 4000 53 000000		EDUCATION FUND/WAYNE THOMAS/REGULAR PROGRAMS/SUPPLIES A			249.99	
			17JD-THK7-CX7N	GENERAL SUPPLIES-RODRIGUEZ	702700055	279.12	
10E070	1100 4000 50 000000		EDUCATION FUND/OAK TERRACE/REGULAR PROGRAMS/SUPPLIES AN			279.12	
			17JF-4FHR-HJM1	FENCING FOR RAVINIA.	2202700423	95.14	
20E080	2540 4000 65 000000		OPERATIONS & MAINTENANCE FUND/RAVINIA/OPER. & MAINT./SU			95.14	
			17JN-GNJF-DNJL	HEALTH SERVICE SUPPLIES - NORTHWOOD	2122700122	12.99	
10E200	2130 4000 50 000000		EDUCATION FUND/DISTRICT WIDE/HEALTH SERVICES/SUPPLIES A			12.99	
			17JN-GNJF-MJ6R	SUPPLIES FOR THE SOCIAL WORKER - KIDS' PRIZES	902700044	542.99	
10E090	1100 4000 50 000000		EDUCATION FUND/RED OAK/REGULAR PROGRAMS/SUPPLIES AND MA			542.99	
			17KL-4CJY-GXN1	2026-2027 - SUPPLIES AND MATERIALS - GENERAL	2102700181	115.68	
10E200	2210 4000 50 000000		EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			115.68	
			17KR-7DGW-G7LR	Teacher classroom supplies	102700037	40.77	
10E010	1100 4000 50 000000		EDUCATION FUND/BRAESIDE/REGULAR PROGRAMS/SUPPLIES AND M			40.77	
			17PV-LMDW-CFNF	teacher classroom supplies	102700036	20.78	
10E010	1100 4000 50 000000		EDUCATION FUND/BRAESIDE/REGULAR PROGRAMS/SUPPLIES AND M			20.78	
			17PV-LMDW-CR19	SUPPLIES	5552700075	65.34	
10E200	2220 4000 50 000000		EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/SUPPLIES AND MAT			28.56	
10E200	2220 4000 65 000000		EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/SUPPLIES AND MAT			36.78	
			17PV-LMDW-XMH7	HUSKY UNIVERSITY ITEMS FOR	602700085	8.89	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				MIDDENDORF/TM/NW			
10E060	1100 4000 50 000000		EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND			8.89	
			17R7-3Q47-13Y1	Order for Luthardt (Enrichment) reorder of supplies that never arrived.	402700059	234.54	
99L000	9700 0000 00 000000		INDIAN TRAIL ENRICHMENT/NS			234.54	
			17RT-YTL1-Q6DJ	ITEM NEEDED FOR QUARTER 1 CELEBRATION/AG/NW	602700119	40.99	
10E060	1100 4000 50 000000		EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND			40.99	
			197H-DFJL-7YHL	AMAZON/ OLOUGHLIN/ RA	802700028	83.59	
10E080	1100 4000 50 000000		EDUCATION FUND/RAVINIA/REGULAR PROGRAMS/SUPPLIES AND MA			83.59	
			19FG-JYQ9-R4JP	Order for Nurse	402700057	17.93	
10E040	1100 4000 50 000000		EDUCATION FUND/INDIAN TRAIL/REGULAR PROGRAMS/SUPPLIES A			17.93	
			19GV-KFK3-HLFQ	CLASSROOM SUPPLY ORDER FOR MOORE/SM/NW	602700110	26.48	
10E060	1100 4000 50 000000		EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND			26.48	
			19GV-KFK3-RCG9	GENERAL SUPPLIES-MISC	1202700007	8.29	
10E120	1125 4000 50 000000		EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A			8.29	
			19HR-QPPJ-JMPG	2026-2027 - SUPPLIES AND MATERIALS - GENERAL	2102700171	-28.06	
10E200	2210 4000 50 000000		EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			-28.06	
			19LC-9WW7-JTFT	Order for Mele	402700002	135.15	
10E040	1100 4000 50 000000		EDUCATION FUND/INDIAN TRAIL/REGULAR PROGRAMS/SUPPLIES A			135.15	
			19LV-NR64-7JWW	2026-2027 - SUPPLIES AND MATERIALS - GENERAL	2102700175	76.66	
10E200	2210 4000 50 000000		EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			76.66	
			19LV-NR64-CNJH	Teacher classroom supplies	102700047	96.88	
10E010	1100 4000 50 000000		EDUCATION FUND/BRAESIDE/REGULAR PROGRAMS/SUPPLIES AND M			96.88	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			19LV-NR64-HX4L	SPECIAL ED SUPPLIES - RAV CORE	2122700148	111.98	
10E200	1200 4000 50 000000		EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./SUPPLIES AND M			111.98	
			19MR-XKQ4-6VCF	AMAZON/2ndGRADE/SW	1002700013	11.09	
10E100	1100 4000 50 000000		EDUCATION FUND/SHERWOOD/REGULAR PROGRAMS/SUPPLIES AND M			11.09	
			19NC-XDH4-JJ7J	NURSE OFFICE SUPPLIES/EW	202700032	349.81	
10E020	1100 4000 50 000000		EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/SUPPLIES AND M			349.81	
			19NJ-3VGD-FHW9	SPECIAL ED SUPPLIES - ASSISTIVE TECH	2122700134	40.96	
10E200	1200 4000 50 000000		EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./SUPPLIES AND M			40.96	
			19NW-L3J4-7VFN	teacher classroom supplies	102700044	23.98	
10E010	1100 4000 50 000000		EDUCATION FUND/BRAESIDE/REGULAR PROGRAMS/SUPPLIES AND M			23.98	
			19RC-PTDP-DDD6	AMAZON/ CORE-YOO/ RA	802700044	21.80	
10E080	1100 4000 50 000000		EDUCATION FUND/RAVINIA/REGULAR PROGRAMS/SUPPLIES AND MA			21.80	
			1C3W-NDLW-TC47	GAMES BEING PURCHASED FOR INDOOR RECESS/MR/NW	602700123	123.55	
10E060	1100 4000 50 000000		EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND			123.55	
			1C6N-DWLM-GDNG	ITEMS FOR THE SCHOOL STORE/NH/NW	602700103	165.79	
10E060	1100 4000 50 000000		EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND			165.79	
			1CD9-GR6W-QGN9	ITEMS NEEDED TO REPAIR INSTRUMENTS IN MUSIC CLASS/FR/NW	602700122	201.45	
10E060	1100 3000 31 100031		EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/PURCHASED SER			201.45	
			1CF9-WRTR-KPK9	MATH BOOKS FOR TEACHER PD/AG/NW	602700116	241.33	
10E060	1100 3000 35 000000		EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/PURCHASED SER			241.33	
			1CF9-WRTR-XFCC	2026 - 2027 - SUPPLIES AND MATERIALS - CMA	2102700185	7.99	
10E200	2210 4000 55 000000		EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			7.99	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E010	1100 4000 50 000000		1CJG-LVFW-DQJR	office supplies	102700050	243.20	
			EDUCATION FUND/BRAESIDE/REGULAR PROGRAMS/SUPPLIES AND M			243.20	
99L000	9708 0000 00 000000		1CJG-LVFW-MLJD	STUDENT COUNCIL ACTIVITIES ACCOUNT/EW	202700045	25.97	
			EDGEWOOD STUDENT COUNCIL/NS			25.97	
10E010	1100 4000 50 000000		1CQY-XL9M-ML6X	Teacher classroom	102700048	3.85	
			EDUCATION FUND/BRAESIDE/REGULAR PROGRAMS/SUPPLIES AND M			3.85	
20E200	2540 4000 65 000000		1CQY-XL9M-RYDV	COMMERCIAL PAPER SHREDDER FOR OPS	2202700454	379.98	
			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI			379.98	
10E010	1100 4000 50 000000		1CTX-6PXY-1HGD	nurse office supplies	102700038	33.98	
			EDUCATION FUND/BRAESIDE/REGULAR PROGRAMS/SUPPLIES AND M			33.98	
10E070	1100 4000 50 000000		1CTX-6PXY-HQPL	GENERAL SUPPLIES-AFTER SCHOOL CLUB: PEQUENOS CHEFS	702700056	132.66	
			EDUCATION FUND/OAK TERRACE/REGULAR PROGRAMS/SUPPLIES AN			132.66	
20E200	2540 4000 65 000000		1CV9-WQXT-DTDQ	COFFEE MATE CREAMER.	2202700401	27.65	
			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI			27.65	
10E060	1100 4000 50 000000		1CY1-14TG-4HXC	CLASSROOM SUPPLY ORDER FOR ALBRECHT/EA/NW	602700092	54.23	
			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND			54.23	
10E060	1100 4000 50 000000		1CYR-FFJH-KDJJ	HUSKY UNIVERSITY ITEMS FOR BILLEK & CHAVEZ/CB/NW	602700080	69.97	
			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND			69.97	
20E040	2540 4000 65 000000		1D3W-DYN4-31D7	GYMNASTICS MATS FOR IT.	2202700418	1,375.00	
			OPERATIONS & MAINTENANCE FUND/INDIAN TRAIL/OPER. & MAIN			1,375.00	
10E040	1100 4000 50 000000		1D6M-LFNK-QLD3	Order for 3rd Grade	402700056	49.98	
			EDUCATION FUND/INDIAN TRAIL/REGULAR PROGRAMS/SUPPLIES A			49.98	
10E110	1100 4000 50 000000		1D6R-Y4H9-937V	WT@EP/Kinder/Suppl ies	1102700049	40.29	
			EDUCATION FUND/WAYNE THOMAS/REGULAR PROGRAMS/SUPPLIES A			40.29	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			1D6R-Y4H9-9WRT	2026-2027 - SUPPLIES AND MATERIALS - CMA	2102700153	13.49	
10E200	2210 4000 55 000000		EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			13.49	
			1D6R-Y4H9-FXX7	MEDICAL ITEMS NEEDED FOR SCHOOL NURSE/MC/NW	602700094	61.95	
10E060	1100 4000 50 000000		EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND			61.95	
			1D6V-J9NJ-GLTV	teacher Classroom supplies	102700027	13.26	
10E010	1100 4000 50 000000		EDUCATION FUND/BRAESIDE/REGULAR PROGRAMS/SUPPLIES AND M			13.26	
			1D96-YP9Q-6GYV	200PCS BUS PASS BADGE HOLDERS FOR D112 SCHOOLS	2202700419	27.99	
20E200	2540 4000 65 000000		OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI			27.99	
			1D96-YP9Q-9JMF	GENERAL SUPPLIES/DUBOIS	2002700035	170.08	
10E200	2642 4000 50 000000		EDUCATION FUND/DISTRICT WIDE/PERSONNEL/SUPPLIES AND MAT			170.08	
			1D9D-JH96-CVRC	2026-2027 - SUPPLIES AND MATERIALS - ELA	2102700180	149.22	
10E200	2210 4000 60 000000		EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			149.22	
			1DCL-CC3D-YXD4	AMAZON/OZGAR/SW	1002700049	17.98	
10E100	1100 4000 50 000000		EDUCATION FUND/SHERWOOD/REGULAR PROGRAMS/SUPPLIES AND M			17.98	
			1DPC-LXJ7-9M4T	DESK STOOL FOR THE NURSE'S OFFICE	902700053	129.95	
10E090	1100 4000 50 000000		EDUCATION FUND/RED OAK/REGULAR PROGRAMS/SUPPLIES AND MA			129.95	
			1DPT-NNXF-J474	FILTER FOR REFRIGERATOR AT GB.	2202700458	35.99	
20E120	2540 4000 65 000000		OPERATIONS & MAINTENANCE FUND/GREEN BAY SCHOOL/OPER. &			35.99	
			1DQT-N3X7-FNHY	Order for Nurse	402700062	66.25	
10E040	1100 4000 50 000000		EDUCATION FUND/INDIAN TRAIL/REGULAR PROGRAMS/SUPPLIES A			66.25	
			1DTW-Q6T1-M94H	OT CONSTRUCTION MURAL	702700057	6.79	
68E200	2540 5000 95 000000		CENT. KITCHEN 2022 REFERENDUM/DISTRICT WIDE/OPER. & MAI			6.79	
			1DW4-YD9L-GF79	2026-2027 - SUPPLIES AND	2102700188	233.06	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				MATERIALS - SCIENCE			
10E200	2210 4000 57 000000		EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			233.06	
			1DWT-CDM3-1JWV	48 x 48 WHITEBOARD	2202700382	155.90	
20E200	2540 4000 65 000000		OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI			155.90	
			1DYD-X1VM-4YVJ	GENERAL SUPPLIES-MISC	1202700007	514.68	
10E120	1125 4000 50 000000		EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A			514.68	
			1FGT-66FX-FPG4	Order for workroom	402700066	63.80	
10E040	1100 4000 50 000000		EDUCATION FUND/INDIAN TRAIL/REGULAR PROGRAMS/SUPPLIES A			63.80	
			1FGT-66FX-RMTH	ART SUPPLY FOR ART ROOM/BG/NW	602700106	247.73	
10E060	1100 4000 52 000000		EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND			247.73	
			1FQ1-3TWW-7RFX	AMAZON/BERTANA/SW	1002700057	32.28	
10E100	1100 4000 50 000000		EDUCATION FUND/SHERWOOD/REGULAR PROGRAMS/SUPPLIES AND M			32.28	
			1G43-MLYK-167R	GENERAL SUPPLIES - ESPARZA	702700039	139.68	
10E070	1100 4000 50 000000		EDUCATION FUND/OAK TERRACE/REGULAR PROGRAMS/SUPPLIES AN			139.68	
			1G49-QQJX-11CR	AMAZON/ OLOUGHLIN/ RA	802700028	39.99	
10E080	1100 4000 50 000000		EDUCATION FUND/RAVINIA/REGULAR PROGRAMS/SUPPLIES AND MA			39.99	
			1G4F-H44M-9NQY	CRISIS BACK PACK ITEMS/EW	202700052	123.76	
10E020	1100 4000 50 000000		EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/SUPPLIES AND M			123.76	
			1G7M-QXCD-CNJK	PE DEPARTMENT SUPPLIES/EW	202700017	-249.98	
10E020	1100 4000 50 000000		EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/SUPPLIES AND M			-249.98	
			1G9V-CYMQ-1P3C	NURSE OFFICE SUPPLIES.	902700039	96.78	
10E090	1100 4000 50 000000		EDUCATION FUND/RED OAK/REGULAR PROGRAMS/SUPPLIES AND MA			96.78	
			1GG6-T9NH-749G	teacher classroom supplies	102700043	7.83	
10E010	1100 4000 50 000000		EDUCATION FUND/BRAESIDE/REGULAR PROGRAMS/SUPPLIES AND M			7.83	
			1GG6-T9NH-RKY9	FOOD - PROFESSIONAL DEVELOPMENT	2302700032	15.18	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E200 2310 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/BOARD OF ED./PURCHASED SER			15.18	
			1GNY-9NGN-7CRV	2026-2027 - SUPPLIES AND MATERIALS - GENERAL	2102700171	84.73	
10E200 2210 4000 50 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			84.73	
			1GQF-CHR4-6R63	2026-2027 - SUPPLIES AND MATERIALS - GENERAL	2102700160	80.97	
10E200 2210 4000 50 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			80.97	
			1GTC-33XJ-TCQY	ITEMS FOR FALL PLAY/MS/NW	602700108	39.98	
10E060 1100 4000 50 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND			39.98	
			1GV3-T77W-H9NL	FLAGS AND BRACKETS FOR SHERWOOD.	2202700381	203.27	
20E100 2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/SHERWOOD/OPER. & MAINT./S			203.27	
			1GVP-PGQF-G3W6	AMAZON/TIRAKIAN/SW	1002700053	78.33	
10E100 1100 4000 50 000000			EDUCATION FUND/SHERWOOD/REGULAR PROGRAMS/SUPPLIES AND M			78.33	
			1H4X-RLHC-7RYD	STUDENT SERVICES SUPPLIES - NVC TRAINING	2122700125	44.60	
10E200 2190 4000 50 000000			EDUCATION FUND/DISTRICT WIDE/STUDENT SERVICES/SUPPLIES			44.60	
			1H97-KKGL-DYD3	2026-2027 - SUPPLIES AND MATERIALS - SCIENCE	2102700118	5.56	
10E200 2210 4000 57 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			5.56	
			1HC7-HDN4-7W43	SANDWICH BOARDS FOR RAVINIA.	2202700295	-129.99	
20E080 2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/RAVINIA/OPER. & MAINT./SU			-129.99	
			1HCK-PHPM-71WQ	AMAZON/RUGS/SW	1002700062	440.97	
10E100 1100 4000 50 000000			EDUCATION FUND/SHERWOOD/REGULAR PROGRAMS/SUPPLIES AND M			440.97	
			1HCP-H4M3-714R	Order for Mendelson	402700061	9.47	
10E040 1100 4000 50 000000			EDUCATION FUND/INDIAN TRAIL/REGULAR PROGRAMS/SUPPLIES A			9.47	
			1HCW-FDYF-DLMN	ENGLISH DEPARTMENT	202700036	59.86	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				SUPPLIES/EW			
10E020	1100 4000 50 000000		EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/SUPPLIES AND M			59.86	
			1HFL-TH19-7H9Y	AMAZON/OZGAR/SW	1002700049	27.94	
10E100	1100 4000 50 000000		EDUCATION FUND/SHERWOOD/REGULAR PROGRAMS/SUPPLIES AND M			27.94	
			1HJ1-1GCH-9DPD	2026-2027 - SUPPLIES AND MATERIALS - GENERAL	2102700197	34.44	
10E200	2210 4000 50 000000		EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			34.44	
			1HJ1-D9L1-3V1V	teacher classroom supplies	102700026	84.03	
10E010	1100 3000 38 000000		EDUCATION FUND/BRAESIDE/REGULAR PROGRAMS/PURCHASED SERV			84.03	
			1HL4-NVC7-FKDV	BUNGEE CORDS FOR WT	2202700308	25.99	
20E110	2540 4000 65 000000		OPERATIONS & MAINTENANCE FUND/WAYNE THOMAS/OPER. & MAIN			25.99	
			1HMD-CK63-H76L	Order for Stancin	402700055	102.85	
10E040	1100 4000 50 000000		EDUCATION FUND/INDIAN TRAIL/REGULAR PROGRAMS/SUPPLIES A			102.85	
			1HR7-NJHN-J3XV	YEARBOOK SUPPLIES/EW	202700044	48.97	
99L000	9011 0000 00 000000		EDGEWOOD YEARBOOK/NS			48.97	
			1HW1-WMDK-3WKF	2026-2027 - SUPPLIES AND MATERIALS - CMA	2102700149	163.42	
10E200	2210 4000 55 000000		EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			163.42	
			1HWM-FX1J-7DWR	PE EQUIPMENT FOR CLASSES SY26-27/CH/NW	602700104	42.99	
10E060	1100 4000 53 000000		EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND			42.99	
			1HXF-PM7L-7JR9	WT@EP/Amazon/Suppl ies	1102700054	16.14	
10E110	1100 4000 50 000000		EDUCATION FUND/WAYNE THOMAS/REGULAR PROGRAMS/SUPPLIES A			16.14	
			1J61-DL34-4P9R	HUSKY UNIVERSITY ITEMS FOR NATHAN/JN/NW	602700090	16.97	
10E060	1100 4000 50 000000		EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND			16.97	
			1JCT-K3VM-YWFG	SCIENCE SUPPLY FOR LABS/JN/NW	602700095	11.28	
10E060	1100 4000 57 000000		EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND			11.28	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			1JH9-LPHP-JT4F	CLIPS NEEDED FOR HUSKY U/SB/NW	602700109	44.96	
10E060	1100 4000 50 000000		EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND			44.96	
			1JH9-LPHP-NKGP	MATS FOR ELM PLACE.	2202700417	128.60	
20E030	2540 4000 65 000000		OPERATIONS & MAINTENANCE FUND/ELM PLACE/OPER. & MAINT./			128.60	
			1JM4-X9R9-F7D1	WT@EP/Amazon/Suppl ies/SpiritSquad	1102700050	217.94	
10E110	1100 4000 50 000000		EDUCATION FUND/WAYNE THOMAS/REGULAR PROGRAMS/SUPPLIES A			217.94	
			1JNK-T6KD-J7GV	Order for Lovell	402700071	57.86	
10E040	1100 4000 50 000000		EDUCATION FUND/INDIAN TRAIL/REGULAR PROGRAMS/SUPPLIES A			57.86	
			1JNK-T6KD-R1J9	CLASSROOM SUPPLY ORDER FOR ALBRECHT/EA/NW	602700092	14.39	
10E060	1100 4000 50 000000		EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND			14.39	
			1K6W-616W-7MPQ	ART SUPPLIES/EW	202700039	28.49	
10E020	1100 4000 52 000000		EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/SUPPLIES AND M			28.49	
			1KD7-N3C9-DMR1	SCHOOL/OFFICE SUPPLIES	902700052	249.94	
10E090	1100 4000 50 000000		EDUCATION FUND/RED OAK/REGULAR PROGRAMS/SUPPLIES AND MA			249.94	
			1KFR-KT14-6HJM	2026-2027 - SUPPLIES AND MATERIALS - ROBOTICS FOUNDATION GRANT	2102700182	29.98	
10E200	1100 4000 50 192004		EDUCATION FUND/DISTRICT WIDE/REGULAR PROGRAMS/SUPPLIES			29.98	
			1KGY-7JPQ-FG6N	SPECIAL ED SUPPLIES - ASSISTIVE TECH	2122700153	21.38	
10E200	1200 4000 50 000000		EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./SUPPLIES AND M			21.38	
			1KGY-7JPQ-RQPD	2026-2027 - SUPPLIES AND MATERIALS - GENERAL	2102700183	97.35	
10E200	2210 4000 50 000000		EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			97.35	
			1KHD-KHfy-1T94	2026-2027 - SUPPLIES AND MATERIALS - GENERAL	2102700138	77.68	
10E200	2210 4000 50 000000		EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			77.68	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			1KKK-4KRM-Y9Y3	ORDER FOR GENERAL SUPPLIES AND AIR FILTERS FOR AIR PURIFIERS	2502700058	226.16	
10E200	2520 4000 50 000000		EDUCATION FUND/DISTRICT WIDE/FISCAL SERVICES/SUPPLIES A			226.16	
			1KKM-VFVL-LL9K	Order for Davidowitz	402700069	154.48	
10E040	1100 4000 50 000000		EDUCATION FUND/INDIAN TRAIL/REGULAR PROGRAMS/SUPPLIES A			154.48	
			1KL9-4FFV-F73C	Teacher classroom supplies	102700052	9.99	
10E010	1100 4000 50 000000		EDUCATION FUND/BRAESIDE/REGULAR PROGRAMS/SUPPLIES AND M			9.99	
			1KN3-MTCQ-CTHV	LAMINATORS/LAMINAT OR POUCHES NEEDED FOR STAFF/EW	202700048	215.88	
10E020	1100 4000 50 000000		EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/SUPPLIES AND M			215.88	
			1KP7-QD49-XVPR	AMAZON/OZGAR/SW	1002700052	692.88	
10E100	1100 4000 50 000000		EDUCATION FUND/SHERWOOD/REGULAR PROGRAMS/SUPPLIES AND M			692.88	
			1KP7-QD49-YPQR	ORDER FOR SUPPLIES AND TONER.	2502700060	106.08	
10E200	2520 4000 50 000000		EDUCATION FUND/DISTRICT WIDE/FISCAL SERVICES/SUPPLIES A			106.08	
			1KPJ-GQX1-91TD	AMAZON/ CORE-YOO/ RA	802700044	417.33	
10E080	1100 4000 50 000000		EDUCATION FUND/RAVINIA/REGULAR PROGRAMS/SUPPLIES AND MA			417.33	
			1KPP-1Q1L-7MPX	WAXED KRAFT RECEPTACLE LINER BAGS 500 COUNT, 10 BOXES PER ABM REQ. FOR DIST. USE	2202700385	282.90	
20E200	2540 4000 65 000000		OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI			282.90	
			1KX4-1KQL-RNQH	AMAZON/STARKEY/SW	1002700061	29.99	
10E100	1100 4000 50 000000		EDUCATION FUND/SHERWOOD/REGULAR PROGRAMS/SUPPLIES AND M			29.99	
			1KY1-1CG1-6NGX	SPECIAL ED SUPPLIES - EW CORE	2122700162	38.90	
10E200	1200 4000 50 000000		EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./SUPPLIES AND M			38.90	
			1LFJ-4LJH-7DGX	GENERAL SUPPLIES- FALL FEST	1202700009	628.04	
10E120	1125 4000 50 000000		EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A			628.04	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			1LHP-46WN-4N4D	WT@EP/Amazon/Celeb rations/2nd grade/Supplies	1102700048	210.61	
10E110	1100 4000 50 000000		EDUCATION FUND/WAYNE THOMAS/REGULAR PROGRAMS/SUPPLIES A			210.61	
			1LJN-7WYC-HQJ3	ITEMS NEEDED FOR STUDENT IDS/JS/NW	602700115	206.85	
10E060	1100 4000 50 000000		EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND			206.85	
			1LJQ-FLJQ-6TLV	GENERAL SUPPLIES-- MURNER	1202700010	101.97	
10E120	1125 4000 50 000000		EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A			101.97	
			1LVN-WG4X-6M3Y	nurse office supplies	102700038	53.98	
10E010	1100 4000 50 000000		EDUCATION FUND/BRAESIDE/REGULAR PROGRAMS/SUPPLIES AND M			53.98	
			1M49-6KV9-LF9K	PIE CUTTER NEEDED FOR STAFF ORANGE FROG/AG/NW	602700124	9.49	
10E060	1100 4000 50 000000		EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND			9.49	
			1MHT-QQ6L-1F94	PAPER SHREDDER BAGS FOR OPS OFFICE SHREDDER	2202700489	14.82	
20E200	2540 4000 65 000000		OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI			14.82	
			1MKJ-M4CT-9VJ7	HUSKY UNIVERSITY ITEMS FOR MELICCHIO/CM/NW	602700101	56.23	
10E060	1100 4000 50 000000		EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND			56.23	
			1MNY-FGDP-DWJK	EAGLES OF CHARACTER BREAKFAST SUPPLIES/EW	202700035	193.50	
10E020	1100 4000 50 000000		EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/SUPPLIES AND M			193.50	
			1MRW-V1XR-DRQW	AMAZON/ FIRST/ RA	802700043	87.45	
10E080	1100 4000 50 000000		EDUCATION FUND/RAVINIA/REGULAR PROGRAMS/SUPPLIES AND MA			87.45	
			1MX4-CLMK-HT6V	NUMBER DISCS FOR SW.	2202700432	15.89	
20E100	2540 4000 65 000000		OPERATIONS & MAINTENANCE FUND/SHERWOOD/OPER. & MAINT./S			15.89	
			1N13-DLCN-YLYN	CLASSROOM SUPPLY ORDER FOR DOUGLASS/KD/NW	602700098	51.58	
10E060	1100 4000 50 000000		EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND			51.58	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			1N69-MFRY-DXHL	AMAZON/ PEASE, GETLIN/ RA	802700045	65.73	
10E080	1100 4000 50 000000		EDUCATION FUND/RAVINIA/REGULAR PROGRAMS/SUPPLIES AND MA			65.73	
			1ND1-DPTV-W4K7	SPECIAL ED SUPPLIES - OT/PT	2122700140	59.76	
10E200	1200 4000 50 000000		EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./SUPPLIES AND M			59.76	
			1ND3-4D99-DHR6	teacher classroom supplies	102700042	317.58	
10E010	1100 4000 50 000000		EDUCATION FUND/BRAESIDE/REGULAR PROGRAMS/SUPPLIES AND M			317.58	
			1NJX-HRJT-TR4Q	2026-2027 - SUPPLIES AND MATERIALS - ELA	2102700172	30.99	
10E200	2210 4000 60 000000		EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			30.99	
			1NNG-HCCP-7V39	Order for Kinder	402700064	14.99	
10E040	1100 4000 50 000000		EDUCATION FUND/INDIAN TRAIL/REGULAR PROGRAMS/SUPPLIES A			14.99	
			1NPR-CVTV-HYPD	AMAZON/BERTANA/SW	1002700057	17.98	
10E100	1100 4000 50 000000		EDUCATION FUND/SHERWOOD/REGULAR PROGRAMS/SUPPLIES AND M			17.98	
			1NXC-HKGG-G1X7	GENERAL SUPPLIES-Villalpan do	702700051	217.18	
10E070	1100 4000 50 000000		EDUCATION FUND/OAK TERRACE/REGULAR PROGRAMS/SUPPLIES AN			217.18	
			1P6N-G3CX-1HCF	2026-2027 - SUPPLIES AND MATERIALS - SCIENCE	2102700190	46.98	
10E200	2210 4000 57 000000		EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			46.98	
			1PLH-NCFN-KKGP	T-SHIRTS FOR CUSTODIANS DAY/EW	202700043	43.98	
10E020	1100 4000 50 000000		EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/SUPPLIES AND M			43.98	
			1PLH-NCFN-PWPF	SUPPLY FOR SCHOOL NURSE OFFICE/MC/NW	602700107	104.72	
10E060	1100 4000 50 000000		EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND			104.72	
			1PLQ-NGQK-DG7M	SPECIAL ED SUPPLIES - OT/PT	2122700116	10.99	
10E200	1200 4000 50 000000		EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./SUPPLIES AND M			10.99	
			1PLQ-NGQK-GTL9	CORE SUPPLIES/EW	202700037	209.98	
10E020	1100 4000 50 000000		EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/SUPPLIES AND M			209.98	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			1PM9-YHHN-73GY	ROTARY DRILL FOR D112 USE.	2202700422	179.00	
20E200	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		179.00	
			1PM9-YHHN-DWLK	Teacher classroom supplies	102700046	45.76	
10E010	1100 4000 50 000000			EDUCATION FUND/BRAESIDE/REGULAR PROGRAMS/SUPPLIES AND M		45.76	
			1PM9-YHHN-PVV7	WT@EP/Amazon/Nurse	1102700053	144.99	
10E110	1100 4000 50 000000			EDUCATION FUND/WAYNE THOMAS/REGULAR PROGRAMS/SUPPLIES A		144.99	
			1PRG-QWVK-GVL7	ITEMS FOR QUARTER 1 CELEBRATION/GM/NW	602700114	611.78	
10E060	1100 4000 50 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND		611.78	
			1PT4-XPW1-HJGC	2026-2027 - SUPPLIES AND MATERIALS - GENERAL	2102700173	29.99	
10E200	2210 4000 50 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		29.99	
			1PT4-XPW1-VCPI	INSTRUCTIONAL CLASSROOM SUPPLIES	902700048	601.92	
10E090	1100 4000 50 000000			EDUCATION FUND/RED OAK/REGULAR PROGRAMS/SUPPLIES AND MA		601.92	
			1PVL-RG6T-7VFD	SPECIAL ED SUPPLIES - SHERWOOD	2122700137	6.64	
10E200	1200 4000 50 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./SUPPLIES AND M		6.64	
			1PY9-Q6QN-F7C7	STUDENT SERVICES SUPPLIES - NVC TRAINING	2122700125	123.83	
10E200	2190 4000 50 000000			EDUCATION FUND/DISTRICT WIDE/STUDENT SERVICES/SUPPLIES		123.83	
			1PY9-Q6QN-HDJJ	CUSTODIAL EQUIPMENT FOR WT@EP.	2202700429	27.99	
20E110	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/WAYNE THOMAS/OPER. & MAIN		27.99	
			1PYC-DDJG-RWYM	Order for Enrichment Club (Luthardt)	402700051	-194.65	
99L000	9700 0000 00 000000			INDIAN TRAIL ENRICHMENT/NS		-194.65	
			1Q4R-G3TF-JQKY	2026-2027 - SUPPLIES AND MATERIALS -	2102700161	69.37	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				FOUNDATION GRANT			
10E200	1100 4000 50 192004		EDUCATION FUND/DISTRICT WIDE/REGULAR PROGRAMS/SUPPLIES			69.37	
			1QHF-NWLF-3PLN	2026-2027 - SUPPLIES AND MATERIALS - CMA	2102700140	138.35	
10E200	2210 4000 55 000000		EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			138.35	
			1QHG-WKY1-T69P	OAK TERRACE - BUDDIES BIRTHDAYS.	902700049	123.96	
10E090	1100 4000 50 000000		EDUCATION FUND/RED OAK/REGULAR PROGRAMS/SUPPLIES AND MA			123.96	
			1QJR-96TR-7XJL	GENERAL SUPPLIES- LIRA	702700048	122.82	
10E070	1100 4000 50 000000		EDUCATION FUND/OAK TERRACE/REGULAR PROGRAMS/SUPPLIES AN			122.82	
			1QJY-TPMT-4PL7	AMAZON/ MURPHY/ RA	802700050	0.00	
10E080	1100 4000 50 000000		EDUCATION FUND/RAVINIA/REGULAR PROGRAMS/SUPPLIES AND MA			0.00	
			1QLJ-TWNY-VTGQ	Order for Office	402700058	56.46	
10E040	1100 4000 50 000000		EDUCATION FUND/INDIAN TRAIL/REGULAR PROGRAMS/SUPPLIES A			56.46	
			1QQ3-3PW1-CQ6T	2026-2027 - SUPPLIES AND MATERIALS - STEM	2102700152	108.25	
10E200	2210 4000 56 000000		EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			108.25	
			1QRH-GQ64-F91P	SPECIAL ED SUPPLIES	2122700152	41.97	
10E200	1200 4000 50 000000		EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./SUPPLIES AND M			41.97	
			1QTK-13DX-T7NL	ITEMS FOR STUDENTS WHO NEED A REPLACEMENT BAG/AG/NW	602700105	14.99	
10E060	1100 4000 50 000000		EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND			14.99	
			1QVC-R7TY-T9QR	2026-2027- SUPPLIES AND MATERIALS - GENERAL	2102700189	47.48	
10E200	2210 4000 50 000000		EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			47.48	
			1R1D-P4QC-CNYQ	Order for 3rd grade	402700065	11.95	
10E040	1100 4000 50 000000		EDUCATION FUND/INDIAN TRAIL/REGULAR PROGRAMS/SUPPLIES A			11.95	
			1R1L-KM77-HHQQ	WT@EP/Amazon/5thGr	1102700056	45.65	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				adeSupplies			
10E110	1100 4000 50 000000		EDUCATION FUND/WAYNE THOMAS/REGULAR PROGRAMS/SUPPLIES A			45.65	
			1R1L-KM77-QMYM	WT@EP/Amazon/Suppl	1102700054	10.63	
				ies			
10E110	1100 4000 50 000000		EDUCATION FUND/WAYNE THOMAS/REGULAR PROGRAMS/SUPPLIES A			10.63	
			1R33-6JNJ-GH4F	BOOKS FOR THE	902700046	29.64	
				LIBRARY			
10E090	1100 4000 50 000000		EDUCATION FUND/RED OAK/REGULAR PROGRAMS/SUPPLIES AND MA			29.64	
			1R39-6DWC-VYF3	Order for	402700015	5.00	
				Seefeldt			
10E040	1100 4000 50 000000		EDUCATION FUND/INDIAN TRAIL/REGULAR PROGRAMS/SUPPLIES A			5.00	
			1R7Q-QWQX-DFP9	INSTRUCTIONAL	902700047	63.90	
				CLASSROOM			
				SUPPLIES			
10E090	1100 4000 50 000000		EDUCATION FUND/RED OAK/REGULAR PROGRAMS/SUPPLIES AND MA			63.90	
			1RC6-N943-Y9PG	CLASSROOM SUPPLY	602700100	67.14	
				ORDER FOR			
				POMAGIER/JP/NW			
10E060	1100 4000 50 000000		EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND			67.14	
			1RC6-RDNL-FNT3	AMAZON/Clipboards/	1002700055	21.57	
				SW			
10E100	1100 4000 50 000000		EDUCATION FUND/SHERWOOD/REGULAR PROGRAMS/SUPPLIES AND M			21.57	
			1RG7-VMGV-C36P	AMAZON/OZGAR/SW	1002700054	34.92	
10E100	1100 4000 50 000000		EDUCATION FUND/SHERWOOD/REGULAR PROGRAMS/SUPPLIES AND M			34.92	
			1RHP-XCGP-FM7N	PE DEPARTMENT	202700033	17.98	
				SUPPLIES/EW			
10E020	1100 4000 50 000000		EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/SUPPLIES AND M			17.98	
			1RWJ-FPG4-1KJH	HUSKY UNIVERSITY	602700090	21.74	
				ITEMS FOR			
				NATHAN/JN/NW			
10E060	1100 4000 50 000000		EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND			21.74	
			1RXW-CJ13-CVHF	2026-2027 -	2102700194	149.95	
				SUPPLIES AND			
				MATERIALS - ELA			
10E200	2210 4000 60 000000		EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			149.95	
			1RYJ-NNN3-47YD	SPECIAL ED	2122700137	55.44	
				SUPPLIES -			
				SHERWOOD			
10E200	1200 4000 50 000000		EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./SUPPLIES AND M			55.44	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			1T3C-TPPF-KGGQ	2026-2027 - SUPPLIES AND MATERIALS - CMA	2102700191	25.99	
10E200	2210 4000 55 000000		EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			25.99	
			1T9N-TMNT-D79Q	ART BUDGET-DE HARO VEGA ART SUPPLIES	702700045	477.14	
10E070	1100 4000 52 000000		EDUCATION FUND/OAK TERRACE/REGULAR PROGRAMS/SUPPLIES AN			477.14	
			1TFF-KQWF-WQDC	Teacher classroom supplies	102700051	52.98	
10E010	1100 4000 50 000000		EDUCATION FUND/BRAESIDE/REGULAR PROGRAMS/SUPPLIES AND M			52.98	
			1TFF-KQWF-YGH7	LIBRARY INSTRUCTIONAL CLASSROOM SUPPLIES	902700045	56.97	
10E090	1100 4000 50 000000		EDUCATION FUND/RED OAK/REGULAR PROGRAMS/SUPPLIES AND MA			56.97	
			1TKN-NMFX-F6HJ	ITEMS NEEDED BY SCHOOL NURSE/MC/NW	602700102	83.27	
10E060	1100 4000 50 000000		EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND			83.27	
			1TLC-YP9D-13DW	2026-2027 - SUPPLIES AND MATERIALS - GENERAL	2102700162	80.76	
10E200	2210 4000 50 000000		EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			80.76	
			1TXW-9PT3-QXVN	SUPPLIES	5552700029	64.89	
10E200	2220 4000 50 000000		EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/SUPPLIES AND MAT			64.89	
			1V13-M67R-QPGV	OFFICE SUPPLIES FOR OPS BUILDING.	2202700457	39.98	
20E150	2540 4000 65 000000		OPERATIONS & MAINTENANCE FUND/O&M Admin Building/OPER.			39.98	
			1V13-M67R-XYDD	Order for Cohen (Enrichment)	402700070	162.92	
99L000	9700 0000 00 000000		INDIAN TRAIL ENRICHMENT/NS			162.92	
			1V4H-97FH-7Y3L	GENERAL SUPPLIES- LIRA	702700048	24.88	
10E070	1100 4000 50 000000		EDUCATION FUND/OAK TERRACE/REGULAR PROGRAMS/SUPPLIES AN			24.88	
			1VMK-F6RT-GTXX	WT@EP/ Amazon / OfficeSupplies	1102700047	18.89	
10E110	1100 4000 50 000000		EDUCATION FUND/WAYNE THOMAS/REGULAR PROGRAMS/SUPPLIES A			18.89	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			1VP1-46LM-9DPQ	AMAZON/ NOVAKOVIC/ RA	802700041	38.98	
10E080	1100 4000 50 000000		EDUCATION FUND/RAVINIA/REGULAR PROGRAMS/SUPPLIES AND MA			38.98	
			1VQR-MGMF-6XHV	JUICE BOXES FOR NURSE/MC/NW	602700097	52.26	
10E060	1100 4000 50 000000		EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND			52.26	
			1VQV-YLR4-CLNH	PE DEPARTMENT SUPPLIES/EW	202700017	-240.00	
10E020	1100 4000 50 000000		EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/SUPPLIES AND M			-240.00	
			1VTW-6YTY-XL1J	SPECIAL ED SUPPLIES - OT/PT	2122700116	64.73	
10E200	1200 4000 50 000000		EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./SUPPLIES AND M			64.73	
			1VW4-YPNX-WD73	WT@EP/Amazon/Batte ries	1102700051	65.91	
10E110	1100 4000 50 000000		EDUCATION FUND/WAYNE THOMAS/REGULAR PROGRAMS/SUPPLIES A			65.91	
			1VYQ-DYWC-FXVN	HUSKY UNIVERSITY ITEMS FOR DOUGLASS/KD/NW	602700099	21.98	
10E060	1100 4000 50 000000		EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND			21.98	
			1W7N-JH9G-LYVC	WT@EP/Amazon/Wange r	1102700055	32.28	
10E110	1100 4000 50 000000		EDUCATION FUND/WAYNE THOMAS/REGULAR PROGRAMS/SUPPLIES A			32.28	
			1WC3-M1J9-1K6K	2026-2027 - SUPPLIES AND MATERIALS - GENERAL	2102700179	131.72	
10E200	2210 4000 50 000000		EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			131.72	
			1WHQ-KHK3-RYWR	CLASSROOM SUPPLY ORDER FOR MARVIN/JM/NW	602700096	8.89	
10E060	1100 4000 50 000000		EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND			8.89	
			1WLG-K7DG-RQQR	WT@EP/Amazon/Nurse /Office/Supplies	1102700045	32.68	
10E110	1100 4000 50 000000		EDUCATION FUND/WAYNE THOMAS/REGULAR PROGRAMS/SUPPLIES A			32.68	
			1WQP-WXJQ-739W	CUSTODIAL/NURSE SCHOOL SUPPLIES	902700050	82.98	
10E090	1100 4000 50 000000		EDUCATION FUND/RED OAK/REGULAR PROGRAMS/SUPPLIES AND MA			82.98	
			1WXH-VK74-GP3Q	GENERAL SUPPLIES - ESPARZA	702700039	69.64	

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10E070	1100 4000 50 000000		EDUCATION FUND/OAK TERRACE/REGULAR PROGRAMS/SUPPLIES AN			69.64	
			1X1P-JCGQ-CG9K	POSTER BOARDS FOR SSB CLASSES PER CARLY SHEPPARD/EW	202700049	26.14	
10E020	1100 4000 50 000000		EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/SUPPLIES AND M			26.14	
			1X6G-H3N4-R1JR	WT@EP/Amazon/PESup plies	1102700046	169.59	
10E110	1100 4000 53 000000		EDUCATION FUND/WAYNE THOMAS/REGULAR PROGRAMS/SUPPLIES A			169.59	
			1XDC-NDLP-JDGX	SPECIAL ED SUPPLIES - EW CORE	2122700147	16.89	
10E200	1200 4000 50 000000		EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./SUPPLIES AND M			16.89	
			1XDN-H4NK-MF1N	2026-2027 - SUPPLIES AND MATERIALS - GENERAL	2102700171	28.06	
10E200	2210 4000 50 000000		EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			28.06	
			1XFM-PXMC-737G	2026-2027 - SUPPLIES AND MATERIALS - FOUNDATION GRANT	2102700163	24.95	
10E200	1100 4000 50 192004		EDUCATION FUND/DISTRICT WIDE/REGULAR PROGRAMS/SUPPLIES			24.95	
			1XHL-JQXM-14JN	teacher classroom supplies	102700042	37.14	
10E010	1100 4000 50 000000		EDUCATION FUND/BRAESIDE/REGULAR PROGRAMS/SUPPLIES AND M			37.14	
			1XHL-JQXM-7FDG	2026=2027 - SUPPLIES AND MATERIALS - CMA	2102700176	10.49	
10E200	2210 4000 55 000000		EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			10.49	
			1XJN-WQJ9-7FFM	2026-2027 - SUPPLIES AND MATERIALS - GENERAL	2102700186	175.49	
10E200	2210 4000 50 000000		EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			175.49	
			1XN4-16K6-964Q	PRIZES FOR GOLDEN EAGLES/EW	202700051	34.99	
10E020	1100 4000 50 000000		EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/SUPPLIES AND M			34.99	
			1XVM-CTMP-CQWN	teacher classroom supplies	102700049	7.83	
10E010	1100 4000 50 000000		EDUCATION FUND/BRAESIDE/REGULAR PROGRAMS/SUPPLIES AND M			7.83	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			1XVX-N39W-9NW1	GENERAL SUPPLIES-MURAL	702700050	112.31	
10E070	1100 4000 50 000000		EDUCATION FUND/OAK TERRACE/REGULAR PROGRAMS/SUPPLIES AN			112.31	
			1XVX-N39W-QF7Q	GENERAL SUPPLIES Chips for HR School Visits	2002700034	201.87	
10E200	2630 4000 50 000000		EDUCATION FUND/DISTRICT WIDE/INFORMATION SERVICES/SUPPL			201.87	
			1XVX-N39W-TF9J	INSTRUMENT NEEDED FOR BAND TEACHER/AH/NW	602700091	39.97	
10E060	1100 4000 50 000000		EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND			39.97	
			1XVX-N39W-WY14	HUSKY UNIVERSITY ITEMS FOR SIOTAS & MOORE/AS/NW	602700081	92.91	
10E060	1100 4000 50 000000		EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND			92.91	
			1Y3P-NLN4-9WCD	GENERAL SUPPLIES-Falberg	702700049	96.91	
10E070	1100 4000 62 000000		EDUCATION FUND/OAK TERRACE/REGULAR PROGRAMS/SUPPLIES AN			96.91	
			1Y3P-NLN4-VXXM	CLASSROOM SUPPLY ORDER FOR SCHUMAN/MS/NW	602700093	7.89	
10E060	1100 4000 50 000000		EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND			7.89	
			1Y3R-QDLK-FNNC	GENERAL SUPPLIES-SARA J	702700046	150.98	
10E070	1100 4000 50 000000		EDUCATION FUND/OAK TERRACE/REGULAR PROGRAMS/SUPPLIES AN			150.98	
			1Y7D-1P9C-H6K4	ITEMS NEEDED FOR NURSE OFFICE/MC/NW	602700113	35.49	
10E060	1100 4000 50 000000		EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND			35.49	
			1YF6-K6R4-HHRP	AMAZON/ MANES/ RA	802700042	159.26	
10E080	1100 4000 50 000000		EDUCATION FUND/RAVINIA/REGULAR PROGRAMS/SUPPLIES AND MA			159.26	
			1YLC-PXJ9-C3KP	nurse office supplies	102700038	-33.98	
10E010	1100 4000 50 000000		EDUCATION FUND/BRAESIDE/REGULAR PROGRAMS/SUPPLIES AND M			-33.98	
			1YNJ-LGT9-9YGV	INSTRUCTIONAL CLASSROOM SUPPLIES	902700041	584.29	
10E090	1100 4000 50 000000		EDUCATION FUND/RED OAK/REGULAR PROGRAMS/SUPPLIES AND MA			584.29	
			1YQH-9Y1M-93LN	2026-2027 -	2102700187	191.76	

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10E200 2210 4000 60 000000				SUPPLIES AND MATERIALS - ELA EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		191.76	
20E100 2540 4000 65 000000			1YV1-Y3DD-YT9D	WHITEBOARDS FOR SW. OPERATIONS & MAINTENANCE FUND/SHERWOOD/OPER. & MAINT./S	2202700490	935.40	
10E090 1100 4000 50 000000			1YXT-FF4Y-JD6T	LIBRARY INSTRUCTIONAL CLASSROOM SUPPLIES EDUCATION FUND/RED OAK/REGULAR PROGRAMS/SUPPLIES AND MA	902700045	140.36	
1036461 AMERICAN OUTFITTERS		10/20/2026	470177	T-SHIRTS FOR BAND AND ORCHESTRA STUDENTS/EW	202700038	153.02	228.68
99L000 9003 0000 00 000000				EDGEWOOD EVENTS/NS		153.02	
10E200 1100 4000 50 192006			472112	SCHOLARSHIP STUDENTS/EW EDUCATION FUND/DISTRICT WIDE/REGULAR PROGRAMS/SUPPLIES	202700047	75.66	
1036462 AMERICAN SPEECH-LANGUAGE-HEARI		10/20/2026	7225458	IDEA PROFESSIONAL DEVELOPMENT - ASHA LEARNING PASS (SLPs)	2122700115	1,814.40	1,814.40
10E200 2210 3000 35 462000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./PURCHASED S		1,814.40	
1036463 AMPLIFY EDUCATION INC		10/20/2026	INV-497850	SUPPLIES AND MATERIALS - ELA	2102700094	1,609.15	8,192.71
10E200 2210 4000 60 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		1,609.15	
10E200 2210 4000 60 000000			INV-498895	2026-2027 - SUPPLIES AND MATERIALS - ELA	2102700095	864.00	
10E200 2210 4000 60 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		864.00	
10E200 2210 4000 60 000000			INV-499608	2026-2027 - SUPPLIES AND MATERIALS - ELA	2102700079	4,476.36	
10E200 2210 4000 60 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		4,476.36	
10E200 2210 4000 56 000000			INV-506951	2026-2027 - SUPPLIES AND MATERIALS - MATH	2102700114	1,243.20	
1036464 ANDERSON LOCK		10/20/2026	1206280	BALL BEARINGS & HINGES FOR OT OK	2202700499	832.25	832.25

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				TO PAY			
20E070	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/OAK TERRACE/OPER. & MAINT		832.25	
1036465	ANDY FRAIN SERVICES, INC.	10/20/2026	400661	CROSSING GUARDS AND SUPERVISORS FOR AUGUST 2026. OKAY TO PAY.	2202700387	8,348.76	29,651.35
20E200	2540 3000 38 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		8,348.76	
			401984	CROSSING GUARDS & SUPERVISORS FOR SEP 2026	2202700493	21,302.59	
20E200	2540 3000 38 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		21,302.59	
1036466	ANTHONY ROOFING, LTD.	10/20/2026	S69009845	***VERBAL QUOTE*** ROOF REPAIRS AT NW.	2202700411	1,868.06	1,868.06
20E060	2540 3209 31 000000			OPERATIONS & MAINTENANCE FUND/NORTHWOOD/OPER. & MAINT./		1,868.06	
1036467	APPLE COMPUTER, INC	10/20/2026	MD12260112	PURCHASED SERVICE, REPAIR, APPLE GSX	5552700015	185.15	185.15
10E200	2220 3000 31 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC		185.15	
1036468	APPLE, INC.	10/20/2026	MD05736887	CAPITAL OUTLAY, NEW EQUIPMENT	5552700071	4,090.00	15,520.00
10E200	2220 5000 90 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/CAPITAL OUTLAY/C		4,090.00	
			MD05948036	CAPITAL OUTLAY, NEW EQUIPMENT	5552700072	8,690.00	
10E200	2220 5000 90 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/CAPITAL OUTLAY/C		8,690.00	
			MD10338078	CAPITAL OUTLAY, NEW EQUIPMENT	5552700071	2,740.00	
10E200	2220 5000 90 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/CAPITAL OUTLAY/C		2,740.00	
1036469	ASSURED HEALTHCARE STAFFING***	10/20/2026	5179-0500026062	HEALTH SERVICES PURCHASED SERVICES - SUB NURSES	2122700130	551.93	1,705.96
10E200	2130 3000 19 000000			EDUCATION FUND/DISTRICT WIDE/HEALTH SERVICES/PURCHASED		551.93	
			5179-0500026089	HEALTH SERVICES PURCHASED SERVICES - SUB NURSE - INVOICE #5179-0500026089	2122700145	418.13	
10E200	2130 3000 19 000000			EDUCATION FUND/DISTRICT WIDE/HEALTH SERVICES/PURCHASED		418.13	
			5179-0500026156	HEALTH SERVICES	2122700183	735.90	

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				PURCHASED SERVICES - SUB NURSES - INVOICE #5179-0500026156			
10E200 2130 3000 19 000000			EDUCATION FUND/DISTRICT	WIDE/HEALTH SERVICES/PURCHASED		735.90	
1036470 AT&T		10/20/2026	7313881218	INTERNET SERVICES, VITI, FY27	5552700032	3,596.04	3,596.04
10E200 2220 3261 42 000000			EDUCATION FUND/DISTRICT	WIDE/ED. MEDIA/PHONE SECURITY/N		3,596.04	
1036471 AT&T MOBILITY		10/20/2026	287302649106X100326	PURCHASED SERVICE - CELL SERVICE - FY27	5552700041	5,948.65	5,948.65
10E200 2220 3000 42 090000			EDUCATION FUND/DISTRICT	WIDE/ED. MEDIA/PURCHASED SERVIC		5,948.65	
1036472 BAKER TILLY US, LLP		10/20/2026	BTUS-10026841	District's fiscal year 2026 financial statement and single audit	2502700183	15,579.90	15,579.90
10E200 2310 3000 25 000000			EDUCATION FUND/DISTRICT	WIDE/BOARD OF ED./PURCHASED SER		15,579.90	
1036473 BALLARD & TIGHE		10/20/2026	305418	2026-2027 - SUPPLIES AND MATERIALS - TITLE III - TEST MATERIALS	2102700128	1,768.80	1,768.80
10E200 2210 4000 60 490900			EDUCATION FUND/DISTRICT	WIDE/IMPROVE INSTR./SUPPLIES AN		1,768.80	
1036474 BANNER PLUMBING SUPPLY CO, INC		10/20/2026	3295445	BANNER PLUMBING SERVICE FY27	2202700144	356.46	356.46
20E200 2540 4208 50 000000			OPERATIONS & MAINTENANCE	FUND/DISTRICT WIDE/OPER. & MAI		356.46	
1036475 JEFFREY BASSETT		10/20/2026	001	PAYMENT NEEDED FOR REFEREE FOR SOCCER GAMES/NM/NW	602700129	220.00	220.00
10E060 1100 3000 38 000000			EDUCATION FUND/NORTHWOOD	REGULAR PROGRAMS/PURCHASED SER		220.00	
1036476 BLUEPATH FINANCE SOLAR III LLC		10/20/2026	North Shore - 57	SOLAR PRODUCTION FROM SEP 01 2026 TO SEP 30 2026	2202700491	2,079.98	2,079.98
20E200 2540 3000 38 000000			OPERATIONS & MAINTENANCE	FUND/DISTRICT WIDE/OPER. & MAI		2,079.98	
1036477 THE BOOK STALL		10/20/2026	641826	2026-2027 - SUPPLIES AND MATERIALS - LIBRARY	2102700178	145.49	665.18
10E200 2210 4000 60 000000			EDUCATION FUND/DISTRICT	WIDE/IMPROVE INSTR./SUPPLIES AN		145.49	

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			642912	Payment of Invoice 642912 - The Book Stall (Book Giveaways)	402700081	519.69	
99L000	9059 0000 00 000000		INDIAN TRAIL LIBRARY/NS			519.69	
1036478	BROOKES PUBLISHING CO	10/20/2026	1354718	SPEECH SUPPLIES - PROTOCOLS - BESA-ME BILINGUAL ENGLISH/SPANISH ASSESSMENT	2122700111	661.05	661.05
10E200	2150 4000 50 000000		EDUCATION FUND/DISTRICT WIDE/SPEECH PROGRAMS/SUPPLIES A			661.05	
1036479	BUILD AND RESTORE MASONRY	10/20/2026	1028	INSTALL BABY CHANGING STATIONS AT OT. OKAY TO PAY.	2202700412	2,150.00	4,100.00
20E070	2540 3000 38 000000		OPERATIONS & MAINTENANCE FUND/OAK TERRACE/OPER. & MAINT			1,075.00	
20E100	2540 3000 38 000000		OPERATIONS & MAINTENANCE FUND/SHERWOOD/OPER. & MAINT./P			1,075.00	
			1038	MASONRY WORK AT INDIAN TRAIL DEPOSIT REQUIRED \$1950 OK TO PAY	2202700492	1,950.00	
20E040	2540 3201 31 000000		OPERATIONS & MAINTENANCE FUND/INDIAN TRAIL/OPER. & MAIN			1,950.00	
1036480	CANON FINANCIAL SERVICES, INC.	10/20/2026	44057152	COPIER, DISTRICT WIDE	5552700026	14,195.56	14,195.56
10E200	2220 3000 03 000000		EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC			14,195.56	
1036481	CANON U.S.A. Inc.	10/20/2026	163603462	PURCH SERV, COPIER MOVE	5552700027	550.00	550.00
66E200	2540 5000 95 000000		WAYNE THOMAS 2022 REFERENDUM/DISTRICT WIDE/OPER. & MAIN			550.00	
1036482	CARDIO PARTNERS INC.	10/20/2026	600421806	HEALTH SERVICES SUPPLIES - AED BATTERIES (IT/OT)	2122700124	896.40	896.40
10E200	2130 4000 50 000000		EDUCATION FUND/DISTRICT WIDE/HEALTH SERVICES/SUPPLIES A			896.40	
1036483	CDW GOVERNMENT, INC.+++	10/20/2026	AL3MH6Z	SOFTWARE/SITE LICENSE	5552700083	7,800.00	16,800.00
10E200	2220 3000 80 000000		EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC			7,800.00	
			ZR01523426	SOFTWARE, GOOGLE AI PRO	5552600249	9,000.00	
10E200	2220 3000 80 000000		EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC			9,000.00	
1036484	CERAMIC SUPPLY CHICAGO	10/20/2026	18732	***QUOTE*** CLAY SUPPLY FOR DISTRICT 112.	2202700307	2,193.00	2,193.00

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20E200 2540 4000 65 000000				OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		2,193.00	
1036485	CGA INVESTMENT CO LLC	10/20/2026	NOVEMBER 2026	MONTHLY STORAGE RENT AUGUST 2026 - JULY 2027	2502700016	12,935.05	12,935.05
20E200 2540 3000 38 000000				OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		12,935.05	
1036486	Vendor Continued Void	10/20/2026					0.00
1036487	Vendor Continued Void	10/20/2026					0.00
1036488	CITY OF HIGHLAND PARK	10/20/2026	27560	QUARTERLY WATER SERVICE FOR D112 SCHOOLS. OKAY TO PAY.	2202700484	2,812.20	12,692.46
20E040 2540 3000 44 000000				OPERATIONS & MAINTENANCE FUND/INDIAN TRAIL/OPER. & MAIN		2,812.20	
			27598	QUARTERLY WATER SERVICE FOR D112 SCHOOLS. OKAY TO PAY.	2202700484	1,248.91	
20E030 2540 3000 44 000000				OPERATIONS & MAINTENANCE FUND/ELM PLACE/OPER. & MAINT./		1,248.91	
			27599	QUARTERLY WATER SERVICE FOR D112 SCHOOLS. OKAY TO PAY.	2202700484	855.73	
20E030 2540 3000 44 000000				OPERATIONS & MAINTENANCE FUND/ELM PLACE/OPER. & MAINT./		855.73	
			27743	QUARTERLY WATER SERVICE FOR D112 SCHOOLS. OKAY TO PAY.	2202700484	870.10	
20E080 2540 3000 44 000000				OPERATIONS & MAINTENANCE FUND/RAVINIA/OPER. & MAINT./PU		870.10	
			27850	QUARTERLY WATER SERVICE FOR D112 SCHOOLS. OKAY TO PAY.	2202700484	621.97	
20E010 2540 3000 44 000000				OPERATIONS & MAINTENANCE FUND/BRAESIDE/OPER. & MAINT./P		621.97	
			27863	QUARTERLY WATER SERVICE FOR D112 SCHOOLS. OKAY TO PAY.	2202700484	3,585.36	
20E020 2540 3000 44 000000				OPERATIONS & MAINTENANCE FUND/EDGEWOOD/OPER. & MAINT./P		3,585.36	
			28277	QUARTERLY WATER SERVICE FOR D112 SCHOOLS. OKAY TO PAY.	2202700484	1,366.48	
20E120 2540 3000 44 000000				OPERATIONS & MAINTENANCE FUND/GREEN BAY SCHOOL/OPER. &		1,366.48	

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			29505	QUARTERLY WATER SERVICE FOR D112 SCHOOLS. OKAY TO PAY.	2202700484	257.26	
20E020	2540 3000 44 000000			OPERATIONS & MAINTENANCE FUND/EDGEWOOD/OPER. & MAINT./P		257.26	
			29545	QUARTERLY WATER SERVICE FOR D112 SCHOOLS. OKAY TO PAY.	2202700484	810.46	
10E040	2540 3000 38 000067			EDUCATION FUND/INDIAN TRAIL/OPER. & MAINT./PURCHASED SE		810.46	
			30321	QUARTERLY WATER SERVICE FOR D112 SCHOOLS. OKAY TO PAY.	2202700484	28.50	
20E150	2540 3000 44 000000			OPERATIONS & MAINTENANCE FUND/O&M Admin Building/OPER.		28.50	
			30369	QUARTERLY WATER SERVICE FOR D112 SCHOOLS. OKAY TO PAY.	2202700484	185.49	
20E150	2540 3000 44 000000			OPERATIONS & MAINTENANCE FUND/O&M Admin Building/OPER.		185.49	
			33407	FALSE ALARM OCCURRENCE AT RAVINIA. OKAY TO PAY.	2202700481	50.00	
20E080	2540 3000 38 000000			OPERATIONS & MAINTENANCE FUND/RAVINIA/OPER. & MAINT./PU		50.00	
1036489	CITY ELEMENTARY	10/20/2026	374	PRIVATE TUITION - AUG/SEPT 2026 - INVOICE #374	2122700168	3,550.00	3,550.00
10E200	1912 6700 40 000000			EDUCATION FUND/DISTRICT WIDE/SP ED TUITION; PRIV FACILI		3,550.00	
1036490	COMMONWEALTH EDISON	10/20/2026	1387072222092926	MONTHLY ELECTRIC SERVICE AT GB, IT, RA, EW, WT, EP. OKAY TO PAY.	2202700474	7,604.83	7,604.83
20E120	2540 4000 69 000000			OPERATIONS & MAINTENANCE FUND/GREEN BAY SCHOOL/OPER. &		7,604.83	
1036491	COMMONWEALTH EDISON	10/20/2026	3555841222093026	MONTHLY ELETRICAL BILL AT BR	2202700470	2,482.26	2,482.26
20E010	2540 4000 69 000000			OPERATIONS & MAINTENANCE FUND/BRAESIDE/OPER. & MAINT./S		2,482.26	
1036492	COMMONWEALTH EDISON	10/20/2026	3637742222093026	MONTHLY ELECTRIC SERVICE AT OPS BUILDING AND NW. OKAY TO PAY.	2202700482	599.02	599.02
20E150	2540 4000 69 000000			OPERATIONS & MAINTENANCE FUND/O&M Admin Building/OPER.		599.02	

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1036493	COMMONWEALTH EDISON	10/20/2026	3790226000092826	MONTHLY ELECTRIC SERVICE AT RO, IT GREENHOUSE AND SW. OKAY TO PAY.	2202700465	9,304.94	9,304.94
20E100	2540 4000 69 000000			OPERATIONS & MAINTENANCE FUND/SHERWOOD/OPER. & MAINT./S		9,304.94	
1036494	COMMONWEALTH EDISON	10/20/2026	5618973000092926	MONTHLY ELECTRIC SERVICE AT GB, IT, RA, EW, WT, EP. OKAY TO PAY.	2202700474	8,760.66	8,760.66
20E080	2540 4000 69 000000			OPERATIONS & MAINTENANCE FUND/RAVINIA/OPER. & MAINT./SU		8,760.66	
1036495	COMMONWEALTH EDISON	10/20/2026	5725765000092926	MONTHLY ELECTRIC SERVICE AT GB, IT, RA, EW, WT, EP. OKAY TO PAY.	2202700474	22,940.76	22,940.76
20E020	2540 4000 69 000000			OPERATIONS & MAINTENANCE FUND/EDGEWOOD/OPER. & MAINT./S		22,940.76	
1036496	COMMONWEALTH EDISON	10/20/2026	5802881222092926	MONTHLY ELECTRIC SERVICE AT NW	2202700469	15,091.25	15,091.25
20E060	2540 4000 69 000000			OPERATIONS & MAINTENANCE FUND/NORTHWOOD/OPER. & MAINT./		15,091.25	
1036497	COMMONWEALTH EDISON	10/20/2026	5870671222092826	MONTHLY ELECTRIC SERVICE AT GB, IT, RA, EW, WT, EP. OKAY TO PAY.	2202700474	266.25	266.25
20E040	2540 4000 69 000000			OPERATIONS & MAINTENANCE FUND/INDIAN TRAIL/OPER. & MAIN		266.25	
1036498	COMMONWEALTH EDISON	10/20/2026	6275354000092926	MONTHLY ELECTRIC SERVICE AT GB, IT, RA, EW, WT, EP. OKAY TO PAY.	2202700474	17,072.79	17,072.79
20E030	2540 4000 69 000000			OPERATIONS & MAINTENANCE FUND/ELM PLACE/OPER. & MAINT./		17,072.79	
1036499	COMMONWEALTH EDISON	10/20/2026	6797141222092826	MONTHLY ELECTRIC SERVICE AT RO, IT GREENHOUSE AND SW. OKAY TO PAY.	2202700465	8,935.04	8,935.04
20E090	2540 4000 69 000000			OPERATIONS & MAINTENANCE FUND/RED OAK/OPER. & MAINT./SU		8,935.04	
1036500	COMMONWEALTH EDISON	10/20/2026	7347615000092926	MONTHLY ELECTRIC SERVICE AT GB, IT, RA, EW, WT, EP. OKAY TO PAY.	2202700474	875.16	875.16
20E110	2540 4000 69 000000			OPERATIONS & MAINTENANCE FUND/WAYNE THOMAS/OPER. & MAIN		875.16	
1036501	COMMONWEALTH EDISON	10/20/2026	7443705000092926	MONTHLY ELECTRIC SERVICE AT IT. OKAY TO PAY.	2202700513	12,340.61	12,340.61
20E040	2540 4000 69 000000			OPERATIONS & MAINTENANCE FUND/INDIAN TRAIL/OPER. & MAIN		12,340.61	

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1036502	COMMONWEALTH EDISON	10/20/2026	9404875000092826	MONTHLY ELECTRIC SERVICE AT RO, IT GREENHOUSE AND SW. OKAY TO PAY.	2202700465	155.83	155.83
10E040	2540 3000 38 000067			EDUCATION FUND/INDIAN TRAIL/OPER. & MAINT./PURCHASED SE		155.83	
1036503	COMMONWEALTH EDISON	10/20/2026	9863082222092826	MONTHLY ELECTRIC SERVICE AT GB, IT, RA, EW, WT, EP. OKAY TO PAY.	2202700474	44.29	44.29
20E030	2540 4000 69 000000			OPERATIONS & MAINTENANCE FUND/ELM PLACE/OPER. & MAINT./		44.29	
1036504	CONNECTION'S ACADEMY EAST	10/20/2026	16435	PRIVATE TUITION - JULY 2026 - INVOICES #16435, 16436	2122700173	2,244.78	20,370.76
10E200	1912 6700 40 000000			EDUCATION FUND/DISTRICT WIDE/SP ED TUITION; PRIV FACILI		2,244.78	
			16436	PRIVATE TUITION - JULY 2026 - INVOICES #16435, 16436	2122700173	2,244.78	
10E200	1912 6700 40 000000			EDUCATION FUND/DISTRICT WIDE/SP ED TUITION; PRIV FACILI		2,244.78	
			16681	PRIVATE TUITION - SEPT 2026 - INVOICES #16681, 16682	2122700155	7,940.60	
10E200	1912 6700 40 000000			EDUCATION FUND/DISTRICT WIDE/SP ED TUITION; PRIV FACILI		7,940.60	
			16682	PRIVATE TUITION - SEPT 2026 - INVOICES #16681, 16682	2122700155	7,940.60	
10E200	1912 6700 40 000000			EDUCATION FUND/DISTRICT WIDE/SP ED TUITION; PRIV FACILI		7,940.60	
1036505	CONNECTIONS DAY SCHOOL SOUTH C	10/20/2026	34534	PRIVATE TUITION - SY2025-26 - INVOICE #34534	2122700163	6,937.30	6,937.30
10E200	1912 6700 40 000000			EDUCATION FUND/DISTRICT WIDE/SP ED TUITION; PRIV FACILI		6,937.30	
1036506	Vendor Continued Void	10/20/2026					0.00
1036507	CONNECTIONS DAY SCHOOL	10/20/2026	40283	PRIVATE TUITION - INVOICES #40283, 40284, 40285, 40286, 40287	2122700154	7,353.20	36,766.00
10E200	1912 6700 40 000000			EDUCATION FUND/DISTRICT WIDE/SP ED TUITION; PRIV FACILI		7,353.20	
			40284	PRIVATE TUITION - INVOICES #40283,	2122700154	7,353.20	

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10E200	1912 6700 40 000000			40284, 40285, 40286, 40287 EDUCATION FUND/DISTRICT WIDE/SP ED TUITION; PRIV FACILI		7,353.20	
			40285	PRIVATE TUITION - INVOICES #40283, 40284, 40285, 40286, 40287	2122700154	7,353.20	
10E200	1912 6700 40 000000			EDUCATION FUND/DISTRICT WIDE/SP ED TUITION; PRIV FACILI		7,353.20	
			40286	PRIVATE TUITION - INVOICES #40283, 40284, 40285, 40286, 40287	2122700154	7,353.20	
10E200	1912 6700 40 000000			EDUCATION FUND/DISTRICT WIDE/SP ED TUITION; PRIV FACILI		7,353.20	
			40287	PRIVATE TUITION - INVOICES #40283, 40284, 40285, 40286, 40287	2122700154	7,353.20	
10E200	1912 6700 40 000000			EDUCATION FUND/DISTRICT WIDE/SP ED TUITION; PRIV FACILI		7,353.20	
1036508	CONSTELLATION NEWENERGY GAS DI	10/20/2026	4673782-1	MONTHLY GAS-RELATED SERVICES AT SW. OKAY TO PAY.	2202700390	270.08	8,656.65
20E100	2540 4000 68 000000			OPERATIONS & MAINTENANCE FUND/SHERWOOD/OPER. & MAINT./S		270.08	
			4695335	MONTHLY GAS SERVICE AT BR, EW, EP, GB, IT, NW, OT, RA, RO, SH, WT. OKAY TO PAY.	2202700420	8,386.57	
20E010	2540 4000 68 000000			OPERATIONS & MAINTENANCE FUND/BRAESIDE/OPER. & MAINT./S		253.15	
20E020	2540 4000 68 000000			OPERATIONS & MAINTENANCE FUND/EDGEWOOD/OPER. & MAINT./S		2,044.40	
20E030	2540 4000 68 000000			OPERATIONS & MAINTENANCE FUND/ELM PLACE/OPER. & MAINT./		639.38	
20E040	2540 4000 68 000000			OPERATIONS & MAINTENANCE FUND/INDIAN TRAIL/OPER. & MAIN		1,115.55	
20E060	2540 4000 68 000000			OPERATIONS & MAINTENANCE FUND/NORTHWOOD/OPER. & MAINT./		1,722.24	
20E070	2540 4000 68 000000			OPERATIONS & MAINTENANCE FUND/OAK TERRACE/OPER. & MAINT		573.62	
20E080	2540 4000 68 000000			OPERATIONS & MAINTENANCE FUND/RAVINIA/OPER. & MAINT./SU		240.95	
20E090	2540 4000 68 000000			OPERATIONS & MAINTENANCE FUND/RED OAK/OPER. & MAINT./SU		468.73	
20E100	2540 4000 68 000000			OPERATIONS & MAINTENANCE FUND/SHERWOOD/OPER. & MAINT./S		246.72	
20E110	2540 4000 68 000000			OPERATIONS & MAINTENANCE FUND/WAYNE THOMAS/OPER. & MAIN		443.80	
20E120	2540 4000 68 000000			OPERATIONS & MAINTENANCE FUND/GREEN BAY SCHOOL/OPER. &		638.03	
1036509	THE COVE SCHOOL	10/20/2026	SD112-0826	PRIVATE TUITION - AUG/SEPT 2026 - INVOICES #SD112-0826,	2122700156	17,304.00	60,564.00

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				#SD112-0926 - A.B., A.D., J.G., J.H., L.K., A.L.			
10E200 1912 6700 40 000000			EDUCATION FUND/DISTRICT WIDE/SP ED TUITION; PRIV FACILI			17,304.00	
			SD112-0926	PRIVATE TUITION - AUG/SEPT 2026 - INVOICES #SD112-0826, #SD112-0926 - A.B., A.D., J.G., J.H., L.K., A.L.	2122700156	43,260.00	
10E200 1912 6700 40 000000			EDUCATION FUND/DISTRICT WIDE/SP ED TUITION; PRIV FACILI			43,260.00	
1036510 DEMCO, INC.***		10/20/2026	7857075	SUPPLIES	5552700078	52.59	52.59
10E200 2220 4000 50 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/SUPPLIES AND MAT			52.59	
1036511 DIANE SWEENEY CONSULTING		10/20/2026	3502	2026-2027 - PURCHASED SERVICES - PD	2102700032	4,200.00	4,200.00
10E200 2210 3000 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./PURCHASED S			4,200.00	
1036512 ECS MIDWEST LLC		10/20/2026	2209610	SERVICES AT BRAESIDE FOR THE PERIOD OF SEPTEMBER 9, 2026 THROUGH OCTOBER 3, 2026. OKAY TO PAY.	2202700525	6,300.00	6,300.00
65E200 2540 5000 95 000000			BRAESIDE 2022 REFERENDUM WORK/DISTRICT WIDE/OPER. & MAI			6,300.00	
1036513 ENCYCLOPAEDIA BRITANNICA, INC.		10/20/2026	300813	2026-2027 - PURCHASED SERVICES - PD	2102700083	1,500.00	1,500.00
10E200 2210 3000 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./PURCHASED S			1,500.00	
1036514 EVERYDAY SPEECH LLC		10/20/2026	EDS-12564	IDEA SUPPLEMENTAL RESOURCES - EVERYDAY SPEECH	2122700172	479.99	479.99
10E200 1100 4000 65 462000			EDUCATION FUND/DISTRICT WIDE/REGULAR PROGRAMS/SUPPLIES			479.99	
1036515 EXCEPTIONAL LEARNERS COLLABORA		10/20/2026	00027065	IDEA PROFESSIONAL DEVELOPMENT - M.JORDAN/K.GESHELI N	2122700135	200.00	200.00
10E200 2210 3000 35 462000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./PURCHASED S			200.00	
1036516 FAGEN FRIEDMAN & FULFROST		10/20/2026	256437	LEGAL SERVICES - INVOICE #256437 - SEPT. 30, 2026	2302700034	5,969.71	5,969.71

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10E200 2310 3000 38 000000				EDUCATION FUND/DISTRICT WIDE/BOARD OF ED./PURCHASED SER		5,969.71	
1036517	FELICITY SCHOOLS LLC	10/20/2026	4195	PRIVATE TUITION - SEPT 2026 - INVOICE #4195	2122700157	4,432.50	4,432.50
10E200 1912 6700 40 000000				EDUCATION FUND/DISTRICT WIDE/SP ED TUITION; PRIV FACILI		4,432.50	
1036518	Vendor Continued Void	10/20/2026					0.00
1036519	FIRST STUDENT, INC	10/20/2026	12150392	ROUTES, BUS AIDES AND CHARTER TRIPS FOR AUGUST 2026 OK TO PAY	2202700441	295,211.69	384,032.64
40E200 2550 3000 38 000000				TRANSPORTATION FUND/DISTRICT WIDE/TRANSPORTATION/PURCHA		27,069.84	
40E200 2550 3401 34 000000				TRANSPORTATION FUND/DISTRICT WIDE/TRANSPORTATION/CONTRA		224,707.99	
40E200 2550 3402 34 000000				TRANSPORTATION FUND/DISTRICT WIDE/TRANSPORTATION/CONTRA		1,718.72	
40E200 2550 3403 34 000000				TRANSPORTATION FUND/DISTRICT WIDE/TRANSPORTATION/CONTRA		3,489.87	
40E200 2550 3404 34 000000				TRANSPORTATION FUND/DISTRICT WIDE/TRANSPORTATION/CONTRA		1,891.80	
40E200 2550 3409 34 000000				TRANSPORTATION FUND/DISTRICT WIDE/TRANSPORTATION/CONTR:		14,411.87	
40E200 2550 3409 38 000000				TRANSPORTATION FUND/DISTRICT WIDE/TRANSPORTATION/CONTR:		21,921.60	
			AUGUST2026SPECED	SPECIAL ED TRANSPORTATION - BUS MONITORS - INVOICE #37047 - AUGUST 2026	2122700131	5,587.54	
40E200 2550 3000 47 000000				TRANSPORTATION FUND/DISTRICT WIDE/TRANSPORTATION/PURCHA		5,587.54	
			FA26-00006325	SPECIAL ED TRANSPORTATION - AUG 2026 - INV#FA26-00006325	2122700127	83,233.41	
40E200 2550 3000 47 000000				TRANSPORTATION FUND/DISTRICT WIDE/TRANSPORTATION/PURCHA		83,233.41	
1036520	FLECKS LANDSCAPING	10/20/2026	2609541	DISTRICT 112 LANDSCAPE MAINTENANCE FROM 8/31/2026 THROUGH 10/3/2026; SEED AND BLANKET EAST PARKING LOT SOIL AT RA. OKAY TO PAY.	2202700485	20,038.60	20,038.60
20E200 2540 3283 89 000000				OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		19,563.60	
20E080 2540 3283 89 000000				OPERATIONS & MAINTENANCE FUND/RAVINIA/OPER. & MAINT./GR		475.00	
1036521	FOLEY CARRIER SERVICES, LLC	10/20/2026	INV000000001735536	SOCIAL MEDIA BACKGROUND CHECK PAYMENT INVOICE 00000001735536	2002700038	960.00	960.00
10E200 2642 3000 38 000000				EDUCATION FUND/DISTRICT WIDE/PERSONNEL/PURCHASED SERVIC		960.00	

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1036522	FOLLETT CONTENT SOLUTIONS, LLC	10/20/2026	786773B	2026-2027 - SUPPLIES AND MATERIALS - LIBRARY	2102700111	257.01	3,021.11
10E200 2210 4000 60 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			257.01	
			790311F	2026-2027 - SUPPLIES AND MATERIALS - LIBRARY	2102700131	66.76	
10E200 2210 4000 60 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			66.76	
			803589	2026-2027 - SUPPLIES AND MATERIALS - LIBRARY	2102700166	805.50	
10E200 2210 4000 60 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			805.50	
			803766	2026-2027 - SUPPLIES AND MATERIALS - LIBRARY	2102700167	1,891.84	
10E200 2210 4000 60 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			1,891.84	
1036523	FOURTH CLIFF ADVENTURE INC.	10/20/2026	1984	TRAVERSE WALL INSTALLATION AT GB	2202700446	7,475.00	12,515.00
20E120 2540 3214 31 000000			OPERATIONS & MAINTENANCE FUND/GREEN BAY SCHOOL/OPER. &			7,475.00	
			1985	DISTRICT MULCH INSTALLATION	2202700445	5,040.00	
20E200 2540 3283 89 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI			5,040.00	
1036524	FRANK COONEY COMPANY	10/20/2026	36947	LABOR COSTS FOR CUTTING DOWN VS PUZZLE TABLES. OKAY TO PAY.	2202700138	340.00	340.00
20E100 2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/SHERWOOD/OPER. & MAINT./S			340.00	
1036525	FRANKLIN COVEY EDUCATION	10/20/2026	S100071040	PAYMENT FOR DISTRICT PARTNERSHIP: LEADER IN ME ONLINE DISTRICT INVOICE S100071040	2002700036	1,400.00	6,150.00
10E200 2642 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/PERSONNEL/PURCHASED SERVIC			1,400.00	
			S100077545	LEADERSHIP TEAM PD_TRUST &	2302700035	4,750.00	

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				INSPIRE (SESSION 2) - INVOICE #S100077545			
10E200 1100 3000 38 000000				EDUCATION FUND/DISTRICT WIDE/REGULAR PROGRAMS/PURCHASED		4,750.00	
1036526	FRANCZEK PC	10/20/2026	252779	LEGAL SERVICES INVOICE #252779. 9/21/26	2302700031	6,763.00	6,763.00
10E200 2310 3000 26 000000				EDUCATION FUND/DISTRICT WIDE/BOARD OF ED./PURCHASED SER		6,763.00	
1036527	FRONTLINE EDUCATION	10/20/2026	INVUS252234	2026-2027 - PURCHASED SERVICES - OTHER	2102700192	1,350.00	1,350.00
10E200 2210 3000 38 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./PURCHASED S		1,350.00	
1036528	G & G CONSTRUCTION SERVICES, I	10/20/2026	26287-1	FFENCING AT SH. OKAY TO PAY.	2202700405	15,421.50	15,421.50
67E200 2540 5000 95 000000				SHERWOOD 2022 REFERENDUM WORK/DISTRICT WIDE/OPER. & MAI		15,421.50	
1036529	GENCOMM	10/20/2026	362272	REPAIRS TO HYTERA RADIO. OKAY TO PAY.	2202700480	25.00	25.00
20E200 2540 3000 38 000000				OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		25.00	
1036530	Vendor Continued Void	10/20/2026					0.00
1036531	GILBANE	10/20/2026	202608-J462-1	RA RENOVATIONS & ADDITIONS APPLICATION #28 GILBANE INV#: 202608-J462	2202700495	3,125.90	2,748,191.12
64E200 2540 5000 95 000000				RAVINIA 2022 REFERENDUM WORK/DISTRICT WIDE/OPER. & MAIN		3,125.90	
			202609-J434	WAYNE THOMAS RENOVATIONS AND ADDITIONS, APPLICATION #13 GILBANE INVOICE: 202609-J434	2202700447	521,199.14	
66E200 2540 5000 95 000000				WAYNE THOMAS 2022 REFERENDUM/DISTRICT WIDE/OPER. & MAIN		521,199.14	
			202609-J480	OT ADDITIONS AND RENOVATIONS APPLICATION #1 GILBANE INV# 202609-J480 OK TO PAY	2202700437	31,383.00	
68E200 2540 5000 95 000000				CENT. KITCHEN 2022 REFERENDUM/DISTRICT WIDE/OPER. & MAI		31,383.00	
			202609-J505	BRAESIDE ADDITIONS &	2202700448	2,192,483.08	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				RENOVATIONS APPLICATION #20 GILBANE INVOICE: 202609-J505			
65E200 2540 5000 95 000000			BRAESIDE 2022 REFERENDUM WORK/DISTRICT WIDE/OPER. & MAI			2,192,483.08	
1036532	GLOBAL WATER TECHNOLOGY	10/20/2026	205560	SUPPLIES FOR COOLING WATER TREATMENT. OKAY TO PAY.	2202700430	610.20	610.20
20E200 2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI			610.20	
1036533	GOPHER SPORT***	10/20/2026	IN541910	***QUOTE*** GYM EQUIPMENT FOR IT.	2202700383	696.00	1,314.40
20E040 2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/INDIAN TRAIL/OPER. & MAIN			696.00	
			IN543419	ITEMS NEEDED FOR PE TEAM/CH/NW	602700121	618.40	
10E060 1100 4000 53 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND			618.40	
1036534	Vendor Continued Void	10/20/2026					0.00
1036535	Vendor Continued Void	10/20/2026					0.00
1036536	Vendor Continued Void	10/20/2026					0.00
1036537	Vendor Continued Void	10/20/2026					0.00
1036538	Vendor Continued Void	10/20/2026					0.00
1036539	W.W. GRAINGER, INC.	10/20/2026	9082530149	SUPPLIES FOR ELM PLACE OKAY TO PAY.	2202700398	749.00	13,281.04
20E030 2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/ELM PLACE/OPER. & MAINT./			749.00	
			9085638857	SUPPLIES FOR OT. OKAY TO PAY.	2202700409	179.75	
20E070 2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/OAK TERRACE/OPER. & MAINT			179.75	
			9085798040	SUPPLIES FOR OT. OKAY TO PAY.	2202700409	2,992.40	
20E070 2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/OAK TERRACE/OPER. & MAINT			2,992.40	
			9091687989	SUPPLIES FOR OAK TERRACE. OKAY TO PAY.	2202700424	1,224.00	
20E070 2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/OAK TERRACE/OPER. & MAINT			1,224.00	
			9093841378	MENS WORK BOOTS FOR D112 EMPLOYEE OK TO PAY	2202700434	233.96	
20E200 2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI			233.96	
			9096367769	SUPPLIES FOR OT. OKAY TO PAY.	2202700409	-179.75	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
20E070	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/OAK TERRACE/OPER. & MAINT		-179.75	
			9099588494	MATERIALS AND SUPPLIES FOR OT. OKAY TO PAY.	2202700455	930.76	
20E070	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/OAK TERRACE/OPER. & MAINT		930.76	
			9100646208	SUPPLIES FOR OAK TERRACE. OKAY TO PAY.	2202700464	138.63	
20E070	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/OAK TERRACE/OPER. & MAINT		138.63	
			9107475726	MATERIALS AND SUPPLIES FOR NW	2202700504	1,088.52	
20E060	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/NORTHWOOD/OPER. & MAINT./		1,088.52	
			9108437105	MATERIALS & SUPPLIES FOR D112	2202700502	2,024.85	
20E200	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		2,024.85	
			9108437113	MATERIALS AND SUPPLIES FOR D112	2202700503	1,100.73	
20E200	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		1,100.73	
			9110409712	5 BULLETIN BOARDS FOR D112	2202700508	199.68	
20E200	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		199.68	
			9110498509	UNIFORM PANTS FOR D112 EMPLOYEE, MATERIALS AND SUPPLIES FOR SW AND NW. OKAY TO PAY.	2202700516	46.38	
20E060	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/NORTHWOOD/OPER. & MAINT./		46.38	
			9111122033	UNIFORM PANTS FOR D112 EMPLOYEE, MATERIALS AND SUPPLIES FOR SW AND NW. OKAY TO PAY.	2202700516	44.50	
20E060	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/NORTHWOOD/OPER. & MAINT./		44.50	
			9111122041	UNIFORM PANTS FOR D112 EMPLOYEE, MATERIALS AND SUPPLIES FOR SW AND NW. OKAY TO PAY.	2202700516	599.03	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
20E100 2540 4000 65 000000				OPERATIONS & MAINTENANCE FUND/SHERWOOD/OPER. & MAINT./S		599.03	
			9111328416	UNIFORM PANTS FOR D112 EMPLOYEE, MATERIALS AND SUPPLIES FOR SW AND NW. OKAY TO PAY.	2202700516	78.88	
20E200 2540 4000 65 000000				OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		78.88	
			9111328424	UNIFORM PANTS FOR D112 EMPLOYEE, MATERIALS AND SUPPLIES FOR SW AND NW. OKAY TO PAY.	2202700516	78.88	
20E200 2540 4000 65 000000				OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		78.88	
			9111328432	UNIFORM PANTS FOR D112 EMPLOYEE, MATERIALS AND SUPPLIES FOR SW AND NW. OKAY TO PAY.	2202700516	92.31	
20E200 2540 4000 65 000000				OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		92.31	
			9111909496	UNIFORM PANTS FOR D112 EMPLOYEE, MATERIALS AND SUPPLIES FOR SW AND NW. OKAY TO PAY.	2202700516	859.83	
20E100 2540 4000 65 000000				OPERATIONS & MAINTENANCE FUND/SHERWOOD/OPER. & MAINT./S		859.83	
			9111921020	UNIFORM PANTS FOR D112 EMPLOYEE, MATERIALS AND SUPPLIES FOR SW AND NW. OKAY TO PAY.	2202700516	798.70	
20E100 2540 4000 65 000000				OPERATIONS & MAINTENANCE FUND/SHERWOOD/OPER. & MAINT./S		798.70	
1036540	GRANITE TELECOMMUNICATIONS, LL	10/20/2026	764845696	POTS LINES REPLACEMENT	5552700021	91.88	91.88
10E200 2220 3000 42 000000				EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC		91.88	
1036541	MICHAEL GRUBY	10/20/2026	10062026	SPECIAL ED TRANSPORTATION - SEPT 2026 - REIMBURSE PARENT	2122700170	131.33	131.33

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
40E200 2550 3000 47 000000				TRANSPORTATION FUND/DISTRICT WIDE/TRANSPORTATION/PURCHA		131.33	
1036542	HEARTLAND ALLIANCE CCIS A/R	10/20/2026	28634	SPECIAL ED PURCHASED SERVICES - MEETING TRANSLATION - INVOICE #28634 - SEPT 2026	2122700128	164.21	932.92
10E200 1200 3000 38 000000				EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		164.21	
			28661	SPECIAL ED PURCHASED SERVICES - TELEPHONE CALL TRANSLATION - INVOICE #28661	2122700138	125.55	
10E200 1200 3000 38 000000				EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		125.55	
			28722	SPECIAL ED PURCHASED SERVICES - INTERPRETATION FOR PARENT MEETINGS - INVOICE #28722	2122700181	643.16	
10E200 1200 4000 50 000000				EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./SUPPLIES AND M		643.16	
1036543	HEARTLAND BUSINESS SYSTEMS	10/20/2026	908586-RTN	PURCHASED SERVICE, OTHER	5552700070	-136.45	14,583.89
10E200 2220 3000 38 000000				EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC		-136.45	
			914244-H	PURCHASED SERVICE, OTHER	5552700054	6,000.00	
10E200 2220 3000 38 000000				EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC		6,000.00	
			916250-H	PURCHASED SERVICE, OTHER	5552700070	8,720.34	
10E200 2220 3000 38 000000				EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC		8,720.34	
1036544	HEALTH MANAGEMENT SYSTEMS	10/20/2026	2026-1603	MONTHLY EMPLOYEE ASSISTANCE PROGRAM 7/2026 - 6/2027	2502700013	1,603.98	1,603.98
10E200 2610 2220 22 000000				EDUCATION FUND/DISTRICT WIDE/DISTRICT BENEFITS/MEDICAL		1,603.98	
1036545	HEART OF THE CITY	10/20/2026	3581	STUDENT SERVICES PURCHASED SERVICES - FALL 2026 SOCCER	2122700171	12,892.00	12,892.00

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				ACADEMY - INVOICE #3581			
10E200 2190 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/STUDENT SERVICES/PURCHASED			12,892.00	
1036546	HIGHLAND PARK ELECTRIC	10/20/2026	21651060826	GENERATOR REPAIRS AT EW. OKAY TO PAY.	2202700456	1,770.00	1,770.00
20E020 2540 3201 31 000000			OPERATIONS & MAINTENANCE FUND/EDGEWOOD/OPER. & MAINT./G			1,770.00	
1036547	HODGES, LOIZZII, EISENHAMMER	10/20/2026	200166	LEGAL SERVICES (COMBINED JULY & AUGUST) - INVOICE #2000166 8/31/26	2302700036	25,000.22	25,000.22
10E200 2310 3000 26 000000			EDUCATION FUND/DISTRICT WIDE/BOARD OF ED./PURCHASED SER			25,000.22	
1036548	HOT GIARDINIERA COLLECTIVE LLC	10/20/2026	1225	STAFF WIG T-SHIRTS/EW	202700046	1,012.00	1,012.00
10E020 1100 4000 50 000000			EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/SUPPLIES AND M			1,012.00	
1036549	HUMANKIND	10/20/2026	510	PURCHASED ORANGE FROG T-SHIRTS WITH NSSD112 LOGO INVOICE 510	2002700040	1,188.33	1,188.33
10E200 2642 4000 50 000000			EDUCATION FUND/DISTRICT WIDE/PERSONNEL/SUPPLIES AND MAT			1,188.33	
1036550	THE HYDE PARK DAY SCHOOL	10/20/2026	H202608.10	PRIVATE TUITION - INVOICE #H202608.10 - AUGUST 2026	2122700132	18,742.50	58,310.00
10E200 1912 6700 40 000000			EDUCATION FUND/DISTRICT WIDE/SP ED TUITION; PRIV FACILI			18,742.50	
			H202609.10	PRIVATE TUITION - SEPT 2026 - INVOICE #H202609.10	2122700174	39,567.50	
10E200 1912 6700 40 000000			EDUCATION FUND/DISTRICT WIDE/SP ED TUITION; PRIV FACILI			39,567.50	
1036551	I.D.P.H - VISION AND HEARING	10/20/2026	10062026	HEALTH SERVICES PROFESSIONAL DEVELOPMENT - VISION AND HEARING TRAINING - K.GROH	2122700169	400.00	400.00
10E200 2130 3000 35 000000			EDUCATION FUND/DISTRICT WIDE/HEALTH SERVICES/PURCHASED			400.00	
1036552	ILL ASSOC OF SCHOOL ADMIN	10/20/2026	10433-FY27	IASA ILLINOIS EDUCATION SUBSCRIPTION RENEWAL INVOICE:10433-FY27	2002700042	500.00	500.00

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E200 2642 3000 38 000000				EDUCATION FUND/DISTRICT WIDE/PERSONNEL/PURCHASED SERVIC		500.00	
1036553	Vendor Continued Void	10/20/2026					0.00
1036554	Vendor Continued Void	10/20/2026					0.00
1036555	Vendor Continued Void	10/20/2026					0.00
1036556	IDLEWOOD ELECTRIC SUPPLY, INC.	10/20/2026	INV334358	LIGHTING SUPPLIES FOR GB. OKAY TO PAY.	2202700399	183.73	10,790.06
20E030 2540 4000 65 000000				OPERATIONS & MAINTENANCE FUND/ELM PLACE/OPER. & MAINT./		183.73	
			INV335628	LIGHTING SUPPLIES FOR D112. OKAY TO PAY.	2202700415	114.88	
20E200 2540 4000 65 000000				OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		114.88	
			INV336000	LIGHTING SUPPLIES FOR OT. OKAY TO PAY.	2202700421	411.00	
20E070 2540 4000 65 000000				OPERATIONS & MAINTENANCE FUND/OAK TERRACE/OPER. & MAINT		411.00	
			INV336512	LIGHTING SUPPLIES FOR OT. OKAY TO PAY.	2202700428	689.22	
20E070 2540 4000 65 000000				OPERATIONS & MAINTENANCE FUND/OAK TERRACE/OPER. & MAINT		689.22	
			INV337214	MATERIALS AND SUPPLIES FOR OT	2202700436	301.18	
20E070 2540 4000 65 000000				OPERATIONS & MAINTENANCE FUND/OAK TERRACE/OPER. & MAINT		301.18	
			INV337223	5 LED LAMP FOR OT	2202700435	463.05	
20E070 2540 4000 65 000000				OPERATIONS & MAINTENANCE FUND/OAK TERRACE/OPER. & MAINT		463.05	
			INV338164	ELECTRICAL AND LIGHTING SUPPLIES FOR OT AND NW. OKAY TO PAY.	2202700450	3,409.34	
20E060 2540 4000 65 000000				OPERATIONS & MAINTENANCE FUND/NORTHWOOD/OPER. & MAINT./		3,409.34	
			INV338165	ELECTRICAL AND LIGHTING SUPPLIES FOR OT AND NW. OKAY TO PAY.	2202700450	2,097.69	
20E070 2540 4000 65 000000				OPERATIONS & MAINTENANCE FUND/OAK TERRACE/OPER. & MAINT		2,097.69	
			INV338908	LIGHTING AND ELECTRICAL SUPPLIES FOR NW. OKAY TO PAY.	2202700463	129.49	
20E060 2540 4000 65 000000				OPERATIONS & MAINTENANCE FUND/NORTHWOOD/OPER. & MAINT./		129.49	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			INV339147	LIGHTING AND ELECTRICAL SUPPLIES FOR NW. OKAY TO PAY.	2202700463	1,059.90	
20E060	2540 4000 65 000000		OPERATIONS & MAINTENANCE FUND/NORTHWOOD/OPER. & MAINT./			1,059.90	
			INV340501	LIGHTING SUPPLIES FOR NW	2202700501	53.34	
20E060	2540 4000 65 000000		OPERATIONS & MAINTENANCE FUND/NORTHWOOD/OPER. & MAINT./			53.34	
			INV340503	LIGHTING SUPPLIES FOR NW	2202700500	908.32	
20E060	2540 4000 65 000000		OPERATIONS & MAINTENANCE FUND/NORTHWOOD/OPER. & MAINT./			908.32	
			INV340941	LIGHTING SUPPLIES FOR OT	2202700510	500.00	
20E070	2540 4000 65 000000		OPERATIONS & MAINTENANCE FUND/OAK TERRACE/OPER. & MAINT			500.00	
			INV341031	LIGHTING SUPPLIES FOR EP	2202700509	235.96	
20E030	2540 4000 65 000000		OPERATIONS & MAINTENANCE FUND/ELM PLACE/OPER. & MAINT./			235.96	
			INV342205	LIGHTING SUPPLIES FOR NW	2202700531	232.96	
20E060	2540 4000 65 000000		OPERATIONS & MAINTENANCE FUND/NORTHWOOD/OPER. & MAINT./			232.96	
1036557	INTERNATIONAL THOUGHT LEADERS	10/20/2026	2026-3140	PURCHASED ORANGE FROG MATERIAL KITS INVOICE2026-3140	2002700041	6,676.25	6,676.25
10E200	2642 4000 50 000000		EDUCATION FUND/DISTRICT WIDE/PERSONNEL/SUPPLIES AND MAT			6,676.25	
1036558	ISCORP	10/20/2026	6995	Hosting for Skyward 8/2026 -7/2027	2502700009	1,890.00	1,890.00
10E200	2520 3000 80 000000		EDUCATION FUND/DISTRICT WIDE/FISCAL SERVICES/PURCHASED			1,890.00	
1036559	Vendor Continued Void	10/20/2026					0.00
1036560	JOHNSON CONTROLS SECURITY SOLU	10/20/2026	42786300	QUARTERLY BILLING FOR SECURITY SOLUTIONS AT IT WAREHOUSE, GB, AND EP. OKAY TO PAY.	2202700404	159.36	795.70
20E200	2540 3000 38 000000		OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI			159.36	
			42786301	QUARTERLY BILLING FOR SECURITY SOLUTIONS AT RO. INVOICE \$119.33	2202700397	119.33	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				LESS CREDIT -\$102.51 BALANCE TO PAY: \$16.82 OKAY TO PAY. CREDIT WAS ALREADY TAKEN IN MARCH 2026			
20E090	2540 3000 38 000000			OPERATIONS & MAINTENANCE FUND/RED OAK/OPER. & MAINT./PU		119.33	
			42786302	QUARTERLY BILLING FOR SECURITY SOLUTIONS AT IT WAREHOUSE, GB, AND EP. OKAY TO PAY.	2202700404	119.33	
20E030	2540 3000 38 000000			OPERATIONS & MAINTENANCE FUND/ELM PLACE/OPER. & MAINT./		119.33	
			42786303	QUARTERLY BILLING FOR SECURITY SOLUTIONS AT NW	2202700468	119.33	
20E060	2540 3260 42 000000			OPERATIONS & MAINTENANCE FUND/NORTHWOOD/OPER. & MAINT./		119.33	
			42786304	QUARTERLY BILLING FOR SECURITY SOLUTIONS AT IT WAREHOUSE, GB, AND EP. OKAY TO PAY.	2202700404	278.35	
20E120	2540 3000 38 000000			OPERATIONS & MAINTENANCE FUND/GREEN BAY SCHOOL/OPER. &		278.35	
1036561	K & M PRINTING	10/20/2026	26-99645	PURCHASED REUNIFICATION SIGNS AND CARDS FROM KM PRINTING	2602700004	1,775.00	1,775.00
20E200	2190 4000 50 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/STUDENT SER		1,775.00	
1036562	KEYGUARD ASSISTIVE TECHNOLOGY,	10/20/2026	38596	SPECIAL ED SUPPLIES - ASSISTIVE TECHNOLOGY - TOUCHCHAT KEYGUARDS	2122700121	99.16	198.32
10E200	1200 4000 50 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./SUPPLIES AND M		99.16	
			38597	SPECIAL ED SUPPLIES - ASSISTIVE TECHNOLOGY - TOUCHCHAT KEYGUARDS	2122700121	99.16	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E200	1200 4000 50 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./SUPPLIES AND M		99.16	
1036563	KINSALE CONTRACTING GROUP INC	10/20/2026	18494	***QUOTE*** ASBESTOS ABATEMENT AT WAYNE THOMAS.	2202700117	254,055.00	254,055.00
66E200	2540 5000 95 000000			WAYNE THOMAS 2022 REFERENDUM/DISTRICT WIDE/OPER. & MAIN		254,055.00	
1036564	Vendor Continued Void	10/20/2026					0.00
1036565	LAKELAND/LARSEN ELEVATOR CORPO	10/20/2026	210874	ELEVATOR REPAIRS AT IT. OKAY TO PAY.	2202700410	470.00	58,075.20
20E040	2540 3217 31 000000			OPERATIONS & MAINTENANCE FUND/INDIAN TRAIL/OPER. & MAIN		470.00	
			210922	ELEVATOR REINSPECTION AT ELM PLACE. OKAY TO PAY.	2202700431	75.00	
20E030	2540 3217 31 000000			OPERATIONS & MAINTENANCE FUND/ELM PLACE/OPER. & MAINT./		75.00	
			211136	MONTHLY ELEVATOR MAINTENANCE AT EP, OT, RO, WT, NW, EW AND IT. OKAY TO PAY.	2202700460	2,079.00	
20E090	2540 3217 31 000000			OPERATIONS & MAINTENANCE FUND/RED OAK/OPER. & MAINT./EL		198.00	
20E030	2540 3217 31 000000			OPERATIONS & MAINTENANCE FUND/ELM PLACE/OPER. & MAINT./		198.00	
20E070	2540 3217 31 000000			OPERATIONS & MAINTENANCE FUND/OAK TERRACE/OPER. & MAINT		198.00	
20E020	2540 3217 31 000000			OPERATIONS & MAINTENANCE FUND/EDGEWOOD/OPER. & MAINT./E		509.00	
20E040	2540 3217 31 000000			OPERATIONS & MAINTENANCE FUND/INDIAN TRAIL/OPER. & MAIN		580.00	
20E110	2540 3217 31 000000			OPERATIONS & MAINTENANCE FUND/WAYNE THOMAS/OPER. & MAIN		198.00	
20E060	2540 3217 31 000000			OPERATIONS & MAINTENANCE FUND/NORTHWOOD/OPER. & MAINT./		198.00	
			211329	ELEVATOR REPAIRS AT EW. OKAY TO PAY.	2202700494	604.20	
20E020	2540 3217 31 000000			OPERATIONS & MAINTENANCE FUND/EDGEWOOD/OPER. & MAINT./E		604.20	
			211373	***QUOTE*** DECOMMISSION THE ELEVATOR AT WAYNE THOMAS.	2202700028	54,362.00	
66E200	2540 5000 95 000000			WAYNE THOMAS 2022 REFERENDUM/DISTRICT WIDE/OPER. & MAIN		54,362.00	
			211389	ELEVATOR REPAIR AT EW	2202700520	485.00	
20E020	2540 3217 31 000000			OPERATIONS & MAINTENANCE FUND/EDGEWOOD/OPER. & MAINT./E		485.00	
1036566	LAKESHORE RECYCLING SYSTEMS	10/20/2026	LR13429552	TRASH & RECYCLING SERVICE @ OPS	2202700533	92.47	508.28

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
20E150	2540 3000 86 000000			OPERATIONS & MAINTENANCE FUND/O&M Admin Building/OPER.		92.47	
			LR13433212	TRASH AND RECYCLING SERVICES AT EW. OKAY TO PAY.	2202700473	415.81	
20E020	2540 3000 86 000000			OPERATIONS & MAINTENANCE FUND/EDGEWOOD/OPER. & MAINT./P		415.81	
1036567	LAKE SIDE CONSULTANTS	10/20/2026	SD112-070126	JUNE 2026 PUBLIC SCHOOL INSPECTION SERVICES AT SW AND BR. OKAY TO PAY.	2202700527	1,550.00	3,825.00
65E200	2540 5000 95 000000			BRAESIDE 2022 REFERENDUM WORK/DISTRICT WIDE/OPER. & MAI		850.00	
67E200	2540 5000 95 000000			SHERWOOD 2022 REFERENDUM WORK/DISTRICT WIDE/OPER. & MAI		700.00	
			SO112-100126	SEPTEMBER 2026 PUBLIC SCHOOL INSPECTION SERVICES. OKAY TO PAY.	2202700462	2,275.00	
65E200	2540 5000 95 000000			BRAESIDE 2022 REFERENDUM WORK/DISTRICT WIDE/OPER. & MAI		875.00	
66E200	2540 5000 95 000000			WAYNE THOMAS 2022 REFERENDUM/DISTRICT WIDE/OPER. & MAIN		1,400.00	
1036568	LAKE SHORE LEARNING MATERIALS**	10/20/2026	94814569	SPECIAL ED SUPPLIES - FLEXIBLE SEATING	2122700142	183.98	183.98
10E200	1200 4000 50 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./SUPPLIES AND M		183.98	
1036569	LAKE COUNTY SUPERINTENDENTS	10/20/2026	2026-2027-A	2026-27 MEMBERSHIP DUES_ MONICA SCHROEDER	2302700033	200.00	200.00
10E200	2320 6000 99 000000			EDUCATION FUND/DISTRICT WIDE/EXEC. ADMIN./OTHER OBJECTS		200.00	
1036570	LEARNWELL EDUCATION	10/20/2026	INV333292	STUDENT SERVICES PURCHASED SERVICES - HOSPITAL TUTORING - INVOICE #INV333292	2122700141	178.88	894.42
10E200	2190 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/STUDENT SERVICES/PURCHASED		178.88	
			INV334207	SPECIAL ED PURCHASED SERVICES - HOSPITAL TUTORING - INVOICE #INV334207	2122700161	447.21	
10E200	1200 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		447.21	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			INV335839	SPECIAL ED PURCHASED SERVICES - HOSPITAL TUTORING - INVOICE #INV335839	2122700184	268.33	
10E200	1200 3000 38 000000		EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV			268.33	
1036571	Vendor Continued Void	10/20/2026					0.00
1036572	Vendor Continued Void	10/20/2026					0.00
1036573	LIBERTYVILLE MUSIC	10/20/2026	1738087	DEERFIELD&LIBERTYV ILLEMUSIC/INSTRUME NTRENTAL/SW	1002700066	275.00	1,138.81
10E100	1100 3000 31 100031		EDUCATION FUND/SHERWOOD/REGULAR PROGRAMS/PURCHASED SERV			275.00	
			1738163	Payment of Invoice 1738163 - Instrument Repair	402700080	89.00	
10E040	1100 3000 31 100031		EDUCATION FUND/INDIAN TRAIL/REGULAR PROGRAMS/PURCHASED			89.00	
			1743235	LIBERTYVILLE MUSIC/ INSTRUMENT REPAIR/ RA	802700054	24.99	
10E080	1100 3000 31 100031		EDUCATION FUND/RAVINIA/REGULAR PROGRAMS/PURCHASED SERVI			24.99	
			1743575	PAYMENT OF MUSICAL INSTRUMENT REPAIRS/AH/NW	602700111	76.50	
10E060	1100 3000 31 100031		EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/PURCHASED SER			76.50	
			1743577	PAYMENT OF MUSICAL INSTRUMENT REPAIRS/AH/NW	602700111	103.50	
10E060	1100 3000 31 100031		EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/PURCHASED SER			103.50	
			1743855	PAYMENT NEEDED ON MUSIC BOOKS FOR BAND AND ORCH STUDENTS/AH/NW	602700112	130.86	
99L000	9027 0000 00 000000		NORTHWOOD BAND/NS			130.86	
			1743856	PAYMENT NEEDED ON MUSIC BOOKS FOR BAND AND ORCH STUDENTS/AH/NW	602700112	35.89	
10E060	1100 4000 50 192006		EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND			35.89	
			1743857	PAYMENT NEEDED ON	602700112	302.14	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				MUSIC BOOKS FOR BAND AND ORCH STUDENTS/AH/NW			
99L000 9027 0000 00 000000			NORTHWOOD BAND/NS			302.14	
			1745057	INSTRUCTIONAL CLASSROOM SUPPLIES	902700054	100.93	
10E090 1100 4000 50 000000			EDUCATION FUND/RED OAK/REGULAR PROGRAMS/SUPPLIES AND MA			100.93	
1036574 LITTLE BEE SPEECH CO		10/20/2026	3450	IDEA SUPPLEMENTAL RESOURCES - ARTICULATION STATION - SLPS	2122700074	2,519.79	2,519.79
10E200 1100 4000 65 462000			EDUCATION FUND/DISTRICT WIDE/REGULAR PROGRAMS/SUPPLIES			2,519.79	
1036575 LUCAS LANDSCAPE AND DESIGN		10/20/2026	17861	WEED/LEAF REMOVAL FROM GUTTERS AT OT OK TO PAY	2202700443	1,200.00	1,200.00
20E070 2540 3283 89 000000			OPERATIONS & MAINTENANCE FUND/OAK TERRACE/OPER. & MAINT			1,200.00	
1036576 Vendor Continued Void		10/20/2026					0.00
1036577 Vendor Continued Void		10/20/2026					0.00
1036578 Vendor Continued Void		10/20/2026					0.00
1036579 MARISSA BENNETT CONSULTING, LL		10/20/2026	15675088	IDEA CONTRACTED BCBA/RBT - INVOICES #15675088, 16575095, 15675192, 15675210	2122700166	7,196.00	57,021.72
10E200 1200 3000 34 462000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV			7,196.00	
			15675095	IDEA CONTRACTED BCBA/RBT - INVOICES #15675088, 16575095, 15675192, 15675210	2122700166	7,840.00	
10E200 1200 3000 34 462000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV			7,840.00	
			15675192	IDEA CONTRACTED BCBA/RBT - INVOICES #15675088, 16575095, 15675192, 15675210	2122700166	6,832.00	
10E200 1200 3000 34 462000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV			6,832.00	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			15675210	IDEA CONTRACTED BCBA/RBT - INVOICES #15675088, 16575095, 15675192, 15675210	2122700166	7,476.00	
10E200 1200 3000 34 462000				EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		7,476.00	
			15842062	IDEA CONTRACTED BCBA/RBT - INVOICES #15842108, 15842166, 15842099, 15842133, 15842143, 15842062	2122700167	8,008.00	
10E200 1200 3000 34 462000				EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		8,008.00	
			15842099	IDEA CONTRACTED BCBA/RBT - INVOICES #15842108, 15842166, 15842099, 15842133, 15842143, 15842062	2122700167	6,020.00	
10E200 1200 3000 34 462000				EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		6,020.00	
			15842108	IDEA CONTRACTED BCBA/RBT - INVOICES #15842108, 15842166, 15842099, 15842133, 15842143, 15842062	2122700167	6,453.72	
10E200 1200 3000 38 000000				EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		6,453.72	
			15842133	IDEA CONTRACTED BCBA/RBT - INVOICES #15842108, 15842166, 15842099, 15842133, 15842143,	2122700167	5,516.00	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E200 1200 3000 34 462000			15842062	EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		5,516.00	
			15842143	IDEA CONTRACTED BCBA/RBT - INVOICES #15842108, 15842166, 15842099, 15842133, 15842143, 15842062	2122700167	616.00	
10E200 1200 3000 34 462000				EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		616.00	
			15842166	IDEA CONTRACTED BCBA/RBT - INVOICES #15842108, 15842166, 15842099, 15842133, 15842143, 15842062	2122700167	1,064.00	
10E200 1200 3000 34 462000				EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		1,064.00	
1036580 MASTER TRUCK & TRAILER, LLC	10/20/2026	S136691		PARTS & REPAIRS FOR HEAVY DUTY AND SNOW EQUIPMENT FY27	2202700146	189.34	189.34
20E200 2540 4213 50 000000				OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		189.34	
1036581 THE MATH LEARNING CENTER+++	10/20/2026	INV84717		2026-2027 - SUPPLIES AND MATERIALS - MATH	2102700102	1,540.00	1,862.80
10E200 2210 4000 56 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		1,540.00	
			INV85556	2026-2027 - SUPPLIES AND MATERIALS - MATH	2102700125	228.80	
10E200 2210 4000 56 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		228.80	
			INV87109	2026-2027 - SUPPLIES AND MATERIALS - MATH	2102700169	94.00	
10E200 2210 4000 56 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		94.00	
1036582 ALEX MAVROS	10/20/2026	003		PAYMENT NEEDED TO REFEREE FOR SOCCER/NM/NW	602700127	140.00	140.00
10E060 1100 3000 38 000000				EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/PURCHASED SER		140.00	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
1036583	Vendor Continued Void	10/20/2026					0.00
1036584	MCMASTER-CARR	10/20/2026	72042118	SUPPLIES FOR D112. OKAY TO PAY.	2202700406	905.16	9,243.65
20E200	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		905.16	
			72471144	SUPPLIES FOR OT. OKAY TO PAY.	2202700425	2,148.91	
20E070	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/OAK TERRACE/OPER. & MAINT		2,148.91	
			72842515	SUPPLIES FOR DISTRICT USE. OKAY TO PAY.	2202700461	195.13	
20E200	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		195.13	
			72861352	SUPPLIES FOR DISTRICT USE. OKAY TO PAY.	2202700461	1,337.36	
20E200	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		1,337.36	
			72970226	SUPPLIES AND MATERIALS FOR D112 OK TO PAY	2202700466	2,114.00	
20E200	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		2,114.00	
			73050368	MATERIALS AND SUPPLIES FOR NW. OKAY TO PAY.	2202700476	478.95	
20E060	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/NORTHWOOD/OPER. & MAINT./		478.95	
			73305469	SUPPLIES AND MATERIALS FOR D112	2202700512	2,064.14	
20E200	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		2,064.14	
1036585	MICHAEL'S UNIFORM COMPANY	10/20/2026	MU-16583	UNIFORM SHIRTS FOR DISTRICT 112 EMPLOYEE. OKAY TO PAY.	2202700453	106.50	106.50
20E200	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		106.50	
1036586	MOBILE ACADEMICS, INC	10/20/2026	MN_01017	SPECIAL ED PURCHASE SERVICES - OUTSIDE TUTORING - M.S.	2122700144	390.00	390.00
10E200	1200 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		390.00	
1036587	Vendor Continued Void	10/20/2026					0.00
1036588	Vendor Continued Void	10/20/2026					0.00
1036589	MODERN MEDIA TECH LLC	10/20/2026	7828	SHERWOOD AV	5552600092	28,551.50	41,226.50

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
SYSTEMS							
67E200	2540 5000 95 000000		SHERWOOD 2022 REFERENDUM WORK/DISTRICT WIDE/OPER. & MAI			28,551.50	
			7907	SERVICE CALLS	5552700079	1,825.00	
10E200	2220 3000 31 000000		EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC			1,825.00	
			7946	SERVICE CALLS	5552700079	250.00	
10E200	2220 3000 31 000000		EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC			250.00	
			7957	SERVICE CALLS	5552700079	1,885.00	
10E200	2220 3000 31 000000		EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC			1,885.00	
			7961	SERVICE CALLS	5552700079	525.00	
10E200	2220 3000 31 000000		EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC			525.00	
			7962	SERVICE CALLS	5552700079	250.00	
10E200	2220 3000 31 000000		EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC			250.00	
			7963	SERVICE CALLS	5552700079	375.00	
10E200	2220 3000 31 000000		EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC			375.00	
			7964	SERVICE CALLS	5552700079	250.00	
10E200	2220 3000 31 000000		EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC			250.00	
			7965	SERVICE CALLS	5552700079	125.00	
10E200	2220 3000 31 000000		EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC			125.00	
			7972	SERVICE CALLS	5552700079	1,450.00	
10E200	2220 3000 31 000000		EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC			1,450.00	
			7973	SERVICE CALLS	5552700079	2,210.00	
10E200	2220 3000 31 000000		EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC			2,210.00	
			7974	SERVICE CALLS	5552700079	1,450.00	
10E200	2220 3000 31 000000		EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC			1,450.00	
			7978	SERVICE CALLS	5552700079	625.00	
10E200	2220 3000 31 000000		EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC			625.00	
			7983	SERVICE CALLS	5552700079	250.00	
10E200	2220 3000 31 000000		EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC			250.00	
			7997	SECURITY, SHERWOOD	5552700087	830.00	
60E100	2540 5000 96 000000		SECURITY 2022 REFERENDUM/SHERWOOD/OPER. & MAINT./CAPITA			830.00	
			7999	SERVICE CALLS	5552700079	375.00	
10E200	2220 3000 31 000000		EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC			375.00	
1036590	MULTIVISTA	10/20/2026	5140	PHOTOGRAPHIC	2202700479	5,970.00	12,345.00

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				DOCUMENTATION FOR JULY, AUGUST AND SEPTEMBER AT BR AND WT. OKAY TO PAY.			
65E200	2540 5000 95 000000		BRAESIDE 2022 REFERENDUM WORK/DISTRICT WIDE/OPER. & MAI			5,970.00	
			5141	PHOTOGRAPHIC DOCUMENTATION FOR JULY, AUGUST AND SEPTEMBER AT BR AND WT. OKAY TO PAY.	2202700479	6,375.00	
66E200	2540 5000 95 000000		WAYNE THOMAS 2022 REFERENDUM/DISTRICT WIDE/OPER. & MAIN			6,375.00	
1036591	MUSIC K-8 MARKETPLACE	10/20/2026	27-008044	music teacher supplies	102700041	18.45	18.45
	10E010 1100 4000 62 000000		EDUCATION FUND/BRAESIDE/REGULAR PROGRAMS/SUPPLIES AND M			18.45	
1036592	NATURA ACADEMY LLC	10/20/2026	117	PRIVATE TUITION - INVOICES #117, #118 - SEPT 2026	2122700126	1,485.30	2,970.60
	10E200 1912 6700 40 000000		EDUCATION FUND/DISTRICT WIDE/SP ED TUITION; PRIV FACILI			1,485.30	
			118	PRIVATE TUITION - INVOICES #117, #118 - SEPT 2026	2122700126	1,485.30	
	10E200 1912 6700 40 000000		EDUCATION FUND/DISTRICT WIDE/SP ED TUITION; PRIV FACILI			1,485.30	
1036593	Vendor Continued Void	10/20/2026					0.00
1036594	NEMETH GLASS OF ILLINOIS, INC+	10/20/2026	198179	REMOVE AC DUCT TO INSTALL GLASS AT EP	2202700526	320.00	3,235.00
	20E030 2540 3210 31 000000		OPERATIONS & MAINTENANCE FUND/ELM PLACE/OPER. & MAINT./			320.00	
			199040	BRONZE GLASS REPLACEMENT FOR WT @ EP	2202700529	1,100.00	
	20E030 2540 3210 31 000000		OPERATIONS & MAINTENANCE FUND/ELM PLACE/OPER. & MAINT./			1,100.00	
			199041	GLASS OFF ROOF REPLACEMENT & SAFETY LAMINATED GLASS AT BRAESIDE	2202700530	960.00	
	20E010 2540 3210 31 000000		OPERATIONS & MAINTENANCE FUND/BRAESIDE/OPER. & MAINT./W			960.00	
			199455	WINDOW SUPPLIES FOR EW	2202700524	670.00	
	20E020 2540 3210 31 000000		OPERATIONS & MAINTENANCE FUND/EDGEWOOD/OPER. & MAINT./W			670.00	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			199870	GLAZE LABOR - REATTACH TRIM MOLDINGS FOR NW	2202700528	185.00	
20E060	2540 3210 31 000000			OPERATIONS & MAINTENANCE FUND/NORTHWOOD/OPER. & MAINT./		185.00	
1036595	Vendor Continued Void	10/20/2026					0.00
1036596	NORTH SHORE GAS	10/20/2026	5085154384	MONTHLY GAS SERVICE AT VITI AND OPS. OKAY TO PAY.	2202700414	46.53	277.52
20E150	2540 4000 69 000000			OPERATIONS & MAINTENANCE FUND/O&M Admin Building/OPER.		46.53	
			6080172055	MONTHLY GAS SERVICES AT BG WAREHOUSE. OKAY TO PAY.	2202700394	91.67	
20E140	2540 4000 68 000000			OPERATIONS & MAINTENANCE FUND/WAREHOUSE-BUFFALO GROVE/O		91.67	
			6083372274	MONTHLY GAS SERVICE AT VITI AND OPS. OKAY TO PAY.	2202700414	46.44	
20E130	2540 4000 69 000000			OPERATIONS & MAINTENANCE FUND/VITI BUILDING/OPER. & MAI		46.44	
			6084030755	MONTHLY GAS SERVICE AT VITI AND OPS. OKAY TO PAY.	2202700414	46.44	
20E130	2540 4000 69 000000			OPERATIONS & MAINTENANCE FUND/VITI BUILDING/OPER. & MAI		46.44	
			6084068354	MONTHLY GAS SERVICE AT VITI AND OPS. OKAY TO PAY.	2202700414	46.44	
20E130	2540 4000 69 000000			OPERATIONS & MAINTENANCE FUND/VITI BUILDING/OPER. & MAI		46.44	
1036597	Vendor Continued Void	10/20/2026					0.00
1036598	JW PEPPER & SON, INC.***	10/20/2026	368814969	music teacher classroom supplies	102700040	9.20	388.41
10E010	1100 4000 62 000000			EDUCATION FUND/BRAESIDE/REGULAR PROGRAMS/SUPPLIES AND M		9.20	
			368818769	Music teacher classroom supplies	102700039	76.49	
10E010	1100 4000 62 000000			EDUCATION FUND/BRAESIDE/REGULAR PROGRAMS/SUPPLIES AND M		76.49	
			368821166	music teacher classroom supplies	102700040	317.48	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E010 1100 4000 62 000000			EDUCATION FUND/BRAESIDE/REGULAR PROGRAMS/SUPPLIES AND M			317.48	
			368843296	music teacher classroom supplies	102700040	76.49	
10E010 1100 4000 62 000000			EDUCATION FUND/BRAESIDE/REGULAR PROGRAMS/SUPPLIES AND M			76.49	
			368870357	music teacher classroom supplies	102700040	-73.75	
10E010 1100 4000 62 000000			EDUCATION FUND/BRAESIDE/REGULAR PROGRAMS/SUPPLIES AND M			-73.75	
			368883435	Music teacher classroom supplies	102700039	-17.50	
10E010 1100 4000 62 000000			EDUCATION FUND/BRAESIDE/REGULAR PROGRAMS/SUPPLIES AND M			-17.50	
1036599 PHOENIX CONSULTING SERVICES GR	10/20/2026	0926-04	REFRESHER TRAINING FOR THREE OPS EMPLOYEES. OKAY TO PAY.	2202700452		750.00	750.00
20E200 2540 3000 35 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI			750.00	
1036600 PRO-CARE THERAPY	10/20/2026	21522291	SPECIAL ED PURCHASED SERVICES - INVOICE #21522291	2122700159		2,099.86	2,099.86
10E200 1200 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV			2,099.86	
1036601 PRO-ED***	10/20/2026	3142591	IDEA SUPPLEMENTAL RESOURCES - ENVIRONMENTAL PRINT, COMPLETE KIT FOR NONREADERS	2122700028		822.80	822.80
10E200 1100 4000 65 462000			EDUCATION FUND/DISTRICT WIDE/REGULAR PROGRAMS/SUPPLIES			822.80	
1036602 PROJECT READ	10/20/2026	GGHXPPIV-0001	2026-2027 - PURCHASED SERVICES - SITE LICENSES/SOFTWARE	2102700174		1,140.00	1,140.00
10E200 2210 3000 80 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./PURCHASED S			1,140.00	
1036603 QUEST FOOD MANAGEMENT SERVICES	10/20/2026	IN138217	Smallware for all the kitchens.	2502700180		4,346.25	147,023.55
15E200 2560 4000 50 000000			FOOD SERVICE/DISTRICT WIDE/FOOD SERVICE/SUPPLIES AND MA			4,346.25	
			IN138662	NSLP Invoice for September 2026	2502700181	141,071.05	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				IN138662			
15E200 2560 3000 41 000000				FOOD SERVICE/DISTRICT WIDE/FOOD SERVICE/PURCHASED SERVI		141,071.05	
			IN138879	2026-2027 - SUPPLIES AND MATERIALS - PD	2102700177	256.25	
10E200 2210 4000 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		256.25	
			IN138959	Cold Lunches Braeside ILP school and special milk Invoice IN138959	2502700195	1,350.00	
10E200 2560 3000 41 000000				EDUCATION FUND/DISTRICT WIDE/FOOD SERVICE/PURCHASED SER		1,350.00	
1036604 RED WING BUSINESS ADVANTAGE AC	10/20/2026	20261010058088		BOOTS FOR D112 EMPLOYEES OKAY TO PAY.	2202700522	536.00	536.00
20E200 2540 4000 65 000000				OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		536.00	
1036605 BARRY RIFKIN	10/20/2026	10062026		PAYMENT NEEDED FOR PIANO TUNING/AH/NW	602700130	160.00	160.00
10E060 1100 3000 38 000000				EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/PURCHASED SER		160.00	
1036606 BRYAN ROGEL	10/20/2026	002		PAYMENT NEEDED FOR REFEREE FOR SOCCER GAMES/NM/NW	602700128	320.00	320.00
10E060 1100 3000 38 000000				EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/PURCHASED SER		320.00	
1036607 Vendor Continued Void	10/20/2026						0.00
1036608 Vendor Continued Void	10/20/2026						0.00
1036609 Vendor Continued Void	10/20/2026						0.00
1036610 Vendor Continued Void	10/20/2026						0.00
1036611 SCHOOL SPECIALTY INC.***	10/20/2026	208137638542		SCHOOL SPECIALTY/ ART/ RA	802700035	364.31	2,713.32
10E080 1100 4000 50 000000				EDUCATION FUND/RAVINIA/REGULAR PROGRAMS/SUPPLIES AND MA		364.31	
			208137747010	2025-2026 - SUPPLIES AND MATERIALS - SCIENCE	2102600482	7.40	
10E200 2210 4000 57 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		7.40	
			208137747011	2025-2026 - SUPPLIES AND MATERIALS - SCIENCE	2102600485	3.35	
10E200 2210 4000 57 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		3.35	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			208137747015	2025 -2026 - SUPPLIES AND MATERIALS - SCIENCE	2102600489	3.35	
10E200 2210 4000 57 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			3.35	
			208137747184	ART SUPPLIES FOR SHARON STECKEL/EW	202700014	7.66	
10E020 1100 4000 52 000000			EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/SUPPLIES AND M			7.66	
			208137747269	2025-2026 - SUPPLIES AND MATERIALS - SCIENCE	2102600481	29.62	
10E200 2210 4000 57 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			29.62	
			208137747317	2025-2026 - SUPPLIES AND MATERIALS - SCIENCE	2102600488	7.40	
10E200 2210 4000 57 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			7.40	
			208137752699	2025-2026 - SUPPLIES AND MATERIALS - SCIENCE	2102600481	45.70	
10E200 2210 4000 57 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			45.70	
			208137752731	2025-2026 - SUPPLIES AND MATERIALS - SCIENCE	2102600488	22.85	
10E200 2210 4000 57 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			22.85	
			208137752733	2025-2026 - SUPPLIES AND MATERIALS - SCIENCE	2102600491	140.59	
10E200 2210 4000 57 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			140.59	
			208137752845	2025-2026 - SUPPLIES AND MATERIALS - SCIENCE	2102600486	15.58	
10E200 2210 4000 57 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			15.58	
			208137753263	2025-2026 - SUPPLIES AND MATERIALS - SCIENCE	2102600482	32.21	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E200 2210 4000 57 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			32.21	
			208137768736	2025-2026 - SUPPLIES AND MATERIALS - SCIENCE	2102600485	15.90	
10E200 2210 4000 57 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			15.90	
			208137769028	2025-2026 - SUPPLIES AND MATERIALS - SCIENCE	2102600482	2.57	
10E200 2210 4000 57 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			2.57	
			208137786985	2025-2026 - SUPPLIES AND MATERIALS - SCIENCE	2102600483	9.35	
10E200 2210 4000 57 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			9.35	
			208137786990	2025-2026 - SUPPLIES AND MATERIALS - SCIENCE	2102600486	13.20	
10E200 2210 4000 57 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			13.20	
			208137812837	2025-2026 - SUPPLIES AND MATERIALS - SCIENCE	2102600486	10.90	
10E200 2210 4000 57 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			10.90	
			208137813126	2025-2026 - SUPPLIES AND MATERIALS - SCIENCE	2102600491	49.66	
10E200 2210 4000 57 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			49.66	
			208137817360	2025-2026 - SUPPLIES AND MATERIALS - SCIENCE	2102600462	694.80	
10E200 2210 4000 57 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			694.80	
			308104977809	ART SUPPLIES FOR SHARON STECKEL/EW	202700014	1,236.92	
10E020 1100 4000 52 000000			EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/SUPPLIES AND M			1,236.92	
1036612	SECONDS MATTER SAFETY SOLUTION	10/20/2026	2555	SERVICE CALL RELOCATION OF	2602700021	785.00	785.00

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				MAIN OFFICE BOARD KEYPAD AT OT INVOICE 2555			
20E200 2190 3000 38 000000				OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/STUDENT SER		785.00	
1036613 SECURED TECH SOLUTIONS, LLC		10/20/2026	2026-19639	SUPPLIES	5552700080	352.50	352.50
10E200 2220 4000 50 000000				EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/SUPPLIES AND MAT		352.50	
1036614 SHAPE AMERICA		10/20/2026	12444	2026-2027 - PURCHASED SERVICES - PD	2102700168	3,500.00	3,500.00
10E200 2210 3000 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./PURCHASED S		3,500.00	
1036615 SIGNS NOW MUNDELEIN		10/20/2026	INV-57268	BUS MAGNETS. FOR DISTRICT USE. OKAY TO PAY.	2202700386	376.24	376.24
20E200 2540 4000 65 000000				OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		376.24	
1036616 RICHARD SILVERMAN		10/20/2026	10062026	REIMBURSEMENT FOR PROPERTY DAMAGE	2202700487	12,866.00	12,866.00
20E200 2540 3000 38 000000				OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		12,866.00	
1036617 Vendor Continued Void		10/20/2026					0.00
1036618 Vendor Continued Void		10/20/2026					0.00
1036619 Vendor Continued Void		10/20/2026					0.00
1036620 Vendor Continued Void		10/20/2026					0.00
1036621 Vendor Continued Void		10/20/2026					0.00
1036622 SMITHEREEN PEST MANAGEMENT***		10/20/2026	10312025	MONTHLY PEST CONTROL SERVICES FOR D112. OKAY TO PAY. \$1261.00 - \$39.00 CREDIT=\$1222.00	2202700483	-39.00	1,222.00
20E150 2540 3238 34 000000				OPERATIONS & MAINTENANCE FUND/O&M Admin Building/OPER.		-39.00	
			4173977	MONTHLY PEST CONTROL SERVICES FOR D112. OKAY TO PAY. \$1261.00 - \$39.00 CREDIT=\$1222.00	2202700483	90.00	
20E040 2540 3238 34 000000				OPERATIONS & MAINTENANCE FUND/INDIAN TRAIL/OPER. & MAIN		90.00	
			4173979	MONTHLY PEST CONTROL SERVICES FOR D112. OKAY TO PAY. \$1261.00 - \$39.00 CREDIT=\$1222.00	2202700483	49.00	
20E010 2540 3238 34 000000				OPERATIONS & MAINTENANCE FUND/BRAESIDE/OPER. & MAINT./P		49.00	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			4173982	MONTHLY PEST CONTROL SERVICES FOR D112. OKAY TO PAY. \$1261.00 - \$39.00 CREDIT=\$1222.00	2202700483	60.00	
20E120	2540 3238 34 000000			OPERATIONS & MAINTENANCE FUND/GREEN BAY SCHOOL/OPER. &		60.00	
			4173983	MONTHLY PEST CONTROL SERVICES FOR D112. OKAY TO PAY. \$1261.00 - \$39.00 CREDIT=\$1222.00	2202700483	35.00	
20E200	2540 3238 34 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		35.00	
			4173988	MONTHLY PEST CONTROL SERVICES FOR D112. OKAY TO PAY. \$1261.00 - \$39.00 CREDIT=\$1222.00	2202700483	63.00	
20E060	2540 3238 34 000000			OPERATIONS & MAINTENANCE FUND/NORTHWOOD/OPER. & MAINT./		63.00	
			4174001	MONTHLY PEST CONTROL SERVICES FOR D112. OKAY TO PAY. \$1261.00 - \$39.00 CREDIT=\$1222.00	2202700483	58.00	
20E030	2540 3238 34 000000			OPERATIONS & MAINTENANCE FUND/ELM PLACE/OPER. & MAINT./		58.00	
			4174002	MONTHLY PEST CONTROL SERVICES FOR D112. OKAY TO PAY. \$1261.00 - \$39.00 CREDIT=\$1222.00	2202700483	150.00	
20E080	2540 3238 34 000000			OPERATIONS & MAINTENANCE FUND/RAVINIA/OPER. & MAINT./PE		150.00	
			4174004	MONTHLY PEST CONTROL SERVICES FOR D112. OKAY TO PAY. \$1261.00 - \$39.00 CREDIT=\$1222.00	2202700483	74.00	
20E020	2540 3238 34 000000			OPERATIONS & MAINTENANCE FUND/EDGEWOOD/OPER. & MAINT./P		74.00	
			4174005	MONTHLY PEST CONTROL SERVICES	2202700483	58.00	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				FOR D112. OKAY TO PAY. \$1261.00 - \$39.00 CREDIT=\$1222.00			
20E070	2540 3238 34 000000			OPERATIONS & MAINTENANCE FUND/OAK TERRACE/OPER. & MAINT		58.00	
			4175551	MONTHLY PEST CONTROL SERVICES FOR D112. OKAY TO PAY. \$1261.00 - \$39.00 CREDIT=\$1222.00	2202700483	74.00	
20E150	2540 3238 34 000000			OPERATIONS & MAINTENANCE FUND/O&M Admin Building/OPER.		74.00	
			4198159	MONTHLY PEST CONTROL SERVICES FOR D112. OKAY TO PAY. \$1261.00 - \$39.00 CREDIT=\$1222.00	2202700483	250.00	
20E080	2540 3238 34 000000			OPERATIONS & MAINTENANCE FUND/RAVINIA/OPER. & MAINT./PE		250.00	
			4226894	MONTHLY PEST CONTROL SERVICES FOR D112. OKAY TO PAY. \$1261.00 - \$39.00 CREDIT=\$1222.00	2202700483	150.00	
20E020	2540 3238 34 000000			OPERATIONS & MAINTENANCE FUND/EDGEWOOD/OPER. & MAINT./P		150.00	
			4227984	MONTHLY PEST CONTROL SERVICES FOR D112. OKAY TO PAY. \$1261.00 - \$39.00 CREDIT=\$1222.00	2202700483	150.00	
20E100	2540 3238 34 000000			OPERATIONS & MAINTENANCE FUND/SHERWOOD/OPER. & MAINT./P		150.00	
1036623	Vendor Continued Void	10/20/2026					0.00
1036624	SOLIANT	10/20/2026	21512496	SPECIAL ED PURCHASED SERVICES - L/T SUB PARAPROS - INV#21512496	2122700129	7,413.00	36,870.50
10E200	1200 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		7,413.00	
			21517990	SPECIAL ED PURCHASED SERVICES - L/T SUB PARAPROS -	2122700146	9,897.00	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
INVOICE #21517990							
10E200 1200 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV			9,897.00	
21521956							
			SPECIAL ED	2122700160		9,130.00	
PURCHASED							
SERVICES - L/T							
SUB PARAPROS -							
INVOICE #21521956							
10E200 1200 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV			9,130.00	
21526824							
			SPECIAL ED	2122700178		10,430.50	
PURCHASED							
SERVICES - L/T							
SUB PARAPROS -							
INVOICE #21526824							
10E200 1200 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV			10,430.50	
1036625	STANDARD INSURANCE COMPANY	10/20/2026	1586860001100126	OCTOBER 2026 THE	2502700187	684.76	684.76
				STANDARD INVOICE			
10E200 2610 2210 22 000000			EDUCATION FUND/DISTRICT WIDE/DISTRICT BENEFITS/LIFE INS			684.76	
1036626	SUNSET FOOD MART, INC.	10/20/2026	7950SEPT2026	SNACKS FOR EARLY	1202700014	1,505.34	1,505.34
				CHILDHOOD FY27			
10E120 1125 4000 16 000000			EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A			1,505.34	
1036627	SWANK MOVIE LICENSING USA	10/20/2026	INV10144733	PURCH SERVICE,	5552700077	4,991.00	4,991.00
				MOVIE LICENSING			
10E200 2220 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC			4,991.00	
1036628	T MOBILE	10/20/2026	969580760090326	STUDENT HOTSPOTS	5552700017	2,940.00	7,113.00
				#969580760			
10E200 2220 3000 42 090000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC			2,940.00	
969580760100326							
			STUDENT HOTSPOTS	5552700017		2,940.00	
				#969580760			
10E200 2220 3000 42 090000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC			2,940.00	
972282849092126							
			STUDENT HOTSPOTS	5552700039		765.00	
				#972282849			
10E200 2220 3000 42 090000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC			765.00	
974304005100326							
			CELL BOOSTERS	5552700046		468.00	
				#974304005			
10E200 2220 3000 42 090000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC			468.00	
1036629	TEACHTOWN	10/20/2026	INV13435	IDEA SUPPLEMENTAL	2122700164	3,770.00	3,770.00
				RESOURCES			
10E200 1100 4000 65 462000			EDUCATION FUND/DISTRICT WIDE/REGULAR PROGRAMS/SUPPLIES			3,770.00	
1036630	TECH SYSTEMS, INC.	10/20/2026	330776	PAYMENT FOR PANIC	2602700020	200.00	4,599.96

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				BUTTON INSTALLATION AT RO INVOICE 330776			
20E200 2190 3000 38 000000				OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/STUDENT SER		200.00	
			330916	SHERWOOD, VERKADA ALARMS REINSTALL	5552600253	4,399.96	
60E100 2540 5000 96 000000				SECURITY 2022 REFERENDUM/SHERWOOD/OPER. & MAINT./CAPITA		4,399.96	
1036631 THE SHERWIN WILLIAMS COMPANY		10/20/2026	71612198060926	PAINT FOR GB. OKAY TO PAY.	2202700408	149.71	248.00
20E120 2540 4204 50 000000				OPERATIONS & MAINTENANCE FUND/GREEN BAY SCHOOL/OPER. &		149.71	
			72479198060926	PAINT FOR GB. OKAY TO PAY.	2202700413	28.97	
20E120 2540 4204 50 000000				OPERATIONS & MAINTENANCE FUND/GREEN BAY SCHOOL/OPER. &		28.97	
			74632198060926	PAINT AND RELATED SUPPLIES FOR GB	2202700433	52.86	
20E120 2540 4204 50 000000				OPERATIONS & MAINTENANCE FUND/GREEN BAY SCHOOL/OPER. &		52.86	
			77080198061026	PAINT SUPPLIES FOR GB	2202700467	16.46	
20E120 2540 4204 50 000000				OPERATIONS & MAINTENANCE FUND/GREEN BAY SCHOOL/OPER. &		16.46	
1036632 THOMSON REUTERS - WEST		10/20/2026	854187486	STUDENT SERVICES PURCHASED SERVICES - CLEAR	2122700165	2,203.90	2,203.90
10E200 2190 3000 38 000000				EDUCATION FUND/DISTRICT WIDE/STUDENT SERVICES/PURCHASED		2,203.90	
1036633 TOWNSHIP HIGH SCHOOL DIST. 113		10/20/2026	020	PAYMENT NEEDED GRADUATION REHEARSAL/AF/NW	602700139	752.50	1,825.58
10E060 1100 4000 50 192006				EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND		752.50	
			021	PAYMENT NEEDED FOR GRADUATION NIGHT/AF/NW	602700140	602.00	
10E060 1100 4000 50 192006				EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND		602.00	
			243	GAS PURCHASES FOR D112 VEHICLES. OKAY TO PAY.	2202700389	471.08	
20E200 2540 4214 50 000000				OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		471.08	
1036634 Vendor Continued Void		10/20/2026					0.00
1036635 TRANE U.S. INC***		10/20/2026	22713014	HVAC/FILTERS/MOTOR SUPPLIES FY27; DISTRICT WIDE	2202700150	507.89	35,133.07
20E200 2540 4203 50 000000				OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		507.89	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			22742958	HVAC/FILTERS/MOTOR SUPPLIES FY27; DISTRICT WIDE	2202700150	100.20	
20E200	2540 4203 50 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		100.20	
			22774180	HVAC/FILTERS/MOTOR SUPPLIES FY27; DISTRICT WIDE	2202700150	218.65	
20E200	2540 4203 50 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		218.65	
			22890190	SUPPLIES FOR D112 OK TO PAY	2202700532	256.33	
20E200	2540 4203 50 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		256.33	
			990723668	TEMPORARY COOLING SYSTEM AT EP OK TO PAY	2202700440	20,400.00	
20E030	2540 3000 38 000000			OPERATIONS & MAINTENANCE FUND/ELM PLACE/OPER. & MAINT./		20,400.00	
			990723669	TEMPORARY COOLING SYSTEM AT RO OK TO PAY	2202700439	13,650.00	
20E090	2540 3000 38 000000			OPERATIONS & MAINTENANCE FUND/RED OAK/OPER. & MAINT./PU		13,650.00	
1036636	TRUENORTH EDUCATIONAL COOP 804	10/20/2026	981120926	SPECIAL ED PUBLIC TUITION SERVICES - TRUE NORTH	2122700182	389,680.24	569,780.24
10E200	4220 6700 40 000000			EDUCATION FUND/DISTRICT WIDE/SP ED TUITION PUBLIC/TUITI		389,680.24	
			98112100726	SPECIAL ED PUBLIC TUITION SERVICES - TRUE NORTH	2122700182	90,400.00	
10E200	4220 6700 40 000000			EDUCATION FUND/DISTRICT WIDE/SP ED TUITION PUBLIC/TUITI		90,400.00	
			98112100826	SPECIAL ED PUBLIC TUITION SERVICES - TRUE NORTH	2122700182	89,700.00	
10E200	4220 6700 40 000000			EDUCATION FUND/DISTRICT WIDE/SP ED TUITION PUBLIC/TUITI		89,700.00	
1036637	Vendor Continued Void	10/20/2026					0.00
1036638	ULINE***	10/20/2026	213314881	HEALTH SERVICES SUPPLIES - NORTHWOOD	2122700119	120.94	8,662.41
10E200	2130 4000 50 000000			EDUCATION FUND/DISTRICT WIDE/HEALTH SERVICES/SUPPLIES A		120.94	
			213320046	SUPPLIES FOR SW. OKAY TO PAY.	2202700396	1,198.00	
20E100	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/SHERWOOD/OPER. & MAINT./S		1,198.00	
			213758678	SUPPLIES FOR ELM	2202700426	209.47	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				PLACE; SUPPLIES FOR DISTRICT USE. OKAY TO PAY.			
20E030	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/ELM PLACE/OPER. & MAINT./		209.47	
			213769673	SUPPLIES FOR ELM PLACE; SUPPLIES FOR DISTRICT USE. OKAY TO PAY.	2202700426	544.00	
20E200	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		544.00	
			213867606	BIKE RACK FOR IT	2202700442	650.00	
20E040	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/INDIAN TRAIL/OPER. & MAIN		650.00	
			213895158	HEAVY DUTY SHELVING FOR D112	2202700444	1,810.00	
20E200	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		1,810.00	
			214360938	12 DRY ERASE BOARDS FOR D112 SCHOOLS	2202700498	3,480.00	
20E200	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		3,480.00	
			214422953	DOUBLE SIDED BIKE RACK FOR IT	2202700511	650.00	
20E040	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/INDIAN TRAIL/OPER. & MAIN		650.00	
1036639	UNITED RENTALS (NORTH AMERICA)	10/20/2026	203895023-061	CONTAINER RENTAL AT SW. OKAY TO PAY.	2202700407	135.58	135.58
20E100	2540 3000 38 000000			OPERATIONS & MAINTENANCE FUND/SHERWOOD/OPER. & MAINT./P		135.58	
1036640	GABRIEL VITI REVOCABLE TRUST	10/20/2026	NOVEMBER 2026	MONTHLY RENT BPO AUGUST 2026 - JULY 2027	2502700015	26,412.00	26,412.00
20E200	2540 3000 38 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		26,412.00	
1036641	WEST MUSIC	10/20/2026	SI2680534	2026 - 2027 - SUPPLIES AND MATERIALS - MUSIC	2102700060	1,284.00	1,284.00
10E200	2210 4000 62 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		1,284.00	
1036642	Vendor Continued Void	10/20/2026					0.00
1036643	WIGHT & COMPANY	10/20/2026	230068-026	RENOVATIONS AT BR, OT, WT, SW FOR PERIOD ENDING AUGUST 31, 2026. OKAY TO PAY.	2202700400	24,663.76	179,447.73
65E200	2540 5000 95 000000			BRAESIDE 2022 REFERENDUM WORK/DISTRICT WIDE/OPER. & MAI		24,663.76	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			230069-036	RENOVATIONS AT BR, OT, WT, SW FOR PERIOD ENDING AUGUST 31, 2026. OKAY TO PAY.	2202700400	8,677.20	
67E200	2540 5000 95 000000		SHERWOOD 2022 REFERENDUM WORK/DISTRICT WIDE/OPER. & MAI			8,677.20	
			230070-018	RENOVATIONS AT BR, OT, WT, SW FOR PERIOD ENDING AUGUST 31, 2026. OKAY TO PAY.	2202700400	41,662.97	
66E200	2540 5000 95 000000		WAYNE THOMAS 2022 REFERENDUM/DISTRICT WIDE/OPER. & MAIN			41,662.97	
			260056-005	RENOVATIONS AT BR, OT, WT, SW FOR PERIOD ENDING AUGUST 31, 2026. OKAY TO PAY.	2202700400	4,500.00	
68E200	2540 5000 95 000000		CENT. KITCHEN 2022 REFERENDUM/DISTRICT WIDE/OPER. & MAI			4,500.00	
			260105-002	RENOVATIONS AT BR, OT, WT, SW FOR PERIOD ENDING AUGUST 31, 2026. OKAY TO PAY.	2202700400	99,943.80	
68E200	2540 5000 95 000000		CENT. KITCHEN 2022 REFERENDUM/DISTRICT WIDE/OPER. & MAI			99,943.80	
1036644	WITH PARTNERS	10/20/2026	0000285	2026-2026 - PURCHASED SERVICES TITLE III	2102700164	4,500.00	16,700.00
10E200	2210 3000 35 490900		EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./PURCHASED S			4,500.00	
			0000295	2026-2027 - PURCHASED SERVICES - TITLE III	2102700165	4,000.00	
10E200	2210 3000 35 490900		EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./PURCHASED S			4,000.00	
			0000297	2026-2027 - SUPPLIES AND MATERIALS - TITLE III	2102700184	8,200.00	
10E200	2210 3000 35 490900		EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./PURCHASED S			8,200.00	
1036645	YMCA CAMP DUNCAN	10/20/2026	148676-12	PAYMENT NEEDED FOR 6TH GRADE FIELD TRIP/KC/NW	602700133	1,975.00	1,975.00
10E060	1100 3000 38 000000		EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/PURCHASED SER			1,975.00	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
1036646	ZOOM VIDEO COMMUNICATIONS, INC	10/20/2026	INV371511728	TELEPHONE	5552700004	303.02	303.02
10E200 2220 3000 42 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC			303.02	
				243 Computer	Check(s) For a Total of		5,546,958.03

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
202600111	ALLIED BENEFIT SYSTEMS	10/20/2026	0000565727	OCTOBER 2026 ALLIED FSA MONTHLY BILLING	2502700188	666.00	666.00
10E200 2610 2220 22 000000			EDUCATION FUND/DISTRICT WIDE/DISTRICT BENEFITS/MEDICAL			666.00	
1 Wire Transfer Check(s) For a Total of							666.00

	0	Manual	Checks For a Total of	0.00
	1	Wire Transfer	Checks For a Total of	666.00
	6	ACH	Checks For a Total of	853,672.68
	243	Computer	Checks For a Total of	5,546,958.03
Total For	250	Manual, Wire Tran,	ACH & Computer Checks	6,401,296.71
Less	0	Voided	Checks For a Total of	0.00
			Net Amount	6,401,296.71

F U N D S U M M A R Y

Fund	Description	Balance Sheet	Revenue	Expense	Total
10	EDUCATION FUND	0.00	0.00	2,002,735.35	2,002,735.35
15	FOOD SERVICE	0.00	0.00	145,417.30	145,417.30
20	OPERATIONS & MAINTENANCE FUND	0.00	0.00	558,993.56	558,993.56
40	TRANSPORTATION FUND	0.00	0.00	384,163.97	384,163.97
60	SECURITY 2022 REFERENDUM	0.00	0.00	5,229.96	5,229.96
64	RAVINIA 2022 REFERENDUM WORK	0.00	0.00	3,125.90	3,125.90
65	BRAESIDE 2022 REFERENDUM WORK	0.00	0.00	2,231,141.84	2,231,141.84
66	WAYNE THOMAS 2022 REFERENDUM	0.00	0.00	879,604.11	879,604.11
67	SHERWOOD 2022 REFERENDUM WORK	0.00	0.00	53,350.20	53,350.20
68	CENT. KITCHEN 2022 REFERENDUM	0.00	0.00	135,833.59	135,833.59
99	ACTIVITY FUND	1,700.93	0.00	0.00	1,700.93

REPORT SPECIFICATIONS

DISTRICT: NORTH SHORE SCHOOL DISTRICT 112

REPORT TITLE:

PROGRAM NAME: fin/3apcc112. TIME: 11:14:02 AM

COPIES: 1 LPI: 6

RUN ON SERVER: yes CREATE ASCII FILE: NO

Begin Date: 08/01/2026

Through Date: 08/31/2026

Page Break: no

<u>District Card Name</u>	<u>Trans Date</u>	<u>Transaction Description</u>	<u>Where Used</u>	<u>Amount</u>
Holly Colin3	08/27/2026	STUDENT SERVICES SUPPLIES	ANNUAL MEMBERSHIP FEE	35.00
	08/27/2026	STUDENT SERVICES SUPPLIES	TST DONATIS PIZZA - LA	424.48
	08/21/2026	SPED SUPPLIES - REFUND	UPS TARIFRF2X11R88JNPM	-12.37
	08/21/2026	IDEA SUPPLEMENTAL RESOURCES - WORD ORIGINS	VENTRIS LE VENTRIS LE	322.50
	08/19/2026	PSYCH SUPPLIES - PROTOCOLS	SP MHS MULTI HEALTH	110.00
	08/17/2026	PROF DEVELOPMENT - L.LAUDICK	IAASE	150.00
	08/03/2026	STUDENT SERVICES PURCHASED SERVICES	GENSPARK.AI	49.99
	08/03/2026	SPED PROF DEVELOPMENT	IAASE	100.00
Total Credit Card Amount				1,179.60
Jessica Dubois	08/28/2026	MINIFIG PURCHASED FOR RETIREE	SP MINIFIGS.ME	48.60
	08/27/2026	FEE FOR CREDIT CARD MEMBERSHIP	ANNUAL MEMBERSHIP FEE	35.00
	08/17/2026	PURCHASED POSTER FOR OPENING DAY	FEDEX OFFICE 0083	35.45
	08/07/2026	PURCHASED MUNCHKINS FOR MENTOR TRAINING	DUNKIN #351852	18.73
	08/07/2026	PURCHASED COOKIES FOR COOKIES AND CONVERSATIONS AT NW	SQ BENT FORK BAKERY	103.35
	08/06/2026	PURCHASED MUNCHKINS FOR NEW TEACHER TECH PICKUP	DUNKIN #351852	11.01
	08/06/2026	ORDERED POSTERS FOR OPENING DAY AT EW	FEDEX OFFICE 0083	70.90
	08/06/2026	SKYWARD USERS GROUP SKYCON CONFERENCE JD	SKYWARD USER GROUP NFP	450.00
	08/06/2026	SKYWARD USERS GROUP SKYCON CONFERENCE MS	SKYWARD USER GROUP NFP	450.00
	08/05/2026	PURCHASED MUNCHKINS FOR BUILDING MENTOR MEETING	DUNKIN #351852	11.01
	08/03/2026	PURCHASED SUSSCRIPTION	DOCHUB.COM/BILL	59.88
Total Credit Card Amount				1,293.93
Enrique Castro	08/27/2026	ANNUAL MEMBERSHIP FEE	ANNUAL MEMBERSHIP FEE	35.00
	08/25/2026	DIGITAL RESOURCE IN SPANISH	"IN WOOLY LEARNING, IN"	1,970.10
	08/25/2026	MATH MATERIALS FOR MATH TEACHER AT OT	MATH LEARNING CENTER	113.00
	08/07/2026	LUNCH FOR RONALD MCDONALD TRUCK	JIMMY JOHNS 1032	53.72
Total Credit Card Amount				2,171.82
James Bock2	08/28/2026	WALL TOP COVER FOR GAGA PIT AT GB	COACH CLIFF'S GAGA BAL	190.00
	08/27/2026	PRINTING SERVICES FOR DIST. 112	STATE GRAPHICS	171.19
	08/24/2026	REFRIGERATOR FOR OT	ABT ELECTRONICS	1,009.00
	08/19/2026	GENERAL BUILDING REPAIR @ GB	IN ELITE CHIMNEY	5,407.50
	08/19/2026	REPLACEMENT FENCE AT SW	SMART DIGGING LLC	500.00
	08/17/2026	SWAGGING SPIN SET FOR DIST. USE	SUPPLYHOUSE.COM	200.28
	08/14/2026	PLUMBING PART FOR IT	GRAINGER	126.47
	08/14/2026	PURE AIR PURIFIER REPLACEMENT FILTER X 30 FOR DIST. USE	HOMEDEPOT.COM	629.70
	08/11/2026	SIGNS FOR SW	IN IC SIGNS & GRAPHI	9,747.00
	08/11/2026	MINI EXCAVATOR & MINI BOBCAT SKID RENTAL FOR OT	MUTUAL ACE HARDWARE &	1,561.20

District Card Name	Trans Date	Transaction Description	Where Used	Amount
	08/10/2026	PAVING/PATCHING AT RO	SQ FIVE STAR PAVING	5,500.00
	08/06/2026	TRANSACTION ERROR - LANYARDS ORDER FOR DIST. USE	TOTALLY PROMOTIONAL	-593.01
	08/06/2026	LANYARDS FOR DIST. 112 USE	TOTALLY PROMOTIONAL	593.01
	08/04/2026	MASONRY AT GB	IN BUILD & RESTORE MA	17,250.00
	08/03/2026	MISC. BUILDING, ROOFING, AND HARDWARE SUPPLIES FOR D112	MENARDS 3327	1,072.42
			Total Credit Card Amount	43,364.76
Leah Kimmelman	08/31/2026	GLOWFORGE SUBSCRIPTIONS FOR STEM TEACHERS	SP GLOWFORGE STORE	478.00
	08/31/2026	ADDITIONAL PIZZA ADDED FOR PRICIPALS LUNCH	TST LOU MALNATI'S - H	59.67
	08/26/2026	UFLI BOOKS ELA	VENTRIS LE VENTRIS LE	376.25
	08/21/2026	LICENSE RENEWAL FOR MUSIC TEACHER	"MAKEMUSIC, INC."	39.88
	08/18/2026	MATH MATERIALS FOR A TEACHER	MATH LEARNING CENTER	60.00
	08/18/2026	WORD ORIGINS - ELA	VENTRIS LEARNING	4,461.25
	08/14/2026	PARTIAL MUSIC SHIPMENT FOR MUSIC TEACHERS	J.W. PEPPER	73.64
	08/13/2026	PARTIAL SHIPMENT OF MUSIC FOR MUSIC TEACHERS	J.W. PEPPER	41.24
	08/11/2026	INSTITUTE DAY LUNCH FOR EW AND NW	TST LOU MALNATI'S - N	1,499.08
	08/10/2026	BPAC LUNCH	BUFFO S	97.11
	08/07/2026	BOOKS	WAYSIDE PUBLISHING	111.60
	08/05/2026	SPANISH PRINT BOOKS	WAYSIDE PUBLISHING	135.00
			Total Credit Card Amount	7,432.72
Audrey Schulman	08/27/2026	PCARD ANNUAL FEE - SCHULMAN	ANNUAL MEMBERSHIP FEE	35.00
	08/26/2026	2026-27 MEMBERSHIP DUES-SCHROEDER	ILLINOIS ASSOCIATION O	350.00
	08/05/2026	NETWORKING MEETING/BREAKFAST	HP CHAMBER OF COMMERCE	40.00
			Total Credit Card Amount	425.00
Technology1	08/31/2026	B & G INTERNET BILL	COMCAST / XFINITY	309.26
	08/27/2026	ANNUAL MEMBERSHIP FEE	ANNUAL MEMBERSHIP FEE	35.00
	08/26/2026	WATER SERVICES FOR DISTRICT OFFICE	PRIMO BRANDS/WATERSERV	233.58
	08/24/2026	INTERNET BILL FOR VITI	COMCAST / XFINITY	429.47
	08/19/2026	SUBSCRIPTION FOR JEREMY WICKHAM	APPLE.COM/BILL	2.99
	08/13/2026	MONTHLY SUBSCRIPTION FOR CHAT GPT	OPENAI CHATGPT SUBSCR	20.00
	08/12/2026	IASBO PROFESSIONAL DEVELOPMENT	THE IL ASSOC OF SCHOOL	154.50
	08/12/2026	LEGAL NOTICES FOR BUDGET AND INTERFUND TRANSFERS FY 2026-202	TRIBUNE PUBLISHING COM	269.00
	08/10/2026	ONLINE SUBSCRIPTION JEREMY WICKHAM	ASANA.COM	228.67
	08/05/2026	OPERATIONS BUILDING INTERNET BILL	COMCAST / XFINITY	250.55
	08/03/2026	AWS MONTHLY FEE	AMAZON WEB SERVICES	40.49
	08/03/2026	DMARC MONTHLY FEE	DMARC DIGESTS	10.00
	08/03/2026	SLACK CARRY OVER AMOUNT	SLACK T011Q2MJMLZ	34.56

District Card Name	Trans Date	Transaction Description	Where Used	Amount
	08/03/2026	SLACK ANNUAL SUBSCRIPTION	SLACK T011Q2MJMLZ	2,175.00
			Total Credit Card Amount	4,193.07
Javier Arriagal	08/31/2026	SEALANT, CAULK, AND ADHESIVE FOR NW	MUTUAL ACE HARDWARE &	33.27
	08/26/2026	COOLING TOWEL AND ELECTRONIC SCREWDRIVER FOR EW	MUTUAL ACE HARDWARE &	26.98
	08/25/2026	MISC. TOOLS AND SUPPLIES FOR RA	LOWES #02728	153.19
	08/24/2026	MICROFBR ROLL, CLAMP FAN, SCREWDRVR KIT FOR NW	THE HOME DEPOT #1926	99.92
	08/19/2026	DRILL/DRIVER KIT, PCKT LIGHT, BATTERY 16PK FOR GB	MUTUAL ACE HARDWARE &	267.96
	08/14/2026	LEGAL PAD, SHARPIES, UTLTY KNFE, PLIERS, TAPE MEASR FOR EW	MUTUAL ACE HARDWARE &	107.23
	08/10/2026	HOSE NOZZLE, WRK GLOVES, FABRIC HOSE FOR NW	MUTUAL ACE HARDWARE &	103.07
	08/10/2026	BATTERY PACK, SCRRW ANCHORS, CABLE USCB TO USBA FOR EW	THE HOME DEPOT #1926	221.14
			Total Credit Card Amount	1,012.76
Northwood Middle1	08/27/2026	PAYMENT TO ILMEA FOR OUR MEMBERSHIP FOR SY 26-27/AH/NW	ILMEA	50.00
	08/26/2026	PURCHASE OF SCREEN PRINTS FOR GOLF TEAM SHIRTS/NM/NW	JIFFY.COM	15.07
	08/21/2026	PURCHASE OF LUNCH FOR STAFF DURING INSTITUTE DAYS/WK/NW	TST LAS TORRES MEXICA	1,100.00
	08/20/2026	PURCHASE OF MATCHING SWAG FOR ALL 3 PRINCIPALS/WK/NW	BIG FROG - CHICAGO NOR	120.80
	08/17/2026	PURCHASE OF POPCORN KERNELS FOR HUSKY DAYS EVENT/WK/NW	JEWEL OSCO 3459	15.98
	08/14/2026	PURCHASE OF LUNCH FOR CLIMATE AND CULTURE TEAM MEETING/WK/NW	GRUBHUB TACOSELNORTE	248.41
	08/10/2026	PURCHASE OF SOME SCHOOL SUPPLY FOR FRAM STUDENTS/JS/NW	TARGET T-1168	24.60
	08/07/2026	PURCHASE OF LUNCH FOR NEW STAFF ORIENTATION SY26-27/WK/NW	ROSATIS PIZZA - BANNOC	128.85
	08/03/2026	PAYMENT OF DR TRIP 2027 INSURANCE FOR SCHOLARSHIP STUDENT/GM	EF EDUCATION FIRST	285.00
	08/03/2026	PAYMENT OF DR TRIP 2027 INSURANCE FOR GROUP LEADER/GM/NW	EF EDUCATION FIRST	460.00
			Total Credit Card Amount	2,448.71
Dante Gates	08/26/2026	SEALANT, HVAC TAPE, METAL SAW BIT, NAIL BOX FOR OPS	THE HOME DEPOT #1926	92.87
	08/14/2026	FUEL FOR D112 VEHICLE	SHELL OIL 57444090906	112.42
	08/05/2026	MISC. TOOLS / SUPPLIES FOR DIST. USE	THE HOME DEPOT #1926	193.67
			Total Credit Card Amount	398.96
Rachel Filippi4	08/27/2026	CREDIT CARD MEMBERSHIP	ANNUAL MEMBERSHIP FEE	35.00
	08/14/2026	PURCHASED COFFEE AND WAFFLES FOR DO GET TOGETHER	TRAVELIN TOMS	800.00
	08/12/2026	PURCHASED FLIGHT INSURANCE FOR IASPA CONFERENCE IN TX	ALLIANZ TRAVEL INS	29.28
	08/12/2026	PURCHASED FLIGHT FOR AASPA CONFERENCE IN TX	AMERICAN 0012367962410	377.80
	08/12/2026	REIMBURSMENT FOR CUSHIONSEATS	QSTOMIZE	-2,137.50
	08/06/2026	IASPA HR ESSENTIAL CONFERENCE MR	ILLINOIS ASSOCIATION O	200.00
	08/06/2026	IASPA HR ESSENTIALS CONFERENCE FOR JD AND RF	ILLINOIS ASSOCIATION O	400.00
	08/06/2026	SKYWARD USERS GROUP SKYCON CONFERENCE MR	SKYWARD USER GROUP NFP	450.00
	08/06/2026	SKYWARD USERS GROUP SKYCON CONFERENCE MR	SKYWARD USER GROUP NFP	450.00

<u>District Card Name</u>	<u>Trans Date</u>	<u>Transaction Description</u>	<u>Where Used</u>	<u>Amount</u>
	08/06/2026	WATERS PURCHASED FOR COOKIES AND CONVERSATION WORKSHOP	TARGET.COM	14.67
			Total Credit Card Amount	619.25
Ben Finfer	08/24/2026	HIRED PHOTOGRAPHER TO TAKE PICTURES AT OPENING DAY AT EW	SQ SUSAN RYAN KALINA	2,975.00
	08/18/2026	HIRED PHOTOGRAPHER SH RIBBON CUTTING CEREMONY	SQ SUSAN RYAN KALINA	350.00
	08/12/2026	PURCHASED 500 POSTCARDS INVOICE 04970-56759711	CANVA I04970-56759711	95.00
	08/07/2026	PURCHASED 1 FOAM BOARD INVOICE 04965-33165509	CANVA I04965-33165509	77.99
	08/07/2026	PURCHASED 1 FOAM BOARD INVOICE 04965-33230949	CANVA I04965-33230949	77.99
			Total Credit Card Amount	3,575.98
Javier Herrera	08/31/2026	DEHUMIDIFIER FOR SW	THE HOME DEPOT #1926	267.59
	08/31/2026	REFUND: DEHUMIDIFIER FOR SW	THE HOME DEPOT #1926	-264.00
	08/31/2026	DEHUMIDIFIER, HOSE THREAD, HOS REPAIR MENDER FOR SW	THE HOME DEPOT #1926	266.96
	08/24/2026	DEHUMIDIFIER & DEHMDFR W/BUILT IN PUMP FOR SW	THE HOME DEPOT #1926	438.00
			Total Credit Card Amount	708.55
William Kaplan2	08/27/2026	PURCHASE OF FALL PLAY MATERIAL/MS/NW	SP PLAYS FOR NEW AUD	210.00
	08/26/2026	PIZZA PURCHASED FOR NEW STUDENT 6TH GRADE LUNCH/AC/NW	DOMINOS 2765	24.23
	08/26/2026	PIZZA PURCHASED FOR NEW STUDENT 7TH GRADE LUNCH/AC/NW	DOMINOS 2765	32.95
	08/26/2026	PIZZA LUNCH PURCHASED NEW 8TH GRADER STUDENTS TO DISTRICT/AC	DOMINOS 2765	45.93
	08/20/2026	PURCHASE OF POSTERS FOR DL TEACHERS/AG/NW	WALGREENS #5045	95.97
	08/18/2026	PURCHASE OF GOLF HATS FOR NEW GOLF TEAM/NM/NW	ETSY.COM DESIGNSHCRAFT	197.34
	08/17/2026	PURCHASE OF MORE POPCORN KERNELS FOR HUSKY DAYS EVENT/WK/NW	JEWEL OSCO 3459	34.46
	08/17/2026	PURCHASE OF CUPCAKES TO CELEBRATE NEW HRS RATING/AG/NW	MARIANOS #542	78.99
	08/17/2026	PURCHASE OF FOOD AND SNACKS FOR INSTITUTE DAYS/WK/NW	SAMSCLUB #6228	281.02
	08/17/2026	PURCHASE OF FOOD AND SNACKS FOR INSTITUTE DAYS/WK/NW	TJMAXX #0410	27.98
	08/14/2026	PURCHASE OF SNACKS FOR HUSKY DAYS/AG/NW	ADOPT A CLASSROOM REST	26.91
	08/10/2026	WATER JUGS FOR UPSTAIRS KITCHENETTE AREA/JS/NW	PRIMO BRANDS/WATERSERV	34.46
	08/03/2026	PURCHASE OF GIFTS FOR RECOGNITION DAYS 26-27/AG/NW	ETSY.COM MULTIPLE SHOP	167.93
			Total Credit Card Amount	1,258.17
Edgewood School3	08/31/2026	fraudulent charge and that a credit will be given next month	DD DOORDASH PENNSTATI	37.57
	08/31/2026	fraudulent charge and that a credit will be given next month	DD DOORDASH PICNIC	104.29
	08/31/2026	VOXER REIMBURSED FOR KERI WILLIAMS' YEARLY SUBSCRIPTION THAT	VOXER PRO ANNUAL	-29.99
	08/28/2026	fraudulent charge and that a credit will be given next month	DD DOORDASH CHICK-FIL	26.24
	08/27/2026	ANNUAL FEE FOR PCARD. WE DO NOT GET A RECEIPT FOPR THIS.	ANNUAL MEMBERSHIP FEE	35.00
	08/27/2026	fraudulent charge and that a credit will be given next month	DD DOORDASH SUBWAY	22.30
	08/24/2026	fraudulent charge and that a credit will be given next month	DD DOORDASH PICNIC	42.54
	08/19/2026	eunice paniagua purchased drinks for the institute day lunch	SAMSCLUB #6228	102.63

District Card Name	Trans Date	Transaction Description	Where Used	Amount
	08/18/2026	REBECCA HANSEN NEEDED MUNCHKINS AS PRIZES FOR STAFF DOING TH	DD DOORDASH DUNKIN	81.60
	08/18/2026	midwest clinic international band & orchestra conference dec	STRP.MIDWESTCLINIC.ORG	450.00
	08/14/2026	rebecca hansen requested baskets to hold folders/papers/stic	DOLLARTREE	121.50
	08/13/2026	rebecca hansen requested baskets to hold folders/papers/stic	DOLLARTREE	102.50
	08/13/2026	ilmea school participation fee paid for by Mollie McDougall.	ILMEA	50.00
	08/11/2026	anthony swope purchased lunch for all the staff/students tha	TST LOU MALNATI'S - N	266.28
	08/06/2026	VOXER PROPLUS YEARLY SUBSCRIPTION FOR ANGELA ANDREWS 8/5/26-	VOXER PRO	49.99
	08/04/2026	anthony swope requested breakfast for the SLT meeting on 8/3	"SUNSET FOOD MART, INC."	51.54
	08/04/2026	EDGEWOOD SCHOOL	TST CLUCKERS CHARCOAL	223.03
			Total Credit Card Amount	1,737.02
Michael Rodrigo	08/31/2026	CREDIT FOR \$5.00 TIP ON PIZZA DELIVERY	LOU MALNATI'S PIZZERIA	-5.00
	08/28/2026	LUNCH FOR PRINCIPALS	LOU MALNATI'S PIZZERIA	111.12
	08/19/2026	SUBSCRIPTION RENEWAL	VOXER PRO	49.99
			Total Credit Card Amount	156.11
Sydnee McDermott	08/24/2026	classroom supplies	SP TANG MATH	119.90
	08/21/2026	Music Supplies - Recorders	PERIPOLE INC	755.25
	08/19/2026	Institute Day Supplies	COSTCO BY INSTACART	126.19
	08/19/2026	credit for tax charge	GBC ARDEN STUDIO	-17.26
	08/19/2026	credit for tax charge	GBC ARDEN STUDIO	-1.42
	08/18/2026	Nurse Supplies	MACGILL SCHOOL NURSE S	288.42
	08/17/2026	Library Supplies	DEMCO INC	308.72
	08/17/2026	Institute Day Supplies - tip for original receipt	SAMS CLUB.COM	0.81
	08/13/2026	Institute Day Supplies	SAMS CLUB.COM	53.78
	08/13/2026	Institute Day supplies	SAMS CLUB.COM	16.12
	08/12/2026	Institute Day Supplies	COSTCO BY INSTACART	120.61
	08/12/2026	Institute day supplies	TARGET.COM	19.95
	08/11/2026	Lunch for teacher's meeting	TST MICHAELS GRILL & S	109.75
	08/07/2026	Institute day lunch	TST LOU MALNATI'S - N	443.68
	08/05/2026	LUNCH FOR TEACHER'S MEETING	DD MICHAELSGRILLSA	157.79
			Total Credit Card Amount	2,502.29
Andrew Kramer	08/25/2026	SARAH YOO REGISTRATION	IAASE	100.00
	08/21/2026	ID STAFF LUNCH	EGG HARBOR CAFE	959.00
	08/21/2026	MEAN WIENER REFUND	RBT THE MEAN WIENER	-55.24
	08/19/2026	ID STAFF BREAKFAST	CORNER BAKERY -181	490.00
	08/18/2026	ID STAFF LUNCH	THE MEAN WIENER	1,381.00
	08/17/2026	ID SNACKS	TARGET T-1168	335.94

District Card Name	Trans Date	Transaction Description	Where Used	Amount
	08/14/2026	ID STAFF LUNCH	TST MICHAELS GRILL & S	51.68
	08/13/2026	STAFF SWAG BAG	"4IMPRINT, INC"	1,382.72
	08/11/2026	TUESDAY ID STAFF LUNCH	TST LOU MALNATI'S - N	512.56
	08/11/2026	NEW STAFF CLUCKERS LUNCH	TST CLUCKERS CHARCOAL	238.37
	08/06/2026	STAFF SHIRTS	PY ULTIMATE SCREEN PR	1,235.00
			Total Credit Card Amount	6,631.03
Lauren Laudick	08/26/2026	GENERAL SUPPLIES-SNACKS FOR KAPTAN	"SUNSET FOOD MART, INC."	67.24
	08/21/2026	CAKE FRIDAY	SQ MOLLY'S CUPCAKES	133.28
	08/18/2026	K-5 and EC Welcome Back Breakfast	TST EGGSPRESSO	1,224.20
	08/18/2026	K-5 and EC Luncheon	TST LOU MALNATI'S - N	888.40
	08/17/2026	Annual Subscription	SMORE.COM	149.00
	08/17/2026	K-5 and EC Welcome Back Chips and Dips	TRADER JOE S #691	249.85
	08/10/2026	NEW STAFF LUNCHEON	SQ BILLY BRICKS OF HI	214.00
	08/05/2026	SLT Meeting Luncheon	SQ BILLY BRICKS OF HI	53.31
			Total Credit Card Amount	2,979.28
Jamie Kahn2	08/28/2026	PBIS Stickers and Prizes	STICKER MULE	299.00
	08/21/2026	Staff Lunch	PANERA BREAD #204412 O	417.53
	08/17/2026	Outdate Order that was canceled and adjusted	UPPER CRUST BAGELS	-278.47
	08/17/2026	Staff Breakfast	UPPER CRUST BAGELS	263.72
	08/13/2026	staff lunch - see T & L for budget code	TST LOU MALNATI'S - N	319.00
	08/12/2026	Outdated Order that was canceled and adjusted	UPPER CRUST BAGELS	-53.99
	08/12/2026	outdated order that was canceled and adjusted	UPPER CRUST BAGELS	332.46
	08/06/2026	Lunch Bins	TARGET.COM	129.99
	08/03/2026	discount code applied to banner order for new staff	CANVA I04959-26064056	-59.60
	08/03/2026	New Staff Banners	CANVA I04959-26064056	298.00
			Total Credit Card Amount	1,667.64
Accounts Payable1	08/31/2026	Pocket Charts for Lunch Cards-G.Franco needed	LAKESHORE LEARNING MAT	684.75
	08/27/2026	Annual Membership Fee	ANNUAL MEMBERSHIP FEE	35.00
	08/21/2026	NIEASBO Dues - B. Hany	NORTHEASTERN ILLINOIS	260.70
	08/13/2026	ACCOUNTS PAYABLE	ILLINOIS ASSOCIATION O	220.00
	08/13/2026	Payroll Essentials-S. Avalos	ILLINOIS ASSOCIATION O	200.00
	08/12/2026	Tax Levy Class -B. Hany	THE IL ASSOC OF SCHOOL	154.50
	08/07/2026	IASBO Membership Dues-B. Hany	ILLINOIS ASSOCIATION O	1,245.00
	08/07/2026	Food Service Permanent for Sherwood	LAKE COUNTY IL	447.00
	08/07/2026	Service Fee for Food Service Permanent at Sherwood	TYL LAKECOUNTY SERVFE	15.64
	08/06/2026	Support Con Conference for M. Korb	SKYWARD USER GROUP NFP	450.00

District Card Name	Trans Date	Transaction Description	Where Used	Amount
	08/06/2026	Support Con Conference for A. Patel	SKYWARD USER GROUP NFP	450.00
	08/03/2026	Service to send checks to vendors	FEDEX529594544	105.86
			Total Credit Card Amount	4,268.45
Juan Arriaga	08/28/2026	FLUORESCENT ORANGE MARKING FOR RA	CRAFTWOOD LUMBER & HAR	39.56
	08/27/2026	20OZ WASP HORNET KILLER & FOAM FOR WT	CRAFTWOOD LUMBER & HAR	18.48
	08/26/2026	WASP SPRAY, CAULK, 10.5OZ SEALANT FOR RO	CRAFTWOOD LUMBER & HAR	33.37
	08/26/2026	CEILING TILES FOR WORK TICKET AT EP	THE HOME DEPOT #1926	188.61
	08/18/2026	4OZ PVC ADHESIVE FOR EW	CRAFTWOOD LUMBER & HAR	20.19
	08/17/2026	20 YRD YELLW DUCT TAPE FOR BR	CRAFTWOOD LUMBER & HAR	11.78
	08/17/2026	ANCHOR KITS, SELF DRILLING SCREWS 125PK FOR EW	CRAFTWOOD LUMBER & HAR	191.44
	08/13/2026	SCREWS/NUTS/BOLTS/MISC FOR EW	CRAFTWOOD LUMBER & HAR	4.50
	08/13/2026	BLUE PARACORD FOR SW	CRAFTWOOD LUMBER & HAR	39.96
	08/13/2026	RED WOOD FENCE & GREEN STEEL POST FOR SW	CRAFTWOOD LUMBER & HAR	63.24
	08/07/2026	BLUE PARACORD, HAMMERDRILL & TILE/GLASS DRILLBIT FOR SW	CRAFTWOOD LUMBER & HAR	101.84
	08/03/2026	WOOD SNOW FENCE AND STEEL POST FOR EP	CRAFTWOOD LUMBER & HAR	383.90
	08/03/2026	WRECKING WORK GLOVE & 6' STEEL T POSTX20 FOR IT	THE HOME DEPOT #1926	196.34
			Total Credit Card Amount	1,293.21
Jenny Lagunas	08/27/2026	Uber for a Parent Approved by MS	UBER TRIP	8.95
	08/24/2026	K-5 and EC Welcome Back Breakfast	RBT ONCE UPON A BAGEL	-10.57
	08/20/2026	K-5 and EC Welcome Back Breakfast	ONCE UPON A BAGEL HP	264.30
	08/17/2026	GENERAL SUPPLIES- CUSTODIAN	SHELL OIL 57444090906	5.85
	08/14/2026	GENERAL SUPPLIES- CUSTODIAN	MUTUAL ACE HARDWARE &	68.51
	08/12/2026	PD for S.Jablonski	EB INTRODUCTION TO CH	89.00
	08/10/2026	Annual Subscription	KAHOOT! ASA	83.16
	08/05/2026	GENERAL SUPPLIES-Embroidery for Welcome Back Gift	"4IMPRINT, INC"	1,846.17
	08/03/2026	GENERAL SUPPLIES-POSTER MAKER	VARIQUEST	438.96
			Total Credit Card Amount	2,794.33
Anthony Swope	08/31/2026	ANTHONY SWOPE paid for the 2026 education leaders annual con	ILLINOIS PRINCIPALS AS	499.00
	08/28/2026	ANGELA ANDREWS SIGNED UP FOR THE 2026 IAASE FALL CONFERENCE	IAASE	325.00
	08/28/2026	angela andrews signed up for a fall conference with IAASE be	IAASE	375.00
	08/26/2026	TIFFANY MELVIN PURCHASED THE RIGHTS/SUPPLIES TO THE FALL MUS	MUSIC THEATRE INTL	860.00
	08/17/2026	ANTHONY SWOPE RENEWED HIS KAHOOT ACCOUNT ON 8/10/2026.	KAHOOT! ASA	94.88
	08/12/2026	nicole maki purchased supplies off of amazon. she did not re	AMAZON MKTPL 5H12M01G0	13.22
	08/11/2026	NICOLE MAKI PURCHASED SUPPLIES FOR THE FIRST DAY OF STAFF IN	AMAZON MKTPL 5H8B56382	29.69
	08/11/2026	ANTHONY SWOPE purchased lunch for the new teacher luncheon o	TST CLUCKERS CHARCOAL	199.69
	08/05/2026	ANTHONY SWOPE	STARBUCKS	21.85

<u>District Card Name</u>	<u>Trans Date</u>	<u>Transaction Description</u>	<u>Where Used</u>	<u>Amount</u>
	08/04/2026	Nicole Maki purchased donuts for the first SLT meeting on 8/	SPUNKY DUNKERS DONUTS	19.17
	08/03/2026	anthony swope requested breakfast for the SLT meeting on 8/3	ONCE UPON A BAGEL	24.24
			Total Credit Card Amount	2,461.74
Elizabeth Rihtar	08/20/2026	PROLOQUO2GO 20 LICENSES	APPLE.COM/BILL	2,706.03
	08/11/2026	SCRIBE ANNUAL FEE	HTTPS://SCRIBE.HOW/B	780.00
			Total Credit Card Amount	3,486.03
Andres Velasquez	08/31/2026	DEHUMIDIFIER FOR BR CLASSROOM	THE HOME DEPOT #1926	254.00
	08/28/2026	4X50 SNOW FENCE & STEEL U POST FOR SW	THE HOME DEPOT #1926	67.85
	08/27/2026	3500SQFT DEHUMIDIFIER REFUND - BS@GB	THE HOME DEPOT #1926	-214.00
	08/27/2026	5000SQFT DEHUMDFR & 3500SQFT DEHUMDFR FOR BS @ GB	THE HOME DEPOT #1926	468.00
	08/25/2026	WASP HORNET SPRAY FOR GB	CRAFTWOOD LUMBER & HAR	3.49
	08/24/2026	PORTABLE A/C FOR MUSIC ROOM AT EP	HOMEDEPOT.COM	337.99
	08/21/2026	PLASTC ANCHR, MISC. HOOKS FOR WT	THE HOME DEPOT #1926	244.37
	08/17/2026	LEVERLOCK TAPE, VINYL #, DRILL / MISC. SCREWS FOR EP	CRAFTWOOD LUMBER & HAR	48.05
	08/13/2026	GREEN STEEL POST FOR SW	CRAFTWOOD LUMBER & HAR	46.45
	08/12/2026	ELCTRCL WIRE STRPPR, HVAC DUCT TAPE, DUAL CARABINER FOR WT	THE HOME DEPOT #1926	53.90
	08/12/2026	24PK WATER X 84 FOR EW	THE HOME DEPOT #1926	501.55
	08/06/2026	ROUND MAGNETIC TRAY, FLAT HEAD, TRUSS SCREW FOR EP	CRAFTWOOD LUMBER & HAR	55.46
	08/06/2026	GLOVES, FLOOR CRD PROTCTR, PLIERS FOR WT	THE HOME DEPOT #1926	150.53
	08/05/2026	CREDIT RETURN: PLYWOOD FOR EP	CRAFTWOOD LUMBER & HAR	-16.50
	08/05/2026	PLYWOOD, ALUMINM SQUARE, BLUE RAFTER FOR EP	CRAFTWOOD LUMBER & HAR	86.97
			Total Credit Card Amount	2,088.11
Arielle Gleicher	08/31/2026	WT@EP/StickerMule/Staff	STICKER MULE	99.59
	08/24/2026	WT@EP/OnceUponABagel/Credit	RBT ONCE UPON A BAGEL	-15.39
	08/24/2026	WT@EP/HomeDepot/Bins	THE HOME DEPOT #1922	214.85
	08/20/2026	WT@EP/CardMyYard/WelcomeBack	CARD MY YARD	175.00
	08/20/2026	WT@EP/DollarTree/4thGradeTableBins	"DOLLAR TREE, INC."	144.73
	08/20/2026	WT@EP/OnceUpon/StaffInstitDay	ONCE UPON A BAGEL HP	384.73
	08/18/2026	WT@EP/Jewel/DrinksInServiceDay	JEWEL OSCO 3475	91.64
	08/18/2026	WT@EP/Walgreens/Photos	WALGREENS #5045	163.63
	08/14/2026	WT@EP/Rosati/InstutDay/TeachLearning	ROSATIS PIZZA - BANNOC	384.79
	08/14/2026	WT@EP/BagelsByTheBook/InstitDay	TST BAGELS BY THE BOO	224.99
	08/12/2026	WT@EP/AMI/Meetings	DD DOORDASH AMIJERUSA	193.30
	08/11/2026	WT@EP/FastSigns/Signage	FASTSIGNS 101101	217.40
	08/11/2026	WT@EP/Michaels/StudServicesLunchMeeting	PAY MICHAEL S	196.45
	08/11/2026	WT@EP/SamsClub/StaffSnacks	SAMS CLUB #6464	324.49

District Card Name	Trans Date	Transaction Description	Where Used	Amount
	08/10/2026	WT@EP/ContainerStore/Music	CONTAINERSTORE.COM	33.98
	08/10/2026	WT@EP/DollarTree/NewStaffWelcome	DOLLARTREE	40.76
	08/10/2026	WT@EP/DollarTree/NewStaffWelcome	FIVE BELOW 729	19.58
	08/10/2026	WT@EP/Walgreens/WelcmeBins/NewStaff	WALGREENS #6905	22.77
	08/07/2026	WT@EP/BigFrog/SpiritWear	BIG FROG - CHICAGO NOR	1,958.00
	08/04/2026	WT@EP/Michaels/Meetings	PAY MICHAEL S	163.71
			Total Credit Card Amount	5,039.00
Red Oak Principal	08/31/2026	RESTAURANT DISCOUNT	RBT ONCE UPON A BAGEL	-6.00
	08/27/2026	CHELSEY MAXWELL	ANNUAL MEMBERSHIP FEE	35.00
	08/26/2026	TEACHER'S BREAKFAST	ONCE UPON A BAGEL HP	149.90
	08/26/2026	SANCKS FOR THE LOW-INCOME STUDENTS	"SUNSET FOOD MART, INC."	161.33
	08/24/2026	RESTAURANT DISCOUNT	RBT ONCE UPON A BAGEL	-13.35
	08/24/2026	RESTAURANT DISCOUNT	RBT THE MEAN WIENER	-31.51
	08/21/2026	DRINKS FOR LUNCH THE LUNCH 8/19	JEWEL OSCO 3475	60.46
	08/21/2026	SNACKS FOR THE LOW-INCOME STUDENTS	"SUNSET FOOD MART, INC."	128.73
	08/20/2026	TREATS FOR OAK TERRACE TEACHERS AND STAFF	ONCE UPON A BAGEL HP	333.84
	08/20/2026	LUNCH FOR TEACHER, STAFF AND BUILDINGS/GROUNDS	THE MEAN WIENER	787.75
	08/19/2026	Welcome breakfast for teachers and staff	EGG HARBOR CAFE	764.00
	08/14/2026	SCHOOL SUPPLIES KITS FOR LOW-INCOME STUDENTS	SCHOOL PACK BY EPI	1,247.08
	08/12/2026	INSTITUTE DAY LUNCH	PIEROS PIZZA-IL - MOTO	277.00
			Total Credit Card Amount	3,894.23
Personnel	08/27/2026	PCARD ANNUAL FEE - SCHROEDER	ANNUAL MEMBERSHIP FEE	35.00
			Total Credit Card Amount	35.00
Kevin Saunders	08/24/2026	Staff Tshirts 26-27	SQ A TO Z SHIRTS & MO	1,562.95
	08/19/2026	Institute Day - T&L	ROSATIS PIZZA - BANNOC	678.88
	08/19/2026	Coffee for Staff Breakfast	STARBUCKS STORE 02543	45.00
	08/18/2026	Institute Day Breakfast	DD/BR #336980	67.96
	08/18/2026	Institute Day Staff Breakfast	"SUNSET FOOD MART, INC."	333.88
	08/17/2026	Institute Day Staff Breakfast	JEWEL OSCO 3459	46.12
	08/17/2026	Staff Breakfast	TARGET T-1168	145.54
	08/17/2026	Office Supplies	TARGET T-1168	54.94
	08/17/2026	Staff Snacks	TARGET T-1168	277.00
	08/11/2026	New Staff Lunch	DD MICHAELSGRILLSA	239.52
	08/10/2026	Voxer Subscription for Saunders	VOXER PRO ANNUAL	29.99
	08/10/2026	Custom Badge Reels for Staff	WWW.SPECIALISTID.COM	201.00
	08/04/2026	Office Supplies	TARGET T-1168	57.56
			Total Credit Card Amount	3,740.34

<u>District Card Name</u>	<u>Trans Date</u>	<u>Transaction Description</u>	<u>Where Used</u>	<u>Amount</u>
Stan Paic3	08/31/2026	MISC. SOCKET RACHT, SHELF SUPPRT, BIT INSRTS, SCREWS FOR NW	CRAFTWOOD LUMBER & HAR	121.47
	08/27/2026	WOOD SHIMS, TAP WRENCH, MISC. QUAD MAX FOR EW	CRAFTWOOD LUMBER & HAR	74.23
	08/27/2026	DRILLBIT SETS, WASHER 100PK, TOGGLE BOLT 50PK FOR EP	CRAFTWOOD LUMBER & HAR	135.43
	08/26/2026	ZINC WASHR, METAL POST HLDR, MISC. SCREWS/BOLTS/NUTS FOR NW	CRAFTWOOD LUMBER & HAR	88.71
	08/24/2026	HAMMER, KEY CUTTING, HOSE NOZZLE, CAUTN TAPE, LOCK FOR SW	CRAFTWOOD LUMBER & HAR	65.23
	08/24/2026	MISC. SHELF SUPPORTS (8PPK, 8PK, 12PK) FOR NW	CRAFTWOOD LUMBER & HAR	23.57
	08/24/2026	PLANER TOOL, MISC SCREWS & BLADES, FLTHD SCRWS FOR GB	THE HOME DEPOT #1926	331.32
	08/20/2026	SAFETY HASP, MISC. TAPE, FLAT METAL SCREW 100PK FOR SW	CRAFTWOOD LUMBER & HAR	95.42
	08/19/2026	SPRAY CAN GRIP, SPAY CAN, DRILLBIT SET, MISC. SCREW FOR NW	CRAFTWOOD LUMBER & HAR	93.33
	08/19/2026	STEP STOOL, TINT & CLR FOG FREE GLASSES FOR SW	CRAFTWOOD LUMBER & HAR	114.97
	08/17/2026	MISC. DRILL BITS & 10 PC CABLE TIE FOR RA	CRAFTWOOD LUMBER & HAR	78.50
	08/13/2026	STEEL TOE BOOTS FOR STOJAN PAIC	CRAFTWOOD LUMBER & HAR	71.98
	08/13/2026	CORD CONNCT, EXT CORD, HOSE, UTLITY PUMP FOR SW	CRAFTWOOD LUMBER & HAR	288.94
	08/13/2026	MATERIALS FOR DAMAGED WINDOWS AT NW	THE HOME DEPOT #1926	104.21
	08/11/2026	DOUBLE SLOT BRACKT, TRIM SCREW FOR OT	CRAFTWOOD LUMBER & HAR	42.27
	08/10/2026	SFTY GLASSES, BUCKETS, TOTE, HOLE SAW, TOOL SETS, MISC. FOR	THE HOME DEPOT #1926	150.86
	08/07/2026	DOOR HANDLE FACEPLATE, COUPLING SCREWS, DEADBOLT FOR OT	CRAFTWOOD LUMBER & HAR	56.94
	08/05/2026	MISC. TOOLS AND SUPPLIES FOR SW	THE HOME DEPOT #1926	198.05
	08/04/2026	YELLW CAUTN TAPE, DUCT TAPE, PAINTER TAPE FOR SW	CRAFTWOOD LUMBER & HAR	68.94
	08/04/2026	PLIERS, ELCTRCL TAPE, CONNCTR 25 PC FOR NW	MUTUAL ACE HARDWARE &	37.76
Total Credit Card Amount				2,242.13
Tom Spellman3	08/28/2026	MATERIALS FOR KITCHEN SINK INSTALL AT EP	MUTUAL ACE HARDWARE &	261.46
	08/28/2026	KITCHEN SINK INSTLLTN SUPP/MATRLS FOR EP	THE HOME DEPOT #1926	273.34
	08/25/2026	CARTRIDGE FILTER & DRYL WALL FOAM FILTER FOR DIST. USE	CRAFTWOOD LUMBER & HAR	38.48
	08/17/2026	MISC. SUPPLIES/TOOLS FOR AC INSTALL AT RA	MUTUAL ACE HARDWARE &	212.62
	08/11/2026	PVC REPAIR AND PVC COMPRESSION COUPLING TOOL FOR OT	MUTUAL ACE HARDWARE &	39.57
	08/10/2026	SHED INSTALL SUPPLIES FOR OT	THE HOME DEPOT #1926	401.63
	08/10/2026	TRIMMR ATTCHMNT, PRUNER SHEARS, VAC HOSE, MISC. FOR OT	THE HOME DEPOT #1926	541.86
Total Credit Card Amount				1,768.96
Dan Dal Pnte3	08/27/2026	PRIMER, HVY DTY CEMENT, BOILR DRAIN, MISC. SUPPLIES FOR EP	THE HOME DEPOT #1926	195.00
	08/26/2026	PLMBNG FITTNGS, CLEANG SUPPLS, DRILL BITS FOR EP	MUTUAL ACE HARDWARE &	224.47
	08/21/2026	DRAW BOLT, SEALANT, SCREWS 50PK, MISC SUPPLIES FOR RA	THE HOME DEPOT #1926	161.54
	08/20/2026	MISC. BLADES AND A NAIL SET FOR DIST. USE	CRAFTWOOD LUMBER & HAR	150.65
	08/20/2026	GUTTER SUPPLIES/TOOLS, SPRAY PAINT/SUPPLIES FOR RA	THE HOME DEPOT #1926	353.56
	08/13/2026	CULTIVATOR ATTCHMNT, STAPLES, BRUSH, WATER PK FOR OT	THE HOME DEPOT #1926	294.71
	08/12/2026	ANTIFREEZE, GARMNT HOOK, ELCTRCL TAPE, BUNGEE CRD FOR OT	MUTUAL ACE HARDWARE &	234.17
	08/06/2026	HEADPHNS PRTCTR, PADLCK COMB, SEALANT FOR OT	MUTUAL ACE HARDWARE &	227.37
Total Credit Card Amount				1,841.47

<u>District Card Name</u>	<u>Trans Date</u>	<u>Transaction Description</u>	<u>Where Used</u>	<u>Amount</u>
Alfredo Jurado3	08/31/2026	COOLING HOODIE, SILICNE LUBE, CONTACT CLEANR FOR WT - ABM	THE HOME DEPOT #1926	87.40
	08/25/2026	MISC. HARDWARE & BUILDING SUPPLIES FOR RO	LOWES #02728	639.62
	08/24/2026	WINDOW DE-ICER, HEAT GUN, BRAD NAILS FOR EW	MUTUAL ACE HARDWARE &	66.46
	08/24/2026	STAND & TOWER FAN, MARKERS, WIRE CUTTER, FRMNG SQR FOR SW	THE HOME DEPOT #1926	210.90
	08/12/2026	PORTBL A/C, NAILER TOOL, TAPE MEASR, SCREWS KIT FOR RO	THE HOME DEPOT #1926	829.88
	08/10/2026	DRYWALL SCREWS FOR SW	CRAFTWOOD LUMBER & HAR	8.99
	08/10/2026	DRILL BIT, STUD FINDER, LEVELER, DOOR/WINDW SEALANT FOR EW	CRAFTWOOD LUMBER & HAR	159.51
	08/10/2026	METAL CUTTING MULTI TOOL FOR DIST. USE	THE HOME DEPOT #1926	39.97
	08/10/2026	DRILLBIT SET, FLSHLGHT, LITHIUM PK, MINI TLBX FOR DIST. USE	THE HOME DEPOT #1926	248.99
	08/03/2026	MISC. TOOLS FOR DIST. USE	THE HOME DEPOT #1926	373.53
Total Credit Card Amount				2,665.25
Grand Total Amount				123,374.90

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

Check Date 09/01/2026

FUND / OBJECT SUMMARY

<u>FUND</u>	<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
10	1000	SALARIES	6,787.97
	2110	TEACHERS RETIREMENT	71.97
		Fund 10 Total	6,859.94
50	2120	IMRF	69.87
	2130	FICA	63.88
	2140	MEDICARE	98.44
		Fund 50 Total	232.19
		Summary total	7,092.13

OBJECT SUMMARY

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
1000	SALARIES	6,787.97
2110	TEACHERS RETIREMENT	71.97
2120	IMRF	69.87
2130	FICA	63.88
2140	MEDICARE	98.44
	Summary total	7,092.13

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

Check Date 09/15/2026

FUND / OBJECT SUMMARY

<u>FUND</u>	<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
10	1000	SALARIES	2,204,124.01
	1160	SUBSTITUTES	29,790.00
	2110	TEACHERS RETIREMENT	46,346.55
	2310	OTHER BENEFITS	1,604.32
		Fund 10 Total	2,281,864.88
20	1000	SALARIES	65,671.34
		Fund 20 Total	65,671.34
40	1000	SALARIES	6,979.15
		Fund 40 Total	6,979.15
50	2120	IMRF	26,117.84
	2130	FICA	20,516.64
	2140	MEDICARE	32,309.05
		Fund 50 Total	78,943.53
		Summary total	2,433,458.90

OBJECT SUMMARY

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
1000	SALARIES	2,276,774.50
1160	SUBSTITUTES	29,790.00
2110	TEACHERS RETIREMENT	46,346.55
2120	IMRF	26,117.84
2130	FICA	20,516.64
2140	MEDICARE	32,309.05
2310	OTHER BENEFITS	1,604.32

Check Date 09/15/2026

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
	Summary total	2,433,458.90

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

Check Date 09/30/2026

FUND / OBJECT SUMMARY

<u>FUND</u>	<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
10	1000	SALARIES	2,222,941.81
	1160	SUBSTITUTES	51,543.01
	2000	EMPLOYEE BENEFITS	100.00
	2110	TEACHERS RETIREMENT	46,846.57
	2310	OTHER BENEFITS	1,604.32
		Fund 10 Total	2,323,035.71
20	1000	SALARIES	65,784.80
		Fund 20 Total	65,784.80
40	1000	SALARIES	6,979.15
		Fund 40 Total	6,979.15
50	2120	IMRF	26,044.72
	2130	FICA	20,681.11
	2140	MEDICARE	32,861.25
		Fund 50 Total	79,587.08
		Summary total	2,475,386.74

OBJECT SUMMARY

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
1000	SALARIES	2,295,705.76
1160	SUBSTITUTES	51,543.01
2000	EMPLOYEE BENEFITS	100.00
2110	TEACHERS RETIREMENT	46,846.57
2120	IMRF	26,044.72
2130	FICA	20,681.11

Check Date 09/30/2026

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
2140	MEDICARE	32,861.25
2310	OTHER BENEFITS	1,604.32
	Summary total	2,475,386.74

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

MEMORANDUM

NORTH SHORE SCHOOL DISTRICT 112

TO: Dr. Monica Schroeder, Superintendent of Schools
Members of the Board of Education

FROM: Mr. Jeremy Wickham, Assistant Superintendent of Finance and Operations

RE: **Business Office Monthly Report of Summary Financial Performance
Data for September 2026**

Policy Alignment: Policy 4.8 – Accounting and Audits
Policy 4.3 – Revenues and Investments

DATE: October 20, 2026

1. Investments

See Treasurer's Report for month and summary of cash and investments.

2. Financial Packet

The Financial Packet for the month of September, 2026, including the following reports, is presented for your review.

- a. Summary reports of Expenditures for the month.
- b. Check Summaries for disbursements processed from the last to the current Board meeting are provided for separate Board approval.

The status of the Education Fund expenses (in \$ millions) are as follows:

TOTAL BUDGET	SPENT YTD	BALANCE
\$80.7	\$12.4	\$68.3

North Shore School District 112
Summary of Cash & Investments
September 30, 2026

	<u>Cash & Investments</u> <u>September 30, 2026</u>	<u>% of Total</u>	<u>Cash & Investments</u> <u>August 31, 2026</u>	<u>Monthly Change in</u> <u>Cash & Investments</u>		<u>Cash & Investments</u> <u>September 30, 2025</u>	<u>% of Total</u>	<u>Annual Change in</u> <u>Cash & Investments</u>
10 Education	\$ 66,975,407.95	50%	\$ 83,867,736.52	\$ (16,892,328.57)		\$ 101,875,477.05	62%	\$ (34,900,069.10)
20 Operations and Maintenance	\$ 11,586,039.10	9%	\$ 13,259,104.39	\$ (1,673,065.29)		\$ 15,776,311.67	10%	\$ (4,190,272.57)
30 Debt Service	\$ 11,221,860.50	8%	\$ 5,139,600.90	\$ 6,082,259.60		\$ 7,125,275.29	4%	\$ 4,096,585.21
40 Transportation	\$ 6,230,199.14	5%	\$ 2,129,222.36	\$ 4,100,976.78		\$ 3,717,971.47	2%	\$ 2,512,227.67
50 Municipal Retirement	\$ 1,772,888.60	1%	\$ 1,928,379.87	\$ (155,491.27)		\$ 2,727,816.60	2%	\$ (954,928.00)
60 Capital Projects	\$ 31,742,548.11	24%	\$ 4,604,274.52	\$ 27,138,273.59		\$ 29,226,052.37	18%	\$ 2,516,495.74
70 Working Cash	\$ 4,318,176.79	3%	\$ 4,254,443.87	\$ 63,732.92		\$ 4,088,222.81	2%	\$ 229,953.98
Total District Funds	\$ 133,847,120.19	100%	\$ 115,182,762.43	\$ 18,664,357.76		\$ 164,537,127.26	100%	\$ (30,690,007.07)
99 Student Activity	\$ 238,417.15	0%	\$ 233,272.26	\$ 5,144.89		\$ 238,879.71	0%	\$ (462.56)
Total All Funds	\$ 134,085,537.34	100%	\$ 115,416,034.69	\$ 18,669,502.65		\$ 164,776,006.97	100%	\$ (30,690,469.63)

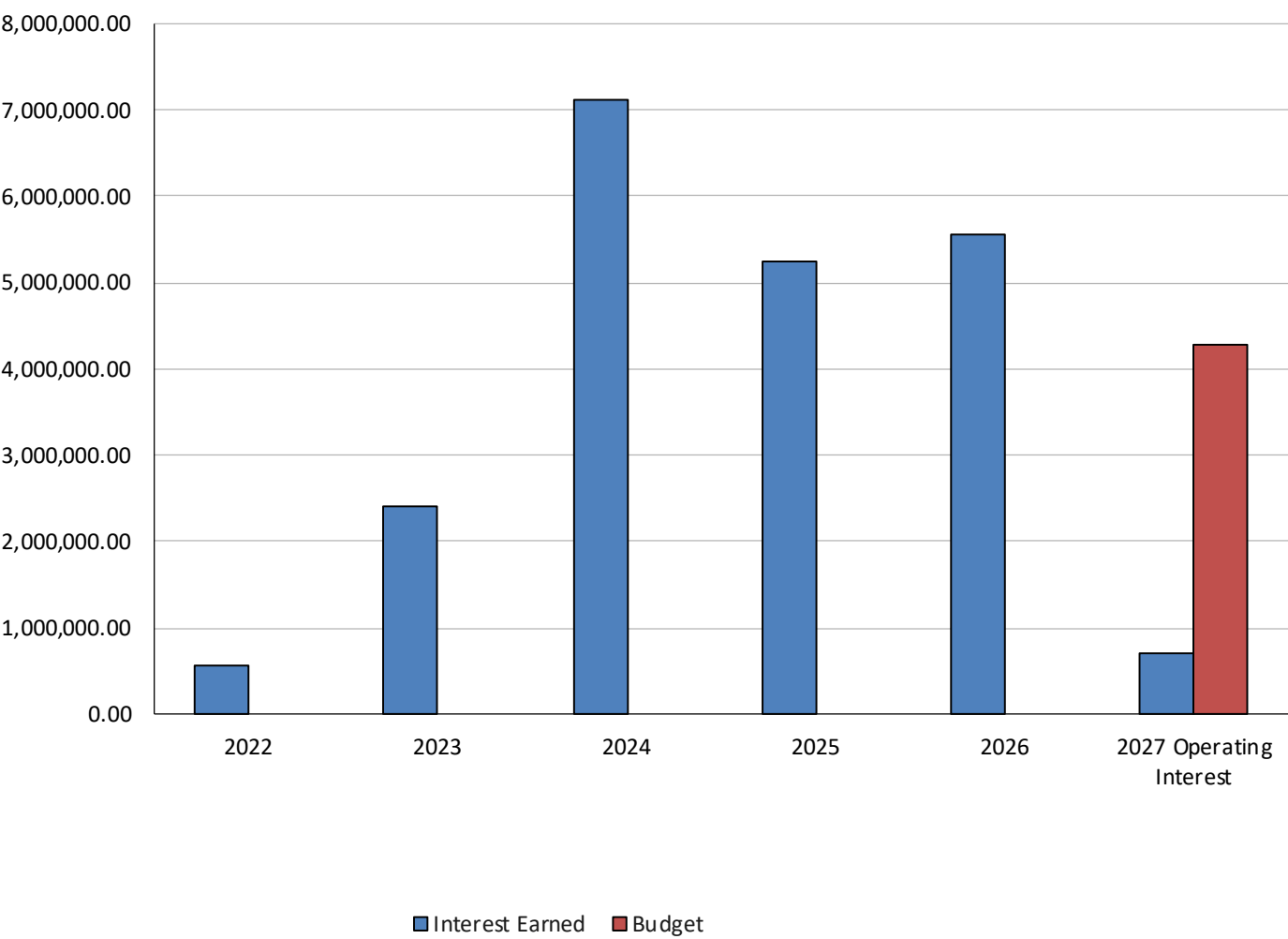
**Please note that the District is reporting cash and investments on a cost basis.

North Shore School District 112
Fund Balance Summary
September 30, 2026

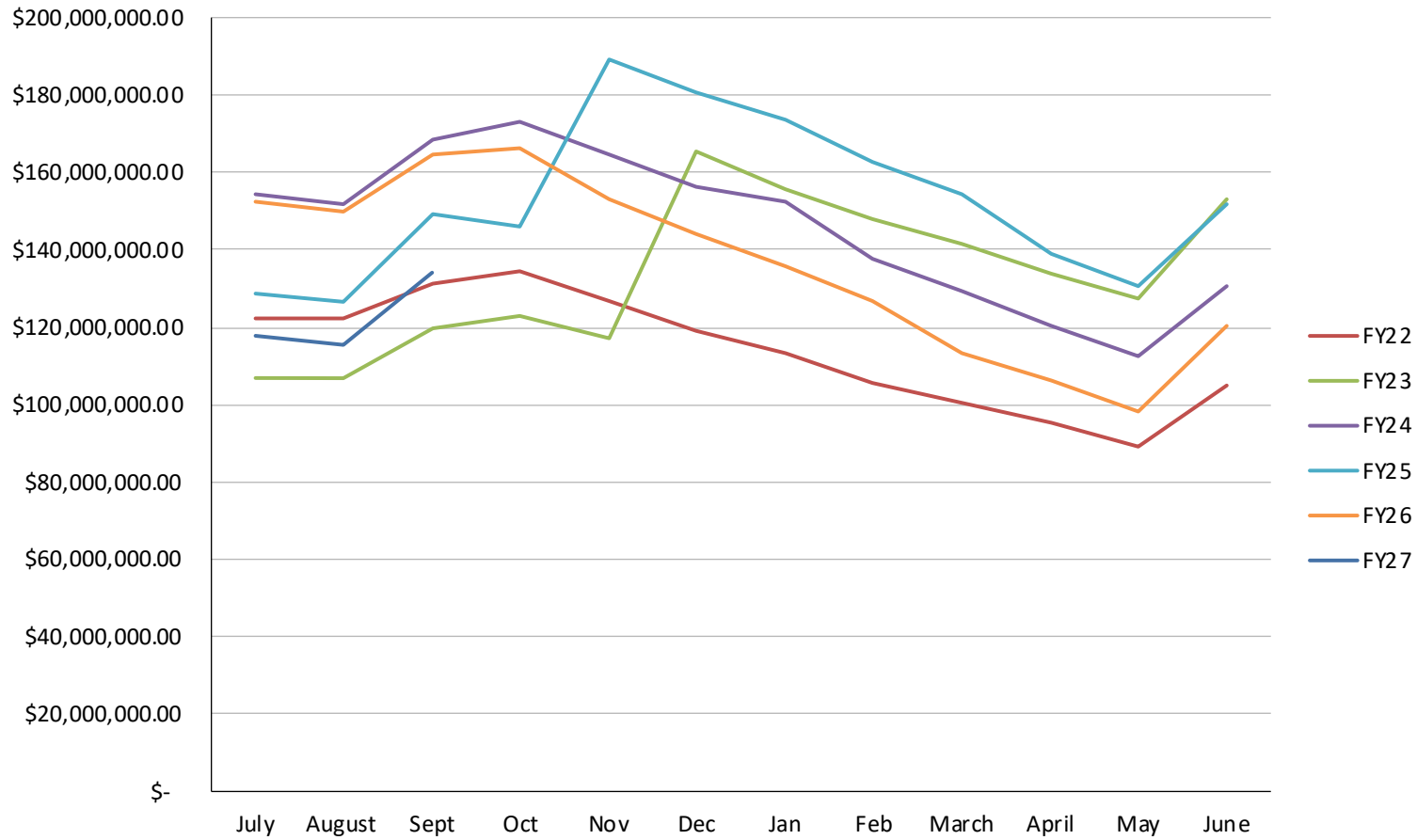
Fund	Audited Fund Balance June 30, 2026	2026-27 Fiscal Year to Date Revenues	2026-27 Fiscal Year to Date Expenditures	Excess / (Deficiency) of Revenues Over Expenditures	2026-27 Other Financing Sources/Uses	Unaudited Fund Balance September 30, 2026
(10) Education	\$ 46,796,780	\$ 64,399,843	\$ 12,405,549	\$ 51,994,294	\$ (32,000,000)	\$ 66,791,074
(15) Food Service	\$ 394,260	\$ 195,309	\$ 101,125	\$ 94,184	\$ -	\$ 488,445
(20) Operations and Maintenance	\$ 7,230,370	\$ 10,879,194	\$ 2,581,423	\$ 8,297,771	\$ (3,866,888)	\$ 11,661,253
(40) Transportation	\$ 457,146	\$ 3,914,430	\$ 149,492	\$ 3,764,938	\$ 2,000,000	\$ 6,222,084
(50) Municipal Retirement	\$ 2,014,203	\$ 52,147	\$ 296,278	\$ (244,130)	\$ -	\$ 1,770,072
(70) Working Cash	\$ 4,130,336	\$ 187,841	\$ -	\$ 187,841	\$ -	\$ 4,318,177
Total Operating Funds	\$ 61,023,096	\$ 79,628,764	\$ 15,533,867	\$ 64,094,898	\$ (33,866,888)	\$ 91,251,106
(30) Debt Service	\$ 831,606	\$ 6,523,547	\$ -	\$ 6,523,547	\$ 3,866,888	\$ 11,222,042
(60) Capital Projects	\$ 10,716,296	\$ 126,474	\$ 8,973,749	\$ (8,847,275)	\$ 30,000,000	\$ 31,869,021
Total Non-Operating Funds	\$ 11,547,903	\$ 6,650,021	\$ 8,973,749	\$ (2,323,728)	\$ 33,866,888	\$ 43,091,063
Total All Funds	\$ 72,570,999	\$ 86,278,786	\$ 24,507,616	\$ 61,771,169	\$ -	\$ 134,342,168

*Please note fund balance is the net of all District assets and liabilities.

Interest Received



Cash Balance



North Shore School District 112
Statement of Revenue, Expenditures and Change in Fund Balance
Total Governmental Funds by Object
Fiscal Year to Date through September 30, 2026

Revenue:	Operating Funds												Total Governmental Funds
	General Fund		Special Revenue Funds										
	Education, Working Cash & Food Service Funds	% Bud	Operations & Maintenance Fund	% Bud	Transportation Fund	% Bud	Municipal Retirement / Social Security Fund	% Bud	Debt Service Fund	% Bud	Capital Projects Fund	% Bud	
Local Sources	\$ 63,916,664	79%	\$ 10,879,194	79%	\$ 3,321,200	78%	\$ 52,147	10%	\$ 6,523,547	80%	\$ 126,474		\$ 84,819,227
State Sources	\$ 827,122	19%	\$ -		\$ 593,230	27%	-		\$ -		\$ -		\$ 1,420,352
Federal Sources	\$ 39,206	2%	-		\$ -		-		\$ -		\$ -		\$ 39,206
2024 Referendum Bond Issuance	\$ -		-		\$ -		-		\$ -		\$ -		\$ -
2022 & 2024 Referendum Bond Interest	\$ -		-		\$ -		-		\$ -		\$ -		\$ -
Total Revenue	\$ 64,782,993	74%	\$ 10,879,194	25%	\$ 3,914,430	61%	\$ 52,147	10%	\$ 6,523,547	80%	\$ 126,474		\$ 86,278,786
Expenditures:													
Salaries	\$ 5,853,425	11%	\$ 398,621	24%	\$ 41,881	25%	\$ -		\$ -		\$ -		\$ 6,293,927
Employee Benefits	\$ 2,320,527	23%	\$ -		\$ -		\$ 296,278	15%	\$ -		\$ -		\$ 2,616,804
Purchased Services	\$ 2,549,647	26%	\$ 1,284,626	27%	\$ 105,626	1%	\$ -		\$ -		\$ -		\$ 3,939,899
Supplies	\$ 587,979	21%	\$ 367,578	24%	\$ 1,985	20%	\$ -		\$ -		\$ -		\$ 957,542
Capital Outlay	\$ 12,340	1%	\$ 530,599	21%	\$ -		\$ -		\$ -		\$ -		\$ 542,939
2022 Referendum Capital Outlay	\$ -		\$ -		\$ -		\$ -		\$ -		\$ 8,973,749	26%	\$ 8,973,749
Debt Service Payment	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -
Other	\$ 1,182,756	32%	\$ -		\$ -		\$ -		\$ -		\$ -		\$ 1,182,756
Total Expenditures	\$ 12,506,674	15%	\$ 2,581,423	22%	\$ 149,492	2%	\$ 296,278	15%	\$ -		\$ 8,973,749	26%	\$ 24,507,616
Excess (Deficiency) of Revenue over (under) Expenditures	\$ 52,276,319		\$ 8,297,771		\$ 3,764,938		\$ (244,130)		\$ 6,523,547		\$ (8,847,275)		\$ 61,771,169
Other Financing Sources/(Uses):													
Other Sources of Funds			\$ 30,000,000		2,000,000				\$ 3,866,888		30,000,000		\$ 65,866,888
Other Uses of Funds	(32,000,000)		(33,866,888)										\$ (65,866,888)
Total Sources/(Uses)	\$ (32,000,000)		\$ (3,866,888)		2,000,000		-		\$ 3,866,888		\$ 30,000,000		-
Change in Fund Balance	\$ 20,276,319		\$ 4,430,883		\$ 5,764,938		\$ (244,130)		\$ 10,390,435		\$ 21,152,725		\$ 61,771,169
Beginning Fund Balance as of 6/30/26	\$ 51,321,377		\$ 7,230,370		\$ 457,146		\$ 2,014,203		\$ 831,606		\$ 10,716,296		\$ 72,570,999
Ending Fund Balance as of 9/30/26	\$ 71,597,696		\$ 11,661,253		\$ 6,222,084		\$ 1,770,072		\$ 11,222,042		\$ 31,869,021		\$ 134,342,168

Northshore School District 112
Cash and Investments
September 30, 2026

	<u>Account Balance</u>	<u>% of Total</u>
Petty Cash		
Statement Balance	\$ 643.67	
Less: Outstanding Checks	\$ -	
Plus Deposits in Transit	\$ -	
Adjusted	<u><u>\$ 643.67</u></u>	0.00%
PMA 1030		
Statement Balance	\$ 11,860,523.14	
Less: Outstanding Checks and transfers	\$ (1,787,809.59)	
Plus Deposits in Transit and transfers	\$ 4,347.70	
Other Transactions	\$ 61,758.62	
Adjusted	<u><u>\$ 10,138,819.87</u></u>	7.56%
PMA 1033 ST Investments		
Statement Balance	\$ 87,585,749.68	
Less: Outstanding Checks	\$ -	
Plus Deposits in Transit	\$ -	
Adjusted	<u><u>\$ 87,585,749.68</u></u>	65.32%
PMA 1034 LT Cash		
Statement Balance	\$ 5,860,461.64	
Less: Outstanding Checks	\$ -	
Plus Deposits in Transit	\$ -	
Adjusted	<u><u>\$ 5,860,461.64</u></u>	4.37%
PMA 1047 LT Investments		
Statement Balance	\$ 10,000,000.00	
Less: Outstanding Checks	\$ -	
Plus Deposits in Transit	\$ -	
Adjusted	<u><u>\$ 10,000,000.00</u></u>	7.46%
PMA Flex 1048		
Statement Balance	\$ 11,566.03	
Less: Outstanding Checks	\$ -	
Plus Deposits in Transit	\$ -	
Adjusted	<u><u>\$ 11,566.03</u></u>	0.01%
PMA Stud Activity Account		
Statement Balance	\$ 338,627.07	
Less: Outstanding Checks	\$ (1,661.92)	
Plus Deposits in Transit	\$ 5,341.20	
Adjusted	<u><u>\$ 342,306.35</u></u>	0.26%

PMA 1005 Food Service

Statement Balance	\$	4,636,350.51	
Less: Outstanding Checks (Transfer)	\$	-	
Plus Deposits in Transit	\$	(5,341.20)	
Adjusted	\$	<u><u>4,631,009.31</u></u>	3.45%

Fifth Third Bank 1024

Statement Balance	\$	8,062,914.90	
Unrealized (gain)/loss	\$	(5,271.35)	
(Increase)/decrease in investment cost value	\$	3,316.45	
Adjusted	\$	<u><u>8,060,960.00</u></u>	6.01%

JP Morgan Investments 1051

Statement Balance	\$	7,415,017.92	
Unrealized (gain)/loss	\$	(81,161.79)	
Accrued Interest	\$	-	
(Increase)/decrease in investment cost value	\$	-	
Adjusted	\$	<u><u>7,333,856.13</u></u>	5.47%

Fifth Third Bank WC 1055

Statement Balance	\$	120,164.66	
Unrealized (gain)/loss	\$	-	
(Increase)/decrease in investment cost value	\$	-	
Adjusted	\$	<u><u>120,164.66</u></u>	0.09%

Total Cash and Investments	\$	134,085,537.34	100.00%
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North Shore School District 112
Summary of Referendum Projects
September 30, 2026

	Indian Trail		Ravinia		Sherwood		Braeside
Overall Budget:	\$	25,649,564	\$	41,088,402	\$	29,680,111	\$ 26,909,846
Geothermal Budget:	\$	-	\$	1,687,480	\$	4,130,923	\$ 4,389,270
Plus: Identified Over-Runs/(Savings)	\$	(470,033)	\$	38,748	\$	(527,696)	\$ 2,488,783
Minus: Bills Paid	\$	24,822,610	\$	41,606,877	\$	28,584,909	\$ 14,226,679
Minus: Geothermal Bills Paid	\$	-	\$	1,668,880	\$	5,274,246	\$ 3,860,588
Items Paid By Fund 20	\$	310,495	\$	-	\$	-	\$ -
Remaining Balance To Be Spent	\$	986,491	\$	(538,623)	\$	479,575	\$ 10,723,066

*This data is as of inception of project, which includes FY23-FY26.



Master Total Portfolio Report

Report as of 9/30/2026

PTMA Financial Solutions
2135 City Gate Lane
7th Floor
Naperville, IL 60563
Phone: 630-657-6400
Fax: 630-718-8701

North Shore School District 112 (10421-0101 - Operating)

Type	Holding ID	Settle Date	Maturity	FDIC #	Instrument	Cost	Par-Val/Mat. Val	Rate
LIQ		09/30/2026			LIQ Balance	\$212,676.57	\$212,676.57	
MAX		09/30/2026			MAX Balance	\$11,647,846.57	\$11,647,846.57	
CD	CD-1403100-1	05/12/2026	10/14/2026	58584	American Pride Bank	\$246,100.00	\$249,862.30	3.600
CD	CD-1403101-1	05/12/2026	10/14/2026	34717	Town Bank, National Association	\$246,100.00	\$249,864.66	3.602
CD	CD-1403102-1	05/12/2026	10/14/2026	33935	Wintrust Bank, National Association	\$246,100.00	\$249,864.66	3.602
CD	CD-1403103-1	05/12/2026	10/14/2026	33803	Wheaton Bank & Trust, National Association	\$246,100.00	\$249,864.66	3.602
CD	CD-1403104-1	05/12/2026	10/14/2026	5744	State Bank of the Lakes, National Association	\$246,100.00	\$249,864.66	3.602
CD	CD-1403105-1	05/12/2026	10/14/2026	27052	St. Charles Bank & Trust Company, National Association	\$246,100.00	\$249,864.66	3.602
CD	CD-1403106-1	05/12/2026	10/14/2026	33306	CIBC Bank USA	\$246,100.00	\$249,918.21	3.654
CD	CD-1403107-1	05/12/2026	10/14/2026	34011	Village Bank and Trust, National Association	\$246,100.00	\$249,864.66	3.602
CD	CD-1403108-1	05/12/2026	10/14/2026	58716	Third Coast Bank	\$246,100.00	\$249,888.42	3.625
CD	CD-1403109-1	05/12/2026	10/14/2026	34966	First Capital Bank	\$246,200.00	\$249,922.48	3.561
TS	TS-1407884-1	06/26/2026	11/02/2026		ISDLAF TERM SERIES	\$4,500,000.00	\$4,559,163.32	3.720
TS	TS-1406158-1	06/12/2026	11/04/2026		ISDLAF TERM SERIES	\$3,250,000.00	\$3,297,125.49	3.650
CD	CD-1403099-1	05/12/2026	11/25/2026	57512	Western Alliance Bank	\$5,000,000.00	\$5,094,991.78	3.520
CD	CD-1406178-1	06/12/2026	11/25/2026	4147	Bank 7	\$245,700.00	\$249,878.07	3.739
TS	TS-1407885-1	06/26/2026	12/02/2026		ISDLAF TERM SERIES	\$3,000,000.00	\$3,048,876.16	3.740
CD	CD-1403084-1	05/12/2026	12/30/2026	9735	State Bank of New Richland	\$244,300.00	\$249,831.89	3.563
CD	CD-1403085-1	05/12/2026	12/30/2026	27589	Lake Forest Bank & Trust Company, National Association	\$244,300.00	\$249,890.56	3.600
CD	CD-1403086-1	05/12/2026	12/30/2026	3182	MapleMark Bank	\$244,200.00	\$249,908.64	3.678
CD	CD-1403087-1	05/12/2026	12/30/2026	35497	Quaint Oak Bank	\$244,200.00	\$249,760.37	3.582
CD	CD-1403088-1	05/12/2026	12/30/2026	34395	Barrington Bank & Trust Company, National Association	\$244,300.00	\$249,890.56	3.600
CD	CD-1403089-1	05/12/2026	12/30/2026	34681	Crystal Lake Bank and Trust Company, National Association	\$244,300.00	\$249,890.56	3.600
CD	CD-1403090-1	05/12/2026	12/30/2026	34384	Premier Bank	\$244,200.00	\$249,776.19	3.592
CD	CD-1403091-1	05/12/2026	12/30/2026	14185	First State Bank and Trust Company, Inc.	\$244,200.00	\$249,776.19	3.592
CD	CD-1403092-1	05/12/2026	12/30/2026	1753	Union Bank & Trust Company	\$235,900.00	\$241,240.21	3.562
CD	CD-1403093-1	05/12/2026	12/30/2026	57701	Beverly Bank & Trust Company, National Association	\$244,300.00	\$249,890.56	3.600
CD	CD-1403094-1	05/12/2026	12/30/2026	33849	Hinsdale Bank & Trust Company, National Association	\$244,300.00	\$249,890.56	3.600
CD	CD-1403095-1	05/12/2026	12/30/2026	57082	Northbrook Bank and Trust Company, National Association	\$244,300.00	\$249,890.56	3.600
CD	CD-1403096-1	05/12/2026	12/30/2026	58314	Old Plank Trail Community Bank, National Association	\$244,300.00	\$249,890.56	3.600
CD	CD-1403097-1	05/12/2026	12/30/2026	34073	Libertyville Bank & Trust Company, National Association	\$244,300.00	\$249,890.56	3.600
CD	CD-1403098-1	05/12/2026	12/30/2026	57103	Schaumburg Bank & Trust Company, National Association	\$244,300.00	\$249,890.56	3.600
CD	CD-1403110-1	05/12/2026	12/30/2026	58481	First Bank	\$244,300.00	\$249,874.59	3.590

Type	Holding ID	Settle Date	Maturity	FDIC #	Instrument	Cost	Par-Val/Mat. Val	Rate
TS	TS-1414501-1	09/29/2026	01/04/2027		ISDLAF TERM SERIES	\$2,400,000.00	\$2,426,022.58	4.080
TS	TS-1406161-1	06/12/2026	01/06/2027		ISDLAF TERM SERIES	\$2,700,000.00	\$2,756,621.59	3.680
IntraFi	CDR-1409052-1	07/16/2026	01/14/2027	4193	THE SEILING STATE BANK	\$244,174.94	\$248,789.36	3.790
IntraFi	CDR-1409052-10	07/16/2026	01/14/2027	25093	Habib American Bank	\$244,174.93	\$248,789.37	3.790
IntraFi	CDR-1409052-11	07/16/2026	01/14/2027	58322	RiverBank	\$244,174.93	\$248,789.37	3.790
IntraFi	CDR-1409052-12	07/16/2026	01/14/2027	19690	Northeast Bank	\$14,075.76	\$14,341.76	3.790
IntraFi	CDR-1409052-2	07/16/2026	01/14/2027	17751	Androscoggin Savings Bank	\$244,174.93	\$248,789.37	3.790
IntraFi	CDR-1409052-3	07/16/2026	01/14/2027	58446	Commencement Bank	\$244,174.93	\$248,789.37	3.790
IntraFi	CDR-1409052-4	07/16/2026	01/14/2027	11666	D. L. Evans Bank	\$244,174.93	\$248,789.37	3.790
IntraFi	CDR-1409052-5	07/16/2026	01/14/2027	13775	Farmers State Bank	\$244,174.93	\$248,789.37	3.790
IntraFi	CDR-1409052-6	07/16/2026	01/14/2027	12484	First Oklahoma Bank	\$244,174.93	\$248,789.37	3.790
IntraFi	CDR-1409052-7	07/16/2026	01/14/2027	13083	First Western Bank	\$244,174.93	\$248,789.37	3.790
IntraFi	CDR-1409052-8	07/16/2026	01/14/2027	15118	Gateway First Bank	\$244,174.93	\$248,789.37	3.790
IntraFi	CDR-1409052-9	07/16/2026	01/14/2027	26333	Genesee Regional Bank	\$244,174.93	\$248,789.37	3.790
CD	CD-1408050-1	06/29/2026	01/28/2027	14769	DMB Community Bank	\$244,500.00	\$249,785.28	3.704
CD	CD-1408051-1	06/29/2026	01/28/2027	31189	Ponce Bank, National Association	\$244,600.00	\$249,854.36	3.681
CD	CD-1408052-1	06/29/2026	01/28/2027	18820	Cedar Rapids State Bank	\$244,600.00	\$249,856.37	3.683
CD	CD-1408053-1	06/29/2026	01/28/2027	58263	Global Bank	\$244,500.00	\$249,750.65	3.680
CD	CD-1408054-1	06/29/2026	01/28/2027	1513	Citizens State Bank of La Crosse	\$244,500.00	\$249,864.80	3.760
CD	CD-1408055-1	06/29/2026	01/28/2027	17229	Henderson State Bank	\$244,600.00	\$249,852.80	3.680
CD	CD-1408056-1	06/29/2026	01/28/2027	4054	The Farmers Bank	\$244,600.00	\$249,864.22	3.688
CD	CD-1408057-1	06/29/2026	01/28/2027	57974	California International Bank, N.A.	\$244,600.00	\$249,856.37	3.683
CD	CD-1408058-1	06/29/2026	01/28/2027	253	Luana Savings Bank	\$244,600.00	\$249,881.35	3.700
TS	TS-1406162-1	06/12/2026	02/03/2027		ISDLAF TERM SERIES	\$10,200,000.00	\$10,445,336.55	3.720
TS	TS-1404431-1	05/29/2026	03/02/2027		ISDLAF TERM SERIES	\$3,650,000.00	\$3,752,767.94	3.710
TS	TS-1406160-1	06/12/2026	03/03/2027		ISDLAF TERM SERIES	\$3,250,000.00	\$3,338,150.95	3.750
SEC	SEC-1404428-1	06/05/2026	03/05/2027	3511	WELLS FARGO BANK NA	\$242,318.88	\$242,000.00	3.769
SEC	SEC-1404430-1	06/08/2026	03/08/2027	28088	WAFD BANK	\$242,318.88	\$242,000.00	3.769
CD	CD-1406173-1	06/12/2026	03/10/2027	12982	Civista Bank	\$243,100.00	\$249,907.16	3.771
SEC	SEC-1404429-1	06/10/2026	03/10/2027	33539	PREFERRED BANK LA CALIF	\$242,318.88	\$242,000.00	3.769
CD	CD-1406689-1	06/16/2026	03/18/2027	57512	Western Alliance Bank	\$242,800.00	\$249,861.16	3.860
SEC	SEC-1406170-1	06/23/2026	03/23/2027	16571	BMO BANK NA	\$242,318.72	\$242,000.00	3.819
SEC	SEC-1406174-1	06/23/2026	03/23/2027	3510	BANK OF AMERICA NA	\$242,318.72	\$242,000.00	3.819
SEC	SEC-1406237-1	06/25/2026	03/25/2027	33111	COLORADO FED SAVINGS BNK	\$242,318.72	\$242,000.00	3.819
SEC	SEC-1406177-1	06/26/2026	03/26/2027	22257	COLONY BANK	\$242,343.01	\$242,000.00	3.805
SEC	SEC-1406165-1	06/26/2026	03/29/2027	3809	PEOPLES NATIONAL BANK NA	\$242,323.42	\$242,000.00	3.818
SEC	SEC-1406171-1	06/26/2026	03/29/2027	17470	FIRST BANK CHICAGO	\$242,323.42	\$242,000.00	3.818
SEC	SEC-1406281-1	06/29/2026	03/29/2027	26960	FIRST BANK OF THE LAKE	\$242,318.72	\$242,000.00	3.819
TS	TS-1404433-1	05/29/2026	04/05/2027		ISDLAF TERM SERIES	\$4,150,000.00	\$4,281,186.62	3.710
TS	TS-1406163-1	06/12/2026	04/05/2027		ISDLAF TERM SERIES	\$5,500,000.00	\$5,668,404.55	3.763
CD	CD-1404427-1	05/29/2026	04/14/2027	10643	Dundee Bank	\$241,900.00	\$249,858.18	3.752
TS	TS-1404432-1	05/29/2026	05/03/2027		ISDLAF TERM SERIES	\$2,900,000.00	\$3,000,195.40	3.720
TS	TS-1406159-1	06/12/2026	05/05/2027		ISDLAF TERM SERIES	\$8,850,000.00	\$9,151,287.95	3.800
SEC	SEC-1404426-1	06/10/2026	05/10/2027	24540	BANK OF NEW ENGLAND NH	\$249,434.30	\$249,000.00	3.806

Type	Holding ID	Settle Date	Maturity	FDIC #	Instrument	Cost	Par-Val/Mat. Val	Rate
CD	CD-1404421-1	05/29/2026	05/12/2027	29293	Cumberland Federal Bank, FSB	\$241,100.00	\$249,731.64	3.755
CD	CD-1404422-1	05/29/2026	05/12/2027	34519	Merrick Bank	\$241,100.00	\$249,769.09	3.771
CD	CD-1404423-1	05/29/2026	05/12/2027	34781	Transportation Alliance Bank, Inc. d/b/a TAB Bank	\$241,100.00	\$249,809.46	3.789
CD	CD-1404424-1	05/29/2026	05/12/2027	16866	West Texas State Bank	\$241,200.00	\$249,787.99	3.735
CD	CD-1404425-1	05/29/2026	05/12/2027	58626	GBank	\$241,100.00	\$249,809.80	3.789
SEC	SEC-1406226-1	06/17/2026	05/18/2027	58665	LIVE OAK BANKING COMPANY	\$248,434.16	\$248,000.00	3.806
SEC	SEC-1406286-1	06/18/2026	05/18/2027	30387	FIRSTBANK PUERTO RICO	\$241,412.00	\$241,000.00	3.807
SEC	SEC-1406169-1	06/23/2026	05/24/2027	90211	HINGHAM INSTITUTION SVGS	\$241,413.55	\$241,000.00	3.807
SEC	SEC-1406176-1	06/26/2026	05/26/2027	22334	ONE COMMUNITY BANK	\$249,434.30	\$249,000.00	3.806
CD	CD-1406166-1	06/12/2026	05/27/2027	30812	First Federal Savings and Loan Association	\$241,100.00	\$249,889.61	3.813
TS	TS-1413689-1	09/25/2026	06/02/2027		ISDLAF TERM SERIES	\$5,000,000.00	\$5,143,151.25	4.180
TS	TS-1413686-1	09/25/2026	07/07/2027		ISDLAF TERM SERIES	\$2,500,000.00	\$2,582,962.81	4.250
TS	TS-1413687-1	09/25/2026	08/04/2027		ISDLAF TERM SERIES	\$3,400,000.00	\$3,525,664.37	4.310
					Sub Totals →	\$99,446,272.82	\$101,566,288.12	

North Shore School District 112 (10421-0104 - Long Term Portfolio)

Type	Holding ID	Settle Date	Maturity	FDIC #	Instrument	Cost	Par-Val/Mat. Val	Rate
LIQ		09/30/2026			LIQ Balance	\$23,191.91	\$23,191.91	
MAX		09/30/2026			MAX Balance	\$5,837,269.73	\$5,837,269.73	
IntraFi	CDR-1400270-1	04/09/2026	10/08/2026	19506	Bank of Springfield	\$243,925.70	\$248,281.32	3.581
IntraFi	CDR-1400270-10	04/09/2026	10/08/2026	10634	Pinnacle Bank	\$243,925.70	\$248,281.32	3.581
IntraFi	CDR-1400270-11	04/09/2026	10/08/2026	9172	Security Bank and Trust Company	\$243,925.70	\$248,281.32	3.581
IntraFi	CDR-1400270-12	04/09/2026	10/08/2026	35295	Southern First Bank	\$243,925.70	\$248,281.32	3.581
IntraFi	CDR-1400270-13	04/09/2026	10/08/2026	14644	The Malvern National Bank	\$243,925.70	\$248,281.32	3.581
IntraFi	CDR-1400270-14	04/09/2026	10/08/2026	10608	Unico Bank	\$243,925.70	\$248,281.32	3.581
IntraFi	CDR-1400270-15	04/09/2026	10/08/2026	28989	WCF Financial Bank	\$243,925.70	\$248,281.32	3.581
IntraFi	CDR-1400270-16	04/09/2026	10/08/2026	22319	Legacy Bank & Trust Company	\$240,029.40	\$244,315.45	3.581
IntraFi	CDR-1400270-17	04/09/2026	10/08/2026	9378	F & C Bank	\$225,974.69	\$230,009.78	3.581
IntraFi	CDR-1400270-18	04/09/2026	10/08/2026	11491	The Citizens Bank of Clovis	\$225,293.18	\$229,316.10	3.581
IntraFi	CDR-1400270-19	04/09/2026	10/08/2026	3664	INB	\$205,448.60	\$209,117.16	3.581
IntraFi	CDR-1400270-2	04/09/2026	10/08/2026	17514	Banterra Bank	\$243,925.70	\$248,281.32	3.581
IntraFi	CDR-1400270-20	04/09/2026	10/08/2026	10248	First International Bank & Trust	\$187,278.21	\$190,622.32	3.581
IntraFi	CDR-1400270-21	04/09/2026	10/08/2026	5394	Waypoint Bank	\$106,686.20	\$108,591.28	3.581
IntraFi	CDR-1400270-22	04/09/2026	10/08/2026	34207	Great Plains National Bank	\$93,494.27	\$95,163.74	3.581
IntraFi	CDR-1400270-23	04/09/2026	10/08/2026	10667	Mabrey Bank	\$50,398.59	\$51,298.53	3.581
IntraFi	CDR-1400270-24	04/09/2026	10/08/2026	9319	Merchants & Farmers Bank & Trust Co.	\$6,511.36	\$6,627.63	3.581
IntraFi	CDR-1400270-3	04/09/2026	10/08/2026	58165	Belmont Bank & Trust Company	\$243,925.70	\$248,281.32	3.581
IntraFi	CDR-1400270-4	04/09/2026	10/08/2026	7593	First Citizens Community Bank	\$243,925.70	\$248,281.32	3.581
IntraFi	CDR-1400270-5	04/09/2026	10/08/2026	8663	FirstBank	\$243,925.70	\$248,281.32	3.581
IntraFi	CDR-1400270-6	04/09/2026	10/08/2026	59324	Nave Bank	\$243,925.70	\$248,281.32	3.581
IntraFi	CDR-1400270-7	04/09/2026	10/08/2026	9457	North Side Bank & Tr Co	\$243,925.70	\$248,281.32	3.581
IntraFi	CDR-1400270-8	04/09/2026	10/08/2026	35241	Optus Bank	\$243,925.70	\$248,281.32	3.581
IntraFi	CDR-1400270-9	04/09/2026	10/08/2026	9328	Peoples Bank	\$243,925.70	\$248,281.32	3.581
IntraFi	CDR-1400271-1	04/09/2026	04/08/2027	57931	Anchor Bank	\$239,335.38	\$248,205.63	3.716
IntraFi	CDR-1400271-10	04/09/2026	04/08/2027	14222	Security Financial Bank	\$239,335.38	\$248,205.63	3.716
IntraFi	CDR-1400271-11	04/09/2026	04/08/2027	58463	SmartBank	\$239,335.38	\$248,205.63	3.716
IntraFi	CDR-1400271-12	04/09/2026	04/08/2027	28332	Southern Bank	\$239,335.38	\$248,205.63	3.716
IntraFi	CDR-1400271-13	04/09/2026	04/08/2027	34847	Southern Bank of Tennessee	\$239,335.38	\$248,205.63	3.716
IntraFi	CDR-1400271-14	04/09/2026	04/08/2027	4048	SpiritBank	\$239,335.38	\$248,205.63	3.716
IntraFi	CDR-1400271-15	04/09/2026	04/08/2027	861	State Bank and Trust	\$239,335.38	\$248,205.63	3.716
IntraFi	CDR-1400271-16	04/09/2026	04/08/2027	10236	The Goose River Bank	\$239,335.38	\$248,205.63	3.716
IntraFi	CDR-1400271-17	04/09/2026	04/08/2027	13000	Trinity Capital Bank of Texas	\$239,335.38	\$248,205.63	3.716
IntraFi	CDR-1400271-18	04/09/2026	04/08/2027	29566	United Fidelity Bank, fsb	\$239,335.38	\$248,205.63	3.716
IntraFi	CDR-1400271-19	04/09/2026	04/08/2027	3787	Dieterich Bank	\$227,108.48	\$235,525.57	3.716
IntraFi	CDR-1400271-2	04/09/2026	04/08/2027	8439	Centennial Bank	\$239,335.38	\$248,205.63	3.716
IntraFi	CDR-1400271-20	04/09/2026	04/08/2027	20845	Wallis Bank	\$177,716.79	\$184,303.26	3.716
IntraFi	CDR-1400271-21	04/09/2026	04/08/2027	8772	Springfield State Bank	\$132,211.91	\$137,111.95	3.716
IntraFi	CDR-1400271-22	04/09/2026	04/08/2027	14410	City State Bank	\$123,407.47	\$127,981.20	3.716

Type	Holding ID	Settle Date	Maturity	FDIC #	Instrument	Cost	Par-Val/Mat. Val	Rate
IntraFi	CDR-1400271-23	04/09/2026	04/08/2027	12285	Cattlemens Bank	\$31,518.51	\$32,686.65	3.716
IntraFi	CDR-1400271-3	04/09/2026	04/08/2027	20234	City National Bank of Florida	\$239,335.38	\$248,205.63	3.716
IntraFi	CDR-1400271-4	04/09/2026	04/08/2027	3705	First Mid Bank & Trust N.A.	\$239,335.38	\$248,205.63	3.716
IntraFi	CDR-1400271-5	04/09/2026	04/08/2027	4239	First United Bank and Trust Company	\$239,335.38	\$248,205.63	3.716
IntraFi	CDR-1400271-6	04/09/2026	04/08/2027	58712	Freedom Bank	\$239,335.38	\$248,205.63	3.716
IntraFi	CDR-1400271-7	04/09/2026	04/08/2027	32459	Homeland Federal Savings Bank	\$239,335.38	\$248,205.63	3.716
IntraFi	CDR-1400271-8	04/09/2026	04/08/2027	5994	Prism Bank	\$239,335.38	\$248,205.63	3.716
IntraFi	CDR-1400271-9	04/09/2026	04/08/2027	12010	Provident Bank	\$239,335.38	\$248,205.63	3.716
Sub Totals →						\$15,860,461.64	\$16,135,053.40	

North Shore School District 112 (10421-0105 - Student Activity Subaccount)

Type	Holding ID	Settle Date	Maturity	FDIC #	Instrument	Cost	Par-Val/Mat. Val	Rate
LIQ		09/30/2026			LIQ Balance	\$338,627.07	\$338,627.07	
Sub Totals →						\$338,627.07	\$338,627.07	

North Shore School District 112 (10421-0106 - Flex Spending)

Type	Holding ID	Settle Date	Maturity	FDIC #	Instrument	Cost	Par-Val/Mat. Val	Rate
LIQ		09/30/2026			LIQ Balance	\$11,566.03	\$11,566.03	
Sub Totals →						\$11,566.03	\$11,566.03	

North Shore School District 112 (10421-0107 - Campus North Shore)

Type	Holding ID	Settle Date	Maturity	FDIC #	Instrument	Cost	Par-Val/Mat. Val	Rate
LIQ		09/30/2026			LIQ Balance	\$2,709,050.51	\$2,709,050.51	
CD	CD-1398828-1	03/18/2026	03/23/2027	58534	Solera National Bank	\$240,900.00	\$249,781.55	3.637
CD	CD-1398829-1	03/18/2026	03/23/2027	31840	Financial Federal Bank	\$241,000.00	\$249,941.43	3.660
CD	CD-1398830-1	03/18/2026	03/23/2027	68588	Consumers Credit Union	\$240,900.00	\$249,852.37	3.666
CD	CD-1398831-1	03/18/2026	03/23/2027	33686	Bank Hapoalim B.M.	\$240,800.00	\$249,807.24	3.690
CD	CD-1398832-1	03/18/2026	03/23/2027	21805	First State Bank of DeQueen	\$241,000.00	\$249,827.05	3.613
CD	CD-1398833-1	03/18/2026	03/23/2027	1373	BOM Bank	\$240,800.00	\$249,745.86	3.665
CD	CD-1398834-1	03/18/2026	03/23/2027	57703	T Bank, National Association	\$240,900.00	\$249,741.08	3.620
CD	CD-1398835-1	03/18/2026	03/23/2027	34294	CFG Bank	\$241,000.00	\$249,800.96	3.603
Sub Totals →						\$4,636,350.51	\$4,707,548.05	
Totals →						\$120,293,278.07	\$122,759,082.67	

Time and Dollar Weighted Average Portfolio Yield: 3.84%

Weighted Average Portfolio Maturity: 144.43 Days

Note: Weighted Yield & Weighted Average Portfolio Maturity are calculated using “Market Value” and are only based on the fixed rate investments.

Portfolio Summary

Type	Allocation (%)	Allocation (\$)	Description
IntraFi	10.61	\$13,025,616.58	IntraFi Account
CD	14.93	\$18,328,320.17	Certificate of Deposit
TS	54.56	\$66,976,917.53	Term Series
SEC	2.97	\$3,641,894.79	Securities
LIQ	2.68	\$3,295,112.09	LIQ Account
MAX	14.24	\$17,485,116.30	MAX Account

Index

Cost is comprised of the total amount you paid for the investment (including any fees and commissions) plus any reinvested dividends.

Rate is the average monthly yield for pool investments or the rate on the last business day of the month for SDA investments or the yield to maturity or yield to worst for fixed term investments.

Face/Par/Shares is the amount received at maturity for fixed rate investments or the balance at statement date for pool investments.

Market Value reflects the market value as reported by an independent third-party pricing service. Certificates of Deposit and other assets for which market pricing is not readily available from a third-party pricing service are listed at “Cost” for fixed term investments or the balance at statement date for pool investments.

CD - Certificates of Deposit, **CP** - Commercial Paper, **ISC** - Investment Shares Class, **MMA** - Money Market Account, **SEC** - Government Securities, **TS** - Term Series

GAAP Balance Sheet by Position (-3)

53-North Shore SD 112 Agg (70735)

As of 09/30/2026

Dated: 10/09/2026

Identifier	Description	Current Units	Currency	Security Type	Final Maturity	Book Value	Interest/ Dividend Due	Accrued Balance	Net Unrealized Gain/Loss	Market Price	Market Value	Market Value + Accrued
05584CKN5	BNY Mellon, National Association	245,000.00	USD	CD	12/07/2026	245,000.00	0.00	3,534.04	151.90	100.0620	245,151.90	248,685.94
06610RCQ0	Bankers' Bank	245,000.00	USD	CD	03/29/2027	245,000.00	0.00	120.82	267.05	100.1090	245,267.05	245,387.87
15118RK22	Celtic Bank Corporation	245,000.00	USD	CD	10/27/2026	245,000.00	0.00	136.93	178.85	100.0730	245,178.85	245,315.78
17312Q4C0	Citibank, N.A.	245,000.00	USD	CD	10/30/2026	245,000.00	0.00	5,271.86	186.20	100.0760	245,186.20	250,458.06
303117DF9	The Fahey Banking Company	245,000.00	USD	CD	12/14/2026	245,000.00	0.00	586.66	232.75	100.0950	245,232.75	245,819.41
3130AVBC5	FEDERAL HOME LOAN BANKS	3,000,000.00	USD	AGCY BOND	03/12/2027	3,000,654.93	0.00	7,125.00	1,535.07	100.0730	3,002,190.00	3,009,315.00
32024FAG6	First Fidelity Bank	245,000.00	USD	CD	12/15/2026	245,000.00	0.00	488.66	208.25	100.0850	245,208.25	245,696.91
33600PAD1	First Pacific Bank	245,000.00	USD	CD	12/15/2026	245,000.00	0.00	488.66	208.25	100.0850	245,208.25	245,696.91
38150VUG2	Goldman Sachs Bank USA	245,000.00	USD	CD	05/21/2027	245,000.00	0.00	4,240.51	504.70	100.2060	245,504.70	249,745.21
39103QBB1	Great North Bank	245,000.00	USD	CD	01/25/2027	245,000.00	0.00	1,879.45	-149.45	99.9390	244,850.55	246,730.00
56035JBA6	Main Street Bank	245,000.00	USD	CD	10/30/2026	245,000.00	0.00	5,323.55	196.00	100.0800	245,196.00	250,519.55
560390CE4	Maine Community Bank	245,000.00	USD	CD	12/15/2026	245,000.00	0.00	488.66	208.25	100.0850	245,208.25	245,696.91
679585CG2	Old Dominion National Bank	245,000.00	USD	CD	01/26/2027	245,000.00	0.00	135.92	-98.00	99.9600	244,902.00	245,037.92
73317ACU4	Popular Bank New York Branch	245,000.00	USD	CD	10/22/2026	245,000.00	0.00	2,327.84	142.10	100.0580	245,142.10	247,469.94
760296FW8	Republic Bank & Trust Company	245,000.00	USD	CD	10/27/2026	245,000.00	0.00	5,427.25	71.05	100.0290	245,071.05	250,498.30
78577TNR2	Saco & Biddeford Savings Institution	245,000.00	USD	CD	01/19/2027	245,000.00	0.00	2,011.68	-210.70	99.9140	244,789.30	246,800.98
805508CE6	Sawyer Savings Bank	245,000.00	USD	CD	05/28/2027	245,000.00	0.00	62.42	490.00	100.2000	245,490.00	245,552.42
89579NCP6	Triad Bank	245,000.00	USD	CD	10/30/2026	245,000.00	0.00	34.23	198.45	100.0810	245,198.45	245,232.68
90355GJE7	UBS Bank USA, National Association	245,000.00	USD	CD	12/07/2026	245,000.00	0.00	788.70	257.25	100.1050	245,257.25	246,045.95
912797UK1	UNITED STATES TREASURY	4,499,000.00	USD	T-BILL	10/15/2026	4,492,864.11	0.00	0.00	-533.61	99.8518	4,492,330.50	4,492,330.50
912797VG9	UNITED STATES TREASURY	292,000.00	USD	T-BILL	12/10/2026	289,958.27	0.00	0.00	-210.42	99.2287	289,747.85	289,747.85
912797VR5	UNITED STATES TREASURY	2,732,000.00	USD	T-BILL	08/05/2027	2,643,518.56	0.00	0.00	-11,049.94	96.3568	2,632,468.62	2,632,468.62
91527PCJ4	Univest Bank and Trust Co.	245,000.00	USD	CD	03/15/2027	245,000.00	0.00	555.78	365.05	100.1490	245,365.05	245,920.83
919853KW0	Valley National Bank	245,000.00	USD	CD	03/11/2027	245,000.00	0.00	617.53	379.75	100.1550	245,379.75	245,997.28
958887AM3	Western Nebraska Bank	157,000.00	USD	CD	01/26/2027	157,000.00	0.00	87.10	-62.80	99.9600	156,937.20	157,024.30
CCYUSD	Cash	470.95	USD	CASH	09/30/2026	470.95	0.00	0.00	0.00	1.0000	470.95	470.95
---	---	15,580,470.95	USD	---	01/30/2027	15,484,466.82	0.00	41,733.27	-6,533.99	99.3601	15,477,932.83	15,519,666.10

* Weighted by: Market Value + Accrued. * Holdings Displayed by: Position.



Date: October 20, 2026
To: Members of the Board of Education
From: Dr. Monica Schroeder, Superintendent of Schools
Subject: Destruction of Closed Session Audio Recordings from April 22, 2025

Policy Alignment: Policy 2.220 Board of Education Meeting Procedures

Disposition: Action

Executive Summary:

In compliance with Board Policy 2:220, Board of Education Meeting Procedures, the superintendent or Board president must record all closed session meetings. The policy also states that, with the Board's approval, these audio recordings can be destroyed after 18 months.

I recommend that we proceed with the destruction of the audio recordings from the closed meeting held on April 22, 2025. The Board has approved the written minutes of this closed meeting, and they will continue to be maintained in accordance with legal requirements and Board Policy.

Recommendation:

Roll call vote to approve the destruction of the closed session audio recording from April 22, 2025, as presented.



INSPIRE • INNOVATE • ENGAGE

NORTH SHORE

SCHOOL DISTRICT 112

Date: October 20, 2026

To: Dr. Monica Schroeder, Superintendent of Schools
Members of the Board of Education

From: Jeremy Wickham, Assistant Superintendent for Business
Services and Operations/CSBO

Subject: Approve Annual Audit Fiscal Year 2026

Policy Alignment: Policy 4:10 - Fiscal and Business Management

Disposition: Action

Executive Summary:

At the October 20, 2026, Regular Board of Education meeting, the District's independent auditing firm, Baker Tilly, along with District personnel, will present a summary of the financials and the audit in the Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2026.

At this Board of Education meeting, the administration will recommend that the Board approve the Annual Comprehensive Financial Report as presented for the fiscal year ended 2026.

Recommendation:

Roll call vote to approve the Audit for the fiscal year ended June 30, 2026, as presented.

Reporting and insights from the 2026 audit:

North Shore School District 112

June 30, 2026



Executive summary

To the Board of Education of
North Shore School District 112
445 Sheridan Road
Highwood, Illinois 60040

We have completed our audit of the financial statements of North Shore School District 112 (the District) for the year ended June 30, 2026, and have issued our report thereon dated September 24, 2026. This letter presents communications required by our professional standards.

Your audit should provide you with confidence in your financial statements. The audit was performed based on information obtained from meetings with management, data from your systems, knowledge of your District's operating environment and our risk assessment procedures. We strive to provide you with clear, concise communication throughout the audit process and of the final results of our audit.

Additionally, we have included information on key risk areas North Shore School District 112 should be aware of in your strategic planning. We are available to discuss these risks as they relate to your organization's financial stability and future planning.

If you have questions at any point, please connect with us:

Nicholus Cavaliere, Principal, CFE, CPA: n.cavaliere@bakertilly.com or +1 (630) 645 6244

Olivia Legan, Manager, CPA; Olivia.legan@bakertilly.com or 1 (630) 884 9861

Sincerely,

Baker Tilly US, LLP



Nicholus Cavaliere, CFE, CPA, Principal

THIS COMMUNICATION IS INTENDED SOLELY FOR THE INFORMATION AND USE OF THOSE CHARGED WITH GOVERNANCE, AND, IF APPROPRIATE, MANAGEMENT, AND IS NOT INTENDED TO BE AND SHOULD NOT BE USED BY ANYONE OTHER THAN THESE SPECIFIED PARTIES.

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. NONATTEST SERVICES ARE PROVIDED BY BAKER TILLY ADVISORY GROUP, LP.

Responsibilities

Our responsibilities

As your independent auditor, our responsibilities include:

- Planning and performing the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. Reasonable assurance is a high level of assurance.
- Assessing the risks of material misstatement of the financial statements, whether due to fraud or error. Included in that assessment is a consideration of the District's internal control over financial reporting.
- Performing appropriate procedures based upon our risk assessment.
- Evaluating the appropriateness of the accounting policies used and the reasonableness of significant accounting estimates made by management.
- Forming and expressing an opinion based on our audit about whether the financial statements prepared by management, with the oversight of those charged with governance:
 - Are free from material misstatement
 - Present fairly, in all material respects and in accordance with accounting principles generally accepted in the United States of America
- Performing tests related to compliance with certain provisions of laws, regulations, contracts and grants, as required by *Government Auditing Standards*.
- Considering internal control over compliance with requirements that could have a direct and material effect on major federal programs to design tests of both controls and compliance with identified requirements
- Forming and expressing an opinion based on our audit in accordance with *OMB's Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance) about the entity's compliance with requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs.
- Our audit does not relieve management or those charged with governance of their responsibilities.

We are also required to communicate significant matters related to our audit that are relevant to the responsibilities of those charged with governance, including:

- Internal control matters
- Qualitative aspects of the District's accounting practice including policies, accounting estimates and financial statement disclosures
- Significant unusual transactions
- Significant difficulties encountered
- Disagreements with management
- Circumstances that affect the form and content of the auditors' report
- Audit consultations outside the engagement team
- Corrected and uncorrected misstatements
- Other audit findings or issues

Audit status

Significant changes to the audit plan

There were no significant changes made to either our planned audit strategy or to the significant risks and other areas of emphasis identified during the performance of our risk assessment procedures.

Audit approach and results

Planned scope and timing

Audit focus

Based on our understanding of the District and environment in which you operate, we focused our audit on the following key areas:

- Key transaction cycles
- Areas with significant estimates
- Implementation of new accounting standards

Our areas of audit focus were informed by, among other things, our assessment of materiality. Materiality in the context of our audit was determined based on specific qualitative and quantitative factors combined with our expectations about the District's current year results.

Key areas of focus and significant findings

Significant risks of material misstatement

A significant risk is an identified and assessed risk of material misstatement that, in the auditors' professional judgment, requires special audit consideration. Within our audit, we focused on the following areas below.

Significant risk areas	Testing approach	Conclusion
Management override of controls	Incorporate unpredictability into audit procedures, emphasize professional skepticism and utilize audit team with industry expertise	Procedures provided sufficient evidence for our audit opinion
Improper revenue recognition due to fraud	Confirmation or validation of certain revenues supplemented with detailed predictive analytics based on non-financial data and substantive testing of related receivables	Procedures provided sufficient evidence for our audit opinion

Other areas of emphasis

We also focused on other areas that did not meet the definition of a significant risk, but were determined to require specific awareness and a unique audit response.

Other areas of emphasis		
Cash and investments	Revenues and receivables	General disbursements
Payroll	Pension and OPEB liabilities	Long-term debt
Capital assets	Fund Balance/Net position calculations	Financial reporting and required disclosures

Internal control matters

We considered the District's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing an opinion on the financial statements. We are not expressing an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis.

A material weakness is a deficiency or combination of deficiencies in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

Required communications

Qualitative aspect of accounting practices

- Accounting policies: Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we have advised management about the appropriateness of accounting policies and their application. The significant accounting policies used by the District are described in Note 1 to the financial statements. As described in Note 3, the District changed accounting policies related to Financial Reporting by adopting GASB 103, Financial Reporting Model Improvements in 2026. We noted no transactions entered into by the District during the year for which accounting policies are controversial or for which there is a lack of authoritative guidance or consensus or diversity in practice.
- Accounting estimates: Accounting estimates, including fair value estimates, are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements, the degree of subjectivity involved in their development and because of the possibility that future events affecting them may differ significantly from those expected. The following estimates are of most significance to the financial statements:

Estimate	Management's process to determine	Baker Tilly's conclusions regarding reasonableness
Net pension liability and related deferrals	Evaluation of information provided by the Illinois Municipal Retirement Fund and other actuarial studies	Reasonable in relation to the financial statements as a whole
Net/Total OPEB liability and related deferrals	Key assumptions set by management with the assistance of a third party actuary	Reasonable in relation to the financial statements as a whole
Depreciation/Amortization	Evaluate estimated useful life of the asset and original acquisition value	Reasonable in relation to the financial statements as a whole
State of Illinois on-behalf payments	Evaluation of information provided by the Teacher's Retirement System and the Teacher's Health Insurance Security Fund	Reasonable in relation to the financial statements as a whole

There have been no significant changes made by management to either the processes used to develop the particularly sensitive accounting estimates, or to the significant assumptions used to develop the estimates noted above.

- Financial statement disclosures: The disclosures in the financial statements are neutral, consistent and clear.

Significant unusual transactions

There have been no significant transactions that are outside the normal course of business for the District or that otherwise appear to be unusual due to their timing, size or nature.

Significant difficulties encountered during the audit

We encountered no significant difficulties in dealing with management and completing our audit.

Disagreements with management

Professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the basic financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Audit report

There have been no departures from the auditors' standard report.

Audit consultations outside the engagement team

We encountered no difficult or contentious matters for which we consulted outside of the engagement team.

Uncorrected misstatements and corrected misstatements

Professional standards require us to accumulate misstatements identified during the audit, other than those that are clearly trivial, and to communicate accumulated misstatements to management.

The schedule within the Management Representation Letter Appendix summarizes the uncorrected misstatements that we presented to management, other than those that are clearly trivial, that, in our judgment, may not have been detected except through our auditing procedures.

Management has determined that the effects of the uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the basic financial statements under audit.

Other audit findings or issues

We encountered no other audit findings or issues that require communication at this time.

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other information in documents containing audited basic financial statements

The District's audited financial statements are "general purpose" financial statements. General purpose financial statements consist of the basic financial statements that can be used by a broad group of people for a broad range of activities. Once we have issued our audit report, we have no further obligation to update our report for events occurring subsequent to the date of our report. The District can use the audited financial statements in other client-prepared documents, such as official statements related to the issuance of debt, without our acknowledgement. Unless we have been engaged to perform services in connection with any subsequent transaction requiring the inclusion of our audit report, as well as to issue an auditors' acknowledgment letter, we have neither read the document nor performed subsequent event procedures in order to determine whether or not our report remains appropriate.

Management's consultations with other accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing or accounting matters.

Written communications between management and Baker Tilly

The attachments include copies of other material written communications, including a copy of the management representation letter.

Compliance with laws and regulations

We did not identify any non-compliance with laws and regulations during our audit.

We will issue a separate document which contains the results of our audit procedures to comply with the Uniform Guidance.

Fraud

We did not identify any known or suspected fraud during our audit.

Going concern

Pursuant to professional standards, we are required to communicate to you, when applicable, certain matters relating to our evaluation of the District's ability to continue as a going concern for a reasonable period of time but no less than 12 months from the date of the financial statements, including the effects on the financial statements and the adequacy of the related disclosures, and the effects on the auditors' report. No such matters or conditions have come to our attention during our engagement.

Independence

We are not aware of any relationships between Baker Tilly and the District that, in our professional judgment, may reasonably be thought to bear on our independence.

Related parties

We did not have any significant findings or issues arise during the audit in connection with the District's related parties.

Other matters

We applied certain limited procedures to the required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information which accompanies the financial statements but is not RSI. With respect to the supplementary information, we made certain inquiries of management and evaluated the form, content and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the other information (introductory and statistical sections), which accompanies the financial statements. We did not audit or perform other procedures on this other information, and we do not express an opinion or provide any assurance on it.

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Nonattest services

The following nonattest services were provided by Baker Tilly:

- Financial statement preparation
- Adjusting and conversion journal entries
- Compiled regulatory reports
- Preparation of the Schedule of Expenditures of Federal Awards
- Preparation of Part II of the Data Collection Form
- Inflation Reduction Act Tax Credit Advisory and Tax Services
- Internal control assessment advisory services

The District maintains its general ledger on the cash basis of accounting and provides us with workpapers, analysis, and adjusting entries to convert the District's fund level cash basis information to the modified accrual basis of accounting used for external reporting.

As part of the audit process, we also proposed entries to convert the District's fund level cash basis information to the modified accrual basis of accounting used for external reporting. These entries have been furnished to management, were approved and are reflected within the financial statements. We also proposed, and management approved, conversion entries to prepare the District-wide Statement of Net Position and Statement of Activities. These entries are summarized on the Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position and the Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities, both of which are included within the District's Basic Financial Statements.

None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

Audit committee resources

Our business is to know every aspect of yours and to maintain a constant lookout for what's next. We invite you to learn about some of the trending challenges and opportunities for public sector organizations like yours and how Baker Tilly can help.

To explore more trending topics and regulatory updates, visit our resource page at <https://www.bakertilly.com/insights/audit-committee-resource-page>.



Capital project oversight

Public sector capital projects face increasing pressure from cost escalation, supply chain disruption, regulatory complexity and heightened scrutiny around transparency and accountability. Strong planning, governance and controls are critical across the full project life cycle, from feasibility and funding strategy through execution and closeout.

Independent oversight helps chart a clear course from planning to delivery. Our teams work alongside leadership to strengthen governance, establish financial and contractual controls, align funding with project goals and monitor performance throughout execution, helping projects stay on schedule, within budget and aligned with community priorities.



Succession planning

An aging workforce, rising retirement rates and competition for specialized talent make succession planning a fiscal and operational priority for public sector organizations.

By identifying critical roles, assessing workforce risk, building internal talent pipelines and integrating succession planning with broader workforce strategies, Baker Tilly helps organizations preserve institutional knowledge and maintain continuity, today and into the future.



Economic development

Successful economic development depends on disciplined planning, sound financial analysis and coordinated execution. Public sector leaders must balance incentives, infrastructure investment, funding opportunities and stakeholder priorities while maintaining fiscal responsibility.

Baker Tilly supports local governments with strategic and financial planning, incentive structuring and negotiation, tax increment financing administration, project financing, grant strategy, and economic and fiscal impact analysis. This integrated approach helps leaders move from vision to action, strengthening communities and advancing sustainable, long-term growth.

Management representation letter



September 24, 2026

Baker Tilly US, LLP
311 N Green Street
Suite 600
Chicago, IL. 60607

Dear Baker Tilly US, LLP:

We are providing this letter in connection with your audit of the financial statements of North Shore School District 112 as of June 30, 2026 and for the year then ended for the purpose of expressing opinions as to whether the financial statements present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of North Shore School District 112 and the respective changes in financial position in conformity with accounting principles generally accepted in the United States of America (GAAP). We confirm that we are responsible for the fair presentation of the previously mentioned financial statements in conformity with accounting principles generally accepted in the United States of America. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control over financial reporting, and preventing and detecting fraud.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated July 15, 2026, including our responsibility for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America ,U.S. GAAP.
- 2) The financial statements referred to above are fairly presented in conformity with accounting principles generally accepted in the United States of America. We have engaged you to advise us in fulfilling that responsibility. The financial statements include all properly classified funds of the primary government required by accounting principles generally accepted in the United States of America to be included in the financial reporting entity.
- 3) We acknowledge our responsibility 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.

- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, if any, are reasonable in accordance with accounting principles generally accepted in the United States of America, U.S. GAAP.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of accounting principles generally accepted in the United States of America.
- 7) All events subsequent to the date of the financial statements and for which accounting principles generally accepted in the United States of America require adjustment or disclosure have been adjusted or disclosed. No other events, including instances of noncompliance, have occurred subsequent to the financial statement date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements or in the schedule of findings and questioned costs.
- 8) All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards.
- 9) We believe the effects of the uncorrected financial statement misstatements summarized in the attached schedule are immaterial, both individually and in the aggregate, to the basic financial statements as a whole.
- 10) We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the appropriate accounts.
- 11) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with accounting principles generally accepted in the United States of America.
- 12) Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 13) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as financial records and related data, documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of the Board of Education or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 14) We have not completed an assessment of the risk that the financial statements may be materially misstated as a result of fraud.

- 15) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a) Management,
 - b) Employees who have significant roles in internal control, or
 - c) Others where the fraud could have a material effect on the financial statements.
- 16) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, regulators, or others.
- 17) We have no knowledge of known instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 18) There are no related parties or related party relationships and transactions, including side agreements, of which we are aware.

Other

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have identified to you any previous financial audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 21) North Shore School District 112 has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources or fund balance or net position.
- 22) We are responsible for compliance with federal, state, and local laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits, debt contracts, and IRS arbitrage regulations; and we have identified and disclosed to you all federal, state, and local laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
- 23) There are no:
 - a) Violations or possible violations of budget ordinances, federal, state, and local laws or regulations (including those pertaining to adopting, approving and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, or for reporting on noncompliance, except those already disclosed in the financial statement, if any.
 - b) Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by accounting principles generally accepted in the United States of America.
 - c) Nonspendable, restricted, committed, or assigned fund balances that were not properly authorized and approved.

- d) Rates being charged to customers other than the rates as authorized by the applicable authoritative body.
 - e) Violations of restrictions placed on revenues as a result of bond resolution covenants such as revenue distribution or debt service funding.
- 24) As part of your audit, you assisted with the preparation of the financial statements. We acknowledge our responsibility as it relates to those non-audit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements.
- 25) We have made all management decisions and performed all management functions in relation to the nonattest services provided by Baker Tilly US, LLP or Baker Tilly Advisory Group, LP, as identified in the engagement letter or an addendum to the engagement letter. We have designated Jeremey Wickham, Assistant Superintendent for Business Services, an employee with suitable skill, knowledge, and/or experience to oversee the services received. Furthermore, we have established and maintained internal controls, including monitoring activities related to the nonattest services provided by Baker Tilly US, LLP or Baker Tilly Advisory Group, LP, and we have evaluated and accept responsibility for the adequacy and results of the nonattest services received.

The nonattest services provided by Baker Tilly US, LLP or Baker Tilly Advisory Group, LP, are listed below.

- a) Financial statement preparation
- b) Adjusting and conversion journal entries
- c) SEFA preparation
- d) Compiled regulatory reports
- e) Preparation of auditee sections of the data collection form
- f) Inflation Reduction Act Advisory and Tax Services
- g) Internal control assessment advisory services

None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

- 26) North Shore School District 112 has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 27) North Shore School District 112 has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.
- 28) The financial statements properly classify all funds and activities.
- 29) All funds that meet the quantitative criteria in GASB Statement No. 34 and No. 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.

- 30) Components of net position (net investment in capital assets; restricted; and unrestricted) and components of fund balance (nonspendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.
- 31) North Shore School District 112 has no derivative financial instruments such as contracts that could be assigned to someone else or net settled, interest rate swaps, collars or caps.
- 32) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 33) Revenues are appropriately classified in the statement of activities within program revenues and general revenues.
- 34) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 35) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated/amortized.
- 36) Tax-exempt bonds issued have retained their tax-exempt status.
- 37) We have appropriately disclosed North Shore School District 112's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available and have determined that net position were properly recognized under the policy. We have also disclosed our policy regarding which resources (that is, restricted, committed, assigned or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available.
- 38) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 39) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 40) With respect to the supplementary information, (SI):
 - a) We acknowledge our responsibility for presenting the SI in accordance with accounting principles generally accepted in the United States of America, and we believe the SI, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the SI have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - b) If the SI is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

- 41) We assume responsibility for, and agree with, the findings of specialists in evaluating the estimated valuation of the net OPEB liabilities and the net pension liabilities and have adequately considered the qualifications of the specialists in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had impact on the independence or objectivity of the specialists.
- 42) We assume responsibility for, and agree with, the information provided by the Illinois Municipal Retirement fund, Teachers' Retirement System (TRS), and the Teachers Health Insurance System (THIS) as audited by their Auditors relating to the net pension asset/liability and related deferred outflows and deferred inflows and have adequately considered the reasonableness of the amounts and disclosures used in the financial statements and underlying accounting records. We also assume responsibility for the census data that has been reported to the plan.
- 43) We have implemented GASB Statement No. 103, *Financial Reporting Model Improvements*, and believe that all required disclosures and accounting considerations have been identified and properly classified in the financial statements in compliance with this Standard.
- 44) We are responsible for the estimation methods and assumptions used in measuring assets and liabilities reported or disclosed at fair value, including information obtained from brokers, pricing services or third parties. Our valuation methodologies have been consistently applied from period to period. The fair value measurements reported or disclosed represent our best estimate of fair value as the measurement date in accordance with the requirements of GASB 72 – *Fair Value Measurement*. In addition our disclosures related to fair value measurements are consistent with the objectives outlined in GASB 72. We have evaluated the fair value information provided to us by brokers, pricing services or other parties that has been used in the financial statements and believe this information to be reliable and consistent with the requirements.
- 45) We acknowledge our responsibility for presenting the Consolidated Year-End Financial Report (CYEFR) in accordance with the standards set forth by the GATA Accountability and Transparency Act, and we believe the CYEFR, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. We have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the CYEFR.
- 46) With respect to federal award programs:
 - a) We are responsible for understanding and complying with and have complied with the requirements of the Single Audit Act Amendments of 1996, *OMB's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), including requirements relating to preparation of the schedule of expenditures of federal awards (SEFA).
 - b) We acknowledge our responsibility for preparing and presenting the SEFA and related disclosures in accordance with the requirements of the Uniform Guidance and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement and presentation of the SEFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the SEFA.
 - c) If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditors' report thereon.

- d) We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance and included in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of grants, federal cost reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
- e) We are responsible for understanding and complying with, and have complied with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of our federal programs and have identified and disclosed to you the requirements of laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major federal program.
- f) We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provide reasonable assurance that we are administering our federal awards in compliance with laws, regulations, and the provisions of contracts and grant agreements that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended. Also, no changes have been made in the internal control over compliance or other factors to the date of this letter that might significantly affect internal control, including any corrective action taken with regard to control deficiencies reported in the schedule of findings and questioned costs.
- g) We have made available to you all contracts and grant agreements (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to the programs and related activities.
- h) We have received no requests from a federal agency to audit one or more specific programs as a major program.
- i) We have complied with the direct and material compliance requirements including when applicable, those set forth in the OMB Compliance Supplement relating to federal awards.
- j) We have disclosed any communications from grantors and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditors' report.
- k) Amounts claimed or used for matching were determined in accordance with relevant guidelines in the Uniform Guidance.
- l) We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- m) We have made available to you all documentation related to the compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- n) We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- o) We are not aware of any instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditors' report.

- p) No changes have been made in internal control over compliance or other factors that might significantly affect internal control subsequent to the date as of which compliance was audited.
- q) Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- r) The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- s) We have charged costs to federal awards in accordance with applicable cost principles.
- t) We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- u) We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
- v) We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
- w) We have disclosed to you all contracts or other agreements with our service organizations, and we have disclosed to you all communications from the service organization relating to noncompliance at the service organizations.

Sincerely,

North Shore School District 112

Signed: 

Superintendent - Dr. Monica Schroeder

Signed: 

Assistant Superintendent for Finance and Operations/CSBO – Jeremy Wickham

North Shore School District 112
SUMMARY OF UNCORRECTED FINANCIAL STATEMENT MISSTATEMENTS

June 30, 2026

	Financial Statements Effect - Debit (Credit) to Financial Statement Total						
	<u>Total Assets/ Deferred Outflows</u>	<u>Total Liabilities/ Deferred Inflows</u>	<u>Total Net Position/ Fund Balances</u>	<u>Total Revenues</u>	<u>Total Expenses/ Expenditures</u>	<u>Change in Net Position/ Fund Balances</u>	<u>Beginning Net Position/ Fund Balances</u>
Governmental Activities	-	782,671	(782,671)	-	(309,228)	309,228	(473,443)

Accounting changes relevant to North Shore School District 112

Future accounting standards update

GASB statement number	Description	Potentially impacts you	Effective date
105	Subsequent events		6/30/27

Further information on upcoming [GASB pronouncements](#).

Updated guidance for the financial reporting of subsequent events

GASB Statement No. 105, *Subsequent Events*, which supersedes GASB Statement No. 56, is intended to enhance consistency in the application of requirements for subsequent events.

The Statement defines subsequent events as transactions or other events that occur after year end but before the date the financial statements are available to be issued. The date the financial statements are available to be issued is the date at which (a) the financial statements are complete in a form and format that complies with generally accepted accounting principles (GAAP) and (b) approvals necessary for issuance have been obtained, or typically the opinion date. The definition of subsequent events in this Statement modifies the subsequent events time frame throughout the GASB literature.

The Statement also clarifies:

- The different types of subsequent events (recognized and nonrecognized events)
- When note disclosures are required
- The information that should be included in those note disclosures

Two-way audit communications

As part of our audit of your financial statements, we are providing communications to you throughout the audit process. Auditing requirements provide for two-way communication and are important in assisting the auditor and you with more information relevant to the audit.

As this past audit is concluded, we use what we have learned to begin the planning process for next year's audit. It is important that you understand the following points about the scope and timing of our next audit:

- a. We address the significant risks of material misstatement, whether due to fraud or error, through our detailed audit procedures.
- b. We will obtain an understanding of the five components of internal control sufficient to assess the risk of material misstatement of the financial statements whether due to error or fraud, and to design the nature, timing and extent of further audit procedures. We will obtain a sufficient understanding by performing risk assessment procedures to evaluate the design of controls relevant to an audit of financial statements and to determine whether they have been implemented. We will use such knowledge to:
 - Identify types of potential misstatements
 - Consider factors that affect the risks of material misstatement
 - Design tests of controls, when applicable and substantive procedures
- c. We will not express an opinion on the effectiveness of internal control over financial reporting or compliance with laws, regulations and provisions of contracts or grant programs. For audits performed in accordance with *Government Auditing Standards*, our report will include a paragraph that states that the purpose of the report is solely to describe the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance and that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance. The paragraph will also state that the report is not suitable for any other purpose.
- d. The concept of materiality recognizes that some matters, either individually or in the aggregate, are important for fair presentation of financial statements in conformity with generally accepted accounting principles while other matters are not important. In performing the audit, we are concerned with matters that, either individually or in the aggregate, could be material to the financial statements. Our responsibility is to plan and perform the audit to obtain reasonable assurance that material misstatements, whether caused by errors or fraud, are detected.

Our audit will be performed in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, *OMB's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

We will not express an opinion on the effectiveness of internal control over financial reporting or compliance with laws, regulations, and provisions of contracts or grant programs. For audits done in accordance with *Government Auditing Standards* and the Uniform Guidance, our report will include a paragraph that states that the purpose of the report is solely to describe (a) the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance, (b) the scope of testing internal control over compliance for major programs and major program compliance and the result of that testing and to provide an opinion on compliance but not to provide an opinion on the effectiveness of internal control over compliance and, (c) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance and the Uniform Guidance, in considering internal control over compliance and major program compliance. The paragraph will also state that the report is not suitable for any other purpose.

We are very interested in your views regarding certain matters. Those matters are listed here:

- a. We typically will communicate with your top level of management unless you tell us otherwise.
- b. We understand that the governing board has the responsibility to oversee the strategic direction of your organization, as well as the overall accountability of the entity. Management has the responsibility for achieving the objectives of the entity.
- c. We need to know your views about your organization's objectives and strategies, and the related business risks that may result in material misstatements.
- d. We anticipate that the District will receive an unmodified opinion on its financial statements.
- e. Which matters do you consider warrant particular attention during the audit, and are there any areas where you request additional procedures to be undertaken?
- f. Have you had any significant communications with regulators or grantor agencies?
- g. Are there other matters that you believe are relevant to the audit of the financial statements?

Also, is there anything that we need to know about the attitudes, awareness and actions of the governing body concerning:

- a. The entity's internal control and its importance in the entity, including how those charged with governance oversee the effectiveness of internal control?
- b. The detection or the possibility of fraud?

We also need to know if you have taken action in response to developments in financial reporting, laws, accounting standards, governance practices or other related matters, or in response to previous communications with us.

With regard to the timing of our audit, here is some general information. If necessary, we may do preliminary financial audit work during the months of May - June, and sometimes early in July. Our final financial fieldwork is scheduled during the late summer or fall to best coincide with your readiness and report deadlines. After fieldwork, we wrap up our financial audit procedures at our office and may issue drafts of our report for your review. Final copies of our report and other communications are issued after approval by your staff. This is typically 6-12 weeks after final fieldwork but may vary depending on a number of factors.

Keep in mind that while this communication may assist us with planning the scope and timing of the audit, it does not change the auditors' sole responsibility to determine the overall audit strategy and the audit plan, including the nature, timing and extent of procedures necessary to obtain sufficient appropriate audit evidence.

We realize that you may have questions on what this all means or wish to provide other feedback. We welcome the opportunity to hear from you.



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Illinois School District/Joint Agreement
Annual Financial Report
June 30, 2026

School District/Joint Agreement Information	☒ School District ☐ Joint Agreement	Certified Public Accountant Information
School District/Joint Agreement Number: 34049112002		Name of Auditing Firm: Baker Tilly US, LLP
Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will populate): North Shore SD 112	<u>Accounting Basis</u> ☐ Cash ☒ Accrual	Name of Audit Manager: Nick Cavaliere, CPA, CFE
County Name: Lake		Address: 311 N Green Street, Suite 600
Address: 445 Sheridan Road	<u>Type of Auditor's Report Issued</u> ☐ Qualified ☐ Adverse ☐ Disclaimer ☒ Unqualified	City / State / Zip: Chicago, IL 60607
City: Highwood		Phone Number: (312) 729-8000
Email Address:		Email Address: N.Cavaliere@bakertilly.com
Zip Code: 60040		IL License Number (9 digit): 065-040118
	☐ Reviewed by District Superintendent/Administrator ☐ Provided to Township Treasurer (Cook County only) ☐ Provided to Regional Superintendent/ISC Director	Expiration Date: 09/30/27
District Superintendent/Administrator Name (Type or Print): Dr. Monica Schroeder		Name of Township:
Email Address: mschroeder@nssd112.org	Auditors must submit the electronic AFR directly to ISBE via the IWAS-School District Financial Reports system. Annual Financial Report (AFR) Instructions	Township Treasurer Name:
Telephone: (224) 765-3001	Single Audit Questions 217-782-7970 or fsm@isbe.net	Email Address:
Signature		Telephone:
Date:	After ISBE accepts the AFR submission, superintendents must digitally sign the AFR and upload a Corrective Action Plan (as applicable) in the School District Financial Reports system accessed through IWAS.	
34049112002_AFR26 North Shore SD 112		ROE / ISC Number and Name:
SD/JA26 ISBE Form SD50-35/JA50-60 (07/26-version1)		Regional Superintendent/Cook ISC Executive Director Name:
		Email Address:
		Telephone:

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 entity is responsible for obtaining the concurring legal opinion and/or other supporting authorization/documentation, as necessary, to use the applicable account code.

Independent Auditors' Report on Supplementary Information

To the Board of Education of
North Shore School District 112

We have audited the financial statements of the governmental activities and each major fund of North Shore School District 112 (the District) as of and for the year ended June 30, 2026, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated September 24, 2026, 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, 2026, 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 "Auditors' Questionnaire" on page 3 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, 2026.

This report is intended solely for the information and use of the Board of Education, management of the North Shore School District 112 and the Illinois State Board of Education and is not intended to be and should not be used by anyone other than these specified parties.

Baker Tilly US, LLP

Chicago, Illinois
September 24, 2026

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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 \(Part 100\)](#)

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

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

- ☐ 1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interested statements pursuant to the *Illinois Government Ethics Act*. [5 ILCS 420/4A-101]
- ☐ 2. One or more custodians of funds failed to comply with the bonding requirements pursuant to *Illinois School Code* [105 ILCS 5/8-2; 10-20.19; 19-6].
- ☐ 3. One or more contracts were executed or purchases made contrary to the provisions of the *Illinois School Code* [105 ILCS 5/10-20.21].
- ☐ 4. One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted [30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq].
- ☐ 5. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.
- ☐ 6. One or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- ☐ 7. One or more long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- ☐ 8. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the *Illinois State Revenue Sharing Act* [30 ILCS 115/12].
- ☐ 9. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per the *Illinois School Code* [105 ILCS 5/10-22.33, 20-4 and 20-5].
- ☐ 10. One or more interfund loans were outstanding beyond the term provided by statute per *Illinois School Code* [105 ILCS 5/10-22.33, 20-4, 20-5].
- ☐ 11. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per *Illinois School Code* [105 ILCS 5/17-2A].
- ☐ 12. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements, or expenses were observed.
- ☐ 13. The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBE rules pursuant to *Illinois School Code* [105 ILCS 5/2-3.27; 2-3.28].
- ☐ 14. At least one of the following forms was filed with ISBE late: The FY25 AFR (ISBE FORM 50-35) or FY26 Budget (ISBE FORM 50-36). Explain in the comments box below in pursuant to *Illinois School Code* [105 ILCS 5/3-15.1; 5/10-17; 5/17-1].

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

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

PART C - OTHER ISSUES

- ☐ 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- ☐ 20. Findings, other than those listed in Part A, were reported (e.g. student activity findings, significant deficiencies internal controls). These findings may be described extensively in the financial notes.
- ☒ 21. Check this box if the district is subject to the Property Tax Extension Limitation Law.
- ☐ 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.

Effective Date: 10/1/1991 (Ex: 00/00/0000)

PART D - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

Baker Tilly US, LLP

Name of Audit Firm (print)

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

Signature of Audit Manager or Firm

mm/dd/yyyy

FINANCIAL PROFILE INFORMATION

Required to be completed for school districts only.

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

Tax Year 2025

Equalized Assessed Valuation (EAV):

3,102,099,677

	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash
Rate(s):	0.024119	+	0.004222	+	0.001280	=	0.029620		0.000073

**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
105,885,237	94,058,959	11,826,278	59,008,894

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

C. Short-Term Debt **

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

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

D. Long-Term Debt

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

☒	a. 6.9% for elementary and high school districts.	214,044,878
☐	b. 13.8% for unit districts.	

Long-Term Debt Outstanding:

c. Long-Term Debt (Principal only)	Acct	
Outstanding:.....	511	133,320,735

E. Material Impact on Financial Position

If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.

Attach sheets as needed explaining each item checked.

☐	Pending Litigation
☐	Material Decrease in EAV
☐	Material Increase/Decrease in Enrollment
☐	Adverse Arbitration Ruling
☐	Passage of Referendum
☐	Taxes Filed Under Protest
☐	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)
☐	Other Ongoing Concerns (Describe & Itemize)

Comments:

ESTIMATED FINANCIAL PROFILE SUMMARY

[Financial Profile Website](#)

District Name: North Shore SD 112
District Code: 34049112002
County Name: Lake

1. Fund Balance to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	59,008,894.00	0.557	Weight	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	105,885,237.00		Value	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	0.00			
2. Expenditures to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	94,058,959.00	0.888	Adjustment	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	105,885,237.00		Weight	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	0.00			
Possible Adjustment:			0	Value	1.40
3. Days Cash on Hand:		Total	Days	Score	4
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	112,731,793.00	431.46	Weight	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	261,274.89		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	78,101,563.57		Value	0.40
5. Percent of Long-Term Debt Margin Remaining:		Total	Percent	Score	2
Long-Term Debt Outstanding (P3, Cell H38)		133,320,735.00	37.71	Weight	0.100
Total Long-Term Debt Allowed (P3, Cell H32)		214,044,877.71		Value	0.200

Total Profile Score: 3.80 *

Estimated 2027 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, 2026

	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		90,955,872	13,968,015	4,593,730	3,569,561	1,868,465	10,934,753	4,238,345	0	0
5	Investments	120									
6	Taxes Receivable	130	40,444,799	6,999,242	4,221,625	2,121,185	0	0	121,202	0	0
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	150	505,357	0	0	0	0	0	0	0	0
9	Other Receivables	160	436,310	20,165	0	32,105	149,465	0	0	0	0
10	Inventory	170	0	0	0	0	0	0	0	0	0
11	Prepaid Items	180	0	82,950	0	0	0	5,793,250	0	0	0
12	Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0
13	Total Current Assets		132,342,338	21,070,372	8,815,355	5,722,851	2,017,930	16,728,003	4,359,547	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	1,447,887	595,514	0	1,231,148	3,298	4,030,889	0	0	0
28	Contracts Payable	440	0	0	0	0	0	1,980,819	0	0	0
29	Loans Payable	460	0	0	0	0	0	0	0	0	0
30	Salaries & Benefits Payable	470	3,993,041	0	0	0	0	0	0	0	0
31	Payroll Deductions & Withholdings	480	2,559,368	7,837	0	1	324	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	77,150,999	13,236,651	7,983,749	4,034,555	107	0	229,213	0	0
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		85,151,295	13,840,002	7,983,749	5,265,704	3,729	6,011,708	229,213	0	0
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714	0	7,230,370	761,425	457,147	848,600	10,716,295	0	0	0
39	Unreserved Fund Balance	730	47,191,043	0	70,181	0	1,165,601	0	4,130,334	0	0
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		132,342,338	21,070,372	8,815,355	5,722,851	2,017,930	16,728,003	4,359,547	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	241,572								
46	Total Student Activity Current Assets For Student Activity Funds		241,572								
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	241,572								
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		241,572								
51											
52	Total ASSETS /LIABILITIES District with Student Activity Funds										
53	Total Current Assets District with Student Activity Funds		132,583,910	21,070,372	8,815,355	5,722,851	2,017,930	16,728,003	4,359,547	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		85,151,295	13,840,002	7,983,749	5,265,704	3,729	6,011,708	229,213	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	241,572	7,230,370	761,425	457,147	848,600	10,716,295	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	47,191,043	0	70,181	0	1,165,601	0	4,130,334	0	0
61	Investment in General Fixed Assets District with Student Activity Funds										
62	Total Liabilities and Fund Balance District with Student Activity Funds		132,583,910	21,070,372	8,815,355	5,722,851	2,017,930	16,728,003	4,359,547	0	0

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2026

	A	B	L	M	N
1	ASSETS			Account Groups	
2	(Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹				
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	Total Current Assets		0		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210		0	
16	Land	220		4,061,995	
17	Building & Building Improvements	230		268,122,649	
18	Site Improvements & Infrastructure	240		1,885,832	
19	Capitalized Equipment	250		40,447,471	
20	Construction in Progress	260		55,480,265	
21	Amount Available in Debt Service Funds	340			831,606
22	Amount to be Provided for Payment on Long-Term Debt	350			132,489,129
23	Total Capital Assets			369,998,212	133,320,735
24	CURRENT LIABILITIES (400)				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493			
34	Total Current Liabilities		0		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			133,320,735
37	Total Long-Term Liabilities				133,320,735
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			369,998,212	
41	Total Liabilities and Fund Balance		0	369,998,212	133,320,735
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			369,998,212	133,320,735
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				133,320,735
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			369,998,212	
62	Total Liabilities and Fund Balance District with Student Activity Funds		0	369,998,212	133,320,735

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, 2026

	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	78,542,377	13,819,755	8,171,337	4,178,407	886,326	581,411	224,054	0	0
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	3,835,252	50,000	0	2,689,976	0	0	0	0	0
7	FEDERAL SOURCES	4000	2,545,416	0	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		84,923,045	13,869,755	8,171,337	6,868,383	886,326	581,411	224,054	0	0
9	Receipts/Revenues for "On Behalf" Payments ²	3998	21,831,102								
10	Total Receipts/Revenues		106,754,147	13,869,755	8,171,337	6,868,383	886,326	581,411	224,054	0	0
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	48,853,379				874,259			0	
13	Support Services	2000	24,814,361	9,742,766		8,390,970	959,232	35,950,925		0	0
14	Community Services	3000	1,182	0		0	0			0	
15	Payments to Other Districts & Governmental Units	4000	2,256,301	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	13,662,095	0	0			0	0
17	Total Direct Disbursements/Expenditures		75,925,223	9,742,766	13,662,095	8,390,970	1,833,491	35,950,925		0	0
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	21,831,102	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		97,756,325	9,742,766	13,662,095	8,390,970	1,833,491	35,950,925		0	0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		8,997,822	4,126,989	(5,490,758)	(1,522,587)	(947,165)	(35,369,514)	224,054	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	12,000,000		1,500,000					
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			1,765,922						
38	Transfer to Debt Service to Pay Interest on Leases ¹³	7500			120,535						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			2,310,000						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			1,557,388						
41	Transfer to Capital Projects Fund	7800						12,000,000			
42	ISBE Loan Proceeds	7900	0	0	0	0	0	0			0
43	Other Sources Not Classified Elsewhere	7990	712,409	316,420	0	0	0	0	0	0	0
44	Total Other Sources of Funds		712,409	12,316,420	5,753,845	1,500,000	0	12,000,000	0	0	0

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2026

	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
45	OTHER USES OF FUNDS (8000)										
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							0		
48	Transfer of Working Cash Fund Interest ¹²	8120							0		
49	Transfer Among Funds	8130	13,500,000	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	1,335,335	430,587				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	64,951	55,584				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	2,310,000							
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	1,557,388							
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	12,000,000							
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		14,900,286	16,353,559	0	0	0	0	0	0	0
77	Total Other Sources/Uses of Funds		(14,187,877)	(4,037,139)	5,753,845	1,500,000	0	12,000,000	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(5,190,055)	89,850	263,087	(22,587)	(947,165)	(23,369,514)	224,054	0	0
79	Fund Balances without Student Activity Funds - July 1, 2025		52,381,098	7,140,520	568,519	479,734	2,961,366	34,085,809	3,906,280	0	0
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances without Student Activity Funds - June 30, 2026		47,191,043	7,230,370	831,606	457,147	2,014,201	10,716,295	4,130,334	0	0

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2026

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
85	Student Activity Fund Balance - July 1, 2025		233,718								
86	RECEIPTS/REVENUES - Student Activity Funds										
87	Total Student Activity Direct Receipts/Revenues	1799	112,715								
88	DISBURSEMENTS/EXPENDITURES - Students Activity Funds										
89	Total Student Activity Disbursements/Expenditures	1999	104,861								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		7,854								
91	Student Activity Fund Balance - June 30, 2026		241,572								
93	RECEIPTS/REVENUES (with Student Activity Funds)										
94	LOCAL SOURCES	1000	78,655,092	13,819,755	8,171,337	4,178,407	886,326	581,411	224,054	0	0
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
96	STATE SOURCES	3000	3,835,252	50,000	0	2,689,976	0	0	0	0	0
97	FEDERAL SOURCES	4000	2,545,416	0	0	0	0	0	0	0	0
98	Total Direct Receipts/Revenues		85,035,760	13,869,755	8,171,337	6,868,383	886,326	581,411	224,054	0	0
99	Receipts/Revenues for "On Behalf" Payments ²	3998	21,831,102	0	0	0	0	0		0	0
100	Total Receipts/Revenues		106,866,862	13,869,755	8,171,337	6,868,383	886,326	581,411	224,054	0	0
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	48,958,240				874,259			0	
103	Support Services	2000	24,814,361	9,742,766		8,390,970	959,232	35,950,925		0	0
104	Community Services	3000	1,182	0		0	0				
105	Payments to Other Districts & Governmental Units	4000	2,256,301	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	13,662,095	0	0			0	0
107	Total Direct Disbursements/Expenditures		76,030,084	9,742,766	13,662,095	8,390,970	1,833,491	35,950,925		0	0
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	21,831,102	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		97,861,186	9,742,766	13,662,095	8,390,970	1,833,491	35,950,925		0	0
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		9,005,676	4,126,989	(5,490,758)	(1,522,587)	(947,165)	(35,369,514)	224,054	0	0
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds		712,409	12,316,420	5,753,845	1,500,000	0	12,000,000	0	0	0
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		14,900,286	16,353,559	0	0	0	0	0	0	0
116	Total Other Sources/Uses of Funds		(14,187,877)	(4,037,139)	5,753,845	1,500,000	0	12,000,000	0	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2026		47,432,615	7,230,370	831,606	457,147	2,014,201	10,716,295	4,130,334	0	0

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDED JUNE 30, 2026**

	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		72,359,313	12,666,500	7,914,707	3,838,667	0	0	219,323	0	0
6	Leasing Purposes Levy ⁸	1130	0	0							
7	Special Education Purposes Levy	1140	833,592	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					0				
9	Area Vocational Construction Purposes Levy	1160		0	0			0			
10	Summer School Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
12	Total Ad Valorem Taxes Levied By District		73,192,905	12,666,500	7,914,707	3,838,667	0	0	219,323	0	0
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes ⁹	1230	0	101,920	0	163,073	754,211	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	Total Payments in Lieu of Taxes		0	101,920	0	163,073	754,211	0	0	0	0
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311	0								
21	Regular - Tuition from Other Districts (In State)	1312	0								
22	Regular - Tuition from Other Sources (In State)	1313	0								
23	Regular - Tuition from Other Sources (Out of State)	1314	0								
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	0								
25	Summer Sch - Tuition from Other Districts (In State)	1322	0								
26	Summer Sch - Tuition from Other Sources (In State)	1323	0								
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	0								
28	CTE - Tuition from Pupils or Parents (In State)	1331	0								
29	CTE - Tuition from Other Districts (In State)	1332	0								
30	CTE - Tuition from Other Sources (In State)	1333	0								
31	CTE - Tuition from Other Sources (Out of State)	1334	0								
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	0								
33	Special Ed - Tuition from Other Districts (In State)	1342	0								
34	Special Ed - Tuition from Other Sources (In State)	1343	0								
35	Special Ed - Tuition from Other Sources (Out of State)	1344	0								
36	Adult - Tuition from Pupils or Parents (In State)	1351	0								
37	Adult - Tuition from Other Districts (In State)	1352	0								
38	Adult - Tuition from Other Sources (In State)	1353	0								
39	Adult - Tuition from Other Sources (Out of State)	1354	0								
40	Total Tuition		0								
41	TRANSPORTATION FEES	1400									
42	Regular - Transp Fees from Pupils or Parents (In State)	1411				42,797					
43	Regular - Transp Fees from Other Districts (In State)	1412				0					
44	Regular - Transp Fees from Other Sources (In State)	1413				0					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				0					
46	Regular Transp Fees from Other Sources (Out of State)	1416				0					
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0					
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				0					
52	CTE - Transp Fees from Other Districts (In State)	1432				0					
53	CTE - Transp Fees from Other Sources (In State)	1433				0					
54	CTE - Transp Fees from Other Sources (Out of State)	1434				0					
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0					
56	Special Ed - Transp Fees from Other Districts (In State)	1442				0					
57	Special Ed - Transp Fees from Other Sources (In State)	1443				0					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				0					
60	Adult - Transp Fees from Other Districts (In State)	1452				0					
61	Adult - Transp Fees from Other Sources (In State)	1453				0					
62	Adult - Transp Fees from Other Sources (Out of State)	1454				0					
63	Total Transportation Fees					42,797					

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDED JUNE 30, 2026**

	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	3,982,108	588,112	256,630	133,870	132,115	707,885	4,731	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	(129,168)	0	0	0	0	(126,474)	0	0	0
68	Total Earnings on Investments		3,852,940	588,112	256,630	133,870	132,115	581,411	4,731	0	0
69	FOOD SERVICE	1600									
70	Sales to Pupils - Lunch	1611	638,491								
71	Sales to Pupils - Breakfast	1612	0								
72	Sales to Pupils - A la Carte	1613	0								
73	Sales to Pupils - Other (Describe & Itemize)	1614	0								
74	Sales to Adults	1620	0								
75	Other Food Service (Describe & Itemize)	1690	11,328								
76	Total Food Service		649,819								
77	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
78	Admissions - Athletic	1711	0	0							
79	Admissions - Other (Describe & Itemize)	1719	0	0							
80	Fees	1720	0	0							
81	Book Store Sales	1730	0	0							
82	Other District/School Activity Revenue (Describe & Itemize)	1790	0	0							
83	Student Activity Funds Revenues	1799	112,715								
84	Total District/School Activity Income (without Student Activity Funds)		0	0							
85	Total District/School Activity Income (with Student Activity Funds)		112,715								
86	TEXTBOOK INCOME	1800									
87	Rentals - Regular Textbooks	1811	0								
88	Rentals - Summer School Textbooks	1812	0								
89	Rentals - Adult/Continuing Education Textbooks	1813	0								
90	Rentals - Other (Describe & Itemize)	1819	0								
91	Sales - Regular Textbooks	1821	0								
92	Sales - Summer School Textbooks	1822	0								
93	Sales - Adult/Continuing Education Textbooks	1823	0								
94	Sales - Other (Describe & Itemize)	1829	0								
95	Other (Describe & Itemize)	1890	0								
96	Total Textbook Income		0								
97	OTHER REVENUE FROM LOCAL SOURCES	1900									
98	Rentals	1910	0	51,340							
99	Contributions and Donations from Private Sources	1920	0	0	0	0	0	0	0	0	0
100	Impact Fees from Municipal or County Governments	1930	0	204,631	0	0	0	0	0	0	0
101	Services Provided Other Districts	1940	0	0	0	0	0	0	0	0	0
102	Refund of Prior Years' Expenditures	1950	124,230	0	0	0	0	0	0	0	0
103	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	0	0
104	Drivers' Education Fees	1970	0								
105	Proceeds from Vendors' Contracts	1980	98,245	0	0	0	0	0	0	0	0
106	School Facility Occupation Tax Proceeds	1983	0	0	0	0	0	0	0	0	0
107	Payment from Other Districts	1991	0	0	0	0	0	0	0	0	0
108	Sale of Vocational Projects	1992	0								
109	Other Local Fees (Describe & Itemize)	1993	538,002	0	0	0	0	0	0	0	0
110	Other Local Revenues (Describe & Itemize)	1999	86,236	207,252	0	0	0	0	0	0	0
111	Total Other Revenue from Local Sources		846,713	463,223	0	0	0	0	0	0	0
112	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	78,542,377	13,819,755	8,171,337	4,178,407	886,326	581,411	224,054	0	0
113	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	78,655,092								
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				

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDED JUNE 30, 2026**

	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
119	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
120	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
121	Evidence Based Funding Formula (Section 18-8.15)	3001	2,883,365	0	0	500,000	0	0		0	0
122	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
124	Total Unrestricted Grants-In-Aid		2,883,365	0	0	500,000	0	0		0	0
125	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private/Public Facility Tuition	3100	143,676			0					
128	Special Education - Orphanage - Individual	3120	32,312			0					
129	Special Education - Orphanage - Summer Individual	3130	0			0					
130	Special Education - Other (Describe & Itemize)	3199	0	0		0					
131	Total Special Education		175,988	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200	0	0			0				
134	CTE - Secondary Program Improvement (CTEI)	3220	0	0			0				
135	CTE - WECEP	3225	0	0			0				
136	CTE - Agriculture Education	3235	0	0			0				
137	CTE - Instructor Practicum	3240	0	0			0				
138	CTE - Student Organizations	3270	0	0			0				
139	CTE - Other (Describe & Itemize)	3299	0	0			0				
140	Total Career and Technical Education		0	0			0				
141	BILINGUAL EDUCATION										
142	State Free Lunch & Breakfast	3360	3,263								
143	School Breakfast Initiative	3365	0	0			0				
144	Driver Education	3370	0	0			0				
145	Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0	0	0
146	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0
147	TRANSPORTATION										
148	Transportation - Regular and Vocational	3500	0	0		995,433	0				
149	Transportation - Special Education	3510	0	0		1,194,543	0				
150	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
151	Total Transportation		0	0		2,189,976	0				
152	Learning Improvement - Change Grants	3610	0								
153	Scientific Literacy	3660	0	0		0	0				
154	Truant Alternative/Optional Education	3695	0			0	0				
155	Early Childhood - Block Grant	3705	769,533	0		0	0				
156	Chicago General Education Block Grant	3766	0	0		0	0				
157	Chicago Educational Services Block Grant	3767	0	0		0	0				
158	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0			0
159	Technology - Technology for Success	3780	0	0	0	0	0	0			0
160	State Charter Schools	3815	0			0					
161	Extended Learning Opportunities - Summer Bridges	3825	0			0					
162	Infrastructure Improvements - Planning/Construction	3920		0				0			
163	School Infrastructure - Maintenance Projects	3925		50,000				0			0
164	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	3,103	0	0	0	0	0	0	0	0
165	Total Restricted Grants-In-Aid		951,887	50,000	0	2,189,976	0	0	0	0	0
166	Total Receipts from State Sources	3000	3,835,252	50,000	0	2,689,976	0	0	0	0	0
167	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
168	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
169	Federal Impact Aid	4001	235,337	0	0	0	0	0	0	0	0
170	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
171	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		235,337	0	0	0	0	0	0	0	0
172	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
173	Head Start	4045	0								
174	Construction (Impact Aid)	4050	0	0				0			
175	MAGNET	4060	0	0		0	0	0			
176	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0		0	0	0			0
177	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDED JUNE 30, 2026**

	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
178	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
179	TITLE V										
180	Title V - Innovation and Flexibility Formula	4100	0	0		0	0				
181	Title V - District Projects	4105	0	0		0	0				
182	Title V - Rural Education Initiative (REI)	4107	0	0		0	0				
183	Title V - Other (Describe & Itemize)	4199	0	0		0	0				
184	Total Title V		0	0		0	0				
185	FOOD SERVICE										
186	Breakfast Start-Up Expansion	4200	0				0				
187	National School Lunch Program	4210	316,390				0				
188	Special Milk Program	4215	6,683				0				
189	School Breakfast Program	4220	47,710				0				
190	Summer Food Service Program	4225	0				0				
191	Child and Adult Care Food Program	4226	0				0				
192	Fresh Fruits & Vegetables	4240	0								
193	Food Service - Other (Describe & Itemize)	4299	54,249				0				
194	Total Food Service		425,032				0				
195	TITLE I										
196	Title I - Low Income	4300	340,660	0		0	0				
197	Title I - Low Income - Neglected, Private	4305	0	0		0	0				
198	Title I - Migrant Education	4340	0	0		0	0				
199	Title I - Other (Describe & Itemize)	4399	0	0		0	0				
200	Total Title I		340,660	0		0	0				
201	TITLE IV										
202	Title IV - Student Support & Academic Enrichment Grant	4400	3,197	0		0	0				
203	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415	0	0		0	0				
204	Title IV - 21st Century Comm Learning Centers	4421	0	0		0	0				
205	Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
206	Total Title IV		3,197	0		0	0				
207	FEDERAL - SPECIAL EDUCATION										
208	Fed - Spec Education - Preschool Flow-Through	4600	21,052	0		0	0				
209	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
210	Fed - Spec Education - IDEA - Flow Through	4620	1,057,775	0		0	0				
211	Fed - Spec Education - IDEA - Room & Board	4625	0	0		0	0				
212	Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0				
213	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
214	Total Federal - Special Education		1,078,827	0		0	0				
215	CTE - PERKINS										
216	CTE - Perkins - Title III - Tech Prep	4770	0	0			0				
217	CTE - Other (Describe & Itemize)	4799	0	0			0				
218	Total CTE - Perkins		0	0			0				
219	Federal - Adult Education	4810	0	0			0				
220	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0	0
221	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	0
222	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0
223	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0	0
224	Total Stimulus Programs		0	0	0	0	0	0		0	0
225	Race to the Top Program	4901	0								
226	Race to the Top - Preschool Expansion Grant	4902	0	0		0	0				
227	Title III - Immigrant Education Program (IEP)	4905	9,390			0	0				
228	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	65,932			0	0				
229	McKinney Education for Homeless Children	4920	0	0		0	0				
230	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
231	Title II - Teacher Quality	4932	100,154	0		0	0				
232	Title II - Part A - Supporting Effective Instruction - State Grants	4935	0	0		0	0				
233	Federal Charter Schools	4960	0	0		0	0				
234	State Assessment Grants	4981	0	0		0	0				
235	Grant for State Assessments and Related Activities	4982	0	0		0	0				
236	Medicaid Matching Funds - Administrative Outreach	4991	110,086	0		0	0				
237	Medicaid Matching Funds - Fee-for-Service Program	4992	176,801	0		0	0				
238	Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)	4998	0	0		0	0	0			0
239	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		2,310,079	0	0	0	0	0		0	0
240	Total Receipts/Revenues from Federal Sources	4000	2,545,416	0	0	0	0	0	0	0	0
241	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		84,923,045	13,869,755	8,171,337	6,868,383	886,326	581,411	224,054	0	0
242	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		85,035,760	13,869,755	8,171,337	6,868,383	886,326	581,411	224,054	0	0

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2026**

	A	B	C	D	E	F	G	H	I	J	K	L
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
1	Description (Enter Whole Dollars)	Func #	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	24,223,258	3,955,489	475,416	521,271	7,491	0	0	0	29,182,925	30,031,928
6	Tuition Payment to Charter Schools	1115			0						0	0
7	Pre-K Programs	1125	251,591	54,663	3,611	78,455	0	0	0	0	388,320	452,894
8	Special Education Programs (Functions 1200-1220)	1200	6,577,018	1,113,193	1,900,447	88,786	14,833	7,184	24,737	0	9,726,198	8,801,110
9	Special Education Programs Pre-K	1225	568,669	70,385	0	0	0	0	0	0	639,054	581,021
10	Remedial and Supplemental Programs K-12	1250	1,655,137	268,060	0	0	0	0	0	0	1,923,197	1,909,616
11	Remedial and Supplemental Programs Pre-K	1275	975	0	0	0	0	0	0	0	975	0
12	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
13	CTE Programs	1400	0	0	0	0	0	0	0	0	0	0
14	Interscholastic Programs	1500	0	0	0	0	0	0	0	0	0	0
15	Summer School Programs	1600	117,625	6,881	0	0	0	0	0	0	124,506	0
16	Gifted Programs	1650	805,412	136,678	0	0	0	0	0	0	942,090	933,550
17	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
18	Bilingual Programs	1800	4,051,484	692,757	0	0	0	0	0	0	4,744,241	4,665,419
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
20	Pre-K Programs - Private Tuition	1910						0			0	0
21	Regular K-12 Programs - Private Tuition	1911						0			0	0
22	Special Education Programs K-12 - Private Tuition	1912						1,181,873			1,181,873	2,158,629
23	Special Education Programs Pre-K - Tuition	1913						0			0	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0			0	0
26	Adult/Continuing Education Programs - Private Tuition	1916						0			0	0
27	CTE Programs - Private Tuition	1917						0			0	0
28	Interscholastic Programs - Private Tuition	1918						0			0	0
29	Summer School Programs - Private Tuition	1919						0			0	0
30	Gifted Programs - Private Tuition	1920						0			0	0
31	Bilingual Programs - Private Tuition	1921						0			0	0
32	Truants Alternative/Optional Ed Progs - Private Tuition	1922						0			0	0
33	Student Activity Fund Expenditures	1999						104,861			104,861	200,000
34	Total Instruction ¹⁰ (without Student Activity Funds)	1000	38,251,169	6,298,106	2,379,474	688,512	22,324	1,189,057	24,737	0	48,853,379	49,534,167
35	Total Instruction ¹⁰ (with Student Activity Funds)	1000	38,251,169	6,298,106	2,379,474	688,512	22,324	1,293,918	24,737	0	48,958,240	49,734,167
36	SUPPORT SERVICES (ED)	2000										
37	SUPPORT SERVICES - PUPILS											
38	Attendance & Social Work Services	2110	0	0	0	0	0	0	0	0	0	0
39	Guidance Services	2120	1,925,591	327,976	0	0	0	0	0	0	2,253,567	2,253,482
40	Health Services	2130	549,344	86,763	46,727	10,894	2,230	0	0	0	695,958	736,263
41	Psychological Services	2140	1,028,357	157,141	23,634	14,210	0	0	0	0	1,223,342	1,197,085
42	Speech Pathology & Audiology Services	2150	1,829,918	311,413	278	3,899	0	0	0	0	2,145,508	2,271,326
43	Other Support Services - Pupils (Describe & Itemize)	2190	580,407	155,516	377,411	22,841	0	0	0	0	1,136,175	1,106,760
44	Total Support Services - Pupils	2100	5,913,617	1,038,809	448,050	51,844	2,230	0	0	0	7,454,550	7,564,916
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46	Improvement of Instruction Services	2210	539,270	323,217	1,071,589	651,017	0	0	0	0	2,585,093	3,779,839
47	Educational Media Services	2220	1,807,460	294,278	1,156,429	201,867	893,399	1,390	0	0	4,354,823	5,447,162
48	Assessment & Testing	2230	0	0	0	0	0	0	0	0	0	85,000
49	Total Support Services - Instructional Staff	2200	2,346,730	617,495	2,228,018	852,884	893,399	1,390	0	0	6,939,916	9,312,001
50	SUPPORT SERVICES - GENERAL ADMINISTRATION											
51	Board of Education Services	2310	0	8,598	988,427	646	0	35,281	0	0	1,032,952	1,007,600
52	Executive Administration Services	2320	522,626	186,983	15,192	146	0	12,306	0	0	737,253	691,351
53	Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0	0
54	Tort Immunity Services	2361, 2365	0	0	652,135	0	0	0	0	0	652,135	658,929
55	Total Support Services - General Administration	2300	522,626	195,581	1,655,754	792	0	47,587	0	0	2,422,340	2,357,880
56	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
57	Office of the Principal Services	2410	3,216,882	795,449	7,587	0	0	0	0	0	4,019,918	3,959,978
58	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	44,659	17,114	0	0	0	0	61,773	27,496
59	Total Support Services - School Administration	2400	3,216,882	795,449	52,246	17,114	0	0	0	0	4,081,691	3,987,474

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2026**

	A	B	C	D	E	F	G	H	I	J	K	L	M
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	
60	SUPPORT SERVICES - BUSINESS												
61	Direction of Business Support Services	2510	536,759	111,279	0	0	0	0	0	0	648,038	714,319	
62	Fiscal Services	2520	265,892	41,961	138,408	4,996	0	71,697	0	0	522,954	514,598	
63	Operation & Maintenance of Plant Services	2540	0	0	(10,866)	0	0	0	0	0	(10,866)	10,000	
64	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0	
65	Food Services	2560	0	0	1,050,096	89,068	26,739	165	0	0	1,166,068	676,748	
66	Internal Services	2570	0	0	0	0	0	0	0	0	0	0	
67	Total Support Services - Business	2500	802,651	153,240	1,177,638	94,064	26,739	71,862	0	0	2,326,194	1,915,665	
68	SUPPORT SERVICES - CENTRAL												
69	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0	
70	Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0	
71	Information Services	2630	121,256	19,135	148,907	1,445	4,143	7,448	0	0	302,334	302,661	
72	Staff Services	2640	829,796	230,979	162,041	63,893	0	710	0	0	1,287,419	1,371,163	
73	Data Processing Services	2660	0	0	0	0	0	0	0	0	0	0	
74	Total Support Services - Central	2600	951,052	250,114	310,948	65,338	4,143	8,158	0	0	1,589,753	1,673,824	
75	Other Support Services (Describe & Itemize)	2900	0	0	0	(83)	0	0	0	0	(83)	5,100	
76	Total Support Services	2000	13,753,558	3,050,688	5,872,654	1,081,953	926,511	128,997	0	0	24,814,361	26,816,860	
77	COMMUNITY SERVICES (ED)	3000	270	0	912	0	0	0	0	0	1,182	7,000	
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000											
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)												
80	Payments for Regular Programs	4110			0			0			0	0	
81	Payments for Special Education Programs	4120			399,999			0			399,999	40,027	
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			399,999			0			399,999	40,027	
87	Payments for Regular Programs - Tuition	4210						0			0	0	
88	Payments for Special Education Programs - Tuition	4220						1,856,302			1,856,302	1,831,292	
89	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0	
90	Payments for CTE Programs - Tuition	4240						0			0	0	
91	Payments for Community College Programs - Tuition	4270						0			0	0	
92	Payments for Other Programs - Tuition	4280						0			0	0	
93	Other Payments to In-State Govt Units	4290						0			0	0	
94	Total Payments to Other Govt Units -Tuition (In State)	4200						1,856,302			1,856,302	1,831,292	
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			399,999			1,856,302			2,256,301	1,871,319	
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)		52,004,997	9,348,794	8,653,039	1,770,465	948,835	3,174,356	24,737	0	75,925,223	78,229,346	
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		52,004,997	9,348,794	8,653,039	1,770,465	948,835	3,279,217	24,737	0	76,030,084	78,429,346	
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										8,997,822		
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										9,005,676		
120													

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2026**

	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
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	223,500	0	0	0	0	0	0	0	223,500	732,909
125	SUPPORT SERVICES - BUSINESS											
126	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
127	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
128	Operation & Maintenance of Plant Services	2540	1,449,566	227,960	4,598,279	1,852,280	1,391,181	0	0	0	9,519,266	10,171,831
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	1,449,566	227,960	4,598,279	1,852,280	1,391,181	0	0	0	9,519,266	10,171,831
132	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
133	Total Support Services	2000	1,673,066	227,960	4,598,279	1,852,280	1,391,181	0	0	0	9,742,766	10,904,740
134	COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	0	0	0
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
137	Payments for Regular Programs	4110			0			0			0	0
138	Payments for Special Education Programs	4120			0			0			0	0
139	Payments for CTE Programs	4140			0			0			0	0
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
141	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
142	Payments to Other Govt. Units (Out of State)	4400			0			0			0	0
143	Total Payments to Other Govt Units	4000			0			0			0	0
144	DEBT SERVICES (O&M)	5000										
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
146	Tax Anticipation Warrants	5110						0			0	0
147	Tax Anticipation Notes	5120						0			0	0
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
149	State Aid Anticipation Certificates	5140						0			0	0
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200						0			0	0
153	Total Debt Services	5000						0			0	0
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										800,000
155	Total Direct Disbursements/Expenditures		1,673,066	227,960	4,598,279	1,852,280	1,391,181	0	0	0	9,742,766	11,704,740
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										4,126,989	
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	11,774,213
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	11,774,213
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						6,129,748			6,129,748	0
174	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
174	(Lease/Purchase Principal Retired) ¹¹							7,530,922			7,530,922	0
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400			1,425			0			1,425	1,000
176	Total Debt Services	5000			1,425			13,660,670			13,662,095	11,775,213
177	PROVISION FOR CONTINGENCIES (DS)	6000										0
178	Total Disbursements/ Expenditures				1,425			13,660,670			13,662,095	11,775,213
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(5,490,758)	
180												

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2026**

	A	B	C	D	E	F	G	H	I	J	K	L	M
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	
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	109,179	17,231	8,261,750	2,810	0	0	0	0	8,390,970	7,654,105	
187	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0	
188	Total Support Services	2000	109,179	17,231	8,261,750	2,810	0	0	0	0	8,390,970	7,654,105	
189	COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0	0	0	0	0	
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000											
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)												
192	Payments for Regular Programs	4110			0			0			0	0	
193	Payments for Special Education Programs	4120			0			0			0	0	
194	Payments for Adult/Continuing Education Programs	4130			0			0			0	0	
195	Payments for CTE Programs	4140			0			0			0	0	
196	Payments for Community College Programs	4170			0			0			0	0	
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0	
198	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0	
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400			0			0			0	0	
200	Total Payments to Other Govt Units	4000			0			0			0	0	
201	DEBT SERVICES (TR)	5000											
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT												
203	Tax Anticipation Warrants	5110						0			0	0	
204	Tax Anticipation Notes	5120						0			0	0	
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0	
206	State Aid Anticipation Certificates	5140						0			0	0	
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0	
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0	
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0	
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300											
210	(Lease/Purchase Principal Retired) ¹¹							0			0	0	
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0	
212	Total Debt Services	5000						0			0	0	
213	PROVISION FOR CONTINGENCIES (TR)	6000											
214	Total Disbursements/ Expenditures		109,179	17,231	8,261,750	2,810	0	0	0	0	8,390,970	7,654,105	
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,522,587)		
216													
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)												
218	INSTRUCTION (MR/SS)	1000											
219	Regular Programs	1100		364,712							364,712	350,519	
220	Pre-K Programs	1125		3,438							3,438	3,598	
221	Special Education Programs (Functions 1200-1220)	1200		368,428							368,428	369,645	
222	Special Education Programs - Pre-K	1225		8,058							8,058	6,214	
223	Remedial and Supplemental Programs - K-12	1250		22,966							22,966	23,637	
224	Remedial and Supplemental Programs - Pre-K	1275		74							74	0	
225	Adult/Continuing Education Programs	1300		0							0	0	
226	CTE Programs	1400		0							0	0	
227	Interscholastic Programs	1500		0							0	0	
228	Summer School Programs	1600		2,057							2,057	0	
229	Gifted Programs	1650		11,125							11,125	11,552	
230	Driver's Education Programs	1700		0							0	0	
231	Bilingual Programs	1800		93,401							93,401	95,215	
232	Truants' Alternative & Optional Programs	1900		0							0	0	
233	Total Instruction	1000		874,259							874,259	860,380	
234	SUPPORT SERVICES (MR/SS)	2000											
235	SUPPORT SERVICES - PUPILS												
236	Attendance & Social Work Services	2110		0							0	0	
237	Guidance Services	2120		26,402							26,402	26,756	
238	Health Services	2130		62,455							62,455	75,109	
239	Psychological Services	2140		14,442							14,442	13,690	
240	Speech Pathology & Audiology Services	2150		25,277							25,277	27,057	
241	Other Support Services - Pupils (Describe & Itemize)	2190		60,606							60,606	16,199	
242	Total Support Services - Pupils	2100		189,182							189,182	158,811	

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2026**

	A	B	C	D	E	F	G	H	I	J	K	L	M
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	
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF												
244	Improvement of Instruction Services	2210		18,139							18,139	20,299	
245	Educational Media Services	2220		148,690							148,690	148,914	
246	Assessment & Testing	2230		0							0	0	
247	Total Support Services - Instructional Staff	2200		166,829							166,829	169,213	
248	SUPPORT SERVICES - GENERAL ADMINISTRATION												
249	Board of Education Services	2310		0							0	0	
250	Executive Administration Services	2320		31,178							31,178	30,118	
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		31,178							31,178	30,118	
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION												
256	Office of the Principal Services	2410		141,999							141,999	142,773	
257	Other Support Services - School Administration (Describe & Itemize)	2490		0							0	27,745	
258	Total Support Services - School Administration	2400		141,999							141,999	170,518	
259	SUPPORT SERVICES - BUSINESS												
260	Direction of Business Support Services	2510		64,243							64,243	72,277	
261	Fiscal Services	2520		47,804							47,804	48,391	
262	Facilities Acquisition & Construction Services	2530		0							0	0	
263	Operation & Maintenance of Plant Services	2540		212,365							212,365	211,476	
264	Pupil Transportation Services	2550		21,804							21,804	21,513	
265	Food Services	2560		0							0	0	
266	Internal Services	2570		0							0	0	
267	Total Support Services - Business	2500		346,216							346,216	353,657	
268	SUPPORT SERVICES - CENTRAL												
269	Direction of Central Support Services	2610		0							0	0	
270	Planning, Research, Development, & Evaluation Services	2620		0							0	0	
271	Information Services	2630		24,195							24,195	23,285	
272	Staff Services	2640		59,633							59,633	75,165	
273	Data Processing Services	2660		0							0	0	
274	Total Support Services - Central	2600		83,828							83,828	98,450	
275	Other Support Services (Describe & Itemize)	2900		0							0	0	
276	Total Support Services	2000		959,232							959,232	980,767	
277	COMMUNITY SERVICES (MR/SS)	3000		0							0	0	
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000											
279	Payments for Regular Programs	4110		0							0	0	
280	Payments for Special Education Programs	4120		0							0	0	
281	Payments for CTE Programs	4140		0							0	0	
282	Total Payments to Other Govt Units	4000		0							0	0	
283	DEBT SERVICES (MR/SS)	5000											
284	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT												
285	Tax Anticipation Warrants	5110						0			0	0	
286	Tax Anticipation Notes	5120						0			0	0	
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0	
288	State Aid Anticipation Certificates	5140						0			0	0	
289	Other (Describe & Itemize)	5150						0			0	0	
290	Total Debt Services - Interest	5000						0			0	0	
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000										0	
292	Total Disbursements/Expenditures			1,833,491				0			1,833,491	1,841,147	
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(947,165)		
294													

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2026**

	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
295	60 - CAPITAL PROJECTS (CP)											
296	SUPPORT SERVICES (CP)	2000										
297	SUPPORT SERVICES - BUSINESS											
298	Facilities Acquisition and Construction Services	2530	0	0	0	0	35,950,925	0	0	0	35,950,925	46,233,866
299	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
300	Total Support Services	2000	0	0	0	0	35,950,925	0	0	0	35,950,925	46,233,866
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
302	PAYMENTS TO OTHER GOVT UNITS (In-State)											
303	Payments to Regular Programs (In-State)	4110			0			0			0	0
304	Payments for Special Education Programs	4120			0			0			0	0
305	Payments for CTE Programs	4140			0			0			0	0
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
307	Total Payments to Other Govt Units	4000			0			0			0	0
308	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										
309	Total Disbursements/ Expenditures		0	0	0	0	35,950,925	0	0	0	35,950,925	46,233,866
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(35,369,514)	
311												
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
333	Special Education Programs K-12 Private Tuition	1912						0			0	0
334	Special Education Programs Pre-K Tuition	1913						0			0	0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914						0			0	0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915						0			0	0
337	Adult/Continuing Education Programs Private Tuition	1916						0			0	0
338	CTE Programs Private Tuition	1917						0			0	0
339	Interscholastic Programs Private Tuition	1918						0			0	0
340	Summer School Programs Private Tuition	1919						0			0	0
341	Gifted Programs Private Tuition	1920						0			0	0
342	Bilingual Programs Private Tuition	1921						0			0	0
343	Truants Alternative/Opt Ed Programs Private Tuition	1922						0			0	0
344	Total Instruction¹⁴	1000	0	0	0	0	0	0	0	0	0	0
345	SUPPORT SERVICES (TF)	2000										
346	Support Services - Pupil	2100										
347	Attendance & Social Work Services	2110	0	0	0	0	0	0	0	0	0	0
348	Guidance Services	2120	0	0	0	0	0	0	0	0	0	0
349	Health Services	2130	0	0	0	0	0	0	0	0	0	0
350	Psychological Services	2140	0	0	0	0	0	0	0	0	0	0
351	Speech Pathology & Audiology Services	2150	0	0	0	0	0	0	0	0	0	0
352	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
353	Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0	0

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2026**

	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
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
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, 2026**

	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
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
425	(Lease/Purchase Principal Retired) ¹¹							0			0	0
426	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
427	Total Debt Services	5000						0			0	0
428	PROVISIONS FOR CONTINGENCIES (TF)	6000										0
429	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	
432	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
433	SUPPORT SERVICES (FP&S)	2000										
434	SUPPORT SERVICES - BUSINESS											
435	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
436	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
437	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
438	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
439	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
440	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
441	Payments to Regular Programs	4110						0			0	0
442	Payments to Special Education Programs	4120						0			0	0
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0	0
444	Total Payments to Other Govt Units	4000						0			0	0
445	DEBT SERVICES (FP&S)	5000										
446	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
447	Tax Anticipation Warrants	5110						0			0	0
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
449	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300										
451								0			0	0
452	Total Debt Service	5000						0			0	0
453	PROVISION FOR CONTINGENCIES (FP&S)	6000										0
454	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-25 thru 6-30-26 (from 2024 Levy & Prior Levies) *	Taxes Received (from the 2025 Levy)	Taxes Received (from 2024 & Prior Levies)	Total Estimated Taxes (from the 2025 Levy)	Estimated Taxes Due (from the 2025 Levy)
3				(Column B - C)		(Column E - C)
4	Educational	71,693,175	35,632,087	36,061,088	75,616,247	39,984,160
5	Operations & Maintenance	12,549,903	6,237,409	6,312,494	13,236,651	6,999,242
6	Debt Services **	7,706,509	3,762,124	3,944,385	7,983,749	4,221,625
7	Transportation	3,803,348	1,890,304	1,913,044	4,011,489	2,121,185
8	Municipal Retirement	0	0	0	0	0
9	Capital Improvements	0	0	0	0	0
10	Working Cash	217,313	108,011	109,302	229,213	121,202
11	Tort Immunity	0	0	0	0	0
12	Fire Prevention & Safety	0	0	0	0	0
13	Leasing Levy	0	0	0	0	0
14	Special Education	825,931	410,501	415,430	871,140	460,639
15	Area Vocational Construction	0	0	0	0	0
16	Social Security/Medicare Only	0	0	0	0	0
17	Summer School	0	0	0	0	0
18	Other (Describe & Itemize)	0	0	0	0	0
19	Totals	96,796,179	48,040,436	48,755,743	101,948,489	53,908,053
20						
21	* The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J	K		
1	SCHEDULE OF SHORT-TERM DEBT												
2	Description (Enter Whole Dollars)		Outstanding Beginning July 1, 2025	Issued July 1, 2025 thru June 30, 2026	Retired July 1, 2025 thru June 30, 2026	Outstanding Ending June 30, 2026							
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)												
4	Total CPPRT Notes					0							
5	TAX ANTICIPATION WARRANTS (TAW)												
6	Educational Fund					0							
7	Operations & Maintenance Fund					0							
8	Debt Services - Construction					0							
9	Debt Services - Working Cash					0							
10	Debt Services - Refunding Bonds					0							
11	Transportation Fund					0							
12	Municipal Retirement/Social Security Fund					0							
13	Fire Prevention & Safety Fund					0							
14	Other - (Describe & Itemize)					0							
15	Total TAWs		0	0	0	0							
16	TAX ANTICIPATION NOTES (TAN)												
17	Educational Fund					0							
18	Operations & Maintenance Fund					0							
19	Fire Prevention & Safety Fund					0							
20	Other - (Describe & Itemize)					0							
21	Total TANs		0	0	0	0							
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)												
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)					0							
24	General State Aid/Evidence-Based Funding Anticipation Certificates												
25	Total (All Funds)					0							
26	OTHER SHORT-TERM BORROWING												
27	Total Other Short-Term Borrowing (Describe & Itemize)					0							
28													
29	SCHEDULE OF LONG-TERM DEBT												
30													
31	Long-Term Debt Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Counts Against Statutory Debt Limit? (Y/N)**	Outstanding Beginning July 1, 2025	Issued July 1, 2025 thru June 30, 2026	June	Any differences (Described and Itemize)	Retired July 1, 2025 thru June 30, 2026	June	Outstanding Ending June 30, 2026	Amount to be Provided for Payment on Long- Term Debt
32	Xerox - Printers/Copiers	12/01/20	669,138	7	Y	71,417				71,417		0	
33	1495 Building LLC - Building lease 1495 Old Deerfield RD	04/12/23	179,575	7	Y	217,862				54,175		163,687	162,666
34	CGA Investment Company	01/18/23	140,644	7	Y	105,001			316,420	105,001		316,420	314,446
35	Gabriel J Viti Revocabale Trust-Office Space Lease - 445 Sheridan Rd	12/31/22	1,068,313	7	Y	691,356				271,411		419,945	417,326
36	Series 2019 GO ARS Bonds	03/14/19	50,945,000	6	N	39,225,000				2,310,000		36,915,000	36,684,738
37	Series 2022 GO Bonds	12/30/22	54,045,000	6	Y	43,095,000						43,095,000	42,826,189
38	Installment contract - laptops	12/08/22	805,816	9	Y	2,117,192				1,159,323		957,869	951,894
39	Series 2024 GO Bonds	11/05/24	54,300,000	6	Y	54,300,000				3,455,000		50,845,000	50,527,847
40	Canon - Printers/Copiers	09/01/25	712,409	7	Y				712,409	104,595		607,814	604,023
41												0	
42												0	
43												0	
44												0	
45												0	
46												0	
47												0	
48												0	
49												0	
50			162,865,895			139,822,828	0		1,028,829	7,530,922		133,320,735	132,489,129
51													
52	* Each type of debt issued must be identified separately with the amount:												
53	1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds			7. Leases				10. Other				
54	2. Funding Bonds	5. Tort Judgment Bonds			8. Subscription-Based Information Technology Arrangements				11. Other				
55	3. Refunding Bonds	6. Building Bonds			9. Other Installment Contracts				12. Other				
56													
57													
58	** 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)											
59		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)											
60		Alternate revenue bonds paid from the alternate revenue source; see 30 ILCS 350/15											
61		Warrants in anticipation of taxes levied according to provisions in 105 ILCS 5/17-16											
62		Various individual exemptions; see 105 ILCS 5/19-1											
63													
64	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.												

	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, 2025										
4	RECEIPTS:										
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	0	833,592			
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	0				
7	Drivers' Education Fees					10-1970					0
8	School Facility Occupation Tax Proceeds					30 or 60-1983					
9	Driver Education					10 or 20-3370					0
10	Other Receipts (Describe & Itemize)					--	0				
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	Total Receipts						0	833,592	0	0	0
13	DISBURSEMENTS:										
14	Instruction					10 or 50-1000		833,592			
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 Pmts 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	833,592	0	0	0
24	Ending Cash Basis Fund Balance as of June 30, 2026						0	0	0	0	0
25	Reserved Cash Balance					714					
26	Unreserved Cash Balance					730	0	0	0	0	0
27											
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a										
29											
30	Yes ☐ No ☒ Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?										
31	If yes, list in the aggregate the following:					Total Claims Payments:	0				
32						Total Reserve Remaining:	0				
34	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter the total dollar amount for each category.										
35	Expenditures:										
36	Workers' Compensation Act and/or Workers' Occupational Disease Act						0				
37	Unemployment Insurance Act						0				
38	Insurance (Regular or Self-Insurance)						0				
39	Risk Management and Claims Service						0				
40	Judgments/Settlements						0				
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction						0				
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)						0				
43	Legal Services						0				
44	Principal and Interest on Tort Bonds						0				
45	Other -Explain on Itemization 44 tab						0				
46	Total						0				
47	G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0						OK				
48											
49	^a Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.										
50	^b 55 ILCS 5/5-1006.7										

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

	A	B	C	D	E	F	G	H	I	J	K	L	
2	CARES, CRRSA, and ARP SCHEDULE - FY 2026								Click below for schedule instructions:				
3	Please read schedule instructions before completing.								SCHEDULE INSTRUCTIONS				
4	Did the SD or JA receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2026				Yes		X	No					
5	If the answer to the above question is "YES", this schedule must be completed.												
6	PLEASE DO NOT REMOVE AND REINSERT THIS SCHEDULE INTO THE AFR. IF THE LINKS ARE BROKEN, THE AFR WILL BE SENT BACK TO THE AUDITOR FOR CORRECTION.												
7	Part 1: CARES, CRRSA, and ARP REVENUE												
8	Revenue Section A		Section A is for revenue recognized in FY 2026 reported on the FY 2026 AFR for FY 2023, FY 2024 and/or FY 2025 EXPENDITURES claimed on July 1, 2025, through June 30, 2026, FRIS grant expenditure reports for expenditures reported in the prior year FY 2023, FY 2024, and/or FY 2025 AFR.										
9			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total	
10	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
11													
12	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST, D4)		4998										0
13	ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3, P4, 15, 25, 35, 45, 55, 65, 75)		4998										0
14	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK, JE)		4998										0
15	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)		4998										0
16	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)		4998										0
17	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)		4998										0
18	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)		4998										0
19	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)		4998										0
20	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)		4998		0								0
21	Total Revenue Section A			0	0		0	0	0			0	0
22	Revenue Section B		Section B is for revenue recognized in FY 2026 reported on the FY 2026 AFR and for FY 2026 EXPENDITURES claimed on July 1, 2025, through June 30, 2026, FRIS grant expenditure reports and reported in the FY 2026 AFR.										
23			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total	
24	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
25													
26	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST, D4)		4998										0
27	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK, JE)		4998										0
28	ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3, P4, 15, 25, 35, 45, 55, 65, 75)		4998										0
29	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)		4998										0
30	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)		4998										0
31	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)		4998										0
32	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)		4998										0
33	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)		4998										0
34	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)		4998										0
35	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B		4998		0								0
36													
37	Total Revenue Section B			0	0		0	0	0			0	0
38	Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue												
39	Total Other Federal Revenue (Section A plus Section B)		4998	0	0		0	0	0			0	0
40	Total Other Federal Revenue from Revenue Tab		4998	0	0		0	0	0			0	0
41	Difference (must equal 0)			0	0		0	0	0			0	0
42	Error must be corrected before submitting to ISBE			OK	OK		OK	OK	OK			OK	OK

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

	A	B	C	D	E	F	G	H	I	J	K	L																																																																																																																																																				
44	Part 2: CARES, CRRSA, and ARP EXPENDITURES																																																																																																																																																															
45	Review of the July 1, 2025 through June 30, 2026 FRIS Expenditures reports may assist in determining the expenditures to use below.																																																																																																																																																															
46	Expenditure Section A:																																																																																																																																																															
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48	ESSER I EXPENDITURES (CARES)		<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="10">DISBURSEMENTS</th> </tr> <tr> <th>(100)</th> <th>(200)</th> <th>(300)</th> <th>(400)</th> <th>(500)</th> <th>(600)</th> <th>(700)</th> <th>(800)</th> <th>(900)</th> <th></th> </tr> <tr> <th>Salaries</th> <th>Employee Benefits</th> <th>Purchased Services</th> <th>Supplies & Materials</th> <th>Capital Outlay</th> <th>Other</th> <th>Non-Capitalized Equipment</th> <th>Termination Benefits</th> <th>Total Expenditures</th> <th></th> </tr> </thead> <tbody> <tr> <td colspan="10">1. List the total expenditures for the Functions 1000 and 2000 below</td> </tr> <tr> <td colspan="2">INSTRUCTION Total Expenditures</td> <td>1000</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td> </tr> <tr> <td colspan="2">SUPPORT SERVICES Total Expenditures</td> <td>2000</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td> </tr> <tr> <td colspan="10">2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)</td> </tr> <tr> <td colspan="2">Facilities Acquisition and Construction Services (Total)</td> <td>2530</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td> </tr> <tr> <td colspan="2">OPERATION & MAINTENANCE OF PLANT SERVICES (Total)</td> <td>2540</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td> </tr> <tr> <td colspan="2">FOOD SERVICES (Total)</td> <td>2560</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td> </tr> <tr> <td colspan="10">3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).</td> </tr> <tr> <td colspan="2">TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)</td> <td>1000</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td> </tr> <tr> <td colspan="2">TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)</td> <td>2000</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td> </tr> <tr> <td colspan="2">TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</td> <td>Total Technology</td> <td>0</td> <td>0</td> <td>0</td> <td></td> <td>0</td> <td></td> <td></td> <td>0</td> </tr> </tbody> </table>										DISBURSEMENTS										(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures		1. List the total expenditures for the Functions 1000 and 2000 below										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
82	Expenditure Section C:											
83												
84	GEER I EXPENDITURES (CARES)											
85												
86	FUNCTION											
87	1. List the total expenditures for the Functions 1000 and 2000 below											
88	INSTRUCTION Total Expenditures	1000										0
89	SUPPORT SERVICES Total Expenditures	2000										0
90												
91	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
92	Facilities Acquisition and Construction Services (Total)	2530										0
93	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
94	FOOD SERVICES (Total)	2560										0
95												
96	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
97	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
98	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
99	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0			0
100	Expenditure Section D:											
101												
102	GEER II EXPENDITURES (CRRSA)											
103												
104	FUNCTION											
105	1. List the total expenditures for the Functions 1000 and 2000 below											
106	INSTRUCTION Total Expenditures	1000										0
107	SUPPORT SERVICES Total Expenditures	2000										0
108												
109	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
110	Facilities Acquisition and Construction Services (Total)	2530										0
111	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
112	FOOD SERVICES (Total)	2560										0
113												
114	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
115	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
116	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
117	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0			0

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

	A	B	C	D	E	F	G	H	I	J	K	L
118	Expenditure Section E:											
119												
120	ESSER III EXPENDITURES (ARP)											
121												
122	FUNCTION											
123	1. List the total expenditures for the Functions 1000 and 2000 below											
124	INSTRUCTION Total Expenditures	1000										0
125	SUPPORT SERVICES Total Expenditures	2000										0
126												
127	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
128	Facilities Acquisition and Construction Services (Total)	2530										0
129	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
130	FOOD SERVICES (Total)	2560										0
131												
132	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
133	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
134	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
135	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology		0	0	0			0			0
136	Expenditure Section F:											
137												
138	CRRSA Child Nutrition (CRRSA)											
139												
140	FUNCTION											
141	1. List the total expenditures for the Functions 1000 and 2000 below											
142	INSTRUCTION Total Expenditures	1000										0
143	SUPPORT SERVICES Total Expenditures	2000										0
144												
145	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
146	Facilities Acquisition and Construction Services (Total)	2530										0
147	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
148	FOOD SERVICES (Total)	2560										0
149												
150	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
151	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
152	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
153	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology		0	0	0			0			0

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

	A	B	C	D	E	F	G	H	I	J	K	L
154	Expenditure Section G:											
155				DISBURSEMENTS								
156	ARP Child Nutrition (ARP)			(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
157	FUNCTION											
159	1. List the total expenditures for the Functions 1000 and 2000 below											
160	INSTRUCTION Total Expenditures	1000										0
161	SUPPORT SERVICES Total Expenditures	2000										0
162	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
163												
164	Facilities Acquisition and Construction Services (Total)	2530										0
165	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
166	FOOD SERVICES (Total)	2560										0
167	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
168												
169	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
170	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
171	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology		0	0	0	0	0	0	0		0
172	Expenditure Section H:											
173				DISBURSEMENTS								
174	ARP IDEA (ARP)			(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
175	FUNCTION											
177	1. List the total expenditures for the Functions 1000 and 2000 below											
178	INSTRUCTION Total Expenditures	1000										0
179	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												
182	Facilities Acquisition and Construction Services (Total)	2530										0
183	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
184	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												
187	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
188	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
189	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology		0	0	0	0	0	0	0		0

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

	A	B	C	D	E	F	G	H	I	J	K	L
190	Expenditure Section I:											
191												
192	ARP Homeless I (ARP)											
193												
194	FUNCTION											
195	1. List the total expenditures for the Functions 1000 and 2000 below											
196	INSTRUCTION Total Expenditures	1000										0
197	SUPPORT SERVICES Total Expenditures	2000										0
198												
199	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
200	Facilities Acquisition and Construction Services (Total)	2530										0
201	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
202	FOOD SERVICES (Total)	2560										0
203												
204	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
205	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
206	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
207	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
208	Expenditure Section J:											
209												
210	CURES (Coronavirus State and Local Fiscal Recovery Funds)											
211												
212	FUNCTION											
213	1. List the total expenditures for the Functions 1000 and 2000 below											
214	INSTRUCTION Total Expenditures	1000										0
215	SUPPORT SERVICES Total Expenditures	2000										0
216												
217	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
218	Facilities Acquisition and Construction Services (Total)	2530										0
219	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
220	FOOD SERVICES (Total)	2560										0
221												
222	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
223	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
224	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
225	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0

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

	A	B	C	D	E	F	G	H	I	J	K	L
226	Expenditure Section K:											
227	Other CARES Act Expenditures (not accounted for above)			DISBURSEMENTS								
228				(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
229	FUNCTION											
231	1. List the total expenditures for the Functions 1000 and 2000 below											
232	INSTRUCTION Total Expenditures	1000										0
233	SUPPORT SERVICES Total Expenditures	2000										0
235	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
236	Facilities Acquisition and Construction Services (Total)	2530										0
237	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
238	FOOD SERVICES (Total)	2560										0
240	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
241	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
242	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
243	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology		0	0	0			0			0
244	Expenditure Section L:											
245	Other CRRSA Expenditures (not accounted for above)			DISBURSEMENTS								
246				(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
247	FUNCTION											
249	1. List the total expenditures for the Functions 1000 and 2000 below											
250	INSTRUCTION Total Expenditures	1000										0
251	SUPPORT SERVICES Total Expenditures	2000										0
253	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
254	Facilities Acquisition and Construction Services (Total)	2530										0
255	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
256	FOOD SERVICES (Total)	2560										0
258	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
259	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
260	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
261	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology		0	0	0			0			0

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

	A	B	C	D	E	F	G	H	I	J	K	L
262	Expenditure Section M:											
263												
264	Other ARP Expenditures (not accounted for above)											
265												
266	FUNCTION											
267	1. List the total expenditures for the Functions 1000 and 2000 below											
268	INSTRUCTION Total Expenditures	1000										0
269	SUPPORT SERVICES Total Expenditures	2000										0
271	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below											
272	(these expenditures are also included in Function 2000 above)											
273	Facilities Acquisition and Construction Services (Total)	2530										0
274	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
275	FOOD SERVICES (Total)	2560										0
277	3. List the technology expenses in Functions: 1000 & 2000 below											
278	(these expenditures are also included in Functions 1000 & 2000 above).											
279	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
280	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
283	Expenditure Section N:											
284												
285	TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
286												
287	FUNCTION											
288	INSTRUCTION	1000		0	0	0	0	0	0	0		0
289	SUPPORT SERVICES	2000		0	0	0	0	0	0	0		0
290	Facilities Acquisition and Construction Services (Total)	2530		0	0	0	0	0	0	0		0
291	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540		0	0	0	0	0	0	0		0
292	FOOD SERVICES (Total)	2560		0	0	0	0	0	0	0		0
293	TOTAL EXPENDITURES										Functions 1000 & 2000 total	0
295	Expenditure Section O:											
296												
297	TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
298												
299	FUNCTION											
300	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology			0	0	0		0			0

	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
2	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2025	Add: Additions July 1, 2025 thru June 30, 2026	Less: Deletions July 1, 2025 thru June 30, 2026	Cost Ending June 30, 2026	Life In Years	Accumulated Depreciation Beginning July 1, 2025	Add: Depreciation Allowable July 1, 2025 thru June 30, 2026	Less: Depreciation Deletions July 1, 2025 thru June 30, 2026	Accumulated Depreciation Ending June 30, 2026	Ending Balance Undepreciated June 30, 2026
3	Works of Art & Historical Treasures	210				0	50				0	0
4	Land	220										
5	Non-Depreciable Land	221	4,061,995			4,061,995						4,061,995
6	Depreciable Land	222				0			0		0	0
7	Buildings	230										
8	Permanent Buildings	231	225,233,836	40,880,544		266,114,380	50	62,118,437	5,322,288		67,440,725	198,673,655
9	Temporary Buildings	232	1,691,849	316,420		2,008,269	20	362,384	100,413		462,797	1,545,472
10	Improvements Other than Buildings (Infrastructure)	240	1,858,382	27,450		1,885,832	20	1,404,600	94,292		1,498,892	386,940
11	Capitalized Equipment	250					10					
12	10 Yr Schedule	251	37,629,346	2,105,716		39,735,062		22,639,920	3,973,506		26,613,426	13,121,636
13	5 Yr Schedule	252	669,138	712,409	669,138	712,409	5	583,389	142,482	669,138	56,733	655,676
14	3 Yr Schedule	253	0			0	3	0	0		0	0
15	Construction in Progress	260	61,265,495	32,659,117	38,444,347	55,480,265	--					55,480,265
16	Total Capital Assets	200	332,410,041	76,701,656	39,113,485	369,998,212		87,108,730	9,632,981	669,138	96,072,573	273,925,639
17	Non-Capitalized Equipment	700				24,737	10		2,474			
18	Allowable Depreciation								9,635,455			

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2025 - 2026)					
2	<i>This schedule is completed for school districts only.</i>					
3						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount
5						
6	OPERATING EXPENSE PER PUPIL					
7	EXPENDITURES:					
8	ED	Expenditures 16-24, L116	Total Expenditures	\$		75,925,223
9	O&M	Expenditures 16-24, L155	Total Expenditures			9,742,766
10	DS	Expenditures 16-24, L178	Total Expenditures			13,662,095
11	TR	Expenditures 16-24, L214	Total Expenditures			8,390,970
12	MR/SS	Expenditures 16-24, L292	Total Expenditures			1,833,491
13	TORT	Expenditures 16-24, L429	Total Expenditures			0
14			Total Expenditures	\$		109,554,545
15						
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:					
17						
18	TR	Revenues 10-15, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)	\$		0
19	TR	Revenues 10-15, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)			0
20	TR	Revenues 10-15, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)			0
21	TR	Revenues 10-15, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)			0
22	TR	Revenues 10-15, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)			0
23	TR	Revenues 10-15, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)			0
24	TR	Revenues 10-15, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)			0
25	TR	Revenues 10-15, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)			0
26	TR	Revenues 10-15, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)			0
27	TR	Revenues 10-15, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)			0
28	TR	Revenues 10-15, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)			0
29	O&M-TR	Revenues 10-15, L145, Col D & F	3410 Adult Ed (from ICCB)			0
30	O&M-TR	Revenues 10-15, L146, Col D & F	3499 Adult Ed - Other (Describe & Itemize)			0
31	O&M-TR	Revenues 10-15, L208, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through			0
32	O&M-TR	Revenues 10-15, L209, Col D,F	4605 Fed - Spec Education - Preschool Discretionary			0
33	O&M	Revenues 10-15, L219, Col D	4810 Federal - Adult Education			0
34	ED	Expenditures 16-24, L7, Col K - (G+I)	1125 Pre-K Programs			388,320
35	ED	Expenditures 16-24, L9, Col K - (G+I)	1225 Special Education Programs Pre-K			639,054
36	ED	Expenditures 16-24, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K			975
37	ED	Expenditures 16-24, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs			0
38	ED	Expenditures 16-24, L15, Col K - (G+I)	1600 Summer School Programs			124,506
39	ED	Expenditures 16-24, L20, Col K	1910 Pre-K Programs - Private Tuition			0
40	ED	Expenditures 16-24, L21, Col K	1911 Regular K-12 Programs - Private Tuition			0
41	ED	Expenditures 16-24, L22, Col K	1912 Special Education Programs K-12 - Private Tuition			1,181,873
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 Progrms - Private Tuition			0
52	ED	Expenditures 16-24, L77, Col K - (G+I)	3000 Community Services			1,182
53	ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units			2,256,301
54	ED	Expenditures 16-24, L116, Col G	- Capital Outlay			948,835
55	ED	Expenditures 16-24, L116, Col I	- Non-Capitalized Equipment			24,737
56	O&M	Expenditures 16-24, L134, Col K - (G+I)	3000 Community Services			0
57	O&M	Expenditures 16-24, L143, Col K	4000 Total Payments to Other Govt Units			0
58	O&M	Expenditures 16-24, L155, Col G	- Capital Outlay			1,391,181
59	O&M	Expenditures 16-24, L155, Col I	- Non-Capitalized Equipment			0
60	DS	Expenditures 16-24, L164, Col K	4000 Payments to Other Dist & Govt Units			0
61	DS	Expenditures 16-24, L174, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			7,530,922
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			0
64	TR	Expenditures 16-24, L210, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			0
65	TR	Expenditures 16-24, L214, Col G	- Capital Outlay			0
66	TR	Expenditures 16-24, L214, Col I	- Non-Capitalized Equipment			0
67	MR/SS	Expenditures 16-24, L220, Col K	1125 Pre-K Programs			3,438
68	MR/SS	Expenditures 16-24, L222, Col K	1225 Special Education Programs - Pre-K			8,058
69	MR/SS	Expenditures 16-24, L224, Col K	1275 Remedial and Supplemental Programs - Pre-K			74
70	MR/SS	Expenditures 16-24, L225, Col K	1300 Adult/Continuing Education Programs			0
71	MR/SS	Expenditures 16-24, L228, Col K	1600 Summer School Programs			2,057
72	MR/SS	Expenditures 16-24, L277, Col K	3000 Community Services			0
73	MR/SS	Expenditures 16-24, L282, Col K	4000 Total Payments to Other Govt Units			0
74	Tort	Expenditures 16-24, L318, Col K - (G+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)	\$		14,501,513
97			Total Operating Expenses Regular K-12 (Line 14 minus Line 96)			95,053,032
98			9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2025-2026			3,388.82
99			Estimated OEPP (Line 97 divided by Line 98)	\$		28,049.01

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2025 - 2026)					
2	<i>This schedule is completed for school districts only.</i>					
3						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount
5						
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)	\$	42,797
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, L76, Col C	1600	Total Food Service		649,819
115	ED-O&M	Revenues 10-15, L84, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		0
116	ED	Revenues 10-15, L87, Col C	1811	Rentals - Regular Textbooks		0
117	ED	Revenues 10-15, L90, Col C	1819	Rentals - Other (Describe & Itemize)		0
118	ED	Revenues 10-15, L91, Col C	1821	Sales - Regular Textbooks		0
119	ED	Revenues 10-15, L94, Col C	1829	Sales - Other (Describe & Itemize)		0
120	ED	Revenues 10-15, L95, Col C	1890	Other (Describe & Itemize)		0
121	ED-O&M	Revenues 10-15, L98, Col C,D	1910	Rentals		51,340
122	ED-O&M-TR	Revenues 10-15, L101, Col C,D,F	1940	Services Provided Other Districts		0
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L107, Col C,D,E,F,G	1991	Payment from Other Districts		0
124	ED	Revenues 10-15, L109, Col C	1993	Other Local Fees (Describe & Itemize)		538,002
125	ED-O&M-TR	Revenues 10-15, L131, Col C,D,F	3100	Total Special Education		175,988
126	ED-O&M-MR/SS	Revenues 10-15, L140, Col C,D,G	3200	Total Career and Technical Education		0
127	ED	Revenues 10-15, L142, Col C	3360	State Free Lunch & Breakfast		3,263
128	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3365	School Breakfast Initiative		0
129	ED-O&M	Revenues 10-15, L144, Col C,D	3370	Driver Education		0
130	ED-O&M-TR-MR/SS	Revenues 10-15, L151, Col C,D,F,G	3500	Total Transportation		2,189,976
131	ED	Revenues 10-15, L152, Col C	3610	Learning Improvement - Change Grants		0
132	ED-O&M-TR-MR/SS	Revenues 10-15, L153, Col C,D,F,G	3660	Scientific Literacy		0
133	ED-TR-MR/SS	Revenues 10-15, L154, Col C,F,G	3695	Truant Alternative/Optional Education		0
134	ED-O&M-TR-MR/SS	Revenues 10-15, L156, Col C,D,F,G	3766	Chicago General Education Block Grant		0
135	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0
136	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L158, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L159, Col C,D,E,F,G	3780	Technology - Technology for Success		0
138	ED-TR	Revenues 10-15, L160, Col C,F	3815	State Charter Schools		0
139	O&M	Revenues 10-15, L163, Col D	3925	School Infrastructure - Maintenance Projects		50,000
140	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L164, Col C-G,J	3999	Other Restricted Revenue from State Sources		3,103
141	ED	Revenues 10-15, L173, Col C	4045	Head Start (Subtract)		0
142	ED-O&M-TR-MR/SS	Revenues 10-15, L177, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0
143	ED-O&M-TR-MR/SS	Revenues 10-15, L184, Col C,D,F,G	4100	Total Title V		0
144	ED-MR/SS	Revenues 10-15, L194, Col C,G	4200	Total Food Service		425,032
145	ED-O&M-TR-MR/SS	Revenues 10-15, L200, Col C,D,F,G	4300	Total Title I		340,660
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4400	Total Title IV		3,197
147	ED-O&M-TR-MR/SS	Revenues 10-15, L210, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		1,057,775
148	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		0
149	ED-O&M-TR-MR/SS	Revenues 10-15, L212, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0
150	ED-O&M-TR-MR/SS	Revenues 10-15, L213, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0
151	ED-O&M-MR/SS	Revenues 10-15, L218, Col C,D,G	4700	Total CTE - Perkins		0
156	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C225 thru J254)	4800	Total ARRA Program Adjustments		0
157	ED	Revenues 10-15, L225, Col C	4901	Race to the Top		0
158	ED-O&M-TR-MR/SS	Revenues 10-15, L226, Col C,D,F,G	4902	Race to the Top-Preschool Expansion Grant		0
159	ED-TR-MR/SS	Revenues 10-15, L227, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		9,390
160	ED-TR-MR/SS	Revenues 10-15, L228, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		65,932
161	ED-O&M-TR-MR/SS	Revenues 10-15, L229, Col C,D,F,G	4920	McKinney Education for Homeless Children		0
162	ED-O&M-TR-MR/SS	Revenues 10-15, L230, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0
163	ED-O&M-TR-MR/SS	Revenues 10-15, L231, Col C,D,F,G	4932	Title II - Teacher Quality		100,154
164	ED-O&M-TR-MR/SS	Revenues 10-15, L232, Col C,D,F,G	4935	Title II - Part A - Supporting Effective Instruction - State Grants		0
165	ED-O&M-TR-MR/SS	Revenues 10-15, L233, Col C,D,F,G	4960	Federal Charter Schools		0
166	ED-O&M-TR-MR/SS	Revenues 10-15, L234, Col C,D,F,G	4981	State Assessment Grants		0
167	ED-O&M-TR-MR/SS	Revenues 10-15, L235, Col C,D,F,G	4982	Grant for State Assessments and Related Activities		0
168	ED-O&M-TR-MR/SS	Revenues 10-15, L236, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		110,086
169	ED-O&M-TR-MR/SS	Revenues 10-15, L237, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		176,801
170	ED-O&M-TR-MR/SS	Revenues 10-15, L238, Col C,D,F,G	4998	Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)		0
171	Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for revenue received in FY26 for current or prior year expenses		0
172	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds		1,853,176
173	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds		234,724
174						
175				Total Deductions for PCTC Computation (Line 104 through Line 172)	\$	8,081,214
176				Net Operating Expense for Tuition Computation (Line 97 minus Line 174)		86,971,818
177				Total Depreciation Allowance (from page 36, Line 18, Col I)		9,635,455
178				Total Allowance for PCTC Computation (Line 175 plus Line 176)		96,607,272
179			9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2025-2026			3,388.82
180			Total Estimated PCTC (Line 177 divided by Line 178) *	\$		28,507.64
181						
182	*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.					

[illegible]

[illegible]

	A	B	C	D	E	F
1	ESTIMATED INDIRECT COST RATE DATA					
2	SECTION I					
3	Financial Data To Assist Indirect Cost Rate Determination					
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>					
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 15, enter the disbursements/expenditures included within the following functions					
6	charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work					
7	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					
8	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					
9	benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.					
10	Support Services - Direct Costs					
11	Direction of Business Support Services (10, 50, and 80 -2510)					
12	Fiscal Services (10, 50, & 80 -2520)					
13	Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540)					
14	Food Services (10 & 80 -2560) <i>Must be less than (Expenditures, Col E-F, L65) *Only include food costs.</i>			1,166,068		
15	Value of Commodities Received for Fiscal Year 1 (Include the value of commodities when determining if a Single Aud			54,249		
16	Internal Services (10, 50, and 80 -2570)					
17	Staff Services (10, 50, and 80 -2640)					
18	Data Processing Services (10, 50, & 80 -2660)					
19	SECTION II					
20	Estimated Indirect Cost Rate for Federal Programs					
21			Restricted Program		Unrestricted Program	
22		Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs
23	Instruction	1000		49,680,577		49,680,577
24	Support Services:					
25	Pupil	2100		7,865,002		7,865,002
26	Instructional Staff	2200		6,213,346		6,213,346
27	General Admin.	2300		2,453,518		2,453,518
28	School Admin.	2400		4,223,690		4,223,690
29	Business:					
30	Direction of Business Spt. Srv.	2510	712,281	0	712,281	0
31	Fiscal Services	2520	570,758	0	570,758	0
32	Oper. & Maint. Plant Services	2540		8,329,584	8,329,584	0
33	Pupil Transportation	2550		8,412,774		8,412,774
34	Food Services	2560		(26,739)		(26,739)
35	Internal Services	2570	0	0	0	0
36	Central:					
37	Direction of Central Spt. Srv.	2610		0		0
38	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0
39	Information Services	2630		322,386		322,386
40	Staff Services	2640	1,347,052	0	1,347,052	0
41	Data Processing Services	2660	0	0	0	0
42	Other:	2900		(83)		(83)
43	Community Services	3000		1,182		1,182
44	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)			(13,265,872)		(13,265,872)
45		Total	2,630,091	74,209,365	10,959,675	65,879,781
46			Restricted Rate*		Unrestricted Rate*	
47			Total Indirect Costs:	2,630,091	Total Indirect Costs:	10,959,675
48			Total Direct Costs:	74,209,365	Total Direct Costs:	65,879,781
49			= 3.54%		= 16.64%	
50						
51	<i>* These are estimated rates. Final rates, which include carry forward adjustments, will be calculated and published by ISBE.</i>					

	A	B	C	D	E	F
1	REPORT ON SHARED SERVICES OR OUTSOURCING School Code, Section 17-1.1 (<i>Public Act 97-0357</i>) Fiscal Year Ending June 30, 2026					
2						
3						
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current, and next fiscal years.					
6	North Shore SD 112 34049112002					
7						
8	<i>Check box if this schedule is not applicable.....</i>	☐	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative, or Shared Service.
9	Indicate with an (X) if Deficit Reduction Plan Is Required in the Budget	☐				
10	Service or Function (<i>Check all that apply</i>)			Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)	
11	Curriculum Planning					
12	Custodial Services		X	X	NONE	ABM
13	Educational Shared Programs		X		NONE	
14	Employee Benefits		X	X	NONE	CLIC
15	Energy Purchasing		X	X	NONE	Constellation New Energy Gas
16	Food Services		X	X	NONE	Organic Life
17	Grant Writing					
18	Grounds Maintenance Services		X	X	NONE	Highland Park Park District joint use of facilities
19	Insurance		X	X	NONE	CLIC (General, Casualty & Workers Comp), NIHIP (Health Insurance)
20	Investment Pools		X	X	NONE	ISDLAF; PMA
21	Legal Services		X	X	NONE	Hodges Loizzi, and Franczek, Fagen Friedman & Fulfroost
22	Maintenance Services					
23	Personnel Recruitment		X	X	NONE	HumanEx
24	Professional Development		X	X	NONE	HumanEx
25	Shared Personnel		X	X	NONE	City of Highland Park SRO
26	Special Education Cooperatives		X	X	NONE	Exceptional Learners, NSSEO, True North
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing		X	X	NONE	US Communities, BuyBoard, National IPA, NAEIR
29	Technology Services		X	X	NONE	Heartland Business Services, CDWG, Reveal/Logikcull, Nimble Industries
30	Transportation		X	X	NONE	First Student, FirstAlt
31	Vocational Education Cooperatives					
32	All Other Joint/Cooperative Agreements		X	X	NONE	Highland Park Park District Joint use of facilities; Lake County
33	Other		X	X	NONE	Andy Frain - Crossing Guards
34						
35	Additional space for Column (D) - Barriers to Implementation:					
36						
37						
38	Additional space for Column (E) - Name of LEA :					
39						

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)

Applies to school districts having a population of less than 500,000

School District Name: North Shore SD 112

RCDT Number: 34049112002

Description	Funct. No.	Actual Expenditures, Fiscal Year 2026				Budgeted Expenditures, Fiscal Year 2027			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	737,253		0	737,253	616,004		0	616,004
2. Special Area Administration Services	2330	0		0	0	0		0	0
3. Other Support Services - School Administration	2490	61,773		0	61,773	0		0	0
4. Direction of Business Support Services	2510	648,038	0	0	648,038	700,380	0	0	700,380
5. Internal Services	2570	0		0	0	0		0	0
6. Direction of Central Support Services	2610	0		0	0	0		0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		1,447,064	0	0	1,447,064	1,316,384	0	0	1,316,384
9. Percent Increase (Decrease) for FY2027 (Budgeted) over FY2026 (Actual)									-9%

The district is compliant with the limitation of administrative costs provision. ISBE staff will reach out if data discrepancies are found.

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

- | | |
|--|---|
| 1. Page 13, Row 75 Other Food Service | Student milk fees |
| 2. Page 13, Row 109 Other Local Fees | Registration fees , other miscellaneous revenue |
| 3. Page 13, Row 110 Other Local Revenues | Other Miscellaneous revenue |
| 4. Page 14, Row 164 Other Restricted Revenue from State Sources | Annual Per Capita Grants |
| 5. Page 15, Row 193 Food Service - Other | Food commodities, medicaid true-up |
| 6. Ed Fund - Page 16, Row 43 Other Support Services - Pupils | Support staff assured healthcare |
| 7. Ed Fund - Page 16, Row 58 Other Support Services - School Admin | Security Systems, Products, and Services |
| 8. Ed Fund - Page 17, Row 75 Other Support Services | TITLE I - HOMELESS SUPPLIES |
| 9. O&M Fund - Page 18, Row 124 Other Support Services - Pupils | Support staff salaries |
| 10. DS Fund - Page 18, Row 175 Debt Services - Other | Debt Service fees |
| 11. IMRF Fund - Page 20, Row 219 Other Support Services - Pupils | Support staff benefits |
| 12. Page 25, Row 40 Short Term Debt | Canon Printer/Copiers - Lease Proceeds |
| 13. Page 25, Row 34 Short Term Debt | CGA Lease - Lease Proceeds |

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.

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.

	A	B	C	D	E	F
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION					
2	Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
3	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the</i>					
4	<i>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.</i>					
5	<i>This may require the FY2027 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
6	<p>The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36. 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.</p> <p>- If the FY 2027 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.</p> <p>- If the Annual Financial Report requires a deficit reduction plan even though the FY2027 budget does not, a completed deficit reduction plan is still required.</p>					
7						
8						
9						
10						
11						
12						
13	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only					
14	<i>(All AFR pages must be completed to generate the following calculation)</i>					
15	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
16	Direct Revenues	84,923,045	13,869,755	6,868,383	224,054	105,885,237
17	Direct Expenditures	75,925,223	9,742,766	8,390,970		94,058,959
18	Difference	8,997,822	4,126,989	(1,522,587)	224,054	11,826,278
19	Fund Balance - June 30, 2026	47,191,043	7,230,370	457,147	4,130,334	59,008,894
20			Balanced - no deficit reduction plan is required.			
21						
22						
23						

FY 2026 Audit Checklist

RCDT: 34049112002

School District/Joint Agreement Name: North Shore SD 112

Auditor Name: Nick Cavaliere, CPA, CFE

License #: 065-040118 License Expiration Date (below): 9/30/2027

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 3 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 4.
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 3-4", 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. FP Info Page 5: Financial Information must be completed. (school districts only)	
Section A: EAV is entered.	OK
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. Assets-Liab Page 7: 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. Assets-Liab Pages 7 & 8: 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. Assets-Liab Page 7: 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
6. Short-Term Long-Term Debt Page 25: Schedule of Long-Term Debt	
Note: Explain any unreconcilable differences in the Itemization sheet.	
Total Long-Term Debt Issued (P25, Cell G50) must = Principal on Long-Term Debt Sold (P9, Cells C33:K33).	OK
Total Long-Term Debt (Principal) Retired (P18, Cell H174) must = Debt Service - Long-Term Debt (Principal) Retired (P25, Cell I50).	OK
7. Acct Summary Pages 9-11: 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
8. Restricted Tax Levies Page 26, Line 25 must = Reserved Fund Balance, Pages 7-8, Line 38.	
Reserved Fund Balance, Page 7, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.	OK
Unreserved Fund Balance, Page 7, Cells C39:H39 must be > 0.	OK
9. Acct Summary Page 9: "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
10. OEPP-PCTC Page 36: The 9 Month ADA must be entered on Line 98.	OK
11. Page 38-39: 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
12. Shared Outsourced Services Page 41: Completed.	OK
13. AC Page 42: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.	OK
14. Rest Tax Levies-Tort Im Page 26, G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0.	
Rest Tax Levies-Tort Im 26, B30 or D30 box must be checked	OK
Rest Tax Levies-Tort Im 26, G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0.	OK
15. Assets-Liab Page 7-8: (C45, C48, C49), Acct Summary (C85), Revenues (C82), Expenditures (H33) -Enter Student Activity Funds.	OK
16. CARES CRRSA ARP Schedule Pages 27-34: Revenue 4998 listed on schedule must equal Revenue 4998 listed on Revenue tab.	OK
17. CARES CRRSA ARP Schedule Pages 27-34: Check box yes or no if district/joint agreement received/expended funds.	OK

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

SINGLE AUDIT WORKPAPERS

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

For Fiscal Year 2026 (July 1, 2025-June 30, 2026) all School Districts / Joint Agreements that have \$1,000,000 or more in federal awards during its fiscal year must have a Single Audit conducted in accordance with the Uniform Guidance. 2 CFR § 200.501.

Single Audit Work Papers Template can be found at:

<https://www.isbe.net/Pages/Federal-and-State-Monitoring.aspx>

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 ARMS, 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](#)



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NORTH SHORE

SCHOOL DISTRICT 112

Date: October 20, 2026
To: Members of the Board of Education
From: Dr. Monica Schroeder, Superintendent
Subject: 2027 International Service Learning Field Trip - Dominican Republic

Policy Alignment: Policy 6:240 Field Trips

Disposition: Action

Executive Summary:

For the past four years, the District partnered with Education First (EF) to offer an 8th-grade culture and service travel experience to the Dominican Republic for interested students.

The trip is tentatively scheduled for March 7-13, 2027. Participants will spend 7 days and 6 nights living, working, and touring alongside local residents. During their trip, they will learn about the challenges residents face and the solutions they have developed to empower their community. The students will be immersed in the Dominican Republic's landscape and culture and interact with local residents in their native Spanish language.

Currently, 62 students are registered to participate; 19 from Edgewood and 43 from Northwood. Chaperones will include 2 administrators and 10 teachers. The cost of the trip, \$4,279.00, will be covered by the parents, and for those who qualify for assistance, funds will be paid from donations. We are grateful to many district partners and vendors for their financial support, especially to the 112 Education Foundation, Gilbane Building Company, Wight and Company, and the Highland Park Community Foundation.

We are proud to offer real-world, hands-on learning experiences in the dual language pillar of biculturalism and intercultural competencies. Allowing the students to be immersed in the Dominican culture, terrain, history, geography, sociology, socio-political constructs, education system, and more, all while using the Spanish language.

In accordance with Board Policy 6:240 Field Trips, I recommend that the Board approve this international field trip to the Dominican Republic.

Recommendation:

Roll call vote to approve the 2027 International field trip to the Dominican Republic as presented.



Date: October 20, 2026
To: Board of Education
From: Dr. Monica Schroeder, Superintendent
Subject: Board Members Estimated Expenses - Joint Annual Conference 2026
Board Policy Alignment: Policy 2:125 - Board Member Compensation; Expenses
Disposition: Action

Executive Summary:

Board Members are encouraged to attend professional conferences and workshops to further their knowledge and understanding of Board governance. All seven board members plan to attend the Joint Annual Conference in Chicago, November 20-22, 2026.

Board Policy 2:125 requires that all Board member expense requests for travel, meals, and/or lodging be approved by a roll-call vote at an open meeting of the Board. According to the Resolution to Regulate Expense Reimbursement approved by the Board in August 2018, each Board member's expenses may not exceed \$5,000 per year. Additionally, Board members are required to submit estimated expenses in advance of attending a conference or workshop. After attending, they may submit a reimbursement form with receipts if they wish to be reimbursed for preapproved expenses.

At the October 20, 2026, Regular Board meeting, the Board will be asked to approve the presented Estimated Expense Forms for Board members Ms. Butler, Ms. Fink, Mr. Fishman, Ms. Hirsh, Mr. Kessler, and Mr. Lasko.

Recommendation:

Roll call vote to approve Board Member Estimated Expense forms for Ms. Butler, Ms. Fink, Mr. Fishman, Ms. Hirsh, Mr. Kessler, and Mr. Lasko, as presented.

School Board

Exhibit - Board Member Estimated Expense Approval Form

Submit to the Superintendent, who will include this request in the monthly list of bills presented to the School Board. Use of this form is required (1) by 2:125-E3, Resolution to Regulate Expense Reimbursements and (2) for pre-approval of expenses to be charged to a federal grant or State grant governed by the Grant Accountability and Transparency Act. Please print.

Name: Jenny Butler Title/Office: Board Member

Travel Destination: Joint Annual Conference - Chicago Purpose: Professional Learning

Departure Date: November 20, 2026 Return Date: November 21, 2026

X Estimated Expenses Approval Requested (50 ILCS 150/20 or grant expenditure)

☐ **Travel is grant-related*** (specify grant): _____

☐ **Purchase Order Requested** Purchase Order #: _____

☐ **Expense Advancement Voucher Requested** (105 ILCS 5/10-22.32)
Voucher Amount: _____

Estimated Expense Report

Auto Travel Allowance: 76¢ per mile

**Grant-related travel only: Except for mileage and other transportation expenses, expense reimbursement/per diem is only allowed if on official travel status for 12 hours or more. If lodging at or below the applicable rate cannot be identified, please indicate below and attach at least three quotes for review.*

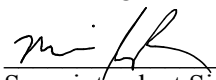
Date	Auto Mileage		Transp.	Lodging	Meals or Per Diem			Other	Cost	Daily
	Miles	Cost	Expenses		Bkfst	Lunch	Dinner	Item		Total
11/20/26	30	\$22.80	\$50 (taxi)	\$300			\$50	Hotel Parking	\$100	\$ 522.80
11/21/26	30	\$22.80			\$25	\$30		Hotel Parking	\$100	\$ 177.80
Total										\$ 700.60



Submitting Board Member's Signature

10/12/26

Date



Superintendent Signature

10/12/26

Date

Note: All stated costs are estimates and in order to receive reimbursement, board members will need to submit receipts for actual expenses incurred.

School Board Action: ☐ Approved ☐ Denied
☐ Approved in Part ☐ Exceeds Maximum Allowable Amount
☐ Grant Funding Source (if applicable): _____

Comments: _____

School Board

Exhibit - Board Member Estimated Expense Approval Form

Submit to the Superintendent, who will include this request in the monthly list of bills presented to the School Board. Use of this form is required (1) by 2:125-E3, Resolution to Regulate Expense Reimbursements and (2) for pre-approval of expenses to be charged to a federal grant or State grant governed by the Grant Accountability and Transparency Act. Please print.

Name: Lori Fink Title/Office: Board Member

Travel Destination: Joint Annual Conference - Chicago Purpose: Professional Learning

Departure Date: November 20, 2026 Return Date: November 21, 2026

X Estimated Expenses Approval Requested (50 ILCS 150/20 or grant expenditure)

☐ **Travel is grant-related*** (specify grant): _____

☐ **Purchase Order Requested** Purchase Order #: _____

☐ **Expense Advancement Voucher Requested** (105 ILCS 5/10-22.32)
Voucher Amount: _____

Estimated Expense Report

Auto Travel Allowance: 76¢ per mile

**Grant-related travel only: Except for mileage and other transportation expenses, expense reimbursement/per diem is only allowed if on official travel status for 12 hours or more. If lodging at or below the applicable rate cannot be identified, please indicate below and attach at least three quotes for review.*

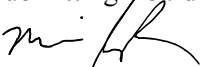
Date	Auto Mileage		Transp.	Lodging	Meals or Per Diem			Other	Cost	Daily
	Miles	Cost	Expenses		Bkfst	Lunch	Dinner	Item		Total
11/20/26	30	\$22.80	\$50 (taxi)	\$300			\$50	Hotel Parking	\$100	\$ 522.80
11/21/26			\$50 (taxi)	\$300	\$25	\$30	\$50	Hotel Parking	\$100	\$ 555.00
11/22/26	30	\$22.80			\$25	\$30		Hotel Parking	\$100	\$ 177.80
Total										\$ 1255.60



Submitting Board Member's Signature

10/12/26

Date



Superintendent Signature

10/13/26

Date

Note: All stated costs are estimates and in order to receive reimbursement, board members will need to submit receipts for actual expenses incurred.

School Board Action: ☐ **Approved** ☐ **Denied**
☐ **Approved in Part** ☐ **Exceeds Maximum Allowable Amount**
☐ **Grant Funding Source** (if applicable): _____

Comments: _____

School Board

Exhibit - Board Member Estimated Expense Approval Form

Submit to the Superintendent, who will include this request in the monthly list of bills presented to the School Board. Use of this form is required (1) by 2:125-E3, Resolution to Regulate Expense Reimbursements and (2) for pre-approval of expenses to be charged to a federal grant or State grant governed by the Grant Accountability and Transparency Act. Please print.

Name: Jaret Fishman Title/Office: Board Member

Travel Destination: Joint Annual Conference - Chicago Purpose: Professional Learning

Departure Date: November 20, 2026 Return Date: November 21, 2026

X Estimated Expenses Approval Requested (50 ILCS 150/20 or grant expenditure)

☐ **Travel is grant-related*** (specify grant): _____

☐ **Purchase Order Requested** Purchase Order #: _____

☐ **Expense Advancement Voucher Requested** (105 ILCS 5/10-22.32)
Voucher Amount: _____

Estimated Expense Report

Auto Travel Allowance: 76¢ per mile

**Grant-related travel only: Except for mileage and other transportation expenses, expense reimbursement/per diem is only allowed if on official travel status for 12 hours or more. If lodging at or below the applicable rate cannot be identified, please indicate below and attach at least three quotes for review.*

Date	Auto Mileage		Transp.	Lodging	Meals or Per Diem			Other		Daily Total
	Miles	Cost	Expenses		Bkfst	Lunch	Dinner	Item	Cost	
11/20/26	30	\$22.80	\$50 (taxi)	\$300			\$50	Hotel Parking	\$100	\$ 522.80
11/21/26	30	\$22.80			\$25	\$30		Hotel Parking	\$100	\$ 177.80
Total										\$ 700.60



Submitting Board Member's Signature

10/14/26

Date



Superintendent Signature

10/14/26

Date

Note: All stated costs are estimates and in order to receive reimbursement, board members will need to submit receipts for actual expenses incurred.

School Board Action: ☐ **Approved** ☐ **Denied**
☐ **Approved in Part** ☐ **Exceeds Maximum Allowable Amount**
☐ **Grant Funding Source** (if applicable): _____

Comments: _____

School Board

Exhibit - Board Member Estimated Expense Approval Form

Submit to the Superintendent, who will include this request in the monthly list of bills presented to the School Board. Use of this form is required (1) by 2:125-E3, Resolution to Regulate Expense Reimbursements and (2) for pre-approval of expenses to be charged to a federal grant or State grant governed by the Grant Accountability and Transparency Act. Please print.

Name: Lisa Hirsh Title/Office: Board Member

Travel Destination: Joint Annual Conference - Chicago Purpose: Professional Learning

Departure Date: November 20, 2026 Return Date: November 21, 2026

X Estimated Expenses Approval Requested (50 ILCS 150/20 or grant expenditure)

☐ **Travel is grant-related*** (specify grant): _____

☐ **Purchase Order Requested** Purchase Order #: _____

☐ **Expense Advancement Voucher Requested** (105 ILCS 5/10-22.32)
Voucher Amount: _____

Estimated Expense Report

Auto Travel Allowance: 76¢ per mile

**Grant-related travel only: Except for mileage and other transportation expenses, expense reimbursement/per diem is only allowed if on official travel status for 12 hours or more. If lodging at or below the applicable rate cannot be identified, please indicate below and attach at least three quotes for review.*

Date	Auto Mileage Miles	Cost	Transp. Expenses	Lodging	Meals or Per Diem			Other Item	Cost	Daily Total
11/20/26	30	\$22.80	\$50 (taxi)	\$300			\$50	Hotel Parking	\$100	\$ 522.80
11/21/26	30	\$22.80			\$25	\$30		Hotel Parking	\$100	\$ 177.80
Total										\$ 700.60

Lisa Hirsh
Submitting Board Member's Signature

10/12/26
Date

m. f. k.
Superintendent Signature

10/12/26
Date

Note: All stated costs are estimates and in order to receive reimbursement, board members will need to submit receipts for actual expenses incurred.

School Board Action: ☐ **Approved** ☐ **Denied**
☐ **Approved in Part** ☐ **Exceeds Maximum Allowable Amount**
☐ **Grant Funding Source** (if applicable): _____

Comments: _____

School Board

Exhibit - Board Member Estimated Expense Approval Form

Submit to the Superintendent, who will include this request in the monthly list of bills presented to the School Board. Use of this form is required (1) by 2:125-E3, Resolution to Regulate Expense Reimbursements and (2) for pre-approval of expenses to be charged to a federal grant or State grant governed by the Grant Accountability and Transparency Act. Please print.

Name: Art Kessler Title/Office: Board President

Travel Destination: Joint Annual Conference - Chicago Purpose: Professional Learning

Departure Date: November 20, 2026 Return Date: November 21, 2026

X Estimated Expenses Approval Requested (50 ILCS 150/20 or grant expenditure)

☐ **Travel is grant-related*** (specify grant): _____

☐ **Purchase Order Requested** Purchase Order #: _____

☐ **Expense Advancement Voucher Requested** (105 ILCS 5/10-22.32)
Voucher Amount: _____

Estimated Expense Report

Auto Travel Allowance: 76¢ per mile

**Grant-related travel only: Except for mileage and other transportation expenses, expense reimbursement/per diem is only allowed if on official travel status for 12 hours or more. If lodging at or below the applicable rate cannot be identified, please indicate below and attach at least three quotes for review.*

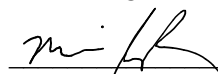
Date	Auto Mileage Miles	Cost	Transp. Expenses	Lodging	Meals or Per Diem			Other Item	Cost	Daily Total
11/20/26	30	\$22.80	\$50 (taxi)	\$300			\$50	Hotel Parking	\$100	\$ 522.80
11/21/26	30	\$22.80			\$25	\$30		Hotel Parking	\$100	\$ 177.80
Total										\$ 700.60

 / Kessler

Submitting Board Member's Signature

10/12/26

Date



Superintendent Signature

10/12/26

Date

Note: All stated costs are estimates and in order to receive reimbursement, board members will need to submit receipts for actual expenses incurred.

School Board Action: ☐ Approved ☐ Denied
☐ Approved in Part ☐ Exceeds Maximum Allowable Amount
☐ Grant Funding Source (if applicable): _____

Comments: _____

School Board

Exhibit - Board Member Estimated Expense Approval Form

Submit to the Superintendent, who will include this request in the monthly list of bills presented to the School Board. Use of this form is required (1) by 2:125-E3, Resolution to Regulate Expense Reimbursements and (2) for pre-approval of expenses to be charged to a federal grant or State grant governed by the Grant Accountability and Transparency Act. Please print.

Name: Bennett Lasko Title/Office: Board Member

Travel Destination: Joint Annual Conference - Chicago Purpose: Professional Learning

Departure Date: November 20, 2026 Return Date: November 21, 2026

X Estimated Expenses Approval Requested (50 ILCS 150/20 or grant expenditure)

☐ **Travel is grant-related*** (specify grant): _____

☐ **Purchase Order Requested** Purchase Order #: _____

☐ **Expense Advancement Voucher Requested** (105 ILCS 5/10-22.32)
Voucher Amount: _____

Estimated Expense Report

Auto Travel Allowance: 76¢ per mile

**Grant-related travel only: Except for mileage and other transportation expenses, expense reimbursement/per diem is only allowed if on official travel status for 12 hours or more. If lodging at or below the applicable rate cannot be identified, please indicate below and attach at least three quotes for review.*

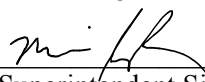
Date	Auto Mileage		Transp.	Lodging	Meals or Per Diem			Other		Daily
	Miles	Cost	Expenses		Bkfst	Lunch	Dinner	Item	Cost	Total
11/20/26	30	\$22.80	\$50 (taxi)	\$300			\$50	Hotel Parking	\$100	\$ 522.80
11/21/26	30	\$22.80			\$25	\$30		Hotel Parking	\$100	\$ 177.80
Total										\$ 700.60



Submitting Board Member's Signature

10/13/26

Date



Superintendent Signature

10/13/26

Date

Note: All stated costs are estimates and in order to receive reimbursement, board members will need to submit receipts for actual expenses incurred.

School Board Action: ☐ **Approved** ☐ **Denied**
☐ **Approved in Part** ☐ **Exceeds Maximum Allowable Amount**
☐ **Grant Funding Source** (if applicable): _____

Comments: _____



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NORTH SHORE

SCHOOL DISTRICT 112

Date: October 20, 2026
To: Board of Education
From: Dr. Monica Schroeder, Deputy Superintendent
Subject: Approval of Board Policy Updates
Board Policy Alignment: Policy 2:240- Board Policy Development
Disposition: Action

Executive Summary:

The Board governs the District through written policies to ensure legal compliance, establish consistent processes, delegate authority, and define operating limits. In accordance with Board Policy 2:240, the Board is responsible for continually monitoring these policies to ensure compliance, relevance, and effectiveness.

On September 8, 2026, the Board Policy Committee convened to review suggested policy updates and periodic reviews from the Illinois Association of School Boards (IASB) PRESS Issue 122. Based on the committee's findings, proposed revisions and periodic reviews were presented to the Board during the first reading at the Regular Board meeting on September 22, 2026. No concerns were raised at that time. The Board will be asked to approve the revisions and periodic reviews for the following policies at the Regular Board Meeting on October 20, 2026:

- 2:230 Public Participation at Board Meetings and Petitions to the Board
- 3:70 Succession of Authority (5-Year Review)
- 4:175 Convicted Child Sex Offender; Screening; Notif.(5 Yr. Review)
- 5:40 Communicable and Chronic Infectious Disease
- 5:70 Religious Holidays
- 5:110 Recognition for Service (5 Yr. Review)
- 5:140 Solicitations By or From Staff
- 5:240 Suspension
- 6:70 Teaching About Religions
- 6:80 Teaching About Controversial Issues
- 6:190 Extracurricular and Co-Curricular Activities
- 7:30 Student Assignment and Intra-District Transfer (5 Yr. Review)
- 7:80 Release Time for Religious Instr./Observance (5 Yr. Review)
- 7:130 Student Rights and Responsibilities

- 8:70 Accommodating Individuals with Disabilities

Periodic Reviews

- 2:30 School District Elections
- 3:40 Superintendent
- 3:50 Administrative Personnel Other Than the Superintendent
- 3:60 Administrative Responsibility of the Building Principal
- 4:120 Food Services
- 5:185 Family and Medical Leave
- 7:345 Use of Ed. Technologies; Student Data Privacy and Security
- 8:100 Relations with Other Organizations and Agencies

Recommendation:

Roll call vote to approve policy revisions and periodic reviews as presented.

SECTION 2 - BOARD OF EDUCATION

2:230 Public Participation at Board of Education Meetings and Petitions to the Board

For a maximum of 30 minutes during each regular and special open meeting of the Board of Education or Board Committee, any person may comment to or ask questions of the Board (*public participation*), subject to the reasonable constraints established and recorded in this policy's guidelines below^{C1} or established by the presiding officer in accordance with these guidelines. The time limit for public participation at a meeting may be extended upon the majority vote of the Board members at the regular or special meeting. The Board listens to comments or questions during public participation; responses to comments to or questions of the Board are most often managed through policy 3:30, *Chain of Command*.

To preserve sufficient time for the Board to conduct its business, any person appearing before the Board is expected to follow these guidelines:

1. Address the Board only at the appropriate time as indicated on the agenda and when recognized by the Board President or presiding officer. This includes following the directives of the Board President to maintain order and decorum for all.
2. Use a sign-in sheet, if requested.
3. Identify oneself and be brief. Ordinarily, the time for any one person to address the Board during public participation shall be limited to three minutes. If multiple individuals wish to address the Board on the same subject, the group is encouraged to appoint a spokesperson.
4. Observe, when necessary and appropriate, the Board President's authority to:
 - a. Shorten the time for each person to address the Board during public participation to conserve time and give the maximum number of people an opportunity to speak; and/or
 - b. Determine procedural matters regarding public participation not otherwise covered in Board policy.
5. Conduct oneself with respect and civility toward others and otherwise abide by Board policy 8:30, *Visitors to and Conduct on School Property*.

Petitions or written correspondence to the Board shall be forwarded to all Board members by email or presented to the Board in the next regular Board packet.

LEGAL REF.:

[105 ILCS 5/10-6](#) and [5/10-16](#).

[5 ILCS 120/2.06](#), Open Meetings Act.

[I.A. Rana Enterprises, Inc. v. City of Aurora, 630 F.Supp.2d 912 \(N.D.Ill. 2009\).](#)

CROSS REF.: 2:220 (Board of Education Meeting Procedure), 8:10 (Connection with the Community), 8:30 (Visitors to and Conduct on School Property)

ADOPTED: August 16, 2022

North Shore SD 112

PRESSPlus Comments

C1. Updated in response to a five-year review. **Issue 122, June 2026**

Document Status: Review and Monitoring

SECTION 3 - GENERAL SCHOOL ADMINISTRATION

3:70 Succession of Authority

If the Superintendent, Building Principal, or other administrator is temporarily unavailable, the succession of authority and responsibility of the respective office shall follow a succession plan, developed by the Superintendent and submitted to the Board of Education.^{C1}

CROSS REF.: 1:20 (District Organization, Operations, and Cooperative Agreements), 3:30 (Chain of Command)

ADOPTED: August 16, 2022

North Shore SD 112

PRESSPlus Comments

C1. 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 122, June 2026

SECTION 4 - OPERATIONAL SERVICES

4:175 Convicted Child Sex Offender; Screening; Notifications

Persons Prohibited on School Property without Prior Permission^{C1}

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 meets either of the following two exceptions:

1. The offender is a parent/guardian of a student attending the school and has notified the Building Principal of his or her presence at the school for the purpose of: (i) attending a conference with school personnel to discuss the progress of his or her child academically or socially, (ii) participating in child review conferences in which evaluation and placement decisions may be made with respect to his or her child regarding special education services, or (iii) attending conferences to discuss other student issues concerning his or her child such as retention and promotion; or
2. The offender received permission to be present from the Board of Education, 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 shall supervise a child sex offender whenever the offender is in a child's vicinity. If a student is a sex offender, the Superintendent or designee shall develop guidelines for managing his or her presence in school.

Screening

The Superintendent or designee shall perform fingerprint-based criminal history records information checks and/or screenings required by State law or Board policy for employees; student teachers; students doing field or clinical experience other than student teaching; contractors' employees who have direct, daily contact with one or more children; and resource persons and volunteers. The Board President shall ensure that these checks are completed for the Superintendent. He or she shall take appropriate action based on the result of any criminal background check and/or screen.

Notification to Parents/Guardians

The Superintendent shall develop procedures for the distribution and use of information from law enforcement officials under the Sex Offender Community Notification Law and the Murderer and Violent Offender Against Youth Community Notification Law. The Superintendent or designee shall serve as the District contact person for purposes of these laws. The Superintendent and Building Principal shall manage a process for schools to notify the parents/guardians during school registration that information about sex offenders is available to the public as provided in the Sex Offender Community Notification Law. This notification must occur during school registration and at other times as the Superintendent or Building Principal determines advisable.

LEGAL REF.:

[20 U.S.C. §7926](#), Elementary and Secondary Education Act.

[20 ILCS 2635/](#), Uniform Conviction Information Act.

[720 ILCS 5/11-9.3](#), Criminal Code of 2012.

[730 ILCS 152/](#), Sex Offender Community Notification Law.

[730 ILCS 154/75-105](#), Murderer and Violent Offender Against Youth Community Notification Law.

CROSS REF.: 2:110 (Qualifications, Term, and Duties of Board Officers), 3:40 (Superintendent), 3:50 (Administrative Personnel Other Than the Superintendent), 3:60 (Administrative Responsibility of the Building Principal), 4:165 (Awareness and Prevention of Child Sexual Abuse and Grooming Behaviors), 5:30 (Hiring Process and Criteria), 5:260 (Student Teachers), 6:250 (Community Resource Persons and Volunteers), 8:30 (Visitors to and Conduct on School Property), 8:100 (Relations with Other Organizations and Agencies)

ADOPTED: April 19, 2022

North Shore SD 112

PRESSPlus Comments

- C1. 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 122, June 2026

5:40 Communicable and Chronic Infectious Disease

The Superintendent or designee shall develop and implement procedures for managing known or suspected cases of a communicable and chronic infectious disease involving District employees that are consistent with State and federal law, Illinois Department of Public Health rules, and Board of Education policies.

An employee with a communicable or chronic infectious disease is encouraged to self-report ^{C1} to inform the Superintendent immediately and grant consent to being monitored by the District's Communicable and Chronic Infectious Disease Review Team. The Review Team, if used, provides information and recommendations to the Superintendent concerning the employee's conditions of employment and necessary accommodations. The Review Team shall hold the employee's medical condition and records in strictest confidence, except to the extent allowed to be disclosed by law.

An employee with a communicable or chronic infectious disease will be permitted to retain his or her position whenever, after reasonable accommodations and without undue hardship, there is no substantial risk of transmission of the disease to others, provided an employee is able to continue to perform the position's essential functions. An employee with a communicable and chronic infectious disease remains subject to the Board's employment policies including sick and/or other leave, physical examinations, temporary and permanent disability, and termination.

LEGAL REF.:

[42 U.S.C. §12101 et seq.](#), Americans With Disabilities Act, amended by the Americans with Disabilities Act Amendments Act (ADAAA), [Pub. L. 110-325](#); [29 C.F.R. §1630.1 et seq.](#)

[29 U.S.C. §791](#); [34 C.F.R. §104.1](#), Rehabilitation Act of 1973; [34 C.F.R. §104.1 et seq.](#)

[105 ILCS 5/24-5](#).

[20 ILCS 2305/6](#), Department of Public Health Act.

[820 ILCS 40/](#), Personnel Record Review Act.

[77 Ill.Admin.Code Part 690](#), Control of Communicable Diseases.

CROSS REF.: 2:150 (Committees), 4:180 (Pandemic Preparedness; Management; and Recovery), 5:30 (Hiring Process and Criteria), 5:180 (Temporary Illness or Temporary Incapacity)

ADOPTED: July 16, 2024

North Shore SD 112

PRESSPlus Comments

C1. Updated in response to a five-year review. **Issue 122, June 2026**

5:70 Religious Holidays

Please refer to the applicable NSEA or NSSSA Collective Bargaining Agreements.

For employees not covered by a current applicable bargaining agreement:

The Superintendent shall grant an employee's request for time off to observe a religious holiday if the employee gives at least five days' prior notice and the absence does not cause an undue hardship.

Employees may use earned vacation time or personal leave to make up the absence, provided such time is consistent with the District's operational needs. A per diem deduction may also be requested by the employee.

LEGAL REF.:

775 ILCS 5/2-101 and 5/2-102, Ill. Human Rights Act.

775 ILCS 35/155, ^{C1} Religious Freedom Restoration Act.

ADOPTED: August 16, 2022

North Shore SD 112

PRESSPlus Comments

- C1. Updated in response to a five-year review. School employers may require employees to provide notice of their intention to be absent, but may not require more than five days' notice before being absent for a religious holiday. 775 ILCS 5/2-102(E). A board that wishes to require fewer days' notice may modify the number of days.
Issue 122, June 2026

Document Status: Review and Monitoring

General Personnel

5:110 Recognition for Service

The Board of Education will periodically recognize those District employees who contribute significantly to the educational programs and welfare of the students.^{C1}

ADOPTED: August 16, 2022

North Shore SD 112

PRESSPlus Comments

C1. 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 122, June 2026

Document Status: Review and Monitoring

General Personnel

5:140 Solicitations By or From Staff

District employees shall not solicit donations or sales, nor shall they be solicited for donations or sales, on school grounds without prior approval from the Superintendent. ^{C1}

CROSS REF.: 8:90 (Parent Organizations and Booster Clubs)

ADOPTED: August 16, 2022

North Shore SD 112

PRESSPlus Comments

C1. 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 122, June 2026

5:240 Suspension

Suspension Without Pay

Please refer to the applicable NSEA Collective Bargaining Agreement.

For employees not covered by the applicable NSEA Bargaining Agreement:

The Board of Education may suspend a professional employee^{C1} without pay: (1) a professional employee pending a dismissal hearing, or (2) a teacher as a disciplinary measure for misconduct that is detrimental to the School District. A professional employee means a non-administrator employee who holds a professional educator license. Administrative staff members may not be suspended without pay as a disciplinary measure.

Misconduct that is detrimental to the School District includes:

- Insubordination, including any failure to follow an oral or written directive from a supervisor;
- Violation of Board policy or Administrative Procedure;
- Conduct that disrupts or may disrupt the educational program or process;
- Conduct that violates any State or federal law that relates to the employee's duties; and
- Other sufficient causes.

The Superintendent or designee is authorized to issue a pre-suspension notification to a professional employee. This notification shall include the length and reason for the suspension as well as the deadline for the employee to exercise his or her right to appeal the suspension to the Board or Board-appointed hearing examiner before it is imposed. At the request of the professional employee made within five calendar days of receipt of a pre-suspension notification, the Board or Board-appointed hearing examiner will conduct a pre-suspension hearing. The Board or its designee shall notify the professional employee of the date and time of the hearing. At the pre-suspension hearing, the professional employee or his/her representative may present evidence. If the employee does not appeal the pre-suspension notification, the Superintendent or designee shall report the action to the Board at its next regularly scheduled meeting.

Suspension With Pay

Please refer to the applicable NSEA Collective Bargaining Agreement.

For employees not covered by the current applicable NSEA bargaining agreement:

The Board or Superintendent or designee may suspend a professional employee with pay: (1) during an investigation into allegations of disobedience or misconduct whenever the employee's continued presence in his or her position would not be in the School District's best interests, (2) as a disciplinary measure for misconduct that is detrimental to the School District as defined above, or (3) pending a Board hearing to suspend a professional employee~~teacher~~ without pay.

The Superintendent shall meet with the employee to present the allegations and give the employee an opportunity to refute the charges. The employee will be told the dates and times the suspension will begin and end.

Employees Under Investigation by Illinois Dept. of Children and Family Services (DCFS)

Upon receipt of a DCFS recommendation that the District remove an employee from his or her position when he or she is the subject of a pending DCFS investigation ~~that relates to his or her employment with the District,~~^{C2} the Board or Superintendent or designee, in consultation with the Board Attorney, will determine whether to:

1. Let the employee remain in his or her position pending the outcome of the investigation; or
2. Remove the employee as recommended by DCFS, proceeding with:
 - a. A suspension with pay; or
 - b. A suspension without pay.

Repayment of Compensation and Benefits

If a professional employee is suspended with pay, either voluntarily or involuntarily, pending the outcome of a criminal investigation or prosecution, and the employee is later dismissed as a result of his or her criminal conviction, then the employee must repay to the District all compensation and the value of all benefits received by him or her during the suspension. The Superintendent will notify the employee of this requirement when the employee is suspended.

LEGAL REF.:

105 ILCS 5/24-12.

5 ILCS 430/5-60(b), State Officials and Employee Ethics Act.

325 ILCS 5/7.4(c-10), Abused and Neglected Child Reporting Act.

Cleveland Bd. of Educ. v. Loudermill, 470 U.S. 532 (1985).

Barszcz v. Cmty College Dist. No. 504, 400 F.Supp. 675 (N.D. Ill. 1975).

Massie v. East St. Louis Sch. Dist. No.189, 203 Ill.App.3d 965 (5th Dist. 1990).

CROSS REF.: 5:290 (Employment Termination and Suspensions)

ADOPTED: August 16, 2022

North Shore SD 112

PRESSPlus Comments

C1. Updated in response to a five-year review. **Issue 122, June 2026**

C2. Updated in response to a five-year review. **Issue 122, June 2026**

Document Status: Draft Update

SECTION 6 - INSTRUCTION

6:70 Teaching About Religions

The School District's curriculum may include the study of religions as they relate to geography, history, culture, and the development of various ethnic groups. The study of religions shall give neither preferential nor derogatory treatment to any single religion, religious belief, or to religion in general. The study of religions shall be treated as an academic subject with no emphasis on the advancement or practice of religion.

LEGAL REF.:

Mahmoud v. Taylor, 606 U.S. 522 (2025).^{C1}

Allegheny County v. ACLU Pittsburgh Chapter, 492 U.S. 573 (1989).

School Dist. of Abington Twp v. Schempp, 374 U.S. 203 (1963).

Allegheny County v. ACLU Pittsburgh Chapter, 492 U.S. 573 (1989).

CROSS REF.: 6:20 (School Year Calendar and Day), 6:40 (Curriculum Development), 6:60 (Curriculum Content), 6:255 (Assemblies and Ceremonies)

ADOPTED: August 16, 2022

North Shore SD 112

PRESSPlus Comments

- C1. In Mahmoud v. Taylor, 606 U.S. 522 (2025), the U.S. Supreme Court held that a public school “burdens the religious exercise of parents when it requires them to submit their children to instruction that poses ‘a very real threat of undermining’ the religious beliefs and practices that the parents wish to instill.” Consult the board attorney on questions related to religious opt-outs from curriculum, and see policy 6:260, *Complaints About Curriculum, Instructional Materials, and Programs*. **Issue 122, June 2026**

SECTION 6 - INSTRUCTION

6:80 Teaching About Controversial Issues

The Superintendent shall ensure that all school-sponsored presentations and discussions of controversial or sensitive topics in the instructional program, including those made by guest speakers, are:

- Age-appropriate. Proper decorum, considering the students' ages, should be followed.
- Consistent with the curriculum and serve an educational purpose.
- Informative and present a balanced view.
- Respectful of the rights and opinions of everyone. Emotional criticisms and hurtful sarcasm should be avoided.
- Not tolerant of profanity or slander.

The District specifically reserves its right to stop any school-sponsored activity that it determines violates this policy, is harmful to the District or the students, or violates State or federal law.

Academic Freedom

Please refer to the applicable collective bargaining agreement(s).

LEGAL REF.:

Mahmoud v. Taylor, 606 U.S. 522 (2025).^{C1}

Garcetti v. Ceballos, 547 U.S. 410 (2006).

Mayer v. Monroe Cnty. Cmty. Sch. Corp., 474 F.3d 477 (7th Cir. 2007).

CROSS REF.: 6:40 (Curriculum Development), 6:255 (Assemblies and Ceremonies), 6:260 (Complaints About Curriculum, Instructional Materials, and Programs)

ADOPTED: September 16, 2025

PRESSPlus Comments

- C1. In Mahmoud v. Taylor, 606 U.S. 522 (2025), the U.S. Supreme Court ruled that a district likely violated parents' free exercise rights when it refused to give notice and allow them to opt their elementary-age children out of literacy instruction that involved the use of LGBTQ+-inclusive storybooks. See sample policy 6:260, *Complaints About Curriculum, Instructional Materials, and Programs* at footnote 3, available at PRESS Online by logging in at www.iasb.com. Consult the board attorney regarding curriculum objections. **Issue 122, June 2026**

SECTION 6 - INSTRUCTION

6:190 Extracurricular and Co-Curricular Activities

Extracurricular or co-curricular activities are school-sponsored programs for which some or all of the activities are outside the instructional day. They do not include field trips, homework, or occasional work required outside the school day for a scheduled class. *Co-curricular activity* refers to an activity associated with the curriculum in a regular classroom and is generally required for class credit. *Extracurricular activity* refers to an activity that is not part of the curriculum, is not graded, does not offer credit, and does not take place during classroom time; it includes competitive interscholastic activities and clubs.

The Superintendent must approve an activity in order for it to be considered a District-sponsored extracurricular or co-curricular activity, using the following criteria:

1. The activity will contribute to the leadership abilities, social well-being, self-realization, good citizenship, or general growth of student-participants.
2. Fees assessed for ^{C1} students are reasonable and do not exceed the actual cost of operation.
3. The District has sufficient financial resources for the activity.
4. Requests from students.
5. The activity will be supervised by a school-approved sponsor.

Academic Criteria for Participation

Students must satisfy all academic standards and must comply with the activity's rules and the Student Conduct Code.

For students in kindergarten through 8th grade, selection of members or participants is at the discretion of the teachers, sponsors, or coaches, provided that the selection criteria conform to the District's policies. ~~Students must satisfy all academic standards and must comply with the activity's rules and the student conduct code.~~

LEGAL REF.:

105 ILCS 5/10-20.30 and 5/24-24.

CROSS REF.: 4:170 (Safety), 7:10 (Equal Educational Opportunities), 7:40 (Nonpublic School Students, Including Parochial and Home-Schooled Students), 7:240 (Conduct Code for Participants in Extracurricular Activities), 7:300 (Extracurricular Athletics), 8:20 (Community Use of School Facilities)

ADOPTED: January 16, 2024

North Shore SD 112

PRESSPlus Comments

C1. Updated for continuous improvement. **Issue 122, June 2026**

Document Status: Review and Monitoring

SECTION 7 - STUDENTS

7:30 Student Assignment and Intra-District Transfer

Attendance Areas^{C1}

The School District is divided into school attendance areas. The Superintendent will:

1. Review the boundary lines annually and recommend to the Board of Education any changes or revisions for existing units; or
2. Create new units using a lens that considers preventing segregation and the elimination of separating students in the District's schools because of color, race, or nationality.

The Superintendent or designee shall maintain a map of the District showing current school attendance areas. All records pertaining to the creation, alteration, or revision of attendance units are open to the public. Students living in a given school attendance area will be assigned to that school. Homeless children shall be assigned according to policy 6:140, *Education of Homeless Children*.

Transfers Within the District

A student's parent(s)/guardian(s) may request a transfer for their child to a District school other than the one assigned. A request should be directed to the Superintendent, who, at his or her sole discretion, may grant the request when the parent(s)/guardian(s) demonstrate that the student could be better accommodated at another school, provided space is available. If a request is granted, the parent/guardian shall be responsible for transportation. The provisions in this section have no applicability to transfers pursuant to the Unsafe School Choice Option covered in Board policy 4:170, *Safety*.

Class Assignments

The Superintendent or designee shall assign students to classes and grade level placement. It is not the practice of the District to retain students.

LEGAL REF.:

[105 ILCS 5/10-21.3](#), [5/10-21.3a](#), and [5/10-22.5](#).

CROSS REF.: 4:170 (Safety), 6:30 (Organization of Instruction), 6:140 (Education of Homeless Children)

ADOPTED: August 16, 2022

North Shore SD 112

PRESSPlus Comments

- C1. 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 122, June 2026

Document Status: Review and Monitoring

SECTION 7 - STUDENTS

7:80 Release Time for Religious Instruction/Observance

A student shall be released from school, as an excused absence, because of religious reasons, including to observe a religious holiday, for religious instruction, or because the student's religion forbids secular activity on a particular day(s) or time of day. The student's parent/guardian must give written notice to the Building Principal at least five calendar days before the student's anticipated absence(s).^{C1}

The Superintendent or designee shall develop and distribute to teachers appropriate procedures regarding student absences for religious reasons, including how teachers are notified of a student's impending absence, and the State law requirement that teachers provide the student with an equivalent opportunity to make up any examination, study, or work requirement.

LEGAL REF.:

[105 ILCS 5/26-1](#) and [5/26-2b](#).

[775 ILCS 35/](#), Religious Freedom Restoration Act.

CROSS REF.: 7:70 (Attendance and Truancy)

ADOPTED: April 19, 2022

North Shore SD 112

PRESSPlus Comments

C1. 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 122, June 2026

SECTION 7 - STUDENTS

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.

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. §4071 et seq.](#), Equal Access Act. ^{C1}

[20 U.S.C. §7904](#), Every Student Succeeds Act.

[Kennedy v. Bremerton Sch. Dist.](#), 597 U.S. 507 (2022). ^{C2}

[Tinker v. Des Moines Indep. Cmty. Sch. Dist.](#), 393 U.S. 503 (1969).

[105 ILCS 20/5](#), Silent Reflection and Student Prayer Act.

CROSS REF.: 7:140 (Search and Seizure), 7:150 (Agency and Law Enforcement Requests), 7:160 (Student Appearance), 7:190 (Student Behavior)

ADOPTED: September 16, 2025

PRESSPlus Comments

- C1. The Equal Access Act (EAA) requires a secondary school that receives federal funding and allows a *limited open forum* to grant fair opportunity or equal access to students who wish to conduct a meeting within that limited open forum without regard to the religious, political, philosophical, or other content of the speech at such a meeting. A secondary school has a *limited open forum* whenever it “grants an offering to or opportunity for one or more noncurriculum-related student groups to meet on school premises during noninstructional time.” 20 U.S.C. §4071(a). **Issue 122, June 2026**
- C2. Kennedy v. Bremerton Sch. Dist., 597 U.S. 507, 527 (2022) (quoting Tinker at 506, “the First Amendment’s protections extend to both ‘teachers and students,’” found that students were not restricted from voluntarily joining in prayer with a high school football coach on the field after a game). **Issue 122, June 2026**

SECTION 8 - COMMUNITY RELATIONS

8:70 Accommodating Individuals with Disabilities

Individuals with disabilities shall be provided an opportunity to participate in all school-sponsored services, programs, or activities and will not be subject to illegal discrimination. When appropriate, the District may provide to persons with disabilities aids, benefits, or services that are separate or different from, but as effective as, those provided to others.

The District will provide auxiliary aids and services when necessary to afford individuals with disabilities equal opportunity to participate in or enjoy the benefits of a service, program, or activity.

Each service, program, website, or activity operated in existing facilities shall be readily accessible to, and useable by, individuals with disabilities. New construction and alterations to facilities existing before January 26, 1992, will be accessible when viewed in their entirety.

The Superintendent or designee is designated the Title II Coordinator and shall:

1. Oversee the District's compliance efforts and, recommend necessary modifications to the Board of Education, and maintain the District's final Title II self-evaluation document, update it to the extent necessary, and keep it available for public inspection for at least three years after its completion date.^{C1}
2. Institute plans to make information regarding Title II's protection available to any interested party.

Individuals with disabilities should notify the Superintendent or Building Principal if they have a disability that will require special assistance or services and, if so, what services are required. This notification should occur as far in advance as possible of the school-sponsored function, program, or meeting.

Individuals with disabilities may allege a violation of this policy or federal law by reporting it to the Superintendent or designated Title II Coordinator, or by filing a grievance under Board policy 2:260, the *Uniform Grievance Procedure*.

LEGAL REF.:

Americans with Disabilities Act, 42 U.S.C. §§12101 et seq. and 12131 et seq., Americans with Disabilities Act; 28 C.F.R. Part 35.

Rehabilitation Act of 1973 §104, 29 U.S.C. §794, Rehabilitation Act of 1973 (2006).

105 ILCS 5/10-20.51.

410 ILCS 25/, Environmental Barriers Act.

71 Ill.Admin.Code Part 400, Illinois Accessibility Code.

CROSS REF.: 2:260 (Uniform Grievance Procedure), 4:150 (Facility Management and Building Programs)

ADOPTED: January 16, 2024

North Shore SD 112

PRESSPlus Comments

C1. Updated in response to a five-year review. **Issue 122, June 2026**

Document Status: Review and Monitoring

SECTION 2 - BOARD OF EDUCATION

2:30 School District Elections

School District elections are non-partisan, governed by the general election laws of the State, and include the election of Board of Education members, various public policy propositions, and advisory questions. Board members are elected at the consolidated election held on the first Tuesday in April in odd-numbered years. If, however, that date conflicts with the celebration of Passover, the consolidated election is postponed to the first Tuesday following the last day of Passover. The canvass of votes is conducted by the election authority within 21 days after the election.^{C1}

The Board, by proper resolution, may cause to be placed on the ballot: (a) public policy referendum according to [Article 28 of the Election Code](#), or (b) advisory questions of public policy according to [Section 9-1.5 of the School Code](#).

The Board Secretary serves as the local election official. He or she receives petitions for the submission of a public question to referenda and forwards them to the proper election officer and otherwise provides information to the community concerning District elections.

LEGAL REF.:

[10 ILCS 5/1-3](#), [5/2A](#), [5/9](#), [5/10-9](#), [5/22-17](#), [5/22-18](#), and [5/28](#).

[105 ILCS 5/9](#).

CROSS REF.: 2:40 (Board Member Qualifications), 2:50 (Board Member Term of Office), 2:210 (Organizational Board of Education Meeting)

ADOPTED: December 14, 2021

North Shore SD 112

PRESSPlus Comments

- C1. 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 122, June 2026

Document Status: Review and Monitoring

SECTION 3 - GENERAL SCHOOL ADMINISTRATION

3:40 Superintendent

Duties and Authority^{C1}

The Superintendent is the District's executive officer and is responsible for the administration and management of the District schools in accordance with Board of Education policies and directives, and State and federal law. District management duties include, without limitation, preparing, submitting, publishing, and posting reports and notifications as required by State and federal law, including the special reporting responsibilities in policy 5:90, *Abused and Neglected Child Reporting*. The Superintendent is authorized to develop administrative procedures and take other action as needed to implement Board policy and otherwise fulfill his or her responsibilities. The Superintendent may delegate to other District staff members the exercise of any powers and the discharge of any duties imposed upon the Superintendent by Board policies or by Board vote. The delegation of power or duty, however, shall not relieve the Superintendent of responsibility for the action that was delegated.

Qualifications

The Superintendent must be of good character and of unquestionable morals and integrity. The Superintendent shall have the experience and the skills necessary to work effectively with the Board, District employees, students, and the community. The Superintendent must have and maintain a Professional Educator License with a superintendent endorsement issued by the Illinois State Educator Preparation and Licensure Board.

Evaluation

The Board will evaluate, at least annually, the Superintendent's performance and effectiveness, using standards and objectives developed by the Superintendent and Board that are consistent with State law, the Board's policies, and the Superintendent's contract. A specific time should be designated for a formal evaluation session with all Board members present. The evaluation should include a discussion of professional strengths as well as performance areas needing improvement.

The Superintendent shall annually present evidence of professional growth through attendance at educational conferences, in-service training, or similar continuing education pursuits.

Compensation and Benefits

The Board and the Superintendent shall enter into an employment agreement that conforms to Board policy and State law. This contract shall govern the employment relationship between the Board and the Superintendent. The terms of the Superintendent's employment agreement, when in conflict with this policy, will control.

LEGAL REF.:

[105 ILCS 5/10-16.7](#), [5/10-20.47](#), [5/10-21.4](#), [5/10-21.9](#), [5/10-23.8](#), [5/21B-20](#), [5/21B-25](#), [5/24-11](#), and [5/24A-3](#).

[5 ILCS 120/7.3](#), Open Meetings Act.

[23 Ill.Admin.Code §§1.310](#), [1.705](#), and [25.355](#).

CROSS REF: 2:20 (Powers and Duties of the Board of Education; Indemnification), 2:130 (Board-Superintendent Relationship), 2:240 (Board Policy Development), 3:10 (Goals and Objectives), 4:165 (Awareness and Prevention of Child Sexual Abuse and Grooming Behaviors), 4:175 (Convicted Child Sex Offender; Screening; Notifications), 5:30 (Hiring Process and Criteria), 5:90 (Abused and Neglected Child Reporting), 5:120 (Employee Ethics; Code of Professional Conduct; and Conflict of Interest), 5:150 (Personnel Records), 5:210 (Resignations), 5:290 (Employment Termination and Suspensions)

ADOPTED: April 19, 2022

North Shore SD 112

PRESSPlus Comments

C1. 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 122, June 2026

Document Status: Review and Monitoring

SECTION 3 - GENERAL SCHOOL ADMINISTRATION

3:50 Administrative Personnel Other Than the Superintendent

Duties and Authority^{C1}

The Board of Education establishes District administrative and supervisory positions in accordance with the District's needs and State law. This policy applies to all administrators other than the Superintendent, including without limitation, Building Principals. The general duties and authority of each administrative or supervisory position are approved by the Board, upon the Superintendent's recommendation, and contained in the respective position's job description. In the event of a conflict, State law and/or the administrator's employment agreement shall control.

Qualifications

All administrative personnel shall be appropriately licensed and shall meet all applicable requirements contained in State law and Illinois State Board of Education rules.

Evaluation

The Superintendent or designee shall evaluate all administrative personnel and make employment and salary recommendations to the Board.

Administrators shall annually present evidence to the Superintendent of professional growth through attendance at educational conferences, additional schooling, in-service training, and Illinois Administrators' Academy courses, or through other means as approved by the Superintendent.

Administrative Work Year

The work year for administrators shall be the same as the District's fiscal year, July 1 through June 30, unless otherwise stated in the employment agreement. In addition to legal holidays, administrators shall have vacation periods as approved by the Superintendent. All administrators shall be available for work when their services are necessary.

Compensation and Benefits

The Board and each administrator shall enter into an employment agreement that complies with Board policy and State law. The terms of an individual employment contract, when in conflict with this policy, will control.

The Board will consider the Superintendent's recommendations when setting compensation for individual administrators. These recommendations should be presented to the Board no later than the March Board meeting or at such earlier time that will allow the Board to consider contract renewal and nonrenewal issues.

Unless stated otherwise in individual employment contracts, all benefits and leaves of absence available to teaching personnel are available to administrative personnel.

LEGAL REF:

[105 ILCS 5/10-21.4a](#), [5/10-23.8a](#), [5/10-23.8b](#), [5/21B](#), and [5/24A](#).

[23 Ill.Admin.Code §§1.310](#), [1.705](#), and [50.300](#); and [Parts 25](#) and [29](#).

CROSS REF: 3:60 (Administrative Responsibility of the Building Principal), 4:165 (Awareness and Prevention of Child Sexual Abuse and Grooming Behaviors), 4:175 (Convicted Child Sex Offender; Screening; Notifications), 5:30 (Hiring Process and Criteria), 5:90 (Abused and Neglected Child Reporting), 5:120 (Employee Ethics; Code of Professional Conduct; and Conflict of Interest), 5:150 (Personnel Records), 5:210 (Resignations), 5:250 (Leaves of Absence), 5:290 (Employment Termination and Suspensions)

ADOPTED: April 19, 2022

North Shore SD 112

PRESSPlus Comments

C1. 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 122, June 2026

Document Status: Review and Monitoring

SECTION 3 - GENERAL SCHOOL ADMINISTRATION

3:60 Administrative Responsibility of the Building Principal

Duties and Authority^{C1}

The Board of Education, upon the recommendation of the Superintendent, employs Building Principals as the chief administrators and instructional leaders of their assigned schools, and may employ Assistant Principals. The primary responsibility of a Building Principal is the improvement of instruction. Each Building Principal shall perform all duties as described in State law as well as such other duties as specified in his or her employment agreement or as the Superintendent may assign, that are consistent with the Building Principal's education and training. Each Building Principal and Assistant Principal shall complete State law requirements to be a prequalified evaluator before conducting an evaluation of a teacher or assistant principal.

Evaluation Plan

The Superintendent or designee shall implement an evaluation plan for Principals and Assistant Principals that complies with [Section 24A-15 of the School Code](#) and relevant Illinois State Board of Education rules. Using that plan, the Superintendent or designee shall evaluate each Building Principal and Assistant Principal. The Superintendent or designee may conduct additional evaluations.

Qualifications and Other Terms and Conditions of Employment

Qualifications and other terms and conditions of employment are found in Board policy 3:50, *Administrative Personnel Other Than the Superintendent*.

LEGAL REF.:

[105 ILCS 5/2-3.53a](#), [5/10-20.14](#), [5/10-21.4a](#), [5/10-23.8a](#), [5/10-23.8b](#), and [5/24A-15](#).

[10 ILCS 5/4-6.2](#), Election Code.

[105 ILCS 127/](#), School Reporting of Drug Violations Act.

[23 Ill.Admin.Code Parts 35](#) and [50](#), Subpart D.

CROSS REF.: 3:50 (Administrative Personnel Other Than the Superintendent), 4:165 (Awareness and Prevention of Child Sexual Abuse and Grooming Behaviors), 4:175 (Convicted Child Sex Offender; Screening; Notifications), 5:90 (Abused and Neglected Child Reporting), 5:120 (Employee Ethics; Code of Professional Conduct; and Conflict of Interest), 5:150 (Personnel Records), 5:210 (Resignations), 5:250 (Leaves of Absence), 5:290 (Employment Termination and Suspensions)

ADOPTED: April 19, 2022

North Shore SD 112

PRESSPlus Comments

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Issue 122, June 2026

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SECTION 4 - OPERATIONAL SERVICES

4:120 Food Services

Good nutrition shall be promoted in the District's meal programs and in other food and beverages that are sold to students during the school day. The Superintendent shall manage a food service program that complies with this policy and is in alignment with School Board policy 6:50, *School Wellness*.^{C1}

Food or beverage items sold to students as part of a reimbursable meal under federal law must follow the nutrition standards specified in the U.S. Dept. of Agriculture rules that implement the National School Lunch and Child Nutrition Acts. Schools being reimbursed for meals under these laws are *participating schools*.

The food service program in participating schools shall comply with the nutrition standards specified in the U.S. Dept. of Agriculture's *Smart Snacks rules* when it offers competitive foods to students on the school campus during the school day. *Competitive foods* are all food and beverages that are offered by any person, organization or entity for sale to students on the school campus during the school day that are not reimbursed under programs authorized by federal law. The food service programs in participating schools shall also comply with any applicable mandates in the Illinois State Board of Education's School Food Service rules implementing these federal laws and the Ill. School Breakfast and Lunch Program Act.

All revenue from the sale of any food or beverages sold in competition with the School Breakfast Program or National School Lunch Program to students in food service areas during the meal period shall accrue to the nonprofit school lunch program account.

LEGAL REF.:

Russell B. National School Lunch Act, [42 U.S.C. §1751](#) *et seq.*

Child Nutrition Act of 1966, [42 U.S.C. §1771](#) *et seq.*

[7 C.F.R. Parts 210](#) (National School Lunch Program) and [220](#) (School Breakfast Program).

[105 ILCS 125/](#), School Breakfast and Lunch Program Act.

[23 Ill.Admin.Code Part 305](#), School Food Service.

CROSS REF.: 4:130 (Free and Reduced-Price Food Services), 6:50 (School Wellness)

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North Shore SD 112

PRESSPlus Comments

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General Personnel

5:185 Family and Medical Leave

Please refer to the NSEA Collective Bargaining Agreement.

For employees not covered by the NSEA Bargaining Agreement:

Leave Description ^{C1}

An eligible employee may use unpaid family and medical leave (FMLA leave), guaranteed by the federal Family and Medical Leave Act. The U.S. Department of Labor's rules (federal rules) implementing FMLA, as they may be amended from time to time, control FMLA leave.

An eligible employee may take FMLA leave for up to a combined total of 12 weeks each 12-month period, beginning September 1 and ending August 31 of the next year.

During a single 12-month period, an eligible employee's FMLA leave entitlement may be extended to a total of 26 weeks of unpaid leave to care for a covered servicemember (defined in the federal rules) with a serious injury or illness. The "single 12-month period" is measured forward from the date the employee's first FMLA leave to care for the covered servicemember begins.

While FMLA leave is normally unpaid, the District will substitute an employee's accrued compensatory time-off and/or paid leave for unpaid FMLA leave, provided such leave is available for use in accordance with Board policies and rules. In addition, all policies and rules regarding the use of paid leave apply when paid leave is substituted for unpaid FMLA leave. Any substitution of paid leave for unpaid FMLA leave will count against the employee's FMLA leave entitlement. Use of FMLA leave shall not preclude the use of other applicable unpaid leave that will extend the employee's leave beyond 12 weeks, provided that the use of FMLA leave shall not serve to extend such other unpaid leave. Any full workweek period during which the employee would not have been required to work, including summer break, winter break and spring break, is not counted against the employee's FMLA leave entitlement.

FMLA leave is available in one or more of the following instances:

1. The birth and first-year care of a son or daughter.

2. The adoption or foster placement of a son or daughter, including absences from work that are necessary for the adoption or foster care to proceed and expiring at the end of the 12-month period beginning on the placement date.
3. The serious health condition of an employee's spouse, child, or parent.
4. The employee's own serious health condition that makes the employee unable to perform the functions of his or her job.
5. The existence of a qualifying exigency arising out of the fact that the employee's spouse, child, or parent is a military member on covered active duty or has been notified of an impending call or order to active duty, as provided by federal rules.
6. To care for the employee's spouse, child, parent, or next of kin who is a covered servicemember with a serious injury or illness, as provided by federal rules.

If spouses are employed by the District, they may together take only 12-weeks for FMLA leaves when the reason for the leave is 1 or 2, above, or to care for a parent with a serious health condition, or a combined total of 26 weeks for item 6 above.

An employee may be permitted to work on an intermittent or reduced-leave schedule in accordance with federal rules.

Eligibility

To be eligible for FMLA leave, an employee must be employed at a worksite where at least 50 employees are employed within 75 miles. In addition, one of the following provisions must describe the employee:

1. The employee has been employed by the District for at least 12 months and has been employed for at least 1,000 hours of service during the 12-month period immediately before the beginning of the leave. The 12 months an employee must have been employed by the District need not be consecutive. However, the District will not consider any period of previous employment that occurred more than seven years before the date of the most recent hiring, except when the service break is due to fulfillment of a covered service obligation under the employee's Uniformed Services Employment and Reemployment Rights Act (USERRA), [38 U.S.C. 4301](#), *et seq.*, or when a written agreement exists concerning the District's intention to rehire the employee.
2. The employee is a full-time classroom teacher.

Requesting Leave

If the need for the FMLA leave is foreseeable, an employee must provide the Superintendent or designee with at least 30 days' advance notice before the leave is to begin. If 30 days'

advance notice is not practicable, the notice must be given as soon as practicable. The employee shall make a reasonable effort to schedule a planned medical treatment so as not to disrupt the District's operations, subject to the approval of the health care provider administering the treatment. The employee shall provide at least verbal notice sufficient to make the Superintendent or designee aware that he or she needs FMLA leave, and the anticipated timing and duration of the leave. Failure to give the required notice for a foreseeable leave may result in a delay in granting the requested leave until at least 30 days after the date the employee provides notice.

Certification

Within 15 calendar days after the Superintendent or designee makes a request for certification for a FMLA leave, an employee must provide one of the following:

1. When the leave is to care for the employee's covered family member with a serious health condition, the employee must provide a complete and sufficient certificate signed by the family member's health care provider.
2. When the leave is due to the employee's own serious health condition, the employee must provide a complete and sufficient certificate signed by the employee's health care provider.
3. When the leave is to care for a covered servicemember with a serious illness or injury, the employee must provide a complete and sufficient certificate signed by an authorized health care provider for the covered servicemember.
4. When the leave is because of a qualified exigency, the employee must provide: (a) a copy of the covered military member's active duty orders or other documentation issued by the military indicating that the military member is on active duty or call to active duty status, and the dates of the covered military member's active duty service, and (b) a statement or description, signed by the employee, of appropriate facts regarding the qualifying exigency for which FMLA leave is requested.

The District may require an employee to obtain a second and third opinion at its expense when it has reason to doubt the validity of a medical certification.

The District may require recertification at reasonable intervals, but not more often than once every 30 days. Regardless of the length of time since the last request, the District may request recertification when the, (1) employee requests a leave extension, (2) circumstances described by the original certification change significantly, or (3) District receives information that casts doubt upon the continuing validity of the original certification. Recertification is at the employee's expense and must be provided to the District within 15 calendar days after the request. The District may request recertification every six months in connection with any absence by an employee needing an intermittent or reduced schedule leave for conditions

with a duration in excess of six months.

Failure to furnish a complete and sufficient certification on forms provided by the District may result in a denial of the leave request.

Continuation of Health Benefits

During FMLA leave, employees are entitled to continuation of health benefits that would have been provided if they were working. Any share of health plan premiums being paid by the employee before taking the leave, must continue to be paid by the employee during the FMLA leave. A District's obligation to maintain health insurance coverage ceases if an employee's premium payment is more than 30 days late and the District notifies the employee at least 15 days before coverage will cease.

Changed Circumstances and Intent to Return

An employee must provide the Superintendent or designee reasonable notice of changed circumstances (i.e., within two business days if the changed circumstances are foreseeable) that will alter the duration of the FMLA leave. The Superintendent or designee, taking into consideration all of the relevant facts and circumstances related to an individual's leave situation, may ask an employee who has been on FMLA leave for eight consecutive weeks whether he or she intends to return to work.

Return to Work

If returning from FMLA leave occasioned by the employee's own serious health condition, the employee is required to obtain and present certification from the employee's health care provider that he or she is able to resume work.

An employee returning from FMLA leave will be given an equivalent position to his or her position before the leave, subject to: (1) permissible limitations the District may impose as provided in the FMLA or implementing regulations, and (2) the District's reassignment policies and practices.

Classroom teachers may be required to wait to return to work until the next semester in certain situations as provided by the FMLA regulations.

Implementation

The Superintendent or designee shall ensure that: (1) all required notices and responses to leave requests are provided to employees in accordance with the FMLA; and (2) this policy is implemented in accordance with the FMLA. In the event of a conflict between the policy and the FMLA or its regulations, the latter shall control. The terms used in this policy shall be

defined as in the FMLA regulations.

LEGAL REF.:

[29 U.S.C. §2601](#) *et seq.*, Family and Medical Leave Act; [29 C.F.R. Part 825](#).

[105 ILCS 5/24-6.4](#).

CROSS REF.: 5:180 (Temporary Illness or Temporary Incapacity), 5:250 (Leaves of Absence), 5:310 (Compensatory Time-Off), 5:330 (Sick Days, Vacation, Holidays, and Leaves)

ADOPTED: April 19, 2022

North Shore SD 112

PRESSPlus Comments

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Issue 122, June 2026

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SECTION 7 - STUDENTS

7:345 Use of Educational Technologies; Student Data Privacy and Security

Educational technologies used in the District shall further the objectives of the District's educational program, as set forth in Board policy 6:10, *Educational Philosophy and Objectives*, align with the curriculum criteria in policy 6:40, *Curriculum Development*, and/or support efficient District operations. The Superintendent shall ensure that the use of educational technologies in the District meets the above criteria.^{C1}

The District and/or vendors under its control may need to collect and maintain data that personally identifies students in order to use certain educational technologies for the benefit of student learning or District operations.

Federal and State law govern the protection of student data, including school student records and/or *covered information*. The sale, rental, lease, or trading of any school student records or covered information by the District is prohibited. Protecting such information is important for legal compliance, District operations, and maintaining the trust of District stakeholders, including parents, students and staff.

Definitions

Covered information means personally identifiable information (PII) or information linked to PII in any media or format that is not publicly available and is any of the following: (1) created by or provided to an operator by a student or the student's parent/guardian in the course of the student's or parent/guardian's use of the operator's site, service or application; (2) created by or provided to an operator by an employee or agent of the District; or (3) gathered by an operator through the operation of its site, service, or application.

Operators are entities (such as educational technology vendors) that operate Internet websites, online services, online applications, or mobile applications that are designed, marketed, and primarily used for K-12 school purposes.

Breach means the unauthorized acquisition of computerized data that compromises the security, confidentiality or integrity of covered information maintained by an operator or the District.

Operator Contracts

The Superintendent or designee designates which District employees are authorized to enter into written agreements with operators for those contracts that do not require separate Board approval. Contracts between the Board and operators shall be entered into in accordance with State law and Board policy 4:60, *Purchases and Contracts*, and shall include any specific provisions required by State law.

Security Standards

The Superintendent or designee shall ensure the District implements and maintains reasonable security procedures and practices that otherwise meet or exceed industry standards designed to protect covered information from unauthorized access, destruction, use, modification, or disclosure. In the event the District receives notice from an operator of a breach or has determined a breach has occurred, the Superintendent or designee shall also ensure that the District provides any breach notifications required by State law.

LEGAL REF.:

[20 U.S.C. §1232g](#), Family and Educational Rights and Privacy Act; [34 C.F.R. Part 99](#).

[105 ILCS 10/](#), Ill. School Student Records Act.

[105 ILCS 85/](#), Student Online Personal Protection Act.

[23 Ill. Admin. Code Part 380](#).

CROSS REF.: 4:15 (Identity Protection), 4:60 (Purchases and Contracts), 6:235 (Access to Electronic Networks), 7:340 (Student Records)

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SECTION 8 - COMMUNITY RELATIONS

8:100 Relations with Other Organizations and Agencies

The District shall cooperate with other organizations and agencies, including but not limited to: ^{C1}

- County Health Department
- Law enforcement agencies
- Fire authorities
- Planning authorities
- Zoning authorities
- Illinois Emergency Management Agency (IEMA), local organizations for civil defense, and other appropriate disaster relief organizations concerned with civil defense
- Other school districts

CROSS REF.: 1:20 (District Organization, Operations, and Cooperative Agreements), 4:170 (Safety), 4:180 (Pandemic Preparedness; Management; and Recovery), 5:90 (Abused and Neglected Child Reporting), 7:150 (Agency and Law Enforcement Requests)

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