Board of Education Meeting

Thursday, October 16, 2025 7:00 PM
John E. Albright Middle School, 1110 S. Villa Ave, Villa Park, IL 60181

1.	**CALL TO ORDER**	
2.	**PLEDGE OF ALLEGIANCE**	**Speaker(s):** Mr. Cuny
3.	**ROLL CALL**	
4.	**APPROVAL OF THE MEETING AGENDA**	
5.	**FIRST COMMENT BY VISITORS**	
6.	**RECOGNITION**	**Speaker(s):** Dr. Zaher
7.	**CONSENT AGENDA**	
7.A.	Approval of Meeting Minutes	
7.B.	Approval of Treasurer's Report for September 2025	
7.C.	Approval of Disbursements for October 2025	
7.D.	Approval of P-Card Purchases for September 2025	
7.E.	Approval of Revolving Fund Disbursements for September 2025	
7.F.	Approval of Student Activity Funds Report for September 2025	
7.G.	Approval of Personnel Report for October 16, 2025	
7.H.	Resolution to Prohibit Sexual Harassment	
7.I.	Approval of the Destruction of Executive Session Audio Recordings that are More Than 18 Months Old and That Have Been Adopted	
8.	**SUPERINTENDENT REPORTS**	
8.A.	Curriculum Review and Education Programming	**Speaker(s):** Dr. Burnett / Dr. Martelli
8.B.	Adoption of Board Policy Committee Policy Recommendations	**Speaker(s):** Dr. Zaher
8.C.	Concussion Oversight Committee Meeting Review	**Speaker(s):** Dr. Zaher
8.D.	Safe Schools / Secure Futures Update	
8.E.	Student Enrollment Update	

9. **FINANCE AND OPERATIONS REPORT**

9.A. Review and Acceptance of FY2025 District Audit **Speaker(s):** Ms. Jilek

9.B. September 2025 Monthly Financial Statements Report **Speaker(s):** Ms. Jilek

10. **BOARD COMMITTEES AND MEETING UPDATES**

10.A. SASED Updates

10.B. IASB Updates

11. **FTC UPDATE**

12. **NOTICES AND COMMUNICATIONS**

12.A. Freedom of Information Act (FOIA) Requests

12.B. District 88 Board Recap Reports

13. **UNFINISHED BUSINESS**

14. **NEW BUSINESS**

15. **SECOND COMMENT BY VISITORS**

16. **FUTURE AGENDA ITEMS**

17. **ADJOURNMENT**

SALT CREEK SCHOOL DISTRICT 48

Board of Education Meeting Agenda
John E. Albright Middle School
1110 S. Villa Avenue
Villa Park, IL 60181
October 16, 2025 at 7:00 PM

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   - 7.G. Approval of Personnel Report for October 16, 2025
   - 7.H. Resolution to Prohibit Sexual Harassment
   - 7.I. Approval of the Destruction of Executive Session Audio Recordings that are More Than 18 Months Old and That Have Been Adopted
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   - 8.A. Curriculum Review and Education Programming
   - 8.B. Adoption of Board Policy Committee Policy Recommendations
   - 8.C. Concussion Oversight Committee Meeting Review
   - 8.D. Safe Schools / Secure Futures Update
   - 8.E. Student Enrollment Update
9. **FINANCE AND OPERATIONS REPORT**
   - 9.A. Review and Acceptance of FY2025 District Audit
   - 9.B. September 2025 Monthly Financial Statements Report
10. **BOARD COMMITTEES AND MEETING UPDATES**
    - 10.A. SASED Updates
    - 10.B. IASB Updates
11. **FTC UPDATE**
12. **NOTICES AND COMMUNICATIONS**
    - 12.A. Freedom of Information Act (FOIA) Requests
    - 12.B. District 88 Board Recap Reports
13. **UNFINISHED BUSINESS**
14. **NEW BUSINESS**
15. **SECOND COMMENT BY VISITORS**
16. **FUTURE AGENDA ITEMS**
17. **ADJOURNMENT**

SALT CREEK SCHOOL DISTRICT 48

Minutes of the Regular Meeting of the Board of Education,
School District 48, DuPage County, Illinois,
Held on Thursday, September 18, 2025
At Albright Middle School
Villa Park, Illinois

Members Present	Members Absent
Mr. Van De Velde, Vice-President Mr. Blair, Member Mr. Dickens, Member Mr. Downer, Member Mr. Kielminski, Member	Mr. Cuny, President Mrs. Rattana, Secretary

CALL TO ORDER	Mr. Van De Velde called the meeting to order at 7:07 pm.
PLEDGE OF ALLEGIANCE	Led by Mr. Van De Velde
APPOINTMENT OF SECRETARY PRO TEM	Mr. Kielminski was appointed as Secretary Pro Tem at the Public Hearing in Mrs. Rattana's absence. The appointment carried over to the board meeting.
ROLL CALL	Present: Mr. Blair, Mr. Dickens, Mr. Downer, Mr. Kielminski, and Mr. Van De Velde Absent: Mr. Cuny and Mrs. Rattana Also present: Dr. Zaher, Dr. Burnett, Dr. Martelli, Ms. Jilek, Mrs. Scanlan, Mrs. Hummel, Mrs. Marino, Mr. Hanus and Ms. Caffero
APPROVAL OF MEETING AGENDA	Mr. Van De Velde inquired whether there were any requests for changes to the agenda. No changes were noted.
FIRST COMMENT BY VISITORS	None
RECOGNITION	Dr. Zaher invited our ClientFirst partners to our board meeting to thank them for all the hard work they have done and for going above and beyond for the district. Craig was mentioned for how great he is at reading our plans, and James and Matt have been

	really great at helping us get up and running with not only the construction part, but also that of the students.
CONSENT AGENDA ITEMS	**Meeting Minutes, Financials, Personnel Report, Destruction of Recordings** Mr. Van De Velde requested a motion to approve the Consent Agenda for September 18, 2025, consisting of the Minutes from the Regular Board Meeting of August 14, 2025, the Treasurer's Report for August 2025, the Disbursement Report for August 2025, the P-Card Purchases for August 2025, the Regular/Routine Personnel Report for September 18, 2025, and approval of the destruction of Executive Session audio recordings that are more than 18 months old. This motion, moved by Mr. Downer and seconded by Mr. Blair, PASSED. Yea: Mr. Blair, Mr. Downer, Mr. Dickens, Mr. Kielminski, & Mr. Van De Velde Nay: None Absent: Mr. Cuny and Mrs. Rattana
SUPERINTENDENT'S REPORT	**Presentation of the Employee Information System (EIS) Report and IMRF Report** Dr. Burnett advised that pursuant to Section 10-20.47 of the Illinois School Code, school boards must be presented with a report for approval of the base salaries and benefits of all administrators and teachers employed by the district. Once approved by the board, this information will be submitted to ISBE by October 1 each year and will be posted on the district website. Mr. Van De Velde requested a motion to approve the salary reports as presented, filing the required report to the Illinois State Board of Education and posting both reports on the district website. Yea: Mr. Blair, Mr. Downer, Mr. Van De Velde, Mr. Kielminski, and Mr. Dickens Nay: None Absent: Mr. Cuny and Mrs. Rattana **Safe Schools | Secure Futures Update** Dr. Zaher discussed that we are still within the budget of Phase I. We are currently working on punch list items. She discussed the foundation wall under the gym and Phase II taking place. **Student Enrollment Update** Dr. Zaher updated the board with the current enrollment numbers and shared that we have increased our number of students at all three schools.

FINANCE & OPERATIONS REPORTS	**Tentative Budget Adoption and Resolution** Ms. Jilek discussed that the Tentative Final 25-26 District Budget has been on public display in the District 48 Administrative Offices, and a public hearing was held prior to this meeting. The 25-26 Tentative District Budget is balanced and has been recommended for approval by the Board of Education. Mr. Van De Velde requested a motion to approve the 25-26 Tentative Budget and associated Resolution as presented. This motion, moved by Mr. Blair and seconded by Mr. Downer, PASSED. Yea: Mr. Blair, Mr. Downer, Mr. Kielminski, Mr. Van De Velde, and Mr. Dickens Nay: None Absent: Mr. Cuny and Mrs. Rattana **Resolution Authorizing Transfer from Operations and Maintenance Fund into Transportation Fund** Ms. Jilek discussed the need to transfer funds of $1,000,000 from the Operations and Maintenance Fund to the Transportation Fund to provide transportation for some of our most at-risk students. Mr. Van De Velde requested a motion to approve the transfer of $1,000,000 from the operations and maintenance fund to the transportation fund. This motion, moved by Mr. Blair and seconded by Mr. Downer, PASSED. Yea: Mr. Blair, Mr. Downer, Mr. Dickens, Mr. Kielminski, and Mr. Van De Velde Nay: None Absent: Mr. Cuny and Mrs. Rattana **Resolution Authorizing Transfer from Operations and Maintenance Fund to Capital Projects Fund** Ms. Jilek discussed the need to transfer $2,700,000 from the operations and maintenance fund into capital projects fund for the purpose of district facility needs. Mr. Van De Velde requested a motion to approve the transfer of $2,700,000 from the operations and maintenance fund to capital projects fund. This motion, moved by Mr. Downer and seconded by Mr. Blair, PASSED. Yea: Mr. Downer, Mr. Blair, Mr. Dickens, Mr. Van De Velde, and Mr. Kielminski

	Nay: None Absent: Mr. Cuny and Mrs. Rattana **Monthly Financial Statements Report** Ms. Jilek provided monthly financial statements and offered to answer any questions the board members may have regarding the following reports: ISDLAF+Monthly Statement - Current Investment Portfolio - August 2025 Revenue Report - August 2025 Expenditure Reports/Levels I/II/III - August 2025 Student Activity Fund Accounts - August 2025
BOARD COMMITTEE & MEETING UPDATES	**CLT Meeting** Dr. Martelli shared a summary of the discussion items at the CLT Meeting, which included: the role of the committee, Intranet, New Illinois Proficiency Benchmarks, and MTSS. Mr. Blair said it was a very successful meeting. **SASED Update** Dr. Zaher attended the Board of Directors meeting yesterday and shared their facilities plan. They are still discussing whether they should continue renting or buy their own place. There are lots of different aspects they are reviewing. Mr. Kielminski added that the Board of Governors will be getting involved with the facilities plan, and he will update the board when he has more information. **IASB Update** Dr. Zaher reminded the board that Triple I is coming up. Please RSVP to Kelly if you will be attending the LEND breakfast. Mr. Blair shared that the 2025 Resolutions Committee Report was in each board member's folder. The committee went through the entire constitution. One change to note is that they elect the President and Vice President each year. They will vote to change this to a two-year term.
FTC UPDATE	None was reported at this time.

NOTICES AND COMMUNICATIONS	**FOIA Requests** The following Freedom of Information requests were received and fulfilled: ● A listing of all staff members ● High School students recognized by the College Board of AP Scholars ● A listing of students and their destination high school ● Copies of Principal contracts and collective bargaining agreement ● All PO's issued for general administration, curriculum and instruction, facilities and operations, food services, transportation, information technology, and finance/business office. **District 88 Board Recap Reports** Board briefs were received from District 88 that include informational items and activities. **Notes and Cards** Mr. Kielminski shared thank-you cards that were sent to the board from Kim Ferraro and Dr. Zaher.
UNFINISHED BUSINESS	None
NEW BUSINESS	None
SECOND COMMENT BY VISITORS	Craig Williams from ClientFirst commented that they were happy to be on this journey with us.
FUTURE AGENDA ITEMS	None
ADJOURNMENT	Mr. Van De Velde requested a motion to adjourn the meeting at 7:44 pm. This motion, moved by Mr. Blair, seconded by Mr. Downer, and on a voice vote, carried unanimously.

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Board President Board Secretary

SALT CREEK SCHOOL DISTRICT 48

Minutes of the Policy Committee Meeting of the Board of Education,
School District 48, DuPage County, Illinois,
Held on Wednesday, October 1, 2025
At John E. Albright Middle School
Villa Park, Illinois

Members Present	Members Absent
Mr. Kielminski, Board Member Mr. Blair, Board Member Dr. Zaher, Superintendent Ms. Caffero, Board Recording Secretary	None

CALL TO ORDER	The meeting began at 11:30 am.
REVIEW OF PRESS PLUS ISSUE 118 - OCTOBER 2024 PROPOSED POLICY REVISIONS	The Policy Committee met to review the most recent Press Plus Issue of recommended board policy revisions developed by IASB for the district policy handbook and online publication. The committee reviewed the following recommended revised policies: Section 1 - School District Organization 1:10 School District Legal Status 1:20 District Organization, Operations, and Cooperative Agreements 1:30 School District Philosophy Section 2 - Board of Education 2:10 School District Governance 2:130 Board-Superintendent Relationship 2:240 Board Policy Development 2:80 Board Member Oath and Conduct Section 3 - General School Administration 3:30 Chain of Command Section 4 - Operational Services 4:50 Payment Procedures 4:90 Student Activity and Fiduciary Funds 4:180 Pandemic Preparedness; Management; and Recovery

	Section 5 - Personnel 5:270 Employment AT-Will, Compensation and Assignment Section 7 - Students 7:40 Nonpublic School Students, Including Parochial and Home-Schooled Students 7:90 Release During School Hours 7:130 Student Rights and Responsibilities 7:140 Search and Seizure 7:300 Extracurricular Athletics 7:325 Student Fundraising Activities Section 8 - Community Relations 8:80 Gifts to the District
ADJOURNMENT	The meeting was adjourned at 12:15 p.m.

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Board President Board Secretary

Salt Creek School District 48: Treasurer's Report September 2025

Bank Accounts

Fifth Third General Account		
Bank Balance	$	227,155.56
Outstanding Checks	$	(40,319.21)
Deposit In Transit	$	449.68
Total General Account	**$**	**187,286.03**
Fifth Third Revolving Account		
Bank Balance	$	2,890.34
Outstanding Checks	$	(385.95)
Deposits in Transit	$	(4.39)
Total Revolving Account	**$**	**2,500.00**
Fifth Third Payroll Account		
Bank Balance	$	103,556.02
Outstanding Checks	$	(3,120.01)
Deposit In Transit	$	(436.01)
Total Payroll Account	**$**	**100,000.00**
Illinois School District Liquid Asset Fund +		
Money Market Liquid	$	3,887,709.73
Money Market Max	$	10,317,723.72
Fixed Income Investments	$	27,664,800.00
Total Illinois School District Liquid Asset Fund +	**$**	**41,870,233.45**
Monthly Ending Balance	**$**	**42,160,019.48**

General Ledger

Cash Balances		
Education Fund	$	10,602,532.65
Operation & Maintenance Fund	$	958,289.51
Debt Service Fund	$	2,702,604.63
Transportation Fund	$	1,927,776.85
Retirement Fund - IMRF & Social Security/I	$	171,797.64
Capital Projects Fund	$	25,497,634.73
Working Cash Fund	$	299,383.47
Total Cash Balance	**$**	**42,160,019.48**

Respectfully Submitted By: Hunter Macek

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	40947	Check	A T & T Mobility	1,368.75

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
287289877822x1003 2025	Wireless Phones / August 26 through September 26, 2025	09/25/2025	1,368.75		
				20 E 2540 3237 00 910 000000	*1,368.75*

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	40948	Check	Accurate Biometrics, Inc.	61.75

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
441342509	Fingerprinting Services - September 2025	09/30/2025	61.75		
				10 E 2640 3925 00 910 000000	*61.75*

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	40949	Check	AED Authority	1,314.00

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
61501	Annual AED Concierge Program - 11/01/2025 - 11/01/2026	10/01/2025	980.00		
				10 E 2130 3230 00 910 000000	*980.00*
61606	Annual AED Concierge Program - 11/01/2025 - 11/01/2026 Add-on	10/07/2025	334.00		
				10 E 2130 3230 00 910 000000	*334.00*

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	40950	Check	Amsco Engineering Inc	9,237.50

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
D86-2025Cx-2	Building Commissioning Services for the District 48 Additions & Remodeling	09/11/2025	9,237.50		
				60 E 2530 3190 00 910 000000	*9,237.50*

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	40951	Check	Apple Inc	1,645.00

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
MC08127125	5 IPads for special education students to use as communication devices	09/24/2025	1,645.00		
				10 E 2330 5200 00 910 000000	*1,645.00*

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	40952	Check	ASBO International	499.00

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
Member ID #865985	2025/2026 Membership Dues Invoice - District Office Staff	09/24/2025	499.00		
				10 E 2520 6400 00 910 000000	*499.00*

AP Check Register

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	40953	Check	Aulisa, Gerrie	511.86

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
09/23/2025	Reimbursement for Therapy Dog Annual Insurance	09/23/2025	511.86		
				10 E 2310 6900 00 910 000000	*511.86*

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	40954	Check	Barco Products, LLC	1,268.60

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
INVRCO34713	Buddy Bench	09/30/2025	1,268.60		
				10 E 1110 7410 15 921 000000	*1,268.60*

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	40955	Check	Beausoleil, Roxanna	228.58

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
09/24/2025	Reimbursement for Staff Appreciation Supplies	09/24/2025	211.64		
				10 E 2310 4102 00 910 000000	*211.64*
3rd Qtr 2025	Mileage Reimbursement	09/30/2025	16.94		
				10 E 2520 3330 00 910 000000	*16.94*

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	40956	Check	Camelot Therapeutic Schools, LLC	2,271.15

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
228372	Therapeutic Day School Tuition - August 2025	09/09/2025	2,271.15		
				10 E 4220 6805 00 910 000000	*2,271.15*

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	40957	Check	CL Lighting	968.00

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
Quote #PG25-320970-1	AMS / Roller Blinds	10/04/2025	968.00		
				20 E 2540 4100 00 910 000000	*968.00*

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	40958	Check	ClientFirst Consulting Group LLC	121,138.17

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
18660	2025/2026 Client First IT Support Contract - August 2025	08/31/2025	28,605.38		
				10 E 2660 3100 14 910 000000	*28,605.38*
18662	New Renovation Assistance FY25	08/31/2025	63,788.74		
				60 E 2530 3190 00 910 000000	*63,788.74*
18663	Referendum Tech Design Assist Ph2 FY25	08/31/2025	28,744.05		
				60 E 2530 3190 00 910 000000	*28,744.05*

AP Check Register

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	40959	Check	Constellation New Energy - Gas Division, LLC	967.23

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
4412577	Natural Gas for All Schools / August 2025	09/19/2025	967.23		
				20 E 2540 4650 00 910 000000	*967.23*

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	40960	Check	COTG	91.44

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
6100624	Monthly Metered Prints - September 23 to October 22, 2025	09/19/2025	91.44		
				10 E 1120 3912 00 910 000000	*69.70*
				10 E 2520 3912 00 910 000000	*21.74*

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	40961	Check	Culligan Quench	902.06

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
9550879	Service Call - Work Order #QWO-004657756	09/11/2025	225.00		
				20 E 2540 3190 00 910 000000	*225.00*
9651181	Service Call - Work Order #QWO-004708291	09/25/2025	155.00		
				20 E 2540 3190 00 910 000000	*155.00*
9657218	Rental - 10/01/2025 through 11/30/2025	10/01/2025	522.06		
				20 E 2540 3190 00 910 000000	*522.06*

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	40962	Check	Datamation Imaging Services Corp.	916.30

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
OCT-85783	Image Silo Hosting - September 2025	10/01/2025	916.30		
				10 E 2310 3160 00 910 000000	*916.30*

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	40963	Check	Door Systems ASSA ABLOY US Inc.	544.99

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
959054	AMS / Maintenance and Inspection of Door in the Kitchen per Agreement	09/30/2025	544.99		
				20 E 2540 3190 00 910 000000	*544.99*

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	40964	Check	Federal Supply USA	225.00

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
223626	AMS / Atosa Range Repair	10/07/2025	225.00		
				10 E 2560 3230 26 910 000000	*225.00*

AP Check Register

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	40965	Check	FGM Architects	296,149.84

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
24-4013.07-6	Pre-Referendum DD-CD Furniture-Fixtures-Equipment - Professional Services from August 23 to September 26, 2025	10/09/2025	5,040.00		
				60 E 2530 3190 00 910 000000	*5,040.00*
25-4344.01-1	2026 Capital Improvements - Professional Services from August 23 through September 26, 2025	10/09/2025	291,109.84		
				60 E 2530 3190 00 910 000000	*291,109.84*

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	40966	Check	Flagg Creek Water Reclamation District	79.14

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
008921-000	SMS / Sewer Fees / July 30 through August 28, 2025	09/27/2025	79.14		
				20 E 2540 3700 00 910 000000	*79.14*

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	40967	Check	Great Minds PBC	287.77

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
261457	6th Grade Math Materials - Quote #496764	10/06/2025	287.77		
				10 E 2210 4200 00 910 000000	*287.77*

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	40968	Check	Green, Cassie E	97.44

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
09/22/2025	Reimbursement for Classroom Supplies	09/22/2025	97.44		
				10 E 1120 4100 00 930 000000	*97.44*

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	40969	Check	Grippo, Danielle M	75.00

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
09/16/2025	Reimbursement for Science Lab Supplies	09/16/2025	75.00		
				10 E 1120 4100 00 930 000000	*75.00*

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	40970	Check	Hallett & Sons Expert Movers, Inc. / dba Hallett Movers	2,769.95

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
68246	LMC Move Project for Albright Middle School Job #16892	09/17/2025	2,769.95		
				60 E 2530 3190 00 910 000000	*2,769.95*

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	40971	Check	HR Direct	26.05

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
18085230	Federal Poster for AMS	09/22/2025	26.05		
				10 E 2640 4100 88 910 000000	*26.05*

AP Check Register

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	40972	Check	Illinois Association of School Administrators	300.00

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
87-7577-FY26	SB7 Software - Performance Rankings File Tool - Annual License - FY 2026	10/03/2025	300.00		
				10 E 2640 3191 88 910 000000	*300.00*

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	40973	Check	JW Pepper & Son Inc	187.99

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
367730024	Music for Willowbrook Band Day Performance	08/29/2025	45.00		
				10 E 1120 4100 69 930 000000	*45.00*
367846352	Music for Winter Concert	09/29/2025	142.99		
				10 E 1120 4100 69 930 000000	*142.99*

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	40974	Check	Lakeshore Learning Materials, LLC	644.10

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
91899307	Rugs	09/02/2025	644.10		
				10 E 1110 4100 00 921 000000	*644.10*

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	40975	Check	Lewicki, Anthony J	311.87

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
09/29/2025	Reimbursement for PE Supplies	09/29/2025	311.87		
				10 E 1120 4100 59 930 000000	*311.87*

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	40976	Check	Lexia Voyager Sopris Inc.	217.80

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
8807626	Transmath Level 2 Making Sense of Rational Numbers Student Set "see attached requisition form"	10/03/2025	217.80		
				10 E 1250 4100 00 910 430000	*217.80*

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	40977	Check	Lindeen, Jessica	56.00

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
10/07/2025	Additional Tuition Reimbursement Owed	10/07/2025	56.00		
				10 E 2310 2900 97 910 000000	*56.00*

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	40978	Check	LIVunLtd	1,150.00

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
Quote 83921	Gold Preventative Maintenance Agreement 2025/2026	08/19/2025	1,150.00		
				10 E 1120 3230 00 930 000000	*1,150.00*

AP Check Register

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	40979	Check	Macek, Hunter	32.20

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
10/09/2025	Mileage Reimbursement	10/09/2025	32.20		
				10 E 2520 3330 00 910 000000	*32.20*

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	40980	Check	Marino, Karen	4,500.00

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
09/30/2025	Tuition Reimbursement	09/30/2025	4,500.00		
				10 E 2310 2900 99 910 000000	*4,500.00*

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	40981	Check	Nelco	1,184.59

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
10224224	Business Office Supplies	09/25/2025	474.04		
				10 E 2520 4100 00 910 000000	*474.04*
10224852	Business Office Supplies	09/29/2025	710.55		
				10 E 2520 4100 00 910 000000	*710.55*

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	40982	Check	Nicholas & Associates, Inc.	1,208,332.58

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
8171-8	Professional Services	09/23/2025	167,027.00		
				60 E 2530 3190 00 910 000000	*167,027.00*
8576 AMS	Professional Services & Capital Outlay	09/23/2025	19,359.73		
				60 E 2530 3190 00 910 000000	*5,651.38*
				60 E 2530 5000 00 910 000000	*13,708.35*
8578 SC	Professional Services & Capital Outlay	09/23/2025	82,995.16		
				60 E 2530 3190 00 910 000000	*62,472.66*
				60 E 2530 5000 00 910 000000	*20,522.50*
8579 SMS	Professional Services & Capital Outlay	09/23/2025	34,734.69		
				60 E 2530 3190 00 910 000000	*29,629.69*
				60 E 2530 5000 00 910 000000	*5,105.00*
AMS 09/23/2025	AMS: Riemer, Monarch, & ABM Commercial	09/23/2025	110,251.00		
				60 E 2530 5000 00 910 000000	*110,251.00*
SC 09/23/2025	SC: Riemer, RB Construction, Metalmaster, ABM Commercial, Accomplished Mech., & Meany	09/23/2025	544,763.00		
				60 E 2530 5000 00 910 000000	*544,763.00*

AP Check Register

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	40982	Check	Nicholas & Associates, Inc.	1,208,332.58

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
SMS 09/23/2025	SMS: RB Construction, F&G Roofing, ABM Commercial, Hartwig, Acitelli Heating, & Powerlink	09/23/2025	249,202.00		
				60 E 2530 5000 00 910 000000	*249,202.00*

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	40983	Check	Norcomm Public Safety Comm. Inc.	255.00

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
29649	SMS / Service Contract 10/01/2025 through 12/31/2025	10/01/2025	255.00		
				20 E 2540 3900 00 910 000000	*255.00*

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	40984	Check	Oak Brook Mechanical Services, Inc	6,952.99

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
44499	SMS / Daikin Unit Repairs	09/15/2025	1,767.99		
				20 E 2540 3190 00 910 000000	*1,767.99*
44639	SMS / Chiller Repairs	09/25/2025	945.00		
				20 E 2540 3190 00 910 000000	*945.00*
44855	AMS / Belimo Valve Leak Work Order #40018	10/08/2025	4,240.00		
				20 E 2540 3190 00 910 000000	*4,240.00*

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	40985	Check	Office Of The State Fire Marshal The	30.00

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
5125156442	Conveyance Registration	09/17/2025	30.00		
				20 E 2540 3190 00 910 000000	*30.00*

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	40986	Check	Organic Life, LLC	870.16

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
1136020702851	August 2025 Billing	08/31/2025	870.16		
				10 E 2560 3155 26 910 000000	*870.16*

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	40987	Check	Orkin LLC	462.00

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
282532564	Extermination Monthly Service - August 2025	08/29/2025	78.00		
				20 E 2540 3190 00 910 000000	*78.00*
282532565	Extermination Monthly Service - August 2025	08/29/2025	87.00		
				20 E 2540 3190 00 910 000000	*87.00*
282532566	Extermination Monthly Service - August 2025	08/29/2025	66.00		
				20 E 2540 3190 00 910 000000	*66.00*

AP Check Register

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	40987	Check	Orkin LLC	462.00

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
284200910	Extermination Monthly Service - September 2025	09/25/2025	78.00		
				20 E 2540 3190 00 910 000000	*78.00*
284200911	Extermination Monthly Service - September 2025	09/29/2025	87.00		
				20 E 2540 3190 00 910 000000	*87.00*
284200912	Extermination Monthly Service - September 2025	09/29/2025	66.00		
				20 E 2540 3190 00 910 000000	*66.00*

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	40988	Check	PA Crimson Fire Risk Services, Inc	489.00

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
36517	Service Call & Dry Chemical - Work Order #44121-1	10/01/2025	489.00		
				20 E 2540 3900 00 910 000000	*489.00*

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	40989	Check	Pearson Education	940.17

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
29806381	Autism rating scales and Comprehensive Level Complete Kit "see attached requisition form"	09/09/2025	940.17		
				10 E 1250 4100 00 910 430000	*940.17*

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	40990	Check	Peerless Network, Inc.	1,100.82

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
83843	Alarm System - Phone Lines - September 2025	10/01/2025	1,032.68		
				20 E 2540 3900 00 910 000000	*1,032.68*
83983	Alarm System - Phone Lines - September 2025	10/01/2025	68.14		
				20 E 2540 3900 00 910 000000	*68.14*

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	40991	Check	Quadient Finance USA, Inc.	1,003.00

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
7900 0440 8058 9850	Postage 09/09/2025	09/30/2025	1,003.00		
				10 E 2310 3400 00 910 000000	*1,003.00*

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	40992	Check	Quinlan & Fabish	186.14

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
16983467	Band Instrument Supplies	09/15/2025	94.20		
				10 E 1110 4100 69 925 000000	*94.20*
16983478	Band Instrument Supplies	09/15/2025	91.94		
				10 E 1120 7410 59 930 000000	*91.94*

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Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	40993	Check	Raptor Technologies, LLC	2,780.00

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
176306	2025/2026 Raptor Visitor Management Annual Access Fee	07/14/2025	2,780.00		
				20 E 2540 3191 00 910 000000	*2,780.00*

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	40994	Check	Ricoh USA, Inc (lease)	1,652.71

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
109530059	Monthly Lease Billing for Copiers - 09/30/2025 through 10/29/2025	10/03/2025	428.51		
				10 E 2520 3910 00 910 000000	*428.51*
109530062	Monthly Lease Billing for Copiers - 10/30/2025 through 11/29/2025	10/03/2025	1,094.74		
				10 E 1110 3910 00 910 000000	*691.02*
				10 E 1120 3910 00 910 000000	*403.72*
109530066	Monthly Lease Billing for Copiers - 10/30/2025 through 11/29/2025	10/03/2025	129.46		
				10 E 1110 3910 00 910 000000	*96.02*
				10 E 1120 3910 00 910 000000	*33.44*

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	40995	Check	Ricoh USA, Inc (meter)	3,697.33

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
5072082242	Metered Prints - 10/01/2025 through 12/31/2025	10/01/2025	2,836.14		
				10 E 1110 3912 00 910 000000	*1,959.90*
				10 E 1120 3912 00 910 000000	*876.24*
5072082257	Metered Prints - 10/01/2025 through 12/31/2025	10/01/2025	861.19		
				10 E 2520 3912 00 910 000000	*861.19*

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	40996	Check	RJB Properties	88,111.45

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
Salt-192	Monthly Janitorial Services - August 2025	08/31/2025	47,007.29		
				20 E 2540 3180 00 910 000000	*47,007.29*
Salt-193	Monthly Janitorial Services - September 2025	09/30/2025	41,104.16		
				20 E 2540 3180 00 910 000000	*41,104.16*

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Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	40997	Check	Robbins Schwartz	59.20

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
1027084	2024 Board of Review 41% - For Professional Services Rendered Through August 31, 2025	09/30/2025	21.01		
				10 E 2310 3220 00 910 000000	*21.01*
1027087	2024 Butterfield Exchange Office CA PTAB Appeal 47%: Professional Services Through August 31, 2025	09/30/2025	38.19		
				10 E 2310 3220 00 910 000000	*38.19*

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	40998	Check	SASED	18,975.00

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
1002600089	FY26 School Improvement Billing & FY26 Assistive Tech Billing	09/11/2025	12,495.00		
				10 E 4100 6800 00 910 000000	*12,495.00*
1002600102	FY26 School Improvement Billing for Timothy Christian	09/11/2025	5,184.00		
				10 E 4100 3193 00 910 462000	*5,184.00*
1002600108	FY26 School Improvement Billing for Timothy Christian - CPI Training Provided	09/23/2025	1,296.00		
				10 E 3700 3030 91 910 462000	*1,296.00*

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	40999	Check	Schellhorn, Tracy A	27.81

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
10/01/2025	Reimbursement for Teacher Incentives	10/01/2025	27.81		
				10 E 2410 4102 00 921 000000	*27.81*

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	41000	Check	Scholastic Inc	85.50

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
M7591467	Science World Subscription - Beckwith	09/02/2025	85.50		
				10 E 2210 3191 00 910 000000	*85.50*

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	41001	Check	School Health Corp	383.70

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
294866	Practice and Game Soccer Balls for AMS Athletics	09/04/2025	383.70		
				10 E 1500 7410 00 930 000000	*383.70*

AP Check Register

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	41002	Check	School Nurse Supply, Inc.	660.44

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
1065611	Bags, Pads, Soap, Crackers various nurse supplies "see attached requisition form"	09/10/2025	410.24		
				10 E 2130 4100 83 910 000000	*410.24*
1068717	Compresses, Hot and Cold Packs, Deodorant, Cotton Balls, Gauze "see attached requisition form"	09/30/2025	250.20		
				10 E 2130 4100 83 910 000000	*250.20*

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	41003	Check	SEAL of Illinois	7,475.37

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
13657	Special Education Tuition Bill - September 2025	09/30/2025	7,475.37		
				10 E 4220 6805 00 910 000000	*7,475.37*

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	41004	Check	Securitas Technology Corporation	3,240.45

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
260925	SMS / Monitoring and Maintenance Services - 11/01/2025 through 01/31/2026	10/01/2025	765.45		
				20 E 2540 3900 00 910 000000	*765.45*
7001918545	SMS / Monitoring and Maintenance Services - 09/01/2025 through 11/30/2025	09/17/2025	1,284.00		
				20 E 2540 3900 00 910 000000	*1,284.00*
7001918546	SC / Monitoring and Maintenance Services - 09/01/2025 through 11/30/2025	09/17/2025	1,191.00		
				20 E 2540 3900 00 910 000000	*1,191.00*

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	41005	Check	SMG Security Holdings LLC	193.41

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
221444	SC / Fire System Annual Transmitter Communication Test and Burglar Alarm Dialer Direct Connect FA	09/20/2025	193.41		
				20 E 2540 3900 00 910 000000	*193.41*

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	41006	Check	State Industrial Products	1,153.00

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
903944200	Facility Maintenance - September 2025	09/30/2025	1,153.00		
				20 E 2540 3190 00 910 000000	*1,153.00*

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Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	41007	Check	Studies Weekly, Inc.	677.60

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
549815	Social Studies Curriculum K-5	09/12/2025	677.60		
				10 E 2210 4200 00 910 000000	*677.60*

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	41008	Check	Telcom Innovations Group LLC	2,160.00

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
A62118	Labor Charge for Service Order #191096	09/16/2025	1,800.00		
				20 E 2540 3190 00 910 000000	*1,800.00*
A62163	Labor Charge for Service Order #191285	10/03/2025	360.00		
				20 E 2540 3190 00 910 000000	*360.00*

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	41009	Check	Textbook Warehouse, LLC.	17.88

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
SI1089473	2025-2026 Reading Materials Quote #SQ0219490	09/08/2025	17.88		
				10 E 2210 4200 00 910 000000	*17.88*

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	41010	Check	The Midwest Clinic	230.00

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
80511	The 79th Midwest Clinic - December 17-19, 2025 Stephen Babiarz	10/08/2025	230.00		
				10 E 1120 3030 00 930 000000	*230.00*

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	41011	Check	Thomson Reuters - West	502.08

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
852636293	Residency Verification - September 2025	10/01/2025	502.08		
				10 E 2310 3190 00 910 000000	*502.08*

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	41012	Check	Tree Towns Imaging & Color Graphics	10,484.00

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
20250923	Digital Wall Covering & Installation	09/23/2025	10,484.00		
				60 E 2530 3190 00 910 000000	*5,875.00*
				60 E 2530 4100 00 910 000000	*4,609.00*

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	41013	Check	Tumilty, Catherine M	149.00

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
10/06/2025	Reimbursement for Spanish Curriculum Subscription - Garbanzo	10/06/2025	149.00		
				10 E 2210 3191 00 910 000000	*149.00*

AP Check Register

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	41014	Check	ULINE	663.13

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
198422075	Kitchen Garbage Cans for AMS & SC	09/25/2025	663.13		
				20 E 2540 4100 00 910 000000	*663.13*

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	41015	Check	Video and Sound Service, Inc.	1,349.00

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
103330	Monthly Service Agreement for CCTV Equipment - October 2025	09/25/2025	1,349.00		
				20 E 2540 3238 00 910 000000	*1,349.00*

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	41016	Check	Village Of Villa Park	758.19

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
13-06970-00	AMS / Water - 08/29/2025 - 09/30/2025	09/30/2025	758.19		
				20 E 2540 3700 00 910 000000	*758.19*

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	41017	Check	Waste Management Corporate Services, Inc.	1,134.28

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
0134424-4719-2	AMS & SC / Recycling & Garbage / October 2025	10/03/2025	1,134.28		
				20 E 2540 3710 00 910 000000	*1,134.28*

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	41018	Check	Wermer Rogers Doran & Ruzon LLC	15,000.00

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
85013	Auditing and financial report preparation services for the fiscal year ended June 30, 2025 - Progress Bill	09/17/2025	15,000.00		
				10 E 2310 3170 00 910 000000	*15,000.00*

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	41019	Check	Westway Coach, Inc	120,257.73

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
1011940	SC / Bus Evacuation Drills	09/12/2025	719.64		
				40 E 2550 3380 00 910 000000	*719.64*
1011941	SMS / Bus Evacuation Drills	09/12/2025	719.64		
				40 E 2550 3380 00 910 000000	*719.64*
1011942	AMS / Bus Evacuation Drills	09/12/2025	809.64		
				40 E 2550 3380 00 910 000000	*809.64*
1012042	AMS / Soccer / Hillside	09/11/2025	336.28		
				40 E 2550 3391 00 910 000000	*336.28*
1012043	AMS / Cross Country / Lombard Commons	09/15/2025	380.25		
				40 E 2550 3391 00 910 000000	*380.25*

AP Check Register

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	41019	Check	Westway Coach, Inc	120,257.73

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
1012044	AMS / Volleyball / Forest Park	09/16/2025	239.88		
				40 E 2550 3391 00 910 000000	*239.88*
1012045	AMS / Volleyball / WBHS	09/18/2025	239.88		
				40 E 2550 3391 00 910 000000	*239.88*
1012046	AMS / Soccer / Harrington Park	09/22/2025	273.46		
				40 E 2550 3391 00 910 000000	*273.46*
1012047	AMS / Volleyball / Hauser	09/23/2025	246.28		
				40 E 2550 3391 00 910 000000	*246.28*
1012048	AMS / Volleyball / Lindop	09/25/2025	239.88		
				40 E 2550 3391 00 910 000000	*239.88*
1012049	AMS / Soccer / Memorial Park	10/01/2025	267.07		
				40 E 2550 3391 00 910 000000	*267.07*
1012050	AMS / Volleyball / Hillside	10/02/2025	239.88		
				40 E 2550 3391 00 910 000000	*239.88*
1012084	AMS / Volleyball / Gross Middle School	09/10/2025	244.88		
				40 E 2550 3391 00 910 000000	*244.88*
1012119	AMS / Field Trip for 6th Grade (A) to College of DuPage	09/23/2025	356.27		
				40 E 2550 3392 00 910 000000	*356.27*
1012120	AMS / Field Trip for 6th Grade (B) to College of DuPage	09/24/2025	376.26		
				40 E 2550 3392 00 910 000000	*376.26*
RT 1005208	Special Education Transportation - September 2025	09/30/2025	58,459.74		
				40 E 2550 3390 00 910 000000	*58,459.74*
RT 1005209	Regular Transportation - September 2025	09/30/2025	56,108.80		
				40 E 2550 3185 00 910 000000	*2,550.40*
				40 E 2550 3380 00 910 000000	*53,558.40*

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	41020	Check	Wilson Language Training Corp	764.64

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
119515	Instruction manual, dictation book, sound cards, word cards, letter tiles "see attached requisition form"	09/11/2025	710.64		
				10 E 1250 4100 00 910 430000	*710.64*

AP Check Register

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	41020	Check	Wilson Language Training Corp	764.64

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
121140	Word element and Syllable cards "see attached requisition form"	09/23/2025	54.00		
				10 E 1250 4100 00 910 430000	*54.00*

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	41021	Check	Zaher, Amy	749.20

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
09/09/2025	Reimbursement for Suburban Superintendent Roundtable Professional Development Fees	09/09/2025	500.00		
				10 E 2320 3030 91 910 000000	*500.00*
09/28/2025	Mileage Reimbursement - Conference in Springfield, IL	09/28/2025	249.20		
				10 E 2320 3330 00 910 000000	*249.20*

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	41022	Check	Zoske, Amanda K	254.78

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
09/08/2025	Reimbursement for Science Supplies	09/08/2025	109.00		
				10 E 1120 4100 00 930 000000	*109.00*
09/22/2025	Reimbursement for Supplies	09/22/2025	124.79		
				10 E 1120 4100 00 930 000000	*124.79*
09/252/2025	Reimbursement for Science Lab Supplies	09/22/2025	20.99		
				10 E 1120 4100 00 930 000000	*20.99*

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	8000000892	Wire Transfer	Amazon Capital Services, Inc.	9,254.61

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
133D-3W7C-7KNX	Teacher Supply	09/03/2025	177.85		
				10 E 1110 4100 00 925 000000	*177.85*
13NT-VDYL-LYXH	Books for All Three Libraries: Salt Creek Primary, Stella May Swartz, and Albright Middle School	09/13/2025	284.47		
				10 E 2220 4300 57 910 000000	*284.47*
13NT-VDYL-LYXH	Promos and Discounts	09/13/2025	-2.89		
				10 E 2220 4300 57 910 000000	*-2.89*
13QT-GPLW-CJPY	Cork Boarders	09/12/2025	312.32		
				10 E 1110 4100 00 921 000000	*312.32*
13QT-GPLW-CJPY	Promos and Discounts	09/12/2025	-24.00		
				10 E 1110 4100 00 921 000000	*-24.00*

AP Check Register

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	8000000892	Wire Transfer	Amazon Capital Services, Inc.	9,254.61

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
13W1-PFVC-K9L6	Bulletin Board items for Rebecca Caudill Reading Challenge at AMS	09/05/2025	14.99		
				10 E 2220 4310 57 910 000000	*14.99*
14QQ-FQ9H-QT1D	Bilingual Books for Students at AMS	10/03/2025	50.12		
				10 E 2220 4300 57 910 000000	*50.12*
16KN-LWK6-94FW	Scanner for Swartz Library Self Checkout	09/19/2025	79.99		
				10 E 2220 4300 57 910 000000	*79.99*
16T1-PR7M-419N	Office Supplies	10/06/2025	102.24		
				10 E 1110 4100 00 921 000000	*102.24*
1767-9MDP-YVP1	Spadefoot Toad Books for 5th Grade	09/10/2025	35.96		
				10 E 2210 4200 00 910 000000	*35.96*
17DV-3FTY-763W	Magnetic Sand, File Folders, Plastic Card Holders	10/07/2025	104.54		
				10 E 1110 4100 00 921 000000	*104.54*
17GJ-6DRW-4KDH	Supplies for Olsen	09/17/2025	172.06		
				10 E 1120 4100 00 930 000000	*172.06*
193C-D9FK-CN9Y	IPAD Cases for Student IPADS	09/29/2025	86.90		
				10 E 1200 4100 78 910 000000	*86.90*
19WC-9Q6P-4QV7	Additional Garbage Cans for District-Wide Use	09/30/2025	169.26		
				10 E 2520 4100 00 910 000000	*169.26*
1CPW-X1RC-7NLR	Bounce Bands and K Supplies	09/22/2025	399.38		
				10 E 1110 4100 00 921 000000	*399.38*
1CR1-H67H-79RH	Vertical Files and Mailboxes	10/02/2025	37.95		
				10 E 1110 4100 00 921 000000	*37.95*
1CXF-T1RL-6GYC	Gold Paper	09/29/2025	18.98		
				10 E 1110 4100 00 921 000000	*18.98*
1CXF-T1RL-6GYC	Promos and Discounts	09/29/2025	-0.95		
				10 E 1110 4100 00 921 000000	*-0.95*
1DWH-9XKL-DTL4	Bulletin Board Items for Rebecca Caudill Reading Challenge at AMS	09/29/2025	35.97		
				10 E 2220 4310 57 910 000000	*35.97*
1FR9-GWYM-6FHF	5th Grade Science	10/07/2025	8.99		
				10 E 1110 4100 00 925 000000	*8.99*

AP Check Register

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	8000000892	Wire Transfer	Amazon Capital Services, Inc.	9,254.61

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
1GG9-P3C6-77NV	Custodian Appreciation Day	10/02/2025	46.47		
				10 E 2410 4102 00 925 000000	*46.47*
1GN6-LP3X-667Q	5th Grade Science	10/07/2025	18.98		
				10 E 1110 4100 00 925 000000	*18.98*
1GVD-P6VV-91XD	Markers	09/23/2025	113.88		
				10 E 1110 4100 00 921 000000	*113.88*
1GVW-3RWX-Y3Q3	Ink Cartridge for Printer	09/10/2025	151.79		
				10 E 1200 4100 78 910 000000	*151.79*
1H67-DWW3-6RW4	PBIS Teamwork Celebration	09/17/2025	337.00		
				10 E 2410 4103 00 925 000000	*337.00*
1HKY-KTDY-3TRT	Mailing envelopes	09/22/2025	28.97		
				10 E 1200 4100 78 910 000000	*28.97*
1JFK-NRM7-3XX4	Decorations for New Albright Library Flash Drives for All Libraries for Chromebook Recovery	09/24/2025	105.05		
				10 E 2220 4300 57 910 000000	*105.05*
1JLT-QQGP-9VLP	Team Leader Book Study	09/19/2025	206.85		
				10 E 2310 4100 00 910 000000	*206.85*
1JQ6-KGM6-619L	Desk Organizers for Beckwith and Grunst	09/16/2025	104.24		
				10 E 1120 4100 00 930 000000	*104.24*
1JW7-KW7F-CQ1T	Various PE Equipment for Golf and Soccer Units	09/26/2025	753.97		
				10 E 1120 7410 59 930 000000	*753.97*
1JW7-KW7F-CQ1T	Promos and Discounts	09/26/2025	-1.98		
				10 E 1120 7410 59 930 000000	*-1.98*
1JWQ-YHJF-C16P	Air Whistles, Counters, and Markers	09/11/2025	171.78		
				10 E 1110 4100 00 921 000000	*171.78*
1K34-1NN3-9NPY	Supplies for Office and Hummel	09/12/2025	117.81		
				10 E 1500 4100 00 930 000000	*117.81*
1K34-1NN3-9NPY	Promos and Discounts	09/12/2025	-2.22		
				10 E 1500 4100 00 930 000000	*-2.22*
1L7W-F1K1-CD9F	Various Nurse Supplies "see attached requisition form"	09/12/2025	428.62		
				10 E 2130 4100 83 910 000000	*428.62*

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	8000000892	Wire Transfer	Amazon Capital Services, Inc.	9,254.61

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
1LCT-YKWC-DP1H	Prizes for Bluestem and Rebecca Caudill Award Book Challenge	10/07/2025	94.76		
				10 E 2220 4300 57 910 000000	*94.76*
1M4W-3HW6-3YJ1	District Office Supplies	09/24/2025	224.46		
				10 E 2310 4100 00 910 000000	*224.46*
1MY7-6VTG-YQFW	Cardstock	09/10/2025	314.20		
				10 E 1110 4100 00 921 000000	*314.20*
1NGQ-D17Y-4FR1	Pencil Adapters, Gym Equipment	09/29/2025	147.85		
				10 E 1110 4100 00 921 000000	*55.87*
				10 E 1110 4100 59 921 000000	*91.98*
1NGQ-D17Y-CQV6	Cardstock and Books	09/29/2025	236.79		
				10 E 1110 4100 00 921 000000	*236.79*
1NYN-DTMY-RRW7	Books for All Three Libraries: Salt Creek Primary, Stella May Swartz, and Albright Middle School	09/27/2025	25.46		
				10 E 2220 4300 57 910 000000	*25.46*
1PCT-LJ7T-CDWR	STEM	10/06/2025	117.09		
				10 E 1110 4100 79 925 000000	*117.09*
1PHV-Y77V-CJ74	SMS Conference Room	09/18/2025	308.97		
				10 E 1110 4100 00 925 000000	*308.97*
1PT9-NQ7H-7QXV	Med Bag for Sports After School and Athletic Tape	10/02/2025	61.99		
				10 E 1120 4100 59 930 000000	*61.99*
1R9M-DJCK-4LLG	District Office Supplies	10/01/2025	98.93		
				10 E 2310 4100 00 910 000000	*98.93*
1RF6-CV1R-TVG7	Materials for Middle School Office	09/21/2025	107.96		
				10 E 1120 4100 00 930 000000	*107.96*
1RF6-CV1R-TVG7	Promos and Discounts	09/21/2025	-1.00		
				10 E 1120 4100 00 930 000000	*-1.00*
1RYK-CQCX-YQJM	Equipment to Hang Emergency Maps and Bags	09/10/2025	226.19		
				10 E 1120 4100 00 930 000000	*226.19*
1RYK-CQCX-YQJM	Promos and Discounts	09/10/2025	-15.20		
				10 E 1120 4100 00 930 000000	*-15.20*

AP Check Register

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	8000000892	Wire Transfer	Amazon Capital Services, Inc.	9,254.61

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
1TGC-3XF9-CC6F	Pencil Grips	09/26/2025	6.64		
				10 E 1110 4100 00 921 000000	*6.64*
1TLV-JFJ9C-PP74	Check Storage Box for Accounts Payable	10/03/2025	21.55		
				10 E 2520 4100 00 910 000000	*21.55*
1V44-7X4R-9GKX	Lysol, Disinfecting Wipes, Nail Clippers, Dixie Cup, Soap Dispenser "See attached requisition form"	09/29/2025	113.87		
				10 E 2130 4100 83 910 000000	*113.87*
1V44-7X4R-9GKX	Promos and Discounts	09/29/2025	-1.80		
				10 E 2130 4100 83 910 000000	*-1.80*
1VC4-D6D7-4XLX	Key Organizer, Lanyards for Visitors, and Lunch Passes	09/17/2025	56.51		
				10 E 1120 4100 00 930 000000	*56.51*
1VDF-JYPR-1VM9	Promos and Discounts	09/08/2025	-21.12		
				10 E 1110 4100 00 925 000000	*-21.12*
1VDF-JYPR-1VM9	Supply order	09/08/2025	1,150.14		
				10 E 1110 4100 00 925 000000	*1,150.14*
1VFF-PWFT-3WN9	Boarder, Board Coverings, Magnets for Classrooms	10/01/2025	62.76		
				10 E 1120 4100 00 930 000000	*62.76*
1VK3-HQ4G-KN1F	Supplies	09/13/2025	17.48		
				10 E 1110 4100 00 921 000000	*17.48*
1VPT-WYK6-9YF3	Fire Blankets for Science Room and Eye Wash Station Refill	09/19/2025	48.21		
				10 E 1120 4100 00 930 000000	*48.21*
1W37-WYQR-94CX	Stool and Planter Boxes	10/01/2025	183.83		
				10 E 1110 4100 00 921 000000	*183.83*
1WFH-4RK4-J4QL	Supply Order	09/12/2025	148.73		
				10 E 1110 4100 00 925 000000	*148.73*
1WQX-RGP-XJKM	Supplies	09/10/2025	144.78		
				10 E 1110 4100 00 921 000000	*144.78*
1WXP-LD43-41HY	Supplies for Salt Creek & Swartz Library	09/23/2025	159.97		
				10 E 2220 4310 57 910 000000	*159.97*
1XRC-PNFY-4V9C	Labels, Scissors, Markers, and Hanging Clips	09/17/2025	107.90		
				10 E 1110 4100 00 921 000000	*107.90*

AP Check Register

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	8000000892	Wire Transfer	Amazon Capital Services, Inc.	9,254.61

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
1XX7-DCQG-63QN	Recess Balls and Wall Covering for Aide Room	09/17/2025	144.96		
				10 E 1500 4100 00 930 000000	*144.96*
1XYR-3NQ6-VJFC	Tech Supplies - Cables	09/10/2025	73.60		
				10 E 2660 4100 14 910 000000	*73.60*
1YCX-NMP4-YFMT	Supplies for Porcelli	09/10/2025	44.73		
				10 E 1500 4100 00 930 000000	*44.73*
1YH4-FLXK-7M1N	PE Supply for Kyle Szymanski	09/24/2025	91.98		
				10 E 1110 4100 59 925 000000	*91.98*
CM 1LTM-T9C3-377D	Refund 1MY7-6VTG-YQFW	09/10/2025	-21.89		
				10 E 1110 4100 00 921 000000	*-21.89*
ILH6-R7QL-HJC1	Additional Garbage Cans for District-Wide Use	10/06/2025	127.99		
				10 E 2520 4100 00 910 000000	*127.99*

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	8000000893	Wire Transfer	ENGIE Resources LLC	6,768.50

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
10211394	AMS / Electricity / August 7 through September 8, 2025	09/12/2025	4,749.03		
				20 E 2540 4660 00 910 000000	*4,749.03*
10211395	SC / Electricity / August 7 through September 8, 2025	09/11/2025	2,019.47		
				20 E 2540 4660 00 910 000000	*2,019.47*

Check Date	Check Number	Payment Type	Name	Check Amount
10/16/2025	8000000894	Wire Transfer	Republic Services #551	1,994.53

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
0551-016356840	AMS / Garbage & Recycling / October 2025	09/20/2025	1,508.64		
				20 E 2540 3710 00 910 000000	*1,508.64*
0551-016356848	SC / Garbage & Recycling / October 2025	09/20/2025	485.89		
				20 E 2540 3710 00 910 000000	*485.89*

AP Check Register

Check Date	Check Number	Payment Type	Name	Check Amount
			Total:	**1,974,515.50**

10/16/2025 Summary

Type	Count	Amount
Regular Checks:	76	1,956,497.86
ACH Checks:	0	0.00
Wire Transfers:	3	18,017.64
Epayables:	0	0.00
Total:	**79**	**1,974,515.50**

Fund	Total
10 - Education	110,325.19
20 - Operations & Maintenance	124,425.92
40 - Transportation	120,257.73
60 - Capital Projects	1,619,506.66
	1,974,515.50

AP Run: REV 09/10/2025 — Post Date: 2025-09-10 — AP Run Type: R **Salt Creek SD 48**

Check Date	Check Number	Payment Type	Name	Check Amount
09/10/2025	5283	Check	Bicek, Thomas	90.00

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
09/10/2025	AMS / Soccer Official / 09/10/2025	09/10/2025	90.00		
				10 E 1500 3010 00 930 000000	*90.00*

Check Date	Check Number	Payment Type	Name	Check Amount
09/10/2025	5284	Check	Glaser, Bruce	90.00

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
09/10/2025	AMS / Soccer Official / 09/10/2025	09/10/2025	90.00		
				10 E 1500 3010 00 930 000000	*90.00*
				Total:	**180.00**

REV 09/10/2025 Summary

Type	Count	Amount
Regular Checks:	2	180.00
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	**2**	**180.00**

AP Check Register

Check Date	Check Number	Payment Type	Name	Check Amount
09/11/2025	5285	Check	Birch, Richard	90.00

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
09/11/2025	AMS / Volleyball Official / 09/11/2025	09/11/2025	90.00		
				10 E 1500 3010 00 930 000000	*90.00*
				Total:	**90.00**

REV 09/11/2025 Summary

Type	Count	Amount
Regular Checks:	1	90.00
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	**1**	**90.00**

AP Check Register

AP Run: REV 09/15/2025 — Post Date: 2025-09-15 — AP Run Type: R **Salt Creek SD 48**

Check Date	Check Number	Payment Type	Name	Check Amount
09/15/2025	5286	Check	Bicek, Thomas	90.00

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
09/15/2025	AMS / Soccer Official / 09/15/2025	09/15/2025	90.00		
				10 E 1500 3010 00 930 000000	*90.00*

Check Date	Check Number	Payment Type	Name	Check Amount
09/15/2025	5287	Check	Johnson, James	90.00

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
09/15/2025	AMS / Soccer Official / 09/15/2025	09/15/2025	90.00		
				10 E 1500 3010 00 930 000000	*90.00*
				Total:	**180.00**

REV 09/15/2025 Summary

Type	Count	Amount
Regular Checks:	2	180.00
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	**2**	**180.00**

AP Check Register

Check Date	Check Number	Payment Type	Name	Check Amount
09/17/2025	5288	Check	Bicek, Thomas	90.00

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
09/17/2025	AMS / Soccer Official / 09/17/2025	09/17/2025	90.00		
				10 E 1500 3010 00 930 000000	*90.00*

Check Date	Check Number	Payment Type	Name	Check Amount
09/17/2025	5289	Check	Ultreras, Alex	90.00

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
09/17/2025	AMS / Soccer Official / 09/17/2025	09/17/2025	90.00		
				10 E 1500 3010 00 930 000000	*90.00*
				Total:	**180.00**

REV 09/17/2025 Summary

Type	Count	Amount
Regular Checks:	2	180.00
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	**2**	**180.00**

AP Check Register

Check Date	Check Number	Payment Type	Name	Check Amount
09/18/2025	5290	Check	Chojecki, Gary J.	90.00

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
09/18/2025	AMS / Volleyball Official / 09/18/2025	09/18/2025	90.00		
				10 E 1500 3010 00 930 000000	*90.00*
				Total:	**90.00**

REV 09/18/2025 Summary

Type	Count	Amount
Regular Checks:	1	90.00
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	**1**	**90.00**

AP Check Register

Check Date	Check Number	Payment Type	Name	Check Amount
09/24/2025	5291	Check	Tokarczyk, Ken	135.00

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
09/24/2025	AMS / Soccer Official / 09/24/2025	09/24/2025	135.00		
				10 E 1500 3010 00 930 000000	*135.00*
				Total:	**135.00**

REV 09/24/2025 Summary

Type	Count	Amount
Regular Checks:	1	135.00
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	**1**	**135.00**

AP Check Register

Check Date	Check Number	Payment Type	Name	Check Amount
09/30/2025	5292	Check	Office Of The State Fire Marshal The	140.00

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
9713098	Boiler Certificates for Salt Creek Primary School	06/25/2025	140.00		
				20 E 2540 3190 00 910 000000	*140.00*
				Total:	**140.00**

REV 09/30/2025 Summary

Type	Count	Amount
Regular Checks:	1	140.00
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	**1**	**140.00**

Fund	Total
10 - Education	855.00
20 - Operations & Maintenance	140.00
	995.00

Check Date	Check Number	Payment Type	Name	Check Amount
09/17/2025	3287	Check	HR Imaging Partners, Inc.	1,411.00

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
10400	2023/2024 - Balance Due for Additional Yearbooks	05/28/2024	75.00		
				99 L 4414 0000 16 102 000000	*75.00*
10962	2024/2025 - Balance Due for Additional Yearbooks	05/29/2025	1,336.00		
				99 L 4414 0000 16 102 000000	*1,171.00*
				99 L 4414 0000 17 102 000000	*82.50*
				99 L 4414 0000 18 102 000000	*82.50*
				Total:	**1,411.00**

ACT 09/17/2025 Summary

Type	Count	Amount
Regular Checks:	1	1,411.00
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	**1**	**1,411.00**

AP Check Register

AP Run: ACT 09/24/2025 — Post Date: 2025-09-24 — AP Run Type: R **Salt Creek SD 48**

Check Date	Check Number	Payment Type	Name	Check Amount
09/24/2025	3288	Check	Salt Creek District #48	129.75

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
08/29/2025	Reimbursement from AMS Field Trip Activity Account (RevTrak) to General Fund Lunch Fees 10-R-1611	09/24/2025	93.25		
				99 L 4430 0000 16 102 000000	*93.25*
Zastrow2	Reimbursement from SMS Art To Remember Activity Account to Pcard Flow Through Account 10-E-1110-4100-00-910 Dollar Tree	09/24/2025	36.50		
				99 L 4426 0000 18 102 000000	*36.50*

Check Date	Check Number	Payment Type	Name	Check Amount
09/24/2025	3289	Check	Sugar Creek Golf Course	665.00

Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
09/18/2025	Albright Middle School Golf: September 11th & September 18th	09/24/2025	665.00		
				99 L 4414 0000 16 102 000000	*665.00*
				Total:	**794.75**

ACT 09/24/2025 Summary

Type	Count	Amount
Regular Checks:	2	794.75
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	**2**	**794.75**

Fund	Total
99 - Student Activity Fund	2,205.75
	2,205.75

PERSONNEL REPORT FOR October 2025

Name	Position	Replacing	Action	FTE	Number of Posit	Start Date	School
Tikara Chandler	Lunchroom Supervisor		Resignation		1		Stella May Swartz
Janet Wrenn	Lunchroom Supervisor	Tikara Chandler	New Hire		1	10/16/25	Stella May Swartz
Julie Tobias	Lunchroom Supervisor		Resignation		1		Albright Middle School

Resolution to Prohibit Sexual Harassment

WHEREAS, Section 10-20 of the School Code (105 ILCS 5/10-20) grants school boards other powers that are not inconsistent with their duties;

WHEREAS, Section 1-5 of the State Officials and Employees Ethics Act (5 ILCS 430/1-5) includes school districts within the definition of a *governmental entity*;

WHEREAS, Section 5-65 of the State Officials and Employees Ethics Act (5 ILCS 430/5-65) provides that all persons have a right to work in an environment free from sexual harassment;

WHEREAS, Section 70-5 of the State Officials and Employees Ethics Act (5 ILCS 430/70-5) requires governmental entities to adopt an ordinance or resolution establishing a policy to prohibit sexual harassment which, at a minimum, includes: (1) a prohibition on sexual harassment; (2) details on how an individual can report an allegation of sexual harassment, including options for making a confidential report to a supervisor, ethics officer, Inspector General, or the Ill. Dept. of Human Rights; (3) a prohibition on retaliation for reporting sexual harassment allegations, including availability of whistleblower protections under the Act, the Whistleblower Act (740 ILCS 174/), and the Ill. Human Rights Act (775 ILCS 5/); (4) the consequences: (a) of a violation of the prohibition on sexual harassment; and (b) for knowingly making a false report; and (5) a mechanism for reporting and independent review of allegations of sexual harassment made against a Board member by a fellow Board member or other elected official;

THEREFORE, BE IT RESOLVED, by the Board of Education of Salt Creek School District No. 48, DuPage County, Illinois, as follows:

Section 1: The Board adopts Board policies 2:105, *Ethics and Gift Ban,* and 5:20, *Workplace Harassment Prohibited*, attached as Exhibit A, which collectively contain the following: (1) a prohibition on sexual harassment; (2) detail regarding how an individual can report an allegation of sexual harassment, including options for making a confidential report to an immediate supervisor, the Building Principal, an administrator, the Nondiscrimination Coordinator, a Complaint Manager, or the Ill. Dept. of Human Rights; (3) a prohibition on retaliation for reporting sexual harassment allegations and a statement regarding the availability of whistleblower protections under the State Officials and Employees Ethics Act, the Whistleblower Act, and the Ill. Human Rights Act; and (4) the consequences: (a) of a violation of the prohibition on sexual harassment; and (b) for knowingly making a false report, and (5) a mechanism for reporting and independent review of allegations of sexual harassment made against a Board member by a fellow Board member or other elected official.

Section 2: Any prior versions of Board policies 2:105, *Ethics and Gift Ban*, and 5:20, *Workplace Harassment Prohibited*, adopted by the Board are superseded by this Resolution.

Adopted this 16th day of October, 2025.

Attested by: _____, Board President

Attested by: _____, Board Secretary

5:20 Workplace Harassment Prohibited

The School District expects the workplace environment to be productive, respectful, and free of unlawful discrimination, including harassment. District employees shall not engage in harassment or abusive conduct on the basis of an individual's actual or perceived race, color, religion, national origin, ancestry, sex, sexual orientation, age, citizenship status, work authorization status, disability, pregnancy, marital status, family responsibilities, reproductive health decisions, order of protection status, military status, or unfavorable discharge from military service, nor shall they engage in harassment or abusive conduct on the basis of an individual's other protected status identified in Board policy 5:10, *Equal Employment Opportunity and Minority Recruitment*. Harassment of students, including, but not limited to, sexual harassment, is prohibited by Board policies 2:260, *Uniform Grievance Procedure;* 2:265, *Title IX Grievance Procedure*; 2:270, *Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited*; 7:20, *Harassment of Students Prohibited*; 7:180, *Prevention of and Response to Bullying, Intimidation, and Harassment*; and 7:185, *Teen Dating Violence Prohibited*.

The District will take remedial and corrective action to address unlawful workplace harassment, including sexual harassment.

Sexual Harassment Prohibited

The District shall provide a workplace environment free of verbal, physical, or other conduct or communications constituting harassment on the basis of sex as defined and otherwise prohibited by State and federal law. The District provides annual sexual harassment prevention training in accordance with State law.

District employees shall not make unwelcome sexual advances or request sexual favors or engage in any unwelcome conduct of a sexual nature when: (1) submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment; (2) submission to or rejection of such conduct by an individual is used as the basis for employment decisions affecting such individual; or (3) such conduct has the purpose or effect of substantially interfering with an individual's work performance or creating an intimidating, hostile, or offensive working environment. Sexual harassment prohibited by this policy includes, but is not limited to, verbal, physical, or other conduct. The terms intimidating, hostile, or offensive include, but are not limited to, conduct that has the effect of humiliation, embarrassment, or discomfort. Sexual harassment will be evaluated in light of all the circumstances.

Making a Report or Complaint

Employees and *nonemployees* (persons who are not otherwise employees and are directly performing services for the District pursuant to a contract with the District, including contractors, and consultants) are encouraged to promptly report information regarding violations of this policy. Individuals may choose to report to a person of the individual's same gender. Every effort should be made to file such reports or complaints as soon as possible, while facts are known and potential witnesses are available.

Aggrieved individuals, if they feel comfortable doing so, should directly inform the person engaging in the harassing conduct or communication that such conduct or communication is offensive and must stop.

Whom to Contact with a Report or Complaint

An employee should report claims of harassment, including making a confidential report, to any of the following: his/her immediate supervisor, the Building Principal, an administrator, the Nondiscrimination Coordinator, Title IX Coordinator, and/or a Complaint Manager.

An employee may also report claims using Board policy 2:260, *Uniform Grievance Procedure.* If a claim is reported using Board policy 2:260, then the Complaint Manager shall process and review the claim according to that policy, in addition to any response required by this policy.

The Superintendent shall insert into this policy the names, office addresses, email addresses, and telephone numbers of the District's current Nondiscrimination Coordinator, Title IX Coordinator, and Complaint Managers.

Nondiscrimination Coordinator:

Dr. Emily Burnett

1110 S. Villa Ave., Villa Park, IL 60181

eburnett@saltcreek48.org

630-279-8400, ext. 1005

Title IX Coordinator:

Dr. Emily Burnett

1110 S. Villa Ave., Villa Park, IL 60181

eburnett@saltcreek48.org

630-279-8400, ext. 1005

Complaint Managers:

Dr. Christopher Martelli

1110 So. Villa Ave., Villa Park, IL 60181

cmartelli@saltcreek48.org

630-279-8400, ext. 1012

Dr. Emily Burnett

1110 S. Villa Ave., Villa Park, IL 60181

eburnett@saltcreek48.org

630-279-8400, ext. 1005

Investigation Process

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

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

For any report or complaint alleging sexual harassment that, if true, would implicate Title IX of the Education Amendments of 1972 (20 U.S.C. §1681 *et seq.*), the Title IX Coordinator or designee shall consider whether action under Board policy 2:265, *Title IX Grievance Procedure*, should be initiated.

For any report or complaint alleging harassment on the basis of race, color, or national origin, the Nondiscrimination Coordinator or a Complaint Manager or designee shall investigate under Board policy 2:270, *Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited.*

For any other alleged workplace harassment that does not require action under Board policies 2:265, *Title IX Grievance Procedure*, or 2:270, *Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited*, the Nondiscrimination Coordinator or a Complaint Manager or designee shall consider whether an investigation under Board policy 2:260, *Uniform Grievance*

Procedure, and/or 5:120, *Employee Ethics; Code of Professional Conduct; and Conflict of Interest*, should be initiated, regardless of whether a written report or complaint is filed.

Reports That Involve Alleged Incidents of Sexual Abuse of a Child by School Personnel

An *alleged incident of sexual abuse* is an incident of sexual abuse of a child, as defined in 720 ILCS 5/11-9.1A(b), that is alleged to have been perpetrated by school personnel, including a school vendor or volunteer, that occurred: on school grounds during a school activity; or outside of school grounds or not during a school activity.

Any complaint alleging an incident of sexual abuse shall be processed and reviewed according to Board policy 5:90, *Abused and Neglected Child Reporting*. In addition to reporting the suspected abuse, the complaint shall also be processed under Board policy 2:265, *Title IX Grievance Procedure*, or Board policy 2:260, *Uniform Grievance Procedure*.

Enforcement

A violation of this policy by an employee may result in discipline, up to and including discharge. A violation of this policy by a third party will be addressed in accordance with the authority of the Board in the context of the relationship of the third party to the District, e.g., vendor, parent/guardian, invitee, etc. Any person making a knowingly false accusation regarding harassment will likewise be subject to disciplinary action, which for an employee may be up to and including discharge.

Retaliation Prohibited

An employee's employment, compensation, or work assignment shall not be adversely affected by complaining or providing information about harassment. Retaliation against employees for bringing complaints or providing information about harassment is prohibited (see Board policies 2:260, *Uniform Grievance Procedure*, 2:265, *Title IX Grievance Procedure*, and 2:270, *Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited*), and depending upon the law governing the complaint, whistleblower protection may be available under the State Officials and Employees Ethics Act (5 ILCS 430/), the Whistleblower Act (740 ILCS 174/), and/or the Ill. Human Rights Act (775 ILCS 5/).

An employee should report allegations of retaliation to his/her immediate supervisor, the Building Principal, an administrator, the Nondiscrimination Coordinator, and/or a Complaint Manager.

Employees who retaliate against others for reporting or complaining of violations of this policy or for participating in the reporting or complaint process will be subject to disciplinary action, up to and including discharge.

Recourse to State and Federal Fair Employment Practice Agencies

The District encourages all employees who have information regarding violations of this policy to report the information pursuant to this policy. The following government agencies are available to assist employees: the Ill. Dept. of Human Rights and the U.S. Equal Employment Opportunity Commission.

The Superintendent shall also use reasonable measures to inform staff members, applicants, and nonemployees of this policy, which shall include posting on the District website and/or making this policy available in the District's administrative office, and including this policy in the appropriate handbooks.

LEGAL REF.:

42 U.S.C. §2000e *et seq.*, Title VII of the Civil Rights Act of 1964; 29 C.F.R. §1604.11.

20 U.S.C. §1681 *et seq.*, Title IX of the Education Amendments of 1972; 34 C.F.R. Part 106.

5 ILCS 430/70-5(a), State Officials and Employees Ethics Act.

775 ILCS 5/2-101(E) and (E-1), 5/2-102(A), (A-10), (D-5), 5/2-102(E-5), 5/2-109, 5/5-102, and 5/5-102.2, Ill. Human Rights Act.

56 Ill. Admin.Code Parts 2500, 2510, 5210, and 5220.

Vance v. Ball State Univ., 570 U.S. 421 (2013).

Crawford v. Metro. Gov't of Nashville & Davidson Cnty., 555 U.S. 271 (2009).

Jackson v. Birmingham Bd. of Educ., 544 U.S. 167 (2005).

Oncale v. Sundowner Offshore Servs., 523 U.S. 75 (1998).

Burlington Indus. v. Ellerth, 524 U.S. 742 (1998).

Faragher v. City of Boca Raton, 524 U.S. 775 (1998).

Harris v. Forklift Systems, 510 U.S. 17 (1993).

Franklin v. Gwinnett Co. Public Schools, 503 U.S. 60 (1992).

Meritor Savings Bank v. Vinson, 477 U.S. 57 (1986).

Porter v. Erie Foods Int, Inc., 576 F.3d 629 (7th Cir. 2009).

Williams v. Waste Mgmt., 361 F.3d 1021 (7th Cir. 2004).

Berry v. Delta Airlines, 260 F.3d 803 (7th Cir. 2001).

Sangamon Cnty. Sheriff's Dept. v. Ill. Human Rights Com'n, 233 Ill.2d 125 (Ill. 2009).

CROSS REF.: 2:260 (Uniform Grievance Procedure), 2:265 (Title IX Grievance Procedure), 2:270 (Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited), 4:60 (Purchases and Contracts), 5:10 (Equal Employment Opportunity and Minority Recruitment), 5:90 (Abused and Neglected Child Reporting), 5:120 (Employee Ethics; Code of Professional Conduct; and Conflict of Interest), 7:20 (Harassment of Students Prohibited), 8:30 (Visitors to and Conduct on School Property)

Adopted: August 14, 2025

Salt Creek School District 48

Focus on Learning



Dr. Christopher Martelli- Director of Curriculum and Instruction

Dr. Emily Burnett- Director of Student Services and Human Resources

Curriculum Focus

Instructional Materials

Providing Professional Development

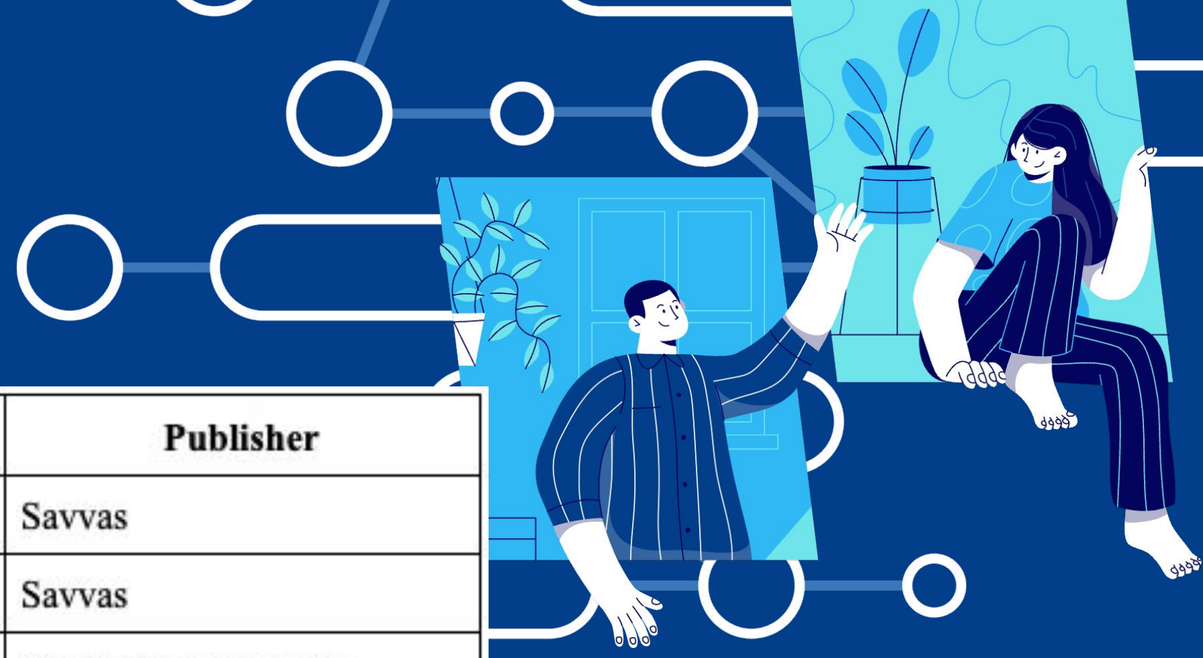
Curriculum Review Cycle

Committees

Investigating New Resources

State & Local Assessments

Instructional Materials



Subject Area	Grade Level	Title	Publisher
English Language Arts	K-5	ReadyGen	Savvas
English Language Arts	6-8	myPerspectives	Savvas
English Language Arts	K-2	Countdown, Blast, HDWord	Really Great Reading
Mathematics	K-5	i-Ready Classroom Mathematics	Curriculum Associates
Mathematics	6-8	Eureka Math Squared	Great Minds
Science	K-4	Mystery Science	Mystery Science
Science	5-8	STEMscopes	Accelerated Learning
Social Science	K-5	Studies Weekly	Studies Weekly
Social Science	6-8	History Alive!	TCI
Social Emotional Learning	K-8	Positivity Project	Positivity Project

Curriculum Review Cycle

	21-22	22-23	23-24	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34	34-35
ELA					CR	I					CR	I		
Math	CR (5-8)	I (5-8)	CR(K-4)	I (K-5)			CR	I					CR	I
Science						CR	I					CR	I	
SS				CR	I					CR	I			
SEL		CR	I					CR	I					
Specials - Music, PE/Health, Art, Library, STEAM								CR	I					

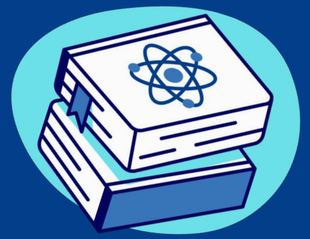
- CR = Curriculum Review
- I = Implementation



Investigating New Resources

ELA (K-8)

- 10/8 - Kickoff, overview, and deep dive into reading instruction
- 11/5 - Writing Instruction & Literacy Framework drafting
- 11/21 - Professional Development: Literacy Shifts and Vision. Understanding the “why”
- 12/4 - Literacy Across the Day & Tiered Supports & Literacy Framework Drafting
- 1/7 - Resource Presentations Round 1 & Literacy Framework Drafting
- 1/23 - Professional Development: Instructional Practice in Action
- 2/4 - Resource Presentations Round 2 & Literacy Framework Drafting
- 3/4 - Finalize Resource Recommendation for the BoE & Finalize Literacy Framework
- 3/27 - Professional Development: Resources & Framework - transition and implementation
- 4/8 - Final adjustments



Professional Development Themes

25-26 Calendar

Data Literacy - iReady

Collaborative Practices

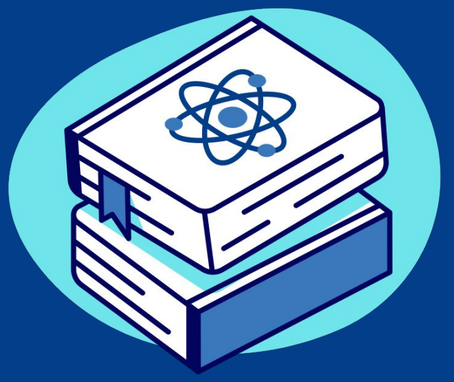
Focus on ELA

Differentiated Professional Development (Symposiums)



Committees

- Curriculum Leadership Team
- ELA
- MTSS
- Insurance
- Extra Duty
- SB7 RIF
- PERA Joint
- Calendar
- Parent Teacher Advisory & Behavioral Intervention
- Policy





Local & State Assessments

Local Assessments

Grades	Content Area	Assessment	Fall	Winter	Spring
K - 2	ELA	AimswebPlus	Sept 2 - Sept 12		May 4 - May 15
K - 8	ELA/Math	i-Ready Diagnostic	Sept 2 - Sept 12 Sept - 29 - Oct 3 (Kindergarten)	Dec 8 - Dec 19	May 4 - May 15
5-8	ELA/Math Intervention	i-Ready Growth Monitoring	Halfway between Fall to Winter and Winter to Spring Week of 10/13/25 and 2/2/26		
K-8	SEL	SRSS-IE	Sept 22 -26		May 4 - 8

State Assessments

Grades	Content Area	Assessment	Dates
K	Language and Literacy, Math, and SEL	KIDS	The data entry: one week before, and one week after the 40th day. 40th Day: October 23, 2025
3 - 8	ELA/Math	IAR (Illinois Assessment of Readiness)	March 16 - March 27
5 & 8	Science	ISA (Illinois Science Assessment)	April 20 - April 24
K - 8	Speaking, Listening Reading, Writing	ACCESS (for EL students)	January 14 - March 3

Assessment Focus

- Gather information about student's strengths and needs with i-Ready Diagnostic
- Classroom formative/summative assessments
- Focus on using data more effectively to make instructional decisions

Where am I currently?
Where am I going?
How can I get there?



District 48 Student Services

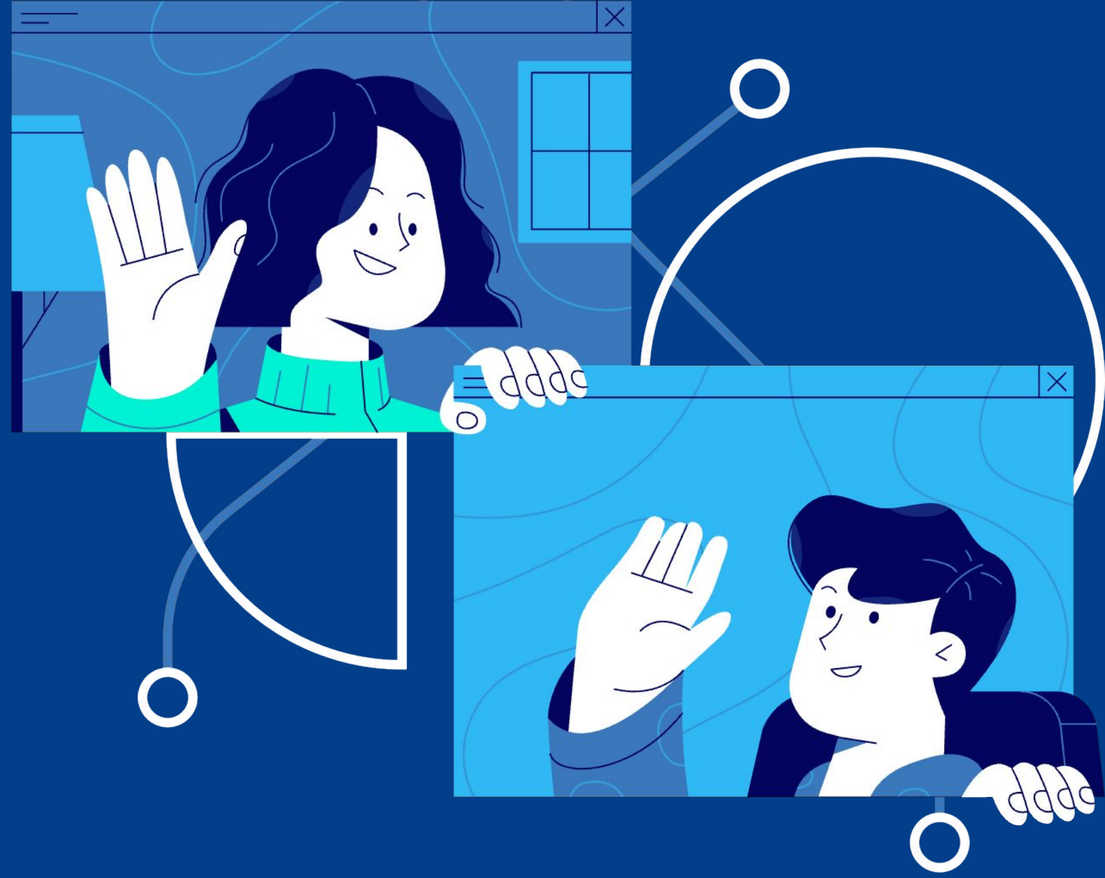
Child Find

Each school district is responsible for actively locating, identifying, and evaluating all children who live within the district boundaries who may qualify to receive special education and/or related services.

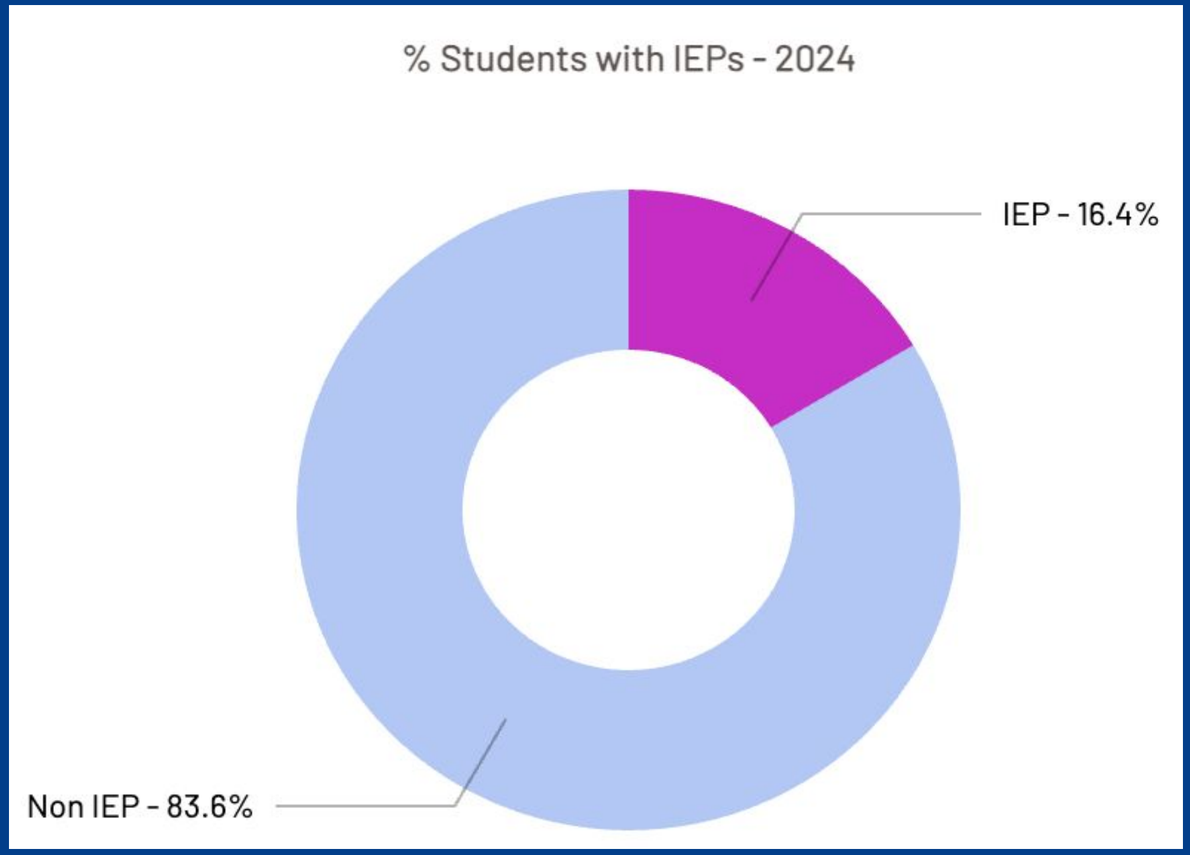


Related Services

- Speech-Language Therapy
- Occupational Therapy
- Social Work
- Physical Therapy
- Psychological Services
- Health Services
- Transportation
- Vision/Hearing



Students with Individualized Education Plans



Percent of students with IEP's by disability

Specific Learning Disability

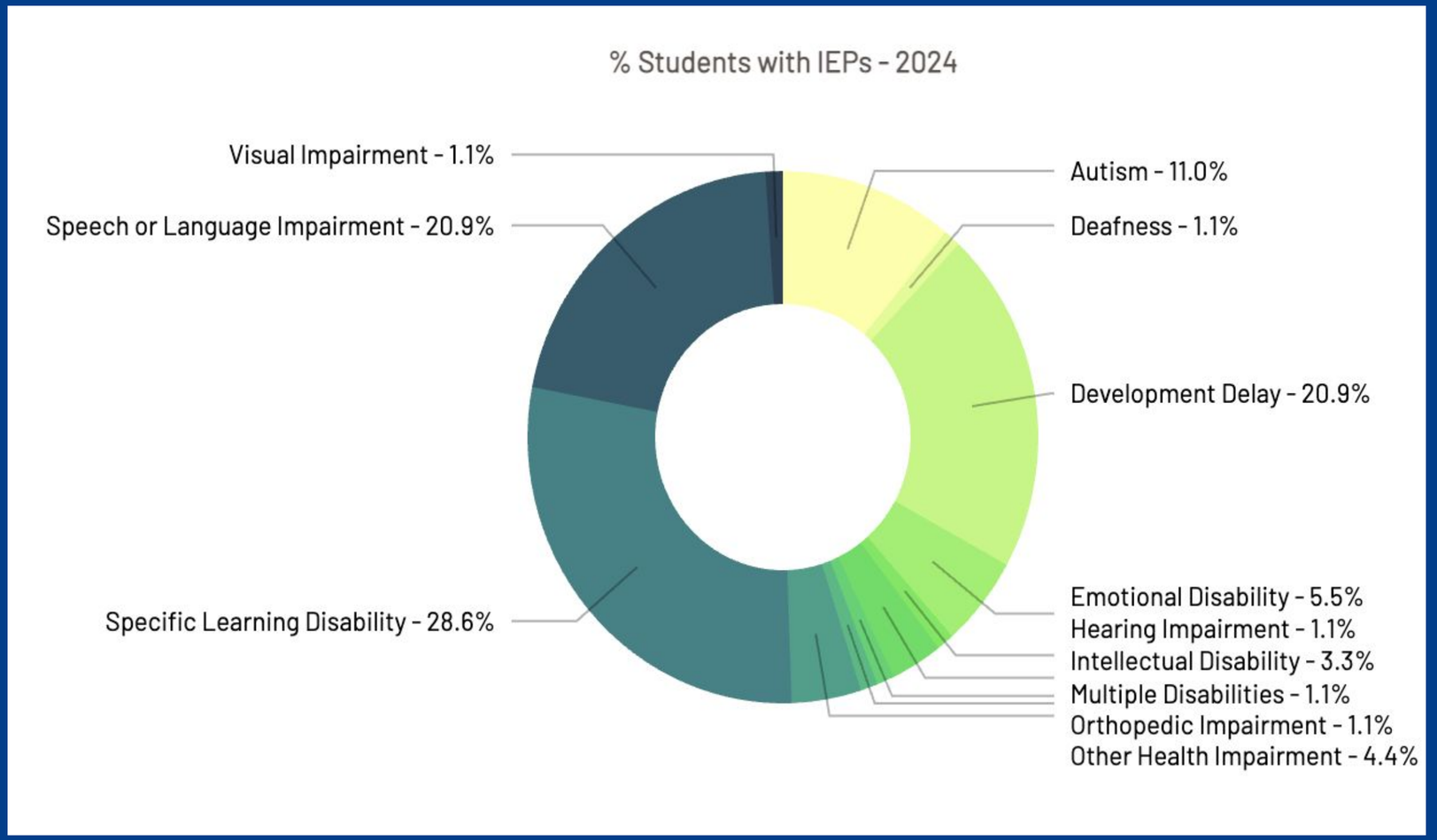
28.6%

Speech or Language Impairment

20.9%

Developmental Delay

20.9%



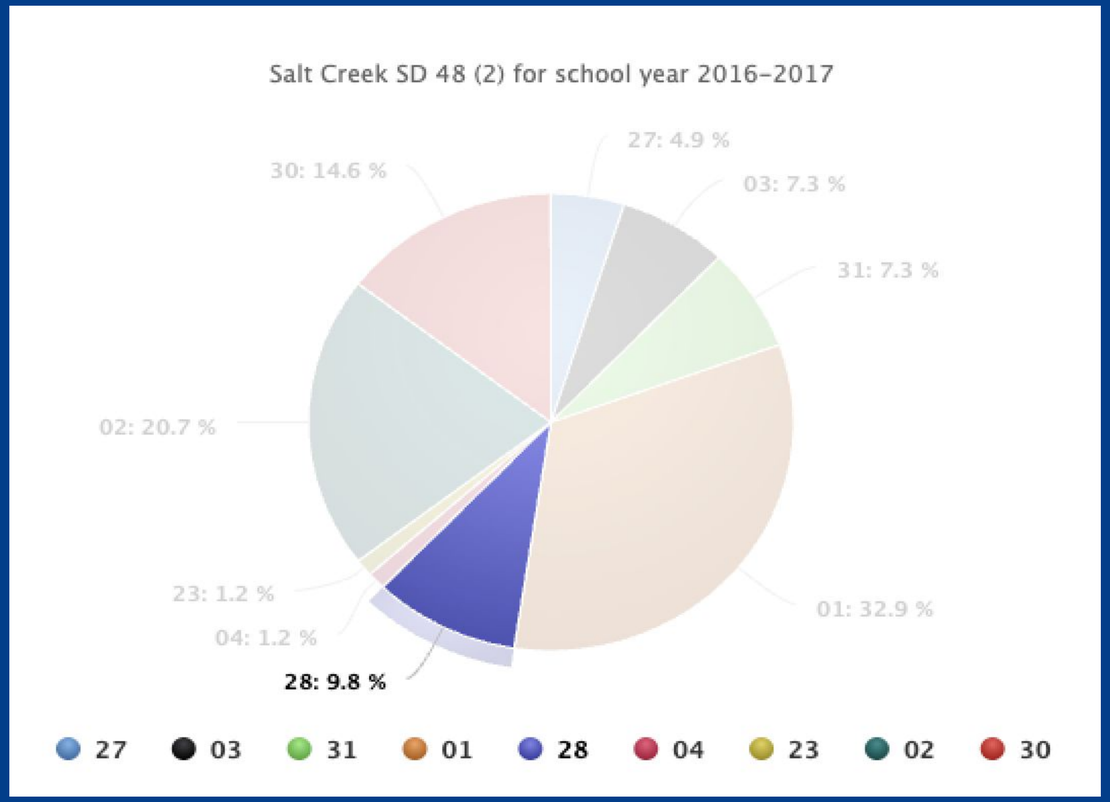
Proportionate Share

- The IDEA requires local education agencies (LEAs) to provide special education services to eligible students who are parentally placed in nonpublic schools.
- School districts must use a ‘proportionate share’ of their IDEA funds to provide special education services to nonpublic and home-schooled students with disabilities.

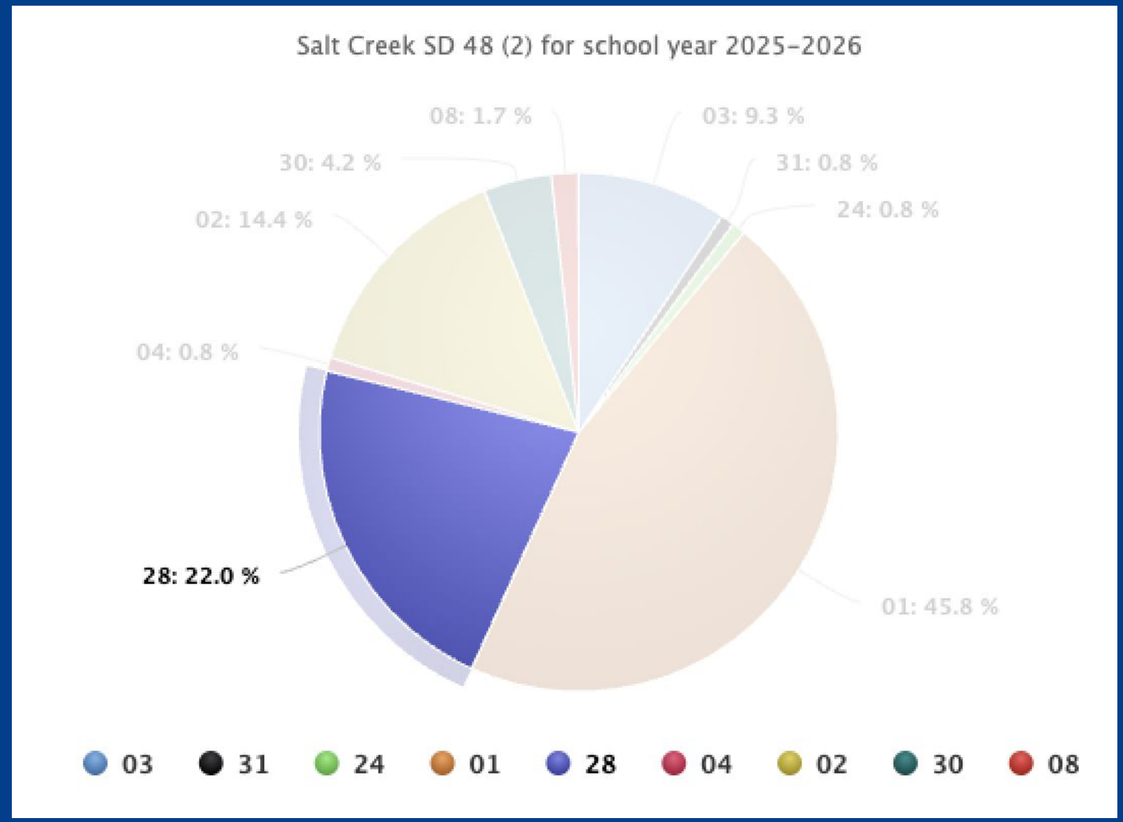


Proportionate Share

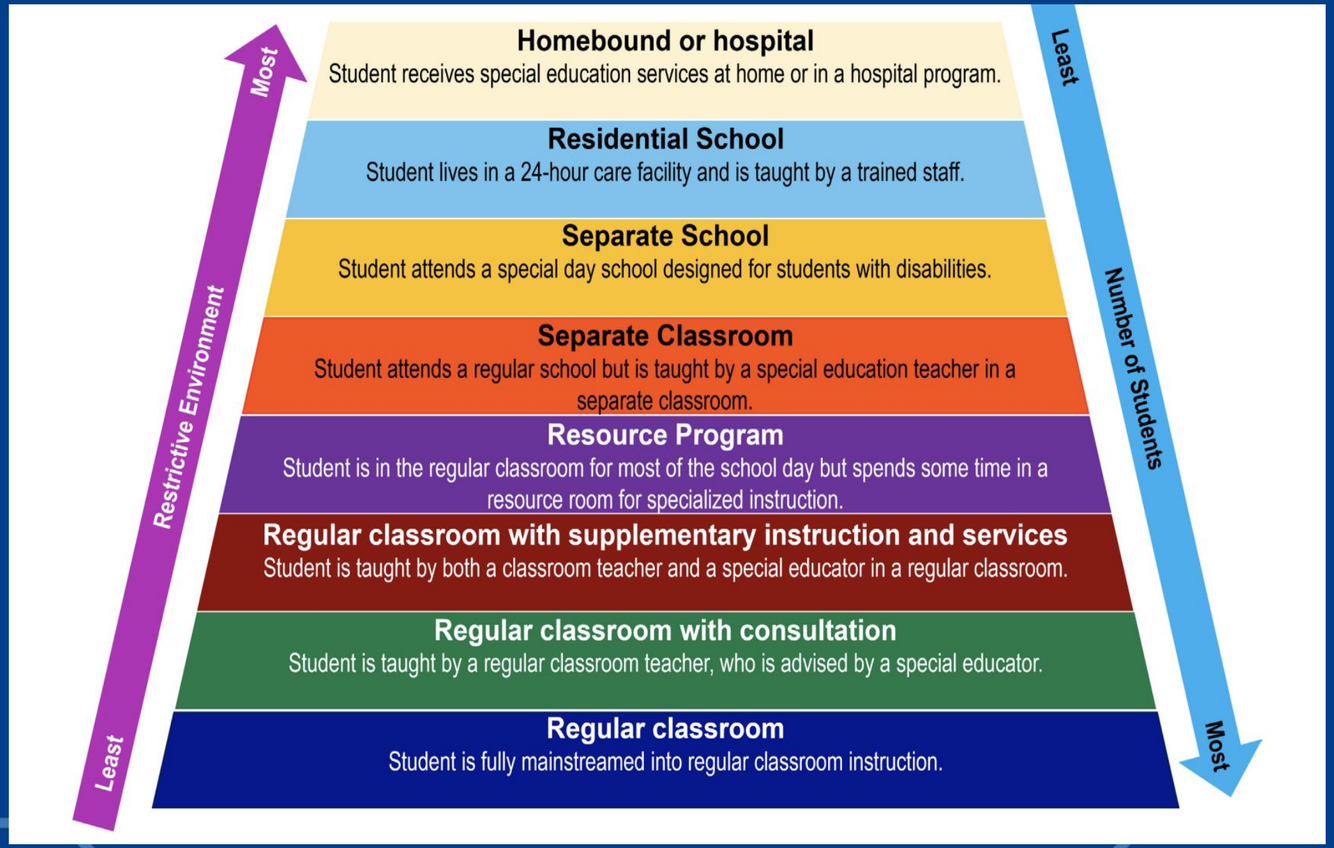
2016 9 Students



2025 30 Students



Continuum of Services



SASED and Therapeutic Settings

2024 Students at SASED Programs:
16

2025 Students at SASED Programs:
11

2024 Students in Therapeutic Setting:
3

2025 Students in Therapeutic Setting:
2

Early Childhood

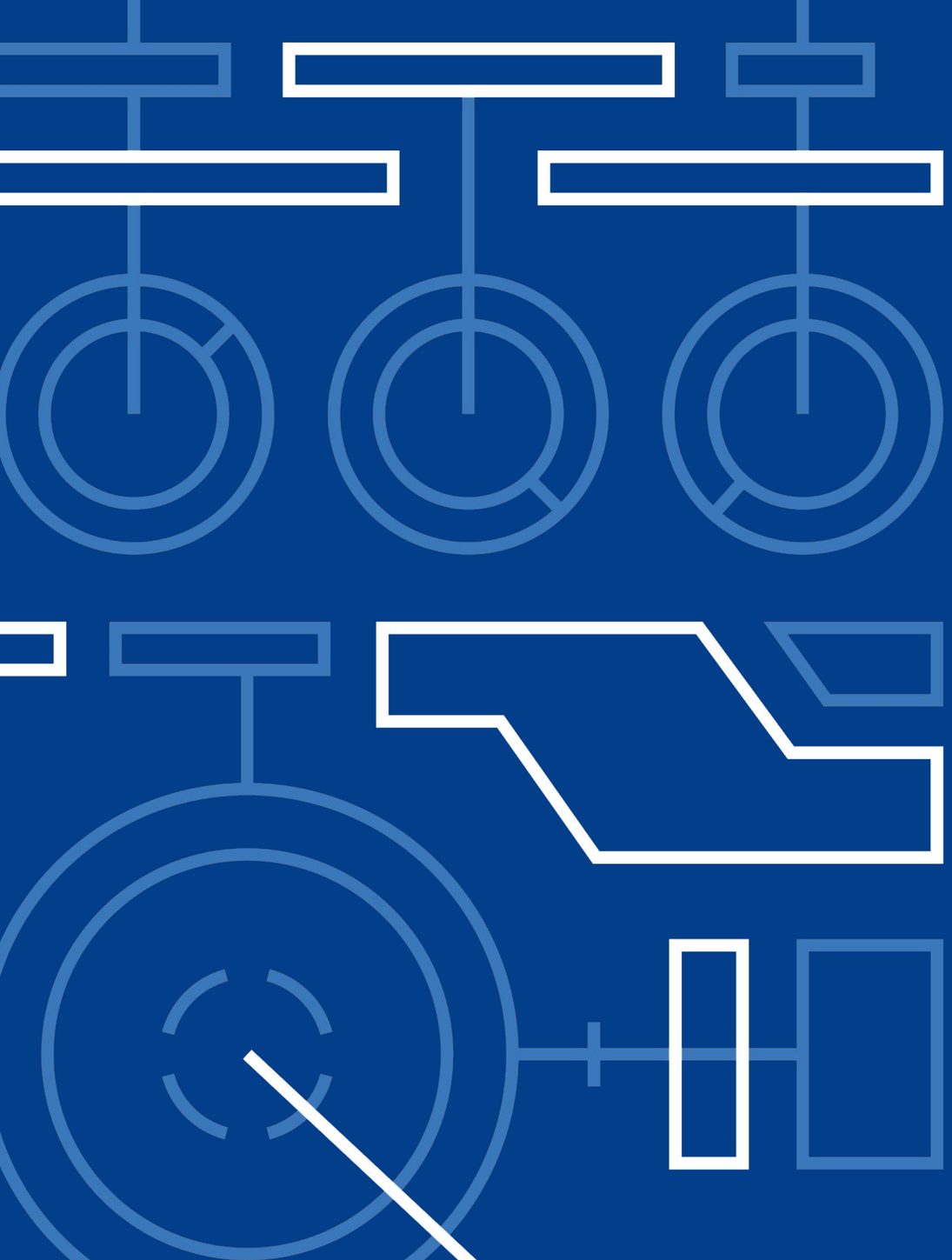
One morning section- 14 students 8:00-10:30

Two afternoon sections- 25 students 12:00-2:30

McKinney-Vento

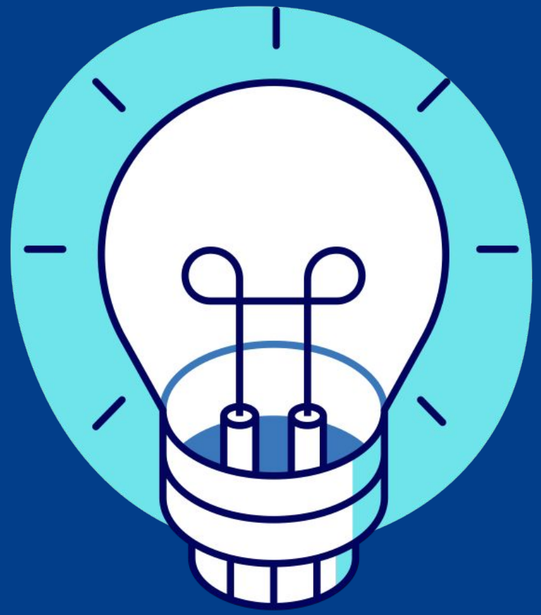


Children who lack a fixed, regular, and adequate nighttime abode are eligible for McKinney-Vento services. In general, children or youth living in motels, transitional housing, shelters, the street, cars, abandoned buildings, and other inadequate accommodations may be considered eligible for McKinney- Vento services.



The Whole Child

Student Social Emotional Wellness



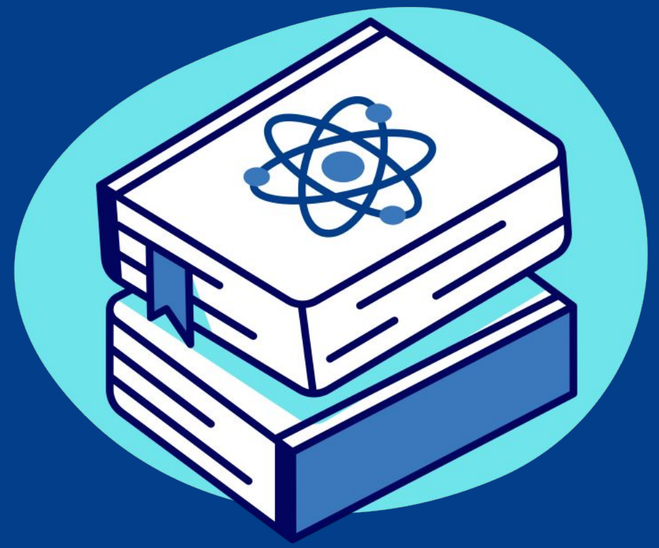
Safe 2 Help

In the absence of a trusted adult, students can use a free app, text/phone, or the website (Safe2HelpIL.com) to share school safety issues in a confidential environment.



Go Guardian Beacon

Proactively identifying and empowering early action. Building, District Administrators, and social workers receive notifications when student activity indicates a risk of self-harm, suicide, or possible harm to others.



School Social Workers

School social workers provide essential support to students by addressing social and emotional challenges that can impact student performance and overall well-being. They collaborate with teachers, families, and community resources to create a safe and supportive learning environment.

Salt Creek CARES

(Community, Advocacy, Resilience, Engagement and Supports)

249 Visits

Feedback:

- My child had been on a therapy waiting list for years - with this grant I was able to get her the care she needed. I hope it continues, it has changed her life, her siblings and both parents. The helps it has given us is immeasurable

- Life changing. It's so hard to find care for these young kids, our family has a history of mental health issues and its not something we take lightly.

D48 Clubs and Activities

AMS Sports

Co-Ed Soccer
B/G Volleyball
B/G Basketball
Cross Country
Cheerleading
Badminton
Intramurals

AMS Clubs

Anime
Art
AVTV
Yearbook
Student Council
Baking Club
Builders Club
Culture Club
Golf Club
Homework Club
Running Club
Yearbook
Yoga
Video Game

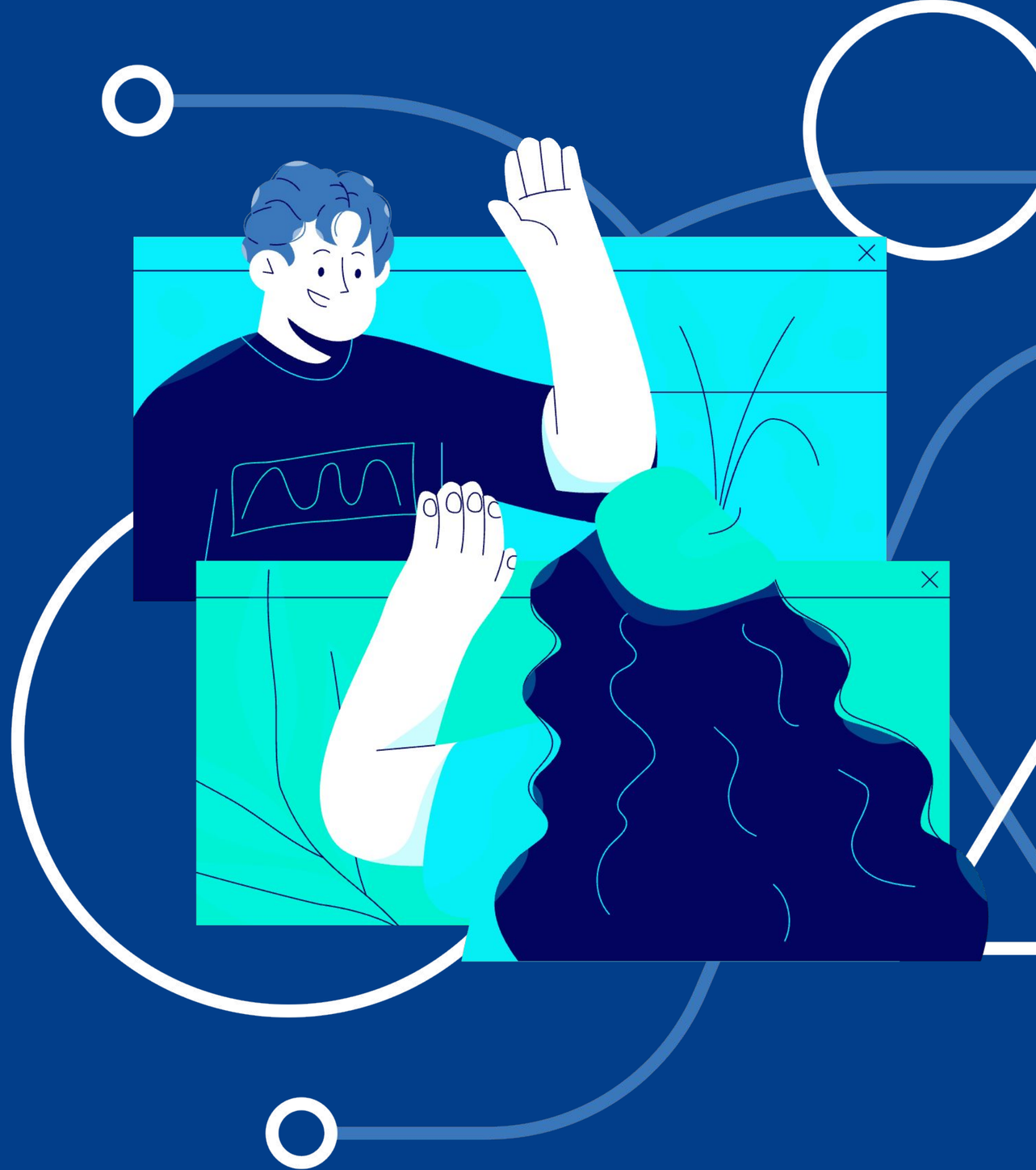
SMS Clubs

Builders Club
Crafts
Girls on the Run
Earth Savers
Homework
Drama
Art
Kids Care
Swing Choir
Yearbook
Running Club
Yoga

SMS Clubs

Show Time
Safety Patrol
Running Club

Questions?



Document Status: Review and Monitoring

SCHOOL DISTRICT ORGANIZATION

1:10 School District Legal Status

The Illinois Constitution requires the State to provide for an efficient system of high-quality public educational institutions and services in order to achieve the educational development of all persons to the limits of their capabilities.[PRESSPlus1]

The General Assembly has implemented this mandate through the creation of school districts. The District is governed by the laws for school districts serving a resident population of not fewer than 1,000 and not more than 500,000.

The School Board constitutes a body corporate that possesses all the usual powers of a corporation for public purposes, and in that name may sue and be sued, purchase, hold and sell personal property and real estate, and enter into such obligations as are authorized by law.

LEGAL REF.:

Ill. Constitution, Art. X, Sec. 1.

105 ILCS 5/10-1 *et seq.*

CROSS REF.: 2:10 (School District Governance), 2:20 (Powers and Duties of the School Board; Indemnification)

Adopted: October 21, 2021

PRESSPlus Comments

PRESSPlus 1. This policy is suggested to be reviewed by the Board. According to policy 2:240, *Board Policy Development*, "[t]he Board will periodically review its policies for relevancy, monitor its policies for effectiveness, and consider whether any modifications are required." IASB suggests that each policy in the Board's policy manual be reviewed at a minimum of every five years. As part of the review, the Board may choose to:

- Compare the adopted version to the current PRESS sample (available at PRESS Online by logging in at www.iasb.com), discussing any differences and/or options noted in the footnotes to determine whether local changes are necessary
- Update the policy language due to changes in local conditions
- Make no changes, but update the adoption date to reflect that the policy has been reviewed and re-adopted

Issue 119, June 2025

Document Status: District Use Only

SCHOOL DISTRICT ORGANIZATION

1:20 District Organization, Operations, and Cooperative Agreements

The District is organized and operates as follows:[PRESSPlus1]

- An elementary district serving the needs of children in grades pre-kindergarten through grade 8 and others as required by the School Code.

The District enters into and participates in joint programs and intergovernmental agreements with units of local government and other school districts in order to jointly provide services and activities in a manner that will increase flexibility, scope of service opportunities, cost reductions, and/or otherwise benefit the District and the community. The Superintendent shall manage these activities to the extent the program or agreement requires the District's participation, and shall provide periodic implementation or operational data and/or reports to the School Board concerning these programs and agreements. The District participates in the following joint programs and intergovernmental agreements:

School Association for Special Education in DuPage County (SASED)

DuPage/West Cook Education Cooperative (DPWC)

Oakbrook Terrace Park District

LEGAL REF.:

Ill. Constitution, Art. VII, Sec. 10.

5 ILCS 220/, Intergovernmental Cooperation Act.

PRESSPlus Comments

PRESSPlus 1. This policy is suggested to be reviewed by the Board. According to policy 2:240, *Board Policy Development*, "[t]he Board will periodically review

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Issue 119, June 2025

Document Status: District Use Only

SCHOOL DISTRICT ORGANIZATION

1:30 School District Philosophy

The School District, in an active partnership with parents and community, will promote excellence in a caring environment in which all students learn and grow. This partnership aims to empower all students to develop strong self-respect and to become responsible learners and decision-makers. The School District is committed to developing and using a visionary and innovative curriculum, a knowledgeable and dedicated staff, and sound fiscal and management practices. PRESSPlus1

MISSION STATEMENT

"The Salt Creek School District 48 community will promote the rigorous development of all our students and inspire them to learn, grow, lead and succeed in a global society."

VISION STATEMENT

~~**"It is the vision of the Salt Creek School District 48 in the following areas to:"**~~

~~***Students***~~

~~*Develop confident and capable students who will be:*~~

- ~~*Effective communicators who can read, write, speak and listen well in a wide variety of situations.*~~
- ~~*Citizens who are respectful, responsible, and independent and who embrace the world's diversity in a positive manner.*~~
- ~~*Explorers of their world who are filled with a sense of curiosity and discovery, who will venture into the world willing to take risks, be innovative, and to truly make a difference.*~~
- ~~*Successful thinkers who are able to balance analytic and creative thought,*~~

~~and who have a large body of knowledge on which to base their decisions.~~

- ~~Life-long learners with a desire to seek out new knowledge and situations and with a capacity for fulfilling their personal mission.~~

~~Student Learning Programs~~

- ~~Optimize a student's ability to successfully learn and grow academically, socially, and emotionally~~
- ~~Encourage and support students with a balanced academic and extracurricular education in order to be diverse thinkers~~

~~Community~~

- ~~Build a unified, engaged learning community of students, staff, parents and community members~~

~~Facilities~~

- ~~Maintain safety and security of existing facilities while keeping current with environmental and technical best practice~~

~~Finance~~

- ~~Remain financially solvent and enhance revenue to support student learning~~

Vision Statements:

- Academic Excellence
  We at Salt Creek 48 believe that our schools must provide exceptional learning opportunities that encourage all students to reach grade-level standards in a personalized and challenging academic environment, fostering college and career readiness and positive contributions in a globalized world.
- Culture of Belonging
  We at Salt Creek 48 believe that our schools must provide a welcoming and supportive environment of belonging for all stakeholders. We recognize and celebrate our differences using them as a source of strength and innovation to develop the whole child.

- Sustainable Finances and Facilities
  We at Salt Creek 48 believe that we must remain fiscally responsible while maintaining and developing our facilities; meeting our operational needs to provide safe, excellent learning; and working environments for our students and stakeholders.
- Communication and Community Engagement
  We at Salt Creek 48 believe we must foster community participation, open communication, and collaboration that builds trust and strengthens the partnership between our district and the diverse community we serve.

CROSS REF: 2:10 (School District Governance), 3:10 (Goals and Objectives), 6:10 (Educational Philosophy and Objectives)

PRESSPlus Comments

PRESSPlus 1. This policy is suggested to be reviewed by the Board. According to policy 2:240, *Board Policy Development*, "[t]he Board will periodically review its policies for relevancy, monitor its policies for effectiveness, and consider whether any modifications are required." IASB suggests that each policy in the Board's policy manual be reviewed at a minimum of every five years. As part of the review, the Board may choose to:

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Issue 119, June 2025

Document Status: Review and Monitoring

BOARD OF EDUCATION

2:10 School District Governance

The District is governed by a Board of Education consisting of seven members. The Board's powers and duties include the authority to adopt, enforce, and monitor all policies for the management and governance of the District's schools.[PRESSPlus1]

Official action by the Board may only occur at a duly called and legally conducted meeting. Except as otherwise provided by the Open Meetings Act, a quorum must be physically present at the meeting.

As stated in the Board member oath of office prescribed by the School Code, a Board member has no legal authority as an individual.

LEGAL REF.:

5 ILCS 120/, Open Meetings Act.

105 ILCS 5/10-1, 5/10-10, 5/10-12, 5/10-16.5, 5/10-16.7, and 5/10-20.5.

CROSS REF.: 1:10 (School District Legal Status), 2:20 (Powers and Duties of the Board of Education; Indemnification), 2:80 (Board Member Oath and Conduct), 2:120 (Board Member Development), 2:200 (Types of Board of Education Meetings), 2:220 (Board of Education Meeting Procedure)

Adopted: October 21, 2021

PRESSPlus Comments

PRESSPlus 1. This policy is suggested to be reviewed by the Board. According to policy 2:240, *Board Policy Development*, "[t]he Board will periodically review its policies for relevancy, monitor its policies for effectiveness, and consider whether any modifications are required." IASB suggests that each policy in the Board's policy manual be reviewed at a minimum of every five years. As part of the review, the Board may choose to:

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BOARD OF EDUCATION

2:240 Board Policy Development

The Board of Education governs using written policies. Written policies ensure legal compliance, establish Board processes, articulate District ends, delegate authority, and define operating limits. Board policies also provide the basis for monitoring progress toward District ends.PRESSPlus1

Policy Development

Anyone may propose new policies, changes to existing policies, or deletion of existing policies. Staff suggestions should be processed through the Superintendent. Suggestions from all others should be made to the Board President or the Superintendent.

A Board Policy Committee will consider all policy suggestions and provide information and recommendations to the Board.

The Superintendent is responsible for: (1) providing relevant policy information and data to the Board, (2) notifying those who will implement or be affected by or required to implement a proposed policy and obtaining their advice and suggestions, and (3) having policy recommendations drafted into written form for Board deliberation. The Superintendent shall seek the counsel of the Board Attorney when appropriate.

Policy Adoption and Dissemination

Policies or policy revisions will not be adopted at the Board meeting at which they are first introduced, except when: (1) appropriate for a consent agenda because no Board discussion is required, or (2) necessary or prudent in order to meet emergency or special conditions or to be legally compliant. Further Board consideration may be given at a subsequent meeting(s) and after opportunity for community input. The adoption of a policy will serve to supersede all previously adopted policies on the same topic.

The Board policies are available for public inspection in the District's main office during regular office hours. Copy requests should be made pursuant to Board policy 2:250, *Access to District Public Records*.

Board Policy Review and Monitoring

The Board will periodically review its policies for relevancy, monitor its policies for effectiveness, and consider whether any modifications are required. The Board may use an annual policy review and monitoring calendar.

Words Importing Gender

Throughout this policy manual, words importing the masculine and/or feminine gender include all gender neutral/inclusive pronouns.

Superintendent Implementation

The Board will support any reasonable interpretation of Board policy made by the Superintendent. If reasonable minds differ, the Board will review the applicable policy and consider the need for further clarification.

In the absence of Board policy, the Superintendent is authorized to take appropriate action.

Suspension of Policies

The Board, by a majority vote of members present at any meeting, may temporarily suspend a Board policy except those provisions that are controlled by law or contract. The failure to suspend with a specific motion does not invalidate the Board action.

LEGAL REF.:

105 ILCS 5/10-20.5.

CROSS REF.: 2:150 (Committees), 2:250 (Access to District Public Records), 3:40 (Superintendent)

Adopted: October 21, 2021

PRESSPlus Comments

PRESSPlus 1. This policy is suggested to be reviewed by the Board. According to policy 2:240, *Board Policy Development*, "[t]he Board will periodically review its policies for relevancy, monitor its policies for effectiveness, and consider whether any modifications are required." IASB suggests that each policy in the Board's policy manual be reviewed at a minimum of every five years. As part of the review, the Board may choose to:

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GENERAL SCHOOL ADMINISTRATION

3:30 Chain of Command

The Superintendent shall develop an organizational chart indicating the channels of authority and reporting relationships for school personnel. These channels should be followed, and no level should be bypassed except in unusual situations.[PRESSPlus1]

All personnel should refer matters requiring administrative action to the responsible administrator, and may appeal a decision to a higher administrative officer. Whenever possible, each employee should be responsible to only one immediate supervisor. When this is not possible, the division of responsibility must be clear.

CROSS REF.: 1:20 (District Organization, Operations, and Cooperative Agreements), 2:140 (Communications To and From the Board), 3:70 (Succession of Authority), 8:110 (Public Suggestions and Concerns)

Adopted: October 21, 2021

PRESSPlus Comments

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OPERATIONAL SERVICES

4:50 Payment Procedures

The Treasurer shall prepare a list of all due and payable bills, indicating vendor name and amount, and shall present it to the Board of Education in advance of the Board's first regular monthly meeting or, if necessary, a special meeting. These bills are reviewed by the Board, after which they may be approved for payment by Board order. Approval of all bills shall be given by a roll call vote and the votes shall be recorded in the minutes. The Treasurer shall pay the bills after receiving a Board order or pertinent portions of the Board minutes, even if the minutes are unapproved, provided the order or minutes are signed by the Board President and Secretary, or a majority of the Board.PRESSPlus1

The Treasurer is authorized, without further Board approval, to pay Social Security taxes, wages, pension contributions, utility bills, and other recurring bills. These disbursements shall be included in the listing of bills presented to the Board.

The Board authorizes the Superintendent or designee to establish revolving funds and a petty cash fund system for school cafeterias, lunchrooms, athletics, or similar purposes, provided such funds are maintained in accordance with Board policy 4:80, *Accounting and Audits*, and remain in the custody of an employee who is properly bonded according to State law.

LEGAL REF.:

105 ILCS 5/8-16, 5/10-7, and 5/10-20.19.

23 Ill.Admin.Code §100.70.

CROSS REF.: 4:55 (Use of Credit and Procurement Cards), 4:60 (Purchases and Contracts), 4:80 (Accounting and Audits)

Adopted: August 4, 2020

PRESSPlus Comments

PRESSPlus 1. This policy is suggested to be reviewed by the Board. According to policy 2:240, *Board Policy Development*, "[t]he Board will periodically review its policies for relevancy, monitor its policies for effectiveness, and consider whether any modifications are required." IASB suggests that each policy in the Board's policy manual be reviewed at a minimum of every five years. As part of the review, the Board may choose to:

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OPERATIONAL SERVICES

4:90 Student Activity and Fiduciary Funds

The Board of Education, upon the Superintendent or designee's recommendation, establishes student activity funds to be managed by student organizations under the guidance and direction of a staff member for educational, recreational, or cultural purposes. The Board, upon the Superintendent or designee's recommendation, also establishes fiduciary funds to be supervised by the Superintendent or designee. The District has custodial responsibilities for fiduciary funds but no direct involvement in the management of such funds.PRESSPlus1

Student Activity Funds

The Superintendent or designee shall be responsible for supervising student activity funds in accordance with Board policy, 4:80, *Accounting and Audits*; State law; and the Ill. State Board of Education (ISBE) rules for student activity funds. The Board will appoint a treasurer for each fund to serve as the fund's sole custodian and be bonded in accordance with the School Code. The treasurer shall have all of the authority and responsibilities specific to the treasurer listed in ISBE rules for school activity funds, except that the treasurer is not authorized to make loans between activity funds.

Unless otherwise instructed by the Board, a student activity fund's balance will carry over to the next fiscal year. An account containing student activity funds that is inactive for 12 consecutive months shall be closed and its funds transferred to another student activity fund or authorized fund with a similar purpose.

Fiduciary Funds

The Superintendent or designee shall be responsible for supervising fiduciary funds in accordance with Board policy 4:80, *Accounting and Audits*; State law; and ISBE rules for fiduciary funds. The Board will appoint a treasurer for each fund to serve as the fund's sole custodian and be bonded in accordance with the School Code. The treasurer shall have all of the responsibilities specific to the treasurer listed in the ISBE rules for fiduciary funds.

LEGAL REF.:

105 ILCS 5/8-2 and 5/10-20.19.

23 Ill.Admin.Code §§100.20, 100.80, and 100.85.

CROSS REF.: 4:80 (Accounting and Audits), 7:325 (Student Fundraising Activities)

Adopted: January 20, 2021

PRESSPlus Comments

PRESSPlus 1. This policy is suggested to be reviewed by the Board. According to policy 2:240,

Board Policy Development, "[t]he Board will periodically review its policies for relevancy, monitor its policies for effectiveness, and consider whether any modifications are required." IASB suggests that each policy in the Board's policy manual be reviewed at a minimum of every five years. As part of the review, the Board may choose to:

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Issue 119, June 2025

Document Status: Review and Monitoring

OPERATIONAL SERVICES

4:180 Pandemic Preparedness; Management; and Recovery

The School Board recognizes that the District will play an essential role along with the local health department and emergency management agencies in protecting the public's health and safety during a pandemic.PRESSPlus1

A pandemic is a global outbreak of disease. Pandemics happen when a new virus emerges to infect individuals and, because there is little to no pre-existing immunity against the new virus, it spreads sustainably.

To prepare the School District community for a pandemic, the Superintendent or designee shall: (1) learn and understand how the roles that the federal, State, and local government function; (2) form a pandemic planning team consisting of appropriate District personnel and community members to identify priorities and oversee the development and implementation of a comprehensive pandemic school action plan; and (3) build awareness of the final plan among staff, students, and community.

Emergency School Closing

In the case of a pandemic, the Governor may declare a disaster due to a public health emergency that may affect any decision for an emergency school closing. Decisions for an emergency school closing will be made by the Superintendent in consultation with and, if necessary, at the direction of the Governor, Ill. Dept. of Public Health, District's local health department, emergency management agencies, and/or Regional Office of Education.

During an emergency school closing, the Board President and the Superintendent may, to the extent the emergency situation allows, examine existing Board policies pursuant to Policy 2:240, *Board Policy Development*, and recommend to the Board for consideration any needed amendments or suspensions to address mandates that the District may not be able to accomplish or implement due to a pandemic.

Board Meeting Procedure; No Physical Presence of Quorum and Participation by Audio or Video

A disaster declaration related to a public health emergency may affect the Board's ability to meet in person and generate a quorum of members who are physically present at the location of a meeting. Policy 2:220, *School Board Meeting Procedure*, governs Board meetings by video or audio conference without the physical presence of a quorum.

Payment of Employee Salaries During Emergency School Closures

The Superintendent shall consult with the Board to determine the extent to which continued payment of salaries and benefits will be made to the District's employees, pursuant to Board policies 3:40, *Superintendent*, 3:50, *Administrative Personnel Other Than the Superintendent*, 5:35, *Compliance with the Fair Labor Standards Act*, 5:200, *Terms and Conditions of Employment and Dismissal*, and 5:270, *Employment At-Will, Compensation, and Assignment*, and consistent with: (1) applicable laws, regulations, federal or State or local emergency declarations, executive orders, and agency

directives; (2) collective bargaining agreements and any bargaining obligations; and (3) the terms of any grant under which an employee is being paid.

Suspension of In-Person Instruction; Remote and/or Blended Remote Learning Day Plan(s)

When the Governor declares a disaster due to a public health emergency pursuant to 20 ILCS 3305/7, and the State Superintendent of Education declares a requirement for the District to use *Remote Learning Days* or *Blended Remote Learning Days*, the Superintendent shall approve and present to the Board for adoption a Remote and/or Blended Remote Learning Day Plan (Plan) that:

1. Recommends to the Board for consideration any suspensions or amendments to curriculum-related policies to reduce any Board-required graduation or other instructional requirements in excess of minimum curricular requirements specified in School Code that the District may not be able to provide due to the pandemic;
2. Implements the requirements of 105 ILCS 5/10-30; and
3. Ensures a plan for periodic review of and/or amendments to the Plan when needed and/or required by statute, regulation, or State guidance.

LEGAL REF.:

105 ILCS 5/10-16.7, 5/10-20.5, 5/10-20.56, and 5/10-30.

5 ILCS 120/2.01 and 120/7(e), Open Meetings Act.

20 ILCS 2305/2(b), Ill. Dept. of Public Health Act (Part 1).

20 ILCS 3305/, Ill. Emergency Management Agency Act.

115 ILCS 5/, Ill. Educational Labor Relations Act.

CROSS REF.: 1:20 (District Organization, Operations, and Cooperative Agreements), 2:20 (Powers and Duties of the School Board; Indemnification), 2:220 (School Board Meeting Procedure), 2:240 (Board Policy Development), 3:40 (Superintendent), 3:50 (Administrative Personnel Other Than the Superintendent), 3:70 (Succession of Authority), 4:170 (Safety), 5:35 (Compliance with the Fair Labor Standards Act), 5:200 (Terms and Conditions of Employment and Dismissal), 5:270 (Employment At-Will, Compensation, and Assignment), 6:20 (School Year Calendar and Day), 6:60 (Curriculum Content), 6:300 (Graduation Requirements), 7:90 (Release During School Hours), 8:100 (Relations with Other Organizations and Agencies)

Adopted: August 4, 2020

PRESSPlus Comments

PRESSPlus 1. This policy is suggested to be reviewed by the Board. According to policy 2:240, *Board Policy Development*, "[t]he Board will periodically review its policies for relevancy, monitor its policies for effectiveness, and consider whether any modifications are required." IASB suggests that each policy in the Board's policy manual be reviewed at a minimum of every five years. As part of the review, the Board may choose to:

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Issue 119, June 2025

Document Status: Review and Monitoring

Educational Support Personnel

5:270 Employment At-Will, Compensation, and Assignment

Employment At-Will[PRESSPlus1]

Unless otherwise specifically provided, District employment is at-will, meaning that employment may be terminated by the District or employee at any time for any reason, other than a reason prohibited by law, or no reason at all. Nothing in Board of Education policy is intended or should be construed as altering the employment at-will relationship.

Exceptions to employment at-will may include employees who are employed annually, have an employment contract, or are otherwise granted a legitimate interest in continued employment. The Superintendent is authorized to make exceptions to employing nonlicensed employees at-will but shall maintain a record of positions or employees who are not at-will.

Compensation

The Board will determine salary and wages for educational support personnel. Increments are dependent on evidence of continuing satisfactory performance. An employee covered by the overtime provisions in State or federal law shall not work overtime without the prior authorization from the employee's immediate supervisor. Educational support personnel are paid twice a month.

Assignment

The Superintendent is authorized to make assignments and transfers of educational support personnel.

LEGAL REF.:

105 ILCS 5/10-22.34 and 5/10-23.5.

CROSS REF.: 5:10 (Equal Employment Opportunity and Minority Recruitment), 5:35 (Compliance with the Fair Labor Standards Act), 5:290 (Employment Termination and Suspensions), 5:310 (Compensatory Time-Off)

Adopted: January 20, 2021

PRESSPlus Comments

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STUDENTS

7:40 Nonpublic School Students, Including Parochial and Home-Schooled Students

Part-Time Attendance[PRESSPlus1]

The District accepts nonpublic school students, including parochial and home-schooled students, who live within the District for part-time attendance in the District's regular education program on a space-available basis. Requests for part-time attendance must be submitted to the Building Principal of the school in the school attendance area where the student resides. All requests for attendance in the following school year must be submitted before May 1.

A student accepted for partial enrollment must comply with all discipline and attendance requirements established by the school. He or she may participate in any co-curricular activity associated with a District class in which he or she is enrolled. The parent(s)/guardian(s) of a student accepted for partial enrollment must pay all fees, pro-rated on the basis of a percentage of full-time fees. Transportation to and/or from school is provided on regular bus routes to or from a point on the route nearest or most easily accessible to the nonpublic school or student's home. This transportation shall be on the same basis as the District provides transportation for its full-time students. Transportation on other than established bus routes is the responsibility of the parent(s)/guardian(s).

Students with a Disability

The District accepts for part-time attendance those children for whom it has been determined that special education services are needed, are enrolled in nonpublic schools, and otherwise qualify for enrollment in the District. Requests must be submitted by the student's parent/guardian. Special educational services shall be provided to such students as soon as possible after identification, evaluation, and placement procedures provided by State law, but no later than the beginning of the next school semester following the completion of such procedures. Transportation for such students shall be provided only if required in the child's Individualized Educational Program on the basis of the child's disabling condition or as the special education program location may require.

Extracurricular Activities, Including Interscholastic Competition

A nonpublic school student is eligible to participate in: (1) interscholastic competition, provided his or her participation adheres to the regulations established by any association in which the School District maintains a membership, and (2) non-athletic extracurricular activities, provided the student attends a District school. A nonpublic student who participates in an extracurricular activity is subject to all policies, regulations, and rules that are applicable to other participants in the activity.

Assignment When Enrolling Full-Time in a District School

Grade placement by, and academic credits earned at, a nonpublic school will be accepted if the school has a Certificate of Nonpublic School Recognition from the Illinois State Board of Education, or, if outside Illinois, if the school is accredited by the state agency governing education.

A student who, after receiving instruction in a non-recognized or non-accredited school, enrolls in the District will: (1) be assigned to a grade level according to academic proficiency, and/or (2) have academic credits recognized by the District if the student demonstrates appropriate academic proficiency to the school administration. Any portion of a student's transcript relating to such instruction will not be considered for placement on the honor roll or computation in class rank.

Notwithstanding the above, recognition of grade placement and academic credits awarded by a nonpublic school is at the sole discretion of the District. All school and class assignments will be made according to Board of Education policy 7:30, *Student Assignment*, as well as administrative procedures implementing this policy.

LEGAL REF.:

105 ILCS 5/10-20.24 and 5/14-6.01.

CROSS REF.: 4:110 (Transportation), 6:170 (Title I Programs), 6:190 (Extracurricular and Co-Curricular Activities), 6:320 (High School Credit for Proficiency), 7:30 (Student Assignment), 7:300 (Extracurricular Athletics)

Adopted: August 4, 2020

PRESSPlus Comments

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STUDENTS

7:90 Release During School Hours

For safety and security reasons, a prior written or oral consent of a student's custodial parent/guardian is required before a student is released during school hours: (1) at any time before the regular dismissal time or at any time before school is otherwise officially closed, and/or (2) to any person other than a custodial parent/guardian.[PRESSPlus1]

Early Dismissal Announcement

The Superintendent or designee shall make reasonable efforts to issue an announcement whenever it is necessary to close school early due to inclement weather or other reason.

CROSS REF.: 4:170 (Safety)

~~ADOPTED: April 19, 2017~~

PRESSPlus Comments

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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.[PRESSPlus1]

Students may, during the school day, during noninstructional time, voluntarily engage in individually or collectively initiated, non-disruptive prayer or religious-based meetings that, consistent with the Free Exercise and Establishment Clauses of the U.S. and Illinois Constitutions, are not sponsored, promoted, or endorsed in any manner by the school or any school employee. *Noninstructional time* means time set aside by a school before actual classroom instruction begins or after actual classroom instruction ends.

LEGAL REF.:

20 U.S.C. §7904.

105 ILCS 20/5.

Tinker v. Des Moines Independent School District, 89 S.Ct. 733 (1969).

CROSS REF.: 7:140 (Search and Seizure), 7:150 (Agency and Police Interviews), 7:160 (Student Appearance), 7:190 (Student Behavior)

Adopted: August 4, 2020

PRESSPlus Comments

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STUDENTS

7:325 Student Fundraising Activities

No individual or organization is allowed to ask students to participate in fundraising activities while the students are on school grounds during school hours or during any school activity. Exceptions are:PRESSPlus1

1. School-sponsored student organizations; and
2. Parent organizations and booster clubs that are recognized pursuant to policy 8:90, *Parent Organizations and Booster Clubs*.

The Superintendent or designee shall manage student fundraising activities in alignment with the following directives:

1. Fundraising efforts shall not conflict with instructional activities or programs.
2. For any school that participates in the School Breakfast Program or the National School Lunch Program, fundraising activities involving the sale of food and beverage items to students during the school day while on the school campus must comply with the Ill. State Board of Education rules concerning the sale of competitive food and beverage items.
3. Participation in fundraising efforts must be voluntary.
4. Student safety must be paramount.
5. For school-sponsored student organizations, a school staff member must supervise the fundraising activities and the student activity funds treasurer must safeguard the financial accounts.
6. The fundraising efforts must be to support the organization's purposes and/or activities, the general welfare, a charitable cause, or the educational experiences of students generally.
7. The funds shall be used to the maximum extent possible for the designated purpose.
8. Any fundraising efforts that solicit donor messages for incorporation into school property, e.g., tiles or bricks, or placement upon school property, e.g., posters or placards, must:
    a. Develop viewpoint neutral guidelines for the creation of messages;
    b. Inform potential donors that all messages are subject to review and approval, and that messages that do not meet the established guidelines must be resubmitted or the donation will be returned; and
    c. Place a disclaimer on all fundraising information and near the completed donor messages that all messages are "solely the expression of the individual donors and not an endorsement by the District of any message's content."

LEGAL REF.:

105 ILCS 5/10-20.19(3).

23 Ill.Admin.Code Part 305, School Food Service.

CROSS REF.: 4:90 (Student Activity and Fiduciary Funds), 4:120 (Food Services), 8:80 (Gifts to the District), 8:90 (Parent Organizations and Booster Clubs)

Adopted: August 4, 2020

PRESSPlus Comments

PRESSPlus 1. This policy is suggested to be reviewed by the Board. According to policy 2:240, *Board Policy Development*, "[t]he Board will periodically review its policies for relevancy, monitor its policies for effectiveness, and consider whether any modifications are required." IASB suggests that each policy in the Board's policy manual be reviewed at a minimum of every five years. As part of the review, the Board may choose to:

- Compare the adopted version to the current PRESS sample (available at PRESS Online by logging in at www.iasb.com), discussing any differences and/or options noted in the footnotes to determine whether local changes are necessary
- Update the policy language due to changes in local conditions
- Make no changes, but update the adoption date to reflect that the policy has been reviewed and re-adopted

Issue 119, June 2025

Document Status: Draft Update

BOARD OF EDUCATION

2:80 Board Member Oath and Conduct

Each Board of Education member, before taking his or her seat on the Board, shall take the following oath of office:

> I, (*name*), **do solemnly swear** (or affirm) that I will faithfully discharge the duties of the office of member of the Board of Education of Salt Creek School District 48, in accordance with the Constitution of the United States, the Constitution of the State of Illinois, and the laws of the State of Illinois, to the best of my ability.
>
> **I further swear** (or affirm) that:
>
> > **I shall respect** taxpayer interests by serving as a faithful protector of the School District's assets;
> >
> > **I shall encourage** and respect the free expression of opinion by my fellow Board members and others who seek a hearing before the Board, while respecting the privacy of students and employees;
> >
> > **I shall recognize** that a Board member has no legal authority as an individual and that decisions can be made only by a majority vote at a public Board meeting;
> >
> > **I shall abide** by majority decisions of the Board, while retaining the right to seek changes in such decisions through ethical and constructive channels;
> >
> > **As part of the Board of Education**, I shall accept the responsibility for my role in the equitable and quality education of every student in the School District;
> >
> > **I shall foster** with the Board extensive participation of the community, formulate goals, define outcomes, and set the course for Salt Creek School District 48;
> >
> > **I shall assist** in establishing a structure and an environment designed to ensure all students have the opportunity to attain their maximum potential through a sound organizational framework;
> >
> > **I shall strive** to ensure a continuous assessment of student achievement and all conditions affecting the education of our children, in compliance with State law;
> >
> > **I shall serve** as education's key advocate on behalf of students and our community's school (or schools) to advance the vision for Salt Creek School District 48; and
> >
> > **I shall strive** to work together with the District Superintendent to lead the School District toward fulfilling the vision the Board has created, fostering excellence for every student in the areas of academic skills, knowledge, citizenship, and personal development.

The Board President will administer the oath in an open Board meeting; in the absence of the

President, the Vice President will administer the oath. If neither is available, the Board member with the longest service on the Board will administer the oath.

The Board adopts the Illinois Association of School Boards' *Code of Conduct for Members of School Boards (Code)*.[PRESSPlus1] A copy of the *Code* shall be displayed in the regular Board meeting room.[Q1]

LEGAL REF.:

105 ILCS 5/10-16.5.

CROSS REF.: 1:30 (School District Philosophy), 2:20 (Powers and Duties of the Board of Education; Indemnification), 2:50 (Board Member Term of Office), 2:60 (Board Member Removal from Office), 2:100 (Board Member Conflict of Interest), 2:105 (Ethics and Gift Ban), 2:210 (Organizational Board of Education Meeting)

Adopted: August 17, 2023

Questions and Answers:

***Required Question 1. The School Code does not specifically address what happens when board members violate their oath of office, nor does it create an opportunity to take legal action for such violations. Collins v. Bd. of Educ. of North Chicago Comm. Unit Sch. Dist. 187, 792 F.Supp.2d 992 (N.D.Ill. 2011). **Consult the board attorney for guidance when considering any type of disciplinary action or sanction against a board member.**

Depending on the situation, a board self-evaluation or private one-on-one meetings with a board member may be appropriate to address an issue relating to board member behavior (for a list of IASB workshops, see www.iasb.com/conference-training-and-events/training/workshops/). When a board member's violation of the oath of office also constitutes a willful failure to perform his or her official duties, the board may request the regional superintendent to remove the member from office. See sample policy 2:60, *Board Member Removal from Office*, available at PRESS Online by logging in at www.iasb.com, at footnote 2, for further discussion. A board member whose conduct violates conflict of interest laws may also be subject to criminal liability and removal from office. See sample policy 2:100, *Board Member Conflict of Interest*, and its footnotes, for additional information. In consultation with the board attorney, a board may also consider other actions to address a member's violation of the oath of office, such as publicly censuring a member. Houston Comm. College System v. Wilson, 595 U.S. 468 (2022) (holding that a college board of trustees did not violate a trustee's First Amendment rights when it adopted a resolution censuring him for "reprehensible" conduct). Other sanctions may be also warranted, depending on the facts. For example, in Earnest v. Jasper Cty. Comm. Unit Sch. Dist. No. 1, 371 F.Supp.3d 459 (S.D.Ill 2019), a court held a board member was not deprived of his liberty interest under the 14th Amendment when the board limited his access to confidential board packet information after it found the board member shared confidential personnel and student information with members of the public.

To encourage appropriate conduct, boards may wish to have their policy express potential consequences for violating the oath of office or the *Code of Conduct for Members of School Boards*. Such boards may add the following sentence to the end of this policy:

"A board member who fails to abide by the oath of office or the *Code* may be subject to action by the Board, including, but not limited to, formal censure and/or referral to the Regional Superintendent for

removal from office under Board policy 2:60, *Board Member Removal from Office*."

Has the Board adopted this policy to include the optional sentence shown above?

○ No. (Default)
○ Yes. (For districts in suburban Cook County, IASB will replace "Regional Superintendent" with "appropriate Intermediate Service Center Executive Director.")

PRESSPlus Comments

PRESSPlus 1. Updated for continuous improvement. **Issue 119, June 2025**

Document Status: Draft Update

BOARD OF EDUCATION

2:130 Board-Superintendent Relationship

The Board of Education directs, through policy, the Superintendent in his or her charge of the administration of the District by delegating its authority to operate the District and provide leadership to staff. The Board employs and evaluates the Superintendent and holds him or her responsible for the operation of the District in accordance with Board policies and State and federal law.

The Board-Superintendent relationship is based on mutual respect for their complementary roles. The relationship requires clear communication of expectations regarding the duties and responsibilities of both the Board and Superintendent.

The Board considers the recommendations of the Superintendent as the District's Chief Executive Officer. The Board adopts policies necessary to provide ~~general~~ PRESSPlus1 direction for the District and to encourage achievement of District goals. The Superintendent develops plans, programs, and procedures needed to implement the policies and directs the District's operations.

LEGAL REF.:

105 ILCS 5/10-16.7 and 5/10-21.4.

CROSS REF.: 3:40 (Superintendent)

Adopted: October 21, 2021

PRESSPlus Comments

PRESSPlus 1. Updated in response to a PRESS five-year review. PRESS Editors have a quality assurance goal to ensure that a review of each piece of the 1500+ page IASB PRESS Policy Reference Manual occurs once every five years. **Issue 119, June 2025**

Document Status: Draft Update

STUDENTS

7:140 Search and Seizure

In order to maintain order and security in the schools, school authorities are authorized to conduct reasonable searches of school property and equipment, as well as of students and their personal effects. "School authorities" includes school liaison police officers.

School Property and Equipment as well as Personal Effects Left ~~There~~On School Property[PRESSPlus1] by Students

School authorities may inspect and search school property and equipment owned or controlled by the school (such as, lockers, desks, and parking lots), as well as personal effects left there by a student, without notice to or the consent of the student. Students have no reasonable expectation of privacy in these places or areas or in their personal effects left there.

The Superintendent may request the assistance of law enforcement officials to conduct inspections and searches of lockers, desks, parking lots, and other school property and equipment for illegal drugs, weapons, or other illegal or dangerous substances or materials, including searches conducted through the use of specially trained dogs.

Students

School authorities may search a student and/or the student's personal effects in the student's possession (such as, purses, wallets, knapsacks, book bags, lunch boxes, etc.) when there is a reasonable ground for suspecting that the search will produce evidence the particular student has violated or is violating either the law or the District's student conduct rules. The search itself must be conducted in a manner that is reasonably related to its objective and not excessively intrusive in light of the student's age and sex, and the nature of the infraction.

When feasible, the search should be conducted as follows:

1. Outside the view of others, including students,
2. In the presence of a school administrator or adult witness, and
3. By a ~~certificated~~licensed employee or liaison police officer of the same sex as the student.

Immediately following a search, a written report shall be made by the school authority who conducted the search, and given to the Superintendent.

Seizure of Property

If a search produces evidence that the student has violated or is violating either the law or the District's policies or rules, such evidence may be seized and impounded by school authorities, and disciplinary action may be taken. When appropriate, such evidence may be transferred to law enforcement authorities.

Notification Regarding Student Accounts or Profiles on Social Networking Websites

The Superintendent or designee shall notify students and their parents/guardians of each of the following in accordance with the Right to Privacy in the School Setting Act, 105 ILCS 75/:

1. School officials may not request or require a student or his or her parent/guardian to provide a password or other related account information to gain access to the student's account or profile on a social networking website.
2. School officials may conduct an investigation or require a student to cooperate in an investigation if there is specific information about activity on the student's account on a social networking website that violates a school disciplinary rule or policy. In the course of an investigation, the student may be required to share the content that is reported in order to allow school officials to make a factual determination.

LEGAL REF.:

T.L.O. v. New Jersey, 469 U.S. 325 (1985).

Vernonia Sch.~~ool~~ Dist. 47J v. Acton, 515 U.S. 646 (1995).

Safford Unified Sch.~~ool~~ Dist. No. 1 v. Redding, 557 U.S. 364 (2009).

105 ILCS 5/10-20.14, 5/10-22.6, and 5/10-22.10a.

~~Right to Privacy in the School Setting Act,~~ 105 ILCS 75/, Right to Privacy in the School Setting Act.

Cornfield v. Consolidated High Sch.~~ool~~ Dist. No. 230, 991 F.2d 1316 (7th Cir. 1993).

People v. Dilworth, 169 Ill.2d 195 (1996), *cert. denied*, ~~116 S.Ct. 1692~~517 U.S. 1197 (1996).

People v. Pruitt, 278 Ill.App.3d 194 (1st Dist. 1996), *app. denied*, 167 Ill.2d 564~~667 N.E. 2d 1061~~ (~~Ill.App.1,~~ 1996).

~~T.L.O. v. New Jersey, 469 U.S. 325 (1985).~~

~~Vernonia School Dist. 47J v. Acton, 515 U.S. 646 (1995).~~

~~Safford Unified School Dist. No. 1 v. Redding, 557 U.S. 364 (2009).~~

CROSS REF.: 7:130 (Student Rights and Responsibilities), 7:150 (Agency and Police Interviews), 7:190 (Student Behavior)

Adopted: January 20, 2021

PRESSPlus Comments

PRESSPlus 1. Updated throughout in response to a PRESS five-year review. PRESS Editors have a quality assurance goal to ensure that a review of each piece of the 1500+ page IASB PRESS Policy Reference Manual occurs once every five years. **Issue 119, June 2025**

Document Status: Draft Update

STUDENTS

7:300 Extracurricular Athletics

Student participation in school-sponsored extracurricular athletic activities is contingent upon the following:

1. The student must meet the academic criteria set forth in Board policy 6:190, *Extracurricular and Co-Curricular Activities*.
2. A parent/guardian of the student must provide written permission for the student's participation, giving the District full waiver of responsibility of the risks involved.
3. The student must present a current certificate of physical fitness issued by a licensed physician, an advanced practice registered nurse, or a physician assistant. The ***Pre-Participation Physical Examination Form***, offered by the Illinois High School Association and the Illinois Elementary School Association, is the preferred certificate of physical fitness.
4. The student must show proof of accident insurance coverage either by a policy purchased through the District-approved insurance plan or a parent/guardian written statement that the student is covered under a family insurance plan.
5. The student must agree to follow all conduct rules and the coaches' instructions.
6. The student and his or her parents/guardians must: (a) comply with the eligibility rules of, and complete any forms required by, any sponsoring association (such as, the Illinois Elementary School Association, the Illinois High School Association, or the Southern Illinois Junior High School Athletic Association), and (b) complete all forms required by the District including, without limitation, signing an acknowledgment of receiving information about the Board's concussion policy 7:305, *Student Athlete Concussions and Head Injuries*.

The Superintendent or designee (1) is authorized to impose additional requirements for a student to participate in extracurricular athletics, provided the requirements comply with Board policy 7:10, *Equal Educational Opportunities*, and (2) shall maintain the necessary records to ensure student compliance with this policy.

LEGAL REF.:

105 ILCS 5/10-20.30, ~~5/10-20.54,~~ PRESSPlus1 5/22-80, and 25/2.

23 Ill.Admin.Code §1.530(b).

CROSS REF.: 4:100 (Insurance Management), 4:170 (Safety), 6:190 (Extracurricular and Co-Curricular Activities), 7:10 (Equal Educational Opportunities), 7:20 (Harassment of Students Prohibited), 7:240 (Conduct Code for Participants in Extracurricular Activities), 7:305 (Student Athlete Concussions and Head Injuries), 7:340 (Student Records)

Adopted: January 20, 2021

PRESSPlus Comments

PRESSPlus 1. Updated in response to a PRESS five-year review. PRESS Editors have a quality assurance goal to ensure that a review of each piece of the 1500+ page IASB PRESS Policy Reference Manual occurs once every five years. **Issue 119, June 2025**

Document Status: Draft Update

COMMUNITY RELATIONS

8:80 Gifts to the District

The Board of Education appreciates gifts from any education foundation, other entities, or individuals. All gifts must adhere to each of the following:

1. Be accepted by the Board or, if less than $500.00 in value, the Superintendent or designee. Individuals should obtain a pre-acceptance commitment before identifying the District, any school, or school program or activity as a beneficiary in any fundraising attempt, including without limitation, any Internet fundraising attempt.
2. Be given without a stated purpose or with a purpose deemed by the party with authority to accept the gift to be compatible with the Board's educational objectives and policies.
3. Be consistent with the District's mandate to provide equal educational and extracurricular opportunities to all students in the District as provided in Board policy 7:10, *Equal Educational Opportunities*. State and federal laws require the District to provide equal treatment for members of both sexes to educational programming, extracurricular activities, and athletics. This includes the distribution of athletic benefits and opportunities.
4. Permit the District to maintain resource equity among its learning centers.
5. Be viewpoint neutral when the gift involves the incorporation of any messages.PRESSPlus1 The Superintendent or designee shall manage a process for the review and approval of donations involving the incorporation of messages into or placing messages upon school property.
6. Comply with all laws applicable to the District including, without limitation, the Americans with Disabilities Act, the Prevailing Wage Act, the Health/Life Safety Code for Public Schools, and all applicable procurement and bidding requirements.

The District will provide equal treatment to all individuals and entities seeking to donate money or a gift. Upon acceptance, all gifts become the District's property. The acceptance of a gift is not an endorsement by the Board, District, or school of any product, service, activity, or program. The method of recognition is determined by the party accepting the gift.

LEGAL REF.:

20 U.S.C. §1681 *et seq.*, Title IX of the Education Amendments; ~~implemented by~~ 34 C.F.R. Part 106.

105 ILCS 5/16-1.

23 Ill.Admin.Code §200.40.

CROSS REF.: 4:60 (Purchases and Contracts), 4:150 (Facility Management and Building Programs), 6:10 (Educational Philosophy and Objectives), 6:210 (Instructional Materials), 7:10 (Equal Educational Opportunities)

Adopted: August 4, 2020

PRESSPlus Comments

PRESSPlus 1. Updated throughout in response to a PRESS five-year review. PRESS Editors have a quality assurance goal to ensure that a review of each piece of the 1500+ page IASB PRESS Policy Reference Manual occurs once every five years. **Issue 119, June 2025**

Concussion Oversight Committee
September 25, 2025
District Office Conference Room - 3:00 pm

Committee Members: Anthony Lewicki, Dani Kasher, Heidi Hummel, Emily Burnett, Danyelle Olsen

Item	Time Allotted	Meeting Notes	Action Items (What needs to be done, and who is Responsible for completing it)
Review Concussion Protocol		Concussion Protocol & Forms.docx Board Policy Discussion about child that goes into concussion protocol and what constitutes going into the protocol. If there are no actual symptoms, it is a judgment by the coach. Better to be cautious. Return to play protocol- This is to be implemented after cleared by the Dr. Dr. orders would take precedence when more extensive than our return to play.. Dani will create a binder with protocols to give to families when a concussion is suspected.	

Concussion Training		• Here is the screenshot of when we need to be trained for concussions
		
		1. Do we have new coaches this year who need the training?
		  ○ Added Grayson and Danyelle Holden
		• Last year's trained coaches.
		  ○ **Busse, Kyle**
		  ○ **Calaway, Kenneth A.**
		  ○ **Kasher, Danielle**	

		○ **Lewicki, Anthony** ○ ~~**Miner, David P.**~~ ○ ~~**Pastore, Stephanie**~~ ○ **Porcelli, Anthony** ○ **Specht, Jody M.** ○ **Tobias, Abigail** ○ **Tumilty, Katie M.** ○ **Zoske, Amanda K.**	
IHSA Concussion Video		https://www.ihsa.org/multimedia/articulate/2021-22/concussion/story.html Concussion Video will NEED to be completed by students prior to participation in sports (google classroom, etc). These are watched with the team as a group.	
Next Meeting Agenda Items			

DISTRICT 48 ENROLLMENT - October 2025

	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	Mar 2025	April 2025	May 2025	June 2025	Aug 2025	Sept 2025	Oct 2025
SALT CREEK												
Kdgn	50	50	49	49	49	49	48	47	47	58	60	61
1st	52	52	52	52	52	52	51	53	53	52	56	57
2nd	59	60	60	61	61	59	59	59	59	52	51	51
Pre-School	49	47	47	46	48	51	50	50	50	37	39	39
TOTAL	210	209	208	208	210	211	208	209	209	199	206	208
SWARTZ												
3rd	42	44	44	43	43	43	42	42	42	58	60	60
4th	59	60	60	60	60	60	60	59	59	41	43	43
5th	42	42	42	42	42	42	42	42	42	61	63	65
TOTAL	143	146	146	145	145	145	144	143	143	160	166	168
ALBRIGHT												
6th	49	49	49	50	50	47	47	47	47	44	46	46
7th	46	47	46	47	47	47	47	47	47	44	44	44
8th	41	41	41	41	41	41	41	41	41	44	46	46
TOTAL	136	137	136	138	138	135	135	135	135	132	136	136
District 48 TOTAL	**489**	**492**	**490**	**491**	**493**	**491**	**487**	**487**	**487**	**491**	**508**	**512**

SASED PROGRAMS (housed in Albright Middle School)

	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	Mar 2025	April 2025	May 2025	June 2025	Aug 2025	Sept 2025	Oct 2025
ALBRIGHT												
Vision	4	10	10	10	9	9	11	11	11	12	12	12
SASED TOTAL	**4**	**10**	**10**	**10**	**9**	**9**	**11**	**11**	**11**	**12**	**12**	**12**

DISTRICT 48 STUDENTS/OUT-OF-DISTRICT PLACEMENTS

	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	Mar 2025	April 2025	May 2025	June 2025	Aug 2025	Sept 2025	Oct 2025
TOTAL	16	16	16	17	17	18	18	18	18	15	14	13

TOTAL NUMBER OF STUDENTS

	Sept 2024	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	Mar 2025	April 2025	May 2025	June 2025	Aug 2025	Sept 2025
SALT CREEK Sub-Total	171	142	148	151	149	147	149	152	150	150	199	208
SWARTZ Sub-Total	161	163	161	160	164	164	164	162	160	160	160	168
ALBRIGHT Sub-Total	208	172	178	178	179	180	180	177	177	177	132	136
OUT OF DIST	16	16	16	16	17	17	18	18	18	18	15	14
GRAND TOTAL	**556**	**493**	**503**	**505**	**509**	**508**	**511**	**509**	**505**	**505**	**506**	**526**

SALT CREEK SCHOOL DISTRICT NO. 48

SERVING THE COMMUNITIES OF ELMHURST • OAK BROOK • OAKBROOK TERRACE • VILLA PARK

www.saltcreek48.org

AMY M. ZAHER, ED.D.
Superintendent of Schools

ADMINISTRATIVE OFFICES
1110 S. VILLA AVE.
VILLA PARK, IL 60181
(630) 279-8400
FAX (630) 279-6167

Board of Education Memorandum
Action Item

To: Board of Education
Amy M. Zaher, ED.D., Superintendent

From: Julie Jilek, Director of Operations and Business Services

Date: October 16, 2025

Subject: District 48 FY2025 Audit

BACKGROUND INFORMATION

Salt Creek School District 48 undergoes an annual independent audit in accordance with 23 Illinois Administrative Code, Part 100, which governs accounting, budgeting, financial reporting, and auditing requirements for school districts. The audit is conducted by a qualified auditor, and the Annual Financial Report (AFR) must be submitted to ISBE and the Regional Office of Education (ROE) by October 15. This year, the Illinois State Board of Education (ISBE) implemented changes to the AFR reporting process with the AFR being due to ISBE and the County Clerk by October 15, 2025.

FINDINGS

The Salt Creek School District 48 FY25 Audit was completed by Werner-Rogers-Doran-Ruzon in July and August of 2025. The auditors reported that no significant difficulties in conducting the audit were encountered, and no substantial findings were identified.

One material weakness was noted in Internal Control Over Financial Statements. Currently, the District's personnel do not have sufficient financial reporting and accounting knowledge to perform a thorough review of the District's financial statements and related disclosures to provide a high level of assurance that any potential material omissions or other errors would be identified and corrected. Salt Creek School District 48 is aware that the district does not maintain an external financial reporting department of staff who have the expertise to perform a thorough review of the District's financial statements and related disclosures, but relies on its audit firm for this purpose. District

management does review financial statements and compares them to the District's financial records for completeness and accuracy, and accepts responsibility for those financial statements.

The FY25 Annual Financial Report was submitted to ISBE and the ROE by the October 15th deadline. It is being presented to the Board at the October 16, 2025, Board meeting for review and acceptance.

RECOMMENDED ACTION:

It is recommended that the Board accept the Salt Creek School District 2025 Annual Financial Report.

WRDR
WERMER • ROGERS • DORAN • RUZON
certified public accountants

September 29, 2025

To the Board of Education
Salt Creek School District No. 48
Villa Park, Illinois

Management Letter

In planning and performing our audit of the financial statements of Salt Creek School District No. 48 (District) for the year ended June 30, 2025, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, we considered the District's internal control over financial reporting for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

However, during our audit we became aware of certain matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters. Additionally, we reported a material weakness related to financial statement preparation/review in our report dated September 29, 2025 on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*. This letter does not affect our report dated September 29, 2025 on the financial statements of the District.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various District personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Sincerely,

Wermer, Rogers, Doran, + Ruzon, 22C

Wermer, Rogers, Doran & Ruzon, LLC • 755 Essington Rd. Joliet, IL 60435 • Tel: 815/730-6250 • www.wrdr.com
Members of American Institute of Certified Public Accountants/Illinois CPA Society

SALT CREEK SCHOOL DISTRICT NO. 48

Management Letter Comments
June 30, 2025

Positive Management Practices

The District's business office staff played an essential role in the delivery of the audited basic financial statements. All information requested by our audit staff was made available. District staff members were courteous and helpful in providing requested documents to our auditors.

- Bank reconciliations and general ledger closing procedures were performed soon after year end.
- All Illinois Municipal Retirement Fund and Teachers' Retirement System reports were prepared and filed on a timely basis.

Opportunities for Improvement

Capital Outlay

During our audit, we noted the District has not established written policies and procedures for the maintenance of a capital assets inventory. However, we noted the District's new general ledger system has the capability of tracking and depreciating capital assets.

Recommendation: We recommend the District establish written policies and procedures for the maintenance of the capital assets inventory. We also recommend the District implement a computerized capital assets module in "Skyward" to track capital assets additions and deletions. The District should also consider a practice of tagging capital assets that meet the District's capitalization requirements to aid in the tracking of capital assets. The computer software can aid in the tagging process by assigning a bar code tag along with a unique tracking number to each asset.

The capital assets module should capture the following data:
- Description of the item, location within the District and date of purchase;
- Original cost and salvage value, if any;
- Estimated useful life;
- Additions and deletions during the year; and
- Annual depreciation expense and accumulated depreciation.

The District should reconcile this capital asset listing to its general ledger (current year additions should reconcile to current year capital assets expenditures), federal grant expenditure reports, and to any insurance related asset appraisals on an annual basis.

Expenditures Exceeding Operating Budgets

During our examination of fund performance, it was noted one fund exceeded its annual budget. Expenditures of the Transportation Fund exceeded budgeted expenditures by $107,455 during the fiscal year ended June 30, 2025.

Recommendation: We recommend the District continue to review the status of expenditures in comparison to the budget in order to identify potential budget overages during the fiscal year so that the District can either adjust the budget to reflect the need for additional funds or begin to decrease future costs in order to avoid budget and cash flow shortfalls in the long-term.

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

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Department
100 North First Street, Springfield, Illinois 62777-0001
217/785-8779

Illinois School District/Joint Agreement
Annual Financial Report
June 30, 2025

[X] School District
[ ] Joint Agreement

School District/Joint Agreement Information

(See instructions on the inside of this page.)

School District/Joint Agreement Number: **19022048002**

County Name: **DuPage**

Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will populate): **Salt Creek SD 48**

School District Lookup Tool | School District Directory

Address: **1110 South Villa Park**

City: **Villa Park**

Email Address: azaher@saltcreek48.org

Zip Code: **60181**

Accounting Basis:

[X] CASH
[ ] ACCRUAL

Filing Status:

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

Certified Public Accountant Information

Name of Auditing Firm: **Wermer, Rogers, Doran & Ruzon, LLC**

Name of Audit Manager: **Katie A. Napier**

Address: **755 Essington Road**

City: **Joliet** | State: **IL** | Zip Code: **60435**

Phone Number: **(815) 730-6250** | Fax Number: **(815) 846-2313**

IL License Number (9 digit): **065-042609** | Expiration Date: **9/30/2027**

Email Address: kan@wrdr.com

Annual Financial Report

Type of Auditor's Report Issued:

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

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

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

ISBE Use Only

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

ISBE Use Only

ISBE Use Only

District Superintendent/Administrator Name (Type or Print): **Dr. Amy Zaher**

Email Address: azaher@saltcreek48.org

Telephone: **630-279-8400** | Fax Number: **630-279-6167**

Signature & Date:

Name of Township:

Township Treasurer Name:

Email Address:

Telephone: | Fax Number:

ROE / ISC Number and Name:

Regional Superintendent/Cook ISC Executive Director Name:

Email Address:

Telephone: | Fax Number:

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

19-022-0480-02_AFR25 Salt Creek SD 48

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

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

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

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

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

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

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

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AUDITOR'S QUESTIONNAIRE

INSTRUCTIONS: If your review and testing of state, local, and federal Programs revealed any of the following statements to be true, then check the box on the left and attach the appropriate findings/comments.

PART A - FINDINGS

- [ ] **1.** One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interested statements pursuant to the *Illinois Government Ethics Act. [5 ILCS 420/4A-101]*
- [ ] **2.** One or more custodians of funds failed to comply with the bonding requirements pursuant to *Illinois School Code [105 ILCS 5/8-2;10-20.19;19-6].*
- [ ] **3.** One or more contracts were executed or purchases made contrary to the provisions of the *Illinois School Code [105 ILCS 5/10-20.21].*
- [ ] **4.** One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted *[30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq].*
- [ ] **5.** Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.
- [ ] **6.** One or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- [ ] **7.** One or more long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- [ ] **8.** Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the *Illinois State Revenue Sharing Act [30 ILCS 115/12].*
- [ ] **9.** One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per the *Illinois School Code [105 ILCS* 5/10-22.33, 20-4 and 20-5].
- [ ] **10.** One or more interfund loans were outstanding beyond the term provided by statute per *Illinois School Code [105 ILCS 5/10-22.33, 20-4, 20-5].*
- [ ] **11.** One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per *Illinois* School Code [105 ILCS 5/17-2A].
- [ ] **12.** Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements, or expenses were observed.
- [ ] **13.** The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBE rules pursuant to *Illinois School Code [105 ILCS 5/2-3.27; 2-3.28].*
- [ ] **14.** At least one of the following forms was filed with ISBE late: The FY24 AFR (ISBE FORM 50-35), FY24 Annual Statement of Affairs (ISBE Form 50-37), or FY25 Budget (ISBE FORM 50-36). Explain in the comments box below in pursuant to *Illinois School Code [105 ILCS 5/3-15.1; 5/10-17; 5/17-1]* .

PART B - FINANCIAL DIFFICULTIES/CERTIFICATION Criteria pursuant to the *Illinois School Code [105 ILCS 5/1A-8]* .

- [ ] **15.** The district has issued tax anticipation warrants or tax anticipation notes in anticipation of a second year's taxes when warrants or notes in anticipation of current year taxes are still outstanding, as authorized by Illinois School Code *[105 ILCS 5/17-16 or 34-23 through 34-27].*
- [ ] **16.** The district has issued short-term debt against two future revenue sources, such as, but not limited to, tax anticipation warrants and General State Aid certificates or tax anticipation warrants and revenue anticipation notes.
- [ ] **17.** The district has issued school or teacher orders for wages as permitted in Illinois School Code *[105 ILCS 5/8-16, 32-7.2 and 34-76]* or issued funding bonds for this purpose pursuant to Illinois *School Code [105 ILCS 5/8-6; 32-7.2; 34-76; and 19-8].*
- [ ] **18.** The district has for two consecutive years shown an excess of expenditures/other uses over revenues/other sources and beginning fund balances on its annual financial report for the aggregate totals of the Educational, Operations & Maintenance, Transportation, and Working Cash Funds.

PART C - OTHER ISSUES

- [ ] **19.** Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- [X] **20.** Findings, other than those listed in Part A, were reported (e.g. student activity findings, significant deficiencies internal controls). These findings may be described extensively in the financial notes.
- [X] **21.** Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: **10/1/1991** (Ex: 00/00/0000)
- [X] **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.

20. Internal control matters noted in a seperatley issued management letter. 22. The Auditor's report is qualified due to the District not adopting GASB 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions.

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:

Wermer, Rogers, Doran & Ruzon, LLC

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.

Katie Napier

Signature of Audit Manager or Firm

09/29/2025

mm/dd/yyyy

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FINANCIAL PROFILE INFORMATION

Required to be completed for school districts only.

A. Tax Rates (Enter the tax rate - ex: .0150 for $1.50)

Tax Year 2024 Equalized Assessed Valuation (EAV): 876,566,124

	Educational		Operations & Maintenance		Transportation		Combined Total	Working Cash
Rate(s):	0.010782	+	0.002503	+	0.000441	=	0.013730	0.000000

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
15,289,395	13,860,635	1,428,760	13,346,995

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

C. Short-Term Debt **

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

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

D. Long-Term Debt

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

X	a. 6.9% for elementary and high school districts.	60,483,063
	b. 13.8% for unit districts.	

Long-Term Debt Outstanding:

	Acct	
c. Long-Term Debt (Principal only) Outstanding:.....	511	45,570,000

E. Material Impact on Financial Position

If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods. Attach sheets as needed explaining each item checked.

- [ ] Pending Litigation
- [ ] Material Decrease in EAV
- [ ] Material Increase/Decrease in Enrollment
- [ ] Adverse Arbitration Ruling
- [ ] Passage of Referendum
- [ ] Taxes Filed Under Protest
- [ ] Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)
- [ ] Other Ongoing Concerns (Describe & Itemize)

Comments:

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ESTIMATED FINANCIAL PROFILE SUMMARY

Financial Profile Website

District Name: Salt Creek SD 48
District Code: 19022048002
County Name: DuPage

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)	13,346,995.00	0.873	**Weight**	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	15,289,395.00		**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	13,860,635.00	0.907	**Adjustment**	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	15,289,395.00		**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	13,537,410.00	351.60	**Weight**	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	38,501.76		**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	10,229,964.95		**Value**	0.40
5. Percent of Long-Term Debt Margin Remaining:		**Total**	**Percent**	**Score**	1
Long-Term Debt Outstanding (P3, Cell H38)		45,570,000.00	24.65	**Weight**	0.10
Total Long-Term Debt Allowed (P3, Cell H32)		60,483,062.56		**Value**	0.10

Total Profile Score: **3.70** *

Estimated 2026 Financial Profile Designation: **RECOGNITION**

* Total Profile Score may change based on data provided on the Financial Profile Information page 3 and by the timing of mandated categorical payments. Final score will be calculated by ISBE.

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

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**ASSETS (Enter Whole Dollars)**	**Acct. #**	**Educational**	**Operations & Maintenance**	**Debt Services**	**Transportation**	**Municipal Retirement/Social Security**	**Capital Projects**	**Working Cash**	**Tort**	**Fire Prevention & Safety**
3	**CURRENT ASSETS (100)**										
4	Cash (Accounts 111 through 115) [1]		8,737,514	3,885,421	2,144,469	617,059	135,467	47,092,202	297,416		
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**		8,737,514	3,885,421	2,144,469	617,059	135,467	47,092,202	297,416	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									
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430	80,543				7,808				
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470									
31	Payroll Deductions & Withholdings	480	109,872								
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493									
34	**Total Current Liabilities**		190,415	0	0	0	7,808	0	0	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						39,475,572			
39	Unreserved Fund Balance	730	8,547,099	3,885,421	2,144,469	617,059	127,659	7,616,630	297,416		
40	Investment in General Fixed Assets										
41	**Total Liabilities and Fund Balance**		8,737,514	3,885,421	2,144,469	617,059	135,467	47,092,202	297,416	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	35,897								
46	**Total Student Activity Current Assets For Student Activity Funds**		35,897								
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	35,897								
50	**Total Student Activity Liabilities and Fund Balance For Student Activity Funds**		35,897								
51											
52	**Total ASSETS /LIABILITIES District with Student Activity Funds**										
53	**Total Current Assets District with Student Activity Funds**		8,773,411	3,885,421	2,144,469	617,059	135,467	47,092,202	297,416	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**		190,415	0	0	0	7,808	0	0	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	35,897	0	0	0	0	39,475,572	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	8,547,099	3,885,421	2,144,469	617,059	127,659	7,616,630	297,416	0	0
61	Investment in General Fixed Assets District with Student Activity Funds										
62	**Total Liabilities and Fund Balance District with Student Activity Funds**		8,773,411	3,885,421	2,144,469	617,059	135,467	47,092,202	297,416	0	0

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

Page 6

	A	B	L	M	N
1				Account Groups	
2	**ASSETS (Enter Whole Dollars)**	**Acct. #**	**Agency Fund**	**General Fixed Assets**	**General Long-Term Debt**
3	**CURRENT ASSETS (100)**				
4	Cash (Accounts 111 through 115) [1]				
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	**Total Current Assets**		0		
14	**CAPITAL ASSETS (200)**				
15	Works of Art & Historical Treasures	210			
16	Land	220		779,088	
17	Building & Building Improvements	230		25,615,672	
18	Site Improvements & Infrastructure	240			
19	Capitalized Equipment	250		5,717,056	
20	Construction in Progress	260		8,986,520	
21	Amount Available in Debt Service Funds	340			2,144,469
22	Amount to be Provided for Payment on Long-Term Debt	350			43,425,531
23	**Total Capital Assets**			41,098,336	45,570,000
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			45,570,000
37	**Total Long-Term Liabilities**				45,570,000
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			41,098,336	
41	**Total Liabilities and Fund Balance**		0	41,098,336	45,570,000
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**			41,098,336	45,570,000
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**				45,570,000
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			41,098,336	
62	**Total Liabilities and Fund Balance District with Student Activity Funds**		0	41,098,336	45,570,000

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2025

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	**RECEIPTS/REVENUES**										
4	**LOCAL SOURCES**	1000	10,352,307	3,053,733	1,719,058	448,103	185,117	616,630	14,757	0	0
5	**FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT**	2000	0	0		0	0				
6	**STATE SOURCES**	3000	528,250	50,000	0	227,473	0	0	0	0	0
7	**FEDERAL SOURCES**	4000	614,772	0	0	0	0	0	0	0	0
8	**Total Direct Receipts/Revenues**		11,495,329	3,103,733	1,719,058	675,576	185,117	616,630	14,757	0	0
9	*Receipts/Revenues for "On Behalf" Payments* [2]	3998	3,428,125								
10	**Total Receipts/Revenues**		14,923,454	3,103,733	1,719,058	675,576	185,117	616,630	14,757	0	0
11	**DISBURSEMENTS/EXPENDITURES**										
12	**Instruction**	1000	5,464,349				81,945			0	
13	**Support Services**	2000	4,051,836	2,079,583		1,232,455	101,641	8,995,945		0	0
14	**Community Services**	3000	39,677	0		0	79			0	
15	**Payments to Other Districts & Governmental Units**	4000	992,735	0	0	0	0	0		0	0
16	**Debt Service**	5000	0	0	0	0	0			0	0
17	**Total Direct Disbursements/Expenditures**		10,548,597	2,079,583	0	1,232,455	183,665	8,995,945		0	0
18	*Disbursements/Expenditures for "On Behalf" Payments* [2]	4180	3,428,125	0	0	0	0	0		0	0
19	**Total Disbursements/Expenditures**		13,976,722	2,079,583	0	1,232,455	183,665	8,995,945		0	0
20	**Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures** [3]		946,732	1,024,150	1,719,058	(556,879)	1,452	(8,379,315)	14,757	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									
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130		7,000,000							
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund [4]	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund [5]	7170									
32	**SALE OF BONDS (7200)**										
33	Principal on Bonds Sold	7210						45,570,000			
34	Premium on Bonds Sold	7220						2,901,517			
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets [6]	7300									
37	Transfer to Debt Service to Pay Principal on Leases [13]	7400			0						
38	Transfer to Debt Service to Pay Interest on Leases [13]	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						7,000,000			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990									
44	**Total Other Sources of Funds**		0	7,000,000	0	0	0	55,471,517	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, 2025

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
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	7,000,000								
50	Transfer of Interest	8140									
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									
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									
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									
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									
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		7,000,000							
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	**Total Other Uses of Funds**		7,000,000	7,000,000	0	0	0	0	0	0	0
77	**Total Other Sources/Uses of Funds**		(7,000,000)	0	0	0	0	55,471,517	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(6,053,268)	1,024,150	1,719,058	(556,879)	1,452	47,092,202	14,757	0	0
79	**Fund Balances without Student Activity Funds - July 1, 2024**		14,600,367	2,861,271	425,411	1,173,938	126,207	0	282,659		
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	**Fund Balances without Student Activity Funds - June 30, 2025**		8,547,099	3,885,421	2,144,469	617,059	127,659	47,092,202	297,416	0	0
84											
85	**Student Activity Fund Balance - July 1, 2024**		38,681								
86	**RECEIPTS/REVENUES -Student Activity Funds**										
87	**Total Student Activity Direct Receipts/Revenues**	1799	35,124								
88	**DISBURSEMENTS/EXPENDITURES -Students Activity Funds**										
89	**Total Student Activity Disbursements/Expenditures**	1999	37,908								
90	**Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures** [3]		(2,784)								
91	**Student Activity Fund Balance - June 30, 2025**		35,897								

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2025

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
92											
93	**RECEIPTS/REVENUES (with Student Activity Funds)**										
94	**LOCAL SOURCES**	1000	10,387,431	3,053,733	1,719,058	448,103	185,117	616,630	14,757	0	0
95	**FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT**	2000	0	0		0	0				
96	**STATE SOURCES**	3000	528,250	50,000	0	227,473	0	0	0	0	0
97	**FEDERAL SOURCES**	4000	614,772	0	0	0	0	0	0	0	0
98	**Total Direct Receipts/Revenues**		11,530,453	3,103,733	1,719,058	675,576	185,117	616,630	14,757	0	0
99	*Receipts/Revenues for "On Behalf" Payments* [2]	3998	3,428,125	0	0	0	0	0		0	0
100	**Total Receipts/Revenues**		14,958,578	3,103,733	1,719,058	675,576	185,117	616,630	14,757	0	0
101	**DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)**										
102	**Instruction**	1000	5,502,257				81,945			0	
103	**Support Services**	2000	4,051,836	2,079,583		1,232,455	101,641	8,995,945		0	0
104	**Community Services**	3000	39,677	0		0	79				
105	**Payments to Other Districts & Governmental Units**	4000	992,735	0	0	0	0	0		0	0
106	**Debt Service**	5000	0	0	0	0	0			0	0
107	**Total Direct Disbursements/Expenditures**		10,586,505	2,079,583	0	1,232,455	183,665	8,995,945		0	0
108	*Disbursements/Expenditures for "On Behalf" Payments* [2]	4180	3,428,125	0	0	0	0	0		0	0
109	**Total Disbursements/Expenditures**		14,014,630	2,079,583	0	1,232,455	183,665	8,995,945		0	0
110	**Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures** [3]		943,948	1,024,150	1,719,058	(556,879)	1,452	(8,379,315)	14,757	0	0
111	**OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)**										
112	**OTHER SOURCES OF FUNDS (7000)**										
113	**Total Other Sources of Funds**		0	7,000,000	0	0	0	55,471,517	0	0	0
114	**OTHER USES OF FUNDS (8000)**										
115	**Total Other Uses of Funds**		7,000,000	7,000,000	0	0	0	0	0	0	0
116	**Total Other Sources/Uses of Funds**		(7,000,000)	0	0	0	0	55,471,517	0	0	0
117	**Fund Balances (All sources with Student Activity Funds) - June 30, 2025**		8,582,996	3,885,421	2,144,469	617,059	127,659	47,092,202	297,416	0	0

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

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	**Acct #**	**Educational**	**Operations & Maintenance**	**Debt Services**	**Transportation**	**Municipal Retirement/ Social Security**	**Capital Projects**	**Working Cash**	**Tort**	**Fire Prevention & Safety**
3	**RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)**										
4	**AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY**	**1100**									
5	Designated Purposes Levies (1110-1120) [7]		8,876,647	2,609,041	1,692,788	393,082	71,379	0	0	0	0
6	Leasing Purposes Levy [8]	1130	0	0							
7	Special Education Purposes Levy	1140	0	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					97,286				
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**		8,876,647	2,609,041	1,692,788	393,082	168,665	0	0	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	862,836	80,000	0	5,000	10,000	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**		862,836	80,000	0	5,000	10,000	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								

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

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	**Acct #**	**Educational**	**Operations & Maintenance**	**Debt Services**	**Transportation**	**Municipal Retirement/ Social Security**	**Capital Projects**	**Working Cash**	**Tort**	**Fire Prevention & Safety**
41	**TRANSPORTATION FEES**	**1400**									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411				0					
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**					0					
64	**EARNINGS ON INVESTMENTS**	**1500**									
65	Interest on Investments	1510	466,048	183,392	26,270	47,945	6,452	616,630	14,757	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	0	0	0	0	0	0	0	0	0
68	**Total Earnings on Investments**		466,048	183,392	26,270	47,945	6,452	616,630	14,757	0	0
69	**FOOD SERVICE**	**1600**									
70	Sales to Pupils - Lunch	1611	44,280								
71	Sales to Pupils - Breakfast	1612	7,266								
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	0								
76	**Total Food Service**		51,546								
77	**DISTRICT/SCHOOL ACTIVITY INCOME**	**1700**									
78	Admissions - Athletic	1711	0	0							
79	Admissions - Other (Describe & Itemize)	1719	0	0							
80	Fees	1720	570	0							
81	Book Store Sales	1730	322	0							
82	Other District/School Activity Revenue (Describe & Itemize)	1790	0	0							
83	Student Activity Funds Revenues	1799	35,124								
84	**Total District/School Activity Income (without Student Activity Funds)**		892	0							
85	**Total District/School Activity Income (with Student Activity Funds)**		36,016								

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

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	**Acct #**	**Educational**	**Operations & Maintenance**	**Debt Services**	**Transportation**	**Municipal Retirement/ Social Security**	**Capital Projects**	**Working Cash**	**Tort**	**Fire Prevention & Safety**
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	163,750							
99	Contributions and Donations from Private Sources	1920	11,132	0	0	0	0	0	0	0	0
100	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0	0	0
101	Services Provided Other Districts	1940	0	0		0					
102	Refund of Prior Years' Expenditures	1950	3,944	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	0	15,300	0	0	0	0	0	0	0
106	School Facility Occupation Tax Proceeds	1983			0			0			
107	Payment from Other Districts	1991	0	0	0	0	0	0			
108	Sale of Vocational Projects	1992	0								
109	Other Local Fees (Describe & Itemize)	1993	71,100	0	0	0	0	0		0	0
110	Other Local Revenues (Describe & Itemize)	1999	8,162	2,250	0	2,076	0	0	0	0	0
111	**Total Other Revenue from Local Sources**		94,338	181,300	0	2,076	0	0	0	0	0
112	**Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)**	**1000**	10,352,307	3,053,733	1,719,058	448,103	185,117	616,630	14,757	0	0
113	**Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)**	**1000**	10,387,431								
114	**FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)**										
115	Flow-through Revenue from State Sources	2100	0	0		0	0				
116	Flow-through Revenue from Federal Sources	2200	0	0		0	0				
117	Other Flow-Through (Describe & Itemize)	2300	0	0		0	0				
118	**Total Flow-Through Receipts/Revenues from One District to Another District**	**2000**	0	0		0	0				
119	**RECEIPTS/REVENUES FROM STATE SOURCES (3000)**										
120	**UNRESTRICTED GRANTS-IN-AID (3001-3099)**										
121	Evidence Based Funding Formula (Section 18-8.15)	3001	484,960	0	0	0	0	0		0	0
122	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
123	General State Aid - Fast Growth District Grant	3030	0	0	0	0	0	0		0	0
124	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
125	**Total Unrestricted Grants-In-Aid**		484,960	0	0	0	0	0		0	0

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

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	**Acct #**	**Educational**	**Operations & Maintenance**	**Debt Services**	**Transportation**	**Municipal Retirement/ Social Security**	**Capital Projects**	**Working Cash**	**Tort**	**Fire Prevention & Safety**
126	**RESTRICTED GRANTS-IN-AID (3100 - 3900)**										
127	**SPECIAL EDUCATION**										
128	Special Education - Private Facility Tuition	3100	10,478			0					
129	Special Education - Funding for Children Requiring Sp Ed Services	3105	0			0					
130	Special Education - Personnel	3110	0	0		0					
131	Special Education - Orphanage - Individual	3120	31,131			0					
132	Special Education - Orphanage - Summer Individual	3130	0			0					
133	Special Education - Summer School	3145	0			0					
134	Special Education - Other (Describe & Itemize)	3199	0	0		0					
135	**Total Special Education**		41,609	0		0					
136	**CAREER AND TECHNICAL EDUCATION (CTE)**										
137	CTE - Technical Education - Tech Prep	3200	0	0			0				
138	CTE - Secondary Program Improvement (CTEI)	3220	0	0			0				
139	CTE - WECEP	3225	0	0			0				
140	CTE - Agriculture Education	3235	0	0			0				
141	CTE - Instructor Practicum	3240	0	0			0				
142	CTE - Student Organizations	3270	0	0			0				
143	CTE - Other (Describe & Itemize)	3299	0	0			0				
144	**Total Career and Technical Education**		0	0			0				
145	**BILINGUAL EDUCATION**										
146	Bilingual Ed - Downstate - TPI and TBE	3305	0				0				
147	Bilingual Education Downstate - Transitional Bilingual Education	3310	0				0				
148	**Total Bilingual Ed**		0				0				
149	State Free Lunch & Breakfast	3360	831								
150	School Breakfast Initiative	3365	0	0			0				
151	Driver Education	3370	0	0							
152	Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0	0	0
153	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0
154	**TRANSPORTATION**										
155	Transportation - Regular and Vocational	3500	0	0		5,834	0				
156	Transportation - Special Education	3510	0	0		221,639	0				
157	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
158	**Total Transportation**		0	0		227,473	0				
159	Learning Improvement - Change Grants	3610	0								
160	Scientific Literacy	3660	0	0		0	0				
161	Truant Alternative/Optional Education	3695	0			0	0				
162	Early Childhood - Block Grant	3705	0	0		0	0				
163	Chicago General Education Block Grant	3766	0	0		0	0				
164	Chicago Educational Services Block Grant	3767	0	0		0	0				
165	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0			0
166	Technology - Technology for Success	3780	0	0	0	0	0	0			0
167	State Charter Schools	3815	0			0					
168	Extended Learning Opportunities - Summer Bridges	3825	0			0					
169	Infrastructure Improvements - Planning/Construction	3920		0				0			
170	School Infrastructure - Maintenance Projects	3925		50,000				0			0
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	850	0	0	0	0	0	0	0	0
172	**Total Restricted Grants-In-Aid**		43,290	50,000	0	227,473	0	0	0	0	0
173	**Total Receipts from State Sources**	**3000**	528,250	50,000	0	227,473	0	0	0	0	0

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

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	**Acct #**	**Educational**	**Operations & Maintenance**	**Debt Services**	**Transportation**	**Municipal Retirement/ Social Security**	**Capital Projects**	**Working Cash**	**Tort**	**Fire Prevention & Safety**
174	**RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)**										
175	**UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)**										
176	Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
178	**Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt**		0	0	0	0	0	0	0	0	0
179	**RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)**										
180	Head Start	4045	0								
181	Construction (Impact Aid)	4050	0	0				0			
182	MAGNET	4060	0	0		0	0	0			
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0		0	0	0			0
184	**Total Restricted Grants-In-Aid Received Directly from Federal Govt**		0	0		0	0	0			0
185	**RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)**										
186	**TITLE V**										
187	Title V - Innovation and Flexibility Formula	4100	0	0		0	0				
188	Title V - District Projects	4105	0	0		0	0				
189	Title V - Rural Education Initiative (REI)	4107	0	0		0	0				
190	Title V - Other (Describe & Itemize)	4199	0	0		0	0				
191	**Total Title V**		0	0		0	0				
192	**FOOD SERVICE**										
193	Breakfast Start-Up Expansion	4200	0				0				
194	National School Lunch Program	4210	72,344				0				
195	Special Milk Program	4215	0				0				
196	School Breakfast Program	4220	22,794				0				
197	Summer Food Service Program	4225	0				0				
198	Child and Adult Care Food Program	4226	0				0				
199	Fresh Fruits & Vegetables	4240	0								
200	Food Service - Other (Describe & Itemize)	4299	0				0				
201	**Total Food Service**		95,138				0				
202	**TITLE I**										
203	Title I - Low Income	4300	120,273	0		0	0				
204	Title I - Low Income - Neglected, Private	4305	0	0		0	0				
205	Title I - Migrant Education	4340	0	0		0	0				
206	Title I - Other (Describe & Itemize)	4399	0	0		0	0				
207	**Total Title I**		120,273	0		0	0				
208	**TITLE IV**										
209	Title IV - Student Support & Academic Enrichment Grant	4400	1,616	0		0	0				
210	Title IV - Part A – Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415	0	0		0	0				
211	Title IV - 21st Century Comm Learning Centers	4421	0	0		0	0				
212	Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
213	**Total Title IV**		1,616	0		0	0				
214	**FEDERAL - SPECIAL EDUCATION**										
215	Fed - Spec Education - Preschool Flow-Through	4600	5,382	0		0	0				
216	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
217	Fed - Spec Education - IDEA - Flow Through	4620	228,464	0		0	0				
218	Fed - Spec Education - IDEA - Room & Board	4625	0	0		0	0				
219	Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0				
220	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
221	**Total Federal - Special Education**		233,846	0		0	0				

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

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	**Acct #**	**Educational**	**Operations & Maintenance**	**Debt Services**	**Transportation**	**Municipal Retirement/ Social Security**	**Capital Projects**	**Working Cash**	**Tort**	**Fire Prevention & Safety**
222	**CTE - PERKINS**										
223	CTE - Perkins - Title IIIE - Tech Prep	4770	0	0			0				
224	CTE - Other (Describe & Itemize)	4799	0	0			0				
225	**Total CTE - Perkins**		0	0			0				
226	Federal - Adult Education	4810	0	0			0				
227	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0		0	0
228	ARRA - Title I - Low Income	4851	0	0		0	0				
229	ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0		0	0
230	ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0		0	0
231	ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0		0	0
232	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0		0	0
233	ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0		0	0
234	ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0		0	0
235	ARRA - Title IID - Technology-Formula	4860	0	0	0	0	0	0		0	0
236	ARRA - Title IID - Technology-Competitive	4861	0	0	0	0	0	0		0	0
237	ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0				
238	ARRA - Child Nutrition Equipment Assistance	4863	0	0							
239	Impact Aid Formula Grants	4864	0	0	0	0	0	0		0	0
240	Impact Aid Competitive Grants	4865	0	0	0	0	0	0		0	0
241	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0	0
242	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	0
243	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0
244	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0	0
245	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0		0	0
246	Other ARRA Funds - II	4871	0	0	0	0	0	0		0	0
247	Other ARRA Funds - III	4872	0	0	0	0	0	0		0	0
248	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0
249	Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
250	ARRA - Early Childhood	4875	0	0	0	0	0	0		0	0
251	Other ARRA Funds VII	4876	0	0	0	0	0	0		0	0
252	Other ARRA Funds VIII	4877	0	0	0	0	0	0		0	0
253	Other ARRA Funds IX	4878	0	0	0	0	0	0		0	0
254	Other ARRA Funds X	4879	0	0	0	0	0	0		0	0
255	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0		0	0
256	**Total Stimulus Programs**		0	0	0	0	0	0		0	0
257	Race to the Top Program	4901	0								
258	Race to the Top - Preschool Expansion Grant	4902	0	0		0	0				
259	Title III - Immigrant Education Program (IEP)	4905	0			0	0				
260	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	0			0	0				
261	McKinney Education for Homeless Children	4920	0	0		0	0				
262	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
263	Title II - Teacher Quality	4932	6,558	0		0	0				
264	Title II - Part A – Supporting Effective Instruction – State Grants	4935	0	0		0	0				
265	Federal Charter Schools	4960	0	0		0	0				
266	State Assessment Grants	4981	0	0		0	0				
267	Grant for State Assessments and Related Activities	4982	0	0		0	0				
268	Medicaid Matching Funds - Administrative Outreach	4991	16,450	0		0	0				
269	Medicaid Matching Funds - Fee-for-Service Program	4992	85,354	0		0	0				
270	Other Restricted Grants Received from Fed. Govt. thru State *(Describe & Itemize)*	4998	55,537	0		0	0	0			0
271	**Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State**		614,772	0	0	0	0	0		0	0
272	**Total Receipts/Revenues from Federal Sources**	**4000**	614,772	0	0	0	0	0	0	0	0
273	**Total Direct Receipts/Revenues (without Student Activity Funds 1799)**		11,495,329	3,103,733	1,719,058	675,576	185,117	616,630	14,757	0	0
274	**Total Direct Receipts/Revenues (with Student Activity Funds 1799)**		11,530,453	3,103,733	1,719,058	675,576	185,117	616,630	14,757	0	0

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

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	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
3	**10 - EDUCATIONAL FUND (ED)**											
4	**INSTRUCTION (ED)**	**1000**										
5	Regular Programs	1100	2,595,680	506,695	72,300	59,795	187,129	50	77,754	0	3,499,403	3,647,557
6	Tuition Payment to Charter Schools	1115			0						0	0
7	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	0
8	Special Education Programs (Functions 1200-1220)	1200	531,617	148,948	1,029	6,530	0	0	0	0	688,124	827,593
9	Special Education Programs Pre-K	1225	213,117	48,858	6,332	2,305	0	570	0	0	271,182	267,672
10	Remedial and Supplemental Programs K-12	1250	514,946	116,052	0	0	0	0	0	0	630,998	690,805
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	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	152,270	3,036	4,230	10,129	0	900	0	0	170,565	187,530
15	Summer School Programs	1600	0	0	0	44	0	0	0	0	44	500
16	Gifted Programs	1650	0	0	0	0	0	0	0	0	0	0
17	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
18	Bilingual Programs	1800	173,483	26,855	3,505	190	0	0	0	0	204,033	207,261
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						0			0	0
23	Special Education Programs Pre-K - Tuition	1913						0			0	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0			0	0
26	Adult/Continuing Education Programs - Private Tuition	1916						0			0	0
27	CTE Programs - Private Tuition	1917						0			0	0
28	Interscholastic Programs - Private Tuition	1918						0			0	0
29	Summer School Programs - Private Tuition	1919						0			0	0
30	Gifted Programs - Private Tuition	1920						0			0	0
31	Bilingual Programs - Private Tuition	1921						0			0	0
32	Truants Alternative/Optional Ed Progms - Private Tuition	1922						0			0	0
33	Student Activity Fund Expenditures	1999						37,908			37,908	0
34	**Total Instruction [10] (without Student Activity Funds)**	**1000**	4,181,113	850,444	87,396	78,993	187,129	1,520	77,754	0	5,464,349	5,828,918
35	**Total Instruction [10] (with Student Activity Funds)**	**1000**	4,181,113	850,444	87,396	78,993	187,129	39,428	77,754	0	5,502,257	5,828,918
36	**SUPPORT SERVICES (ED)**	**2000**										
37	**SUPPORT SERVICES - PUPILS**											
38	Attendance & Social Work Services	2110	119,900	18,348	45	545	0	0	0	0	138,838	148,352
39	Guidance Services	2120	0	0	0	0	0	0	0	0	0	0
40	Health Services	2130	201,941	47,264	2,775	2,476	0	0	0	0	254,456	256,856
41	Psychological Services	2140	77,879	2,019	5,770	0	0	0	0	0	85,668	79,697
42	Speech Pathology & Audiology Services	2150	113,887	29,509	9,376	1,235	0	0	0	0	154,007	153,720
43	Other Support Services - Pupils *(Describe & Itemize)*	2190	82,324	0	0	0	0	0	0	0	82,324	84,209
44	**Total Support Services - Pupils**	**2100**	595,931	97,140	17,966	4,256	0	0	0	0	715,293	722,834
45	**SUPPORT SERVICES - INSTRUCTIONAL STAFF**											
46	Improvement of Instruction Services	2210	216,809	38,926	80,807	87,966	0	173	0	0	424,681	497,673
47	Educational Media Services	2220	124,896	28,602	8,898	12,678	0	780	0	0	175,854	193,367
48	Assessment & Testing	2230	0	0	0	0	0	0	0	0	0	40,000
49	**Total Support Services - Instructional Staff**	**2200**	341,705	67,528	89,705	100,644	0	953	0	0	600,535	731,040
50	**SUPPORT SERVICES - GENERAL ADMINISTRATION**											
51	Board of Education Services	2310	41,776	56,384	302,790	18,454	0	10,754	0	0	430,158	564,575
52	Executive Administration Services	2320	307,598	53,792	13,221	6,046	0	5,855	0	0	386,512	389,547
53	Special Area Administration Services	2330	139,992	25,968	2,996	0	2,398	1,025	0	0	172,379	178,187
54	Tort Immunity Services	2361, 2365	0	0	0	0	0	0	0	0	0	0
55	**Total Support Services - General Administration**	**2300**	489,366	136,144	319,007	24,500	2,398	17,634	0	0	989,049	1,132,309

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

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	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
56	**SUPPORT SERVICES - SCHOOL ADMINISTRATION**											
57	Office of the Principal Services	2410	713,911	93,066	4,274	15,456	0	150	129	0	826,986	795,296
58	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0
59	**Total Support Services - School Administration**	**2400**	713,911	93,066	4,274	15,456	0	150	129	0	826,986	795,296
60	**SUPPORT SERVICES - BUSINESS**											
61	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
62	Fiscal Services	2520	231,900	24,462	28,723	10,240	710	26,709	0	0	322,744	386,228
63	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
64	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
65	Food Services	2560	0	7,424	134,567	227	0	2,388	0	0	144,606	170,304
66	Internal Services	2570	0	0	0	0	0	0	0	0	0	0
67	**Total Support Services - Business**	**2500**	231,900	31,886	163,290	10,467	710	29,097	0	0	467,350	556,532
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	0	0	0	0	0	0	0	0	0	0
72	Staff Services	2640	73,458	0	4,909	708	0	0	0	0	79,075	103,786
73	Data Processing Services	2660	0	0	368,334	5,214	0	0	0	0	373,548	441,000
74	**Total Support Services - Central**	**2600**	73,458	0	373,243	5,922	0	0	0	0	452,623	544,786
75	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
76	**Total Support Services**	**2000**	2,446,271	425,764	967,485	161,245	3,108	47,834	129	0	4,051,836	4,482,797
77	**COMMUNITY SERVICES (ED)**	**3000**	5,500	170	32,862	1,145	0	0	0	0	39,677	48,368
78	**PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)**	**4000**										
79	**PAYMENTS TO OTHER GOVT UNITS (IN-STATE)**											
80	Payments for Regular Programs	4110			12,055			0			12,055	17,574
81	Payments for Special Education Programs	4120			0			980,680			980,680	1,148,000
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**			12,055			980,680			992,735	1,165,574
87	Payments for Regular Programs - Tuition	4210						0			0	0
88	Payments for Special Education Programs - Tuition	4220						0			0	0
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**						0			0	0
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**			12,055			980,680			992,735	1,165,574
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

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
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	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
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**										150,000
116	**Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)**		6,632,884	1,276,378	1,099,798	241,383	190,237	1,030,034	77,883	0	10,548,597	11,675,657
117	**Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)**		6,632,884	1,276,378	1,099,798	241,383	190,237	1,067,942	77,883	0	10,586,505	11,675,657
118	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)**										946,732	
119	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)**										943,948	
120												
121	**20 - OPERATIONS & MAINTENANCE FUND (O&M)**											
122	**SUPPORT SERVICES (O&M)**	**2000**										
123	**SUPPORT SERVICES - PUPILS**											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
125	**SUPPORT SERVICES - BUSINESS**											
126	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
127	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
128	Operation & Maintenance of Plant Services	2540	142,739	17,924	918,278	169,021	831,521	100	0	0	2,079,583	2,546,346
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**	142,739	17,924	918,278	169,021	831,521	100	0	0	2,079,583	2,546,346
132	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
133	**Total Support Services**	**2000**	142,739	17,924	918,278	169,021	831,521	100	0	0	2,079,583	2,546,346
134	**COMMUNITY SERVICES (O&M)**	**3000**	0	0	0	0	0	0	0	0	0	0
135	**PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)**	**4000**										
136	**PAYMENTS TO OTHER GOVT UNITS (IN-STATE)**											
137	Payments for Regular Programs	4110			0			0			0	0
138	Payments for Special Education Programs	4120			0			0			0	0
139	Payments for CTE Programs	4140			0			0			0	0
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
141	**Total Payments to Other Govt. Units (In-State)**	**4100**			0			0			0	0
142	Payments to Other Govt. Units (Out of State)	4400			0			0			0	0
143	**Total Payments to Other Govt Units**	**4000**			0			0			0	0
144	**DEBT SERVICES (O&M)**	**5000**										
145	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**											
146	Tax Anticipation Warrants	5110						0			0	0
147	Tax Anticipation Notes	5120						0			0	0
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
149	State Aid Anticipation Certificates	5140						0			0	0
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
151	**Total Debt Service - Interest on Short-Term Debt**	**5100**						0			0	0
152	**DEBT SERVICE - INTEREST ON LONG-TERM DEBT**	**5200**						0			0	0
153	**Total Debt Services**	**5000**						0			0	0
154	**PROVISIONS FOR CONTINGENCIES (O&M)**	**6000**										0
155	**Total Direct Disbursements/Expenditures**		142,739	17,924	918,278	169,021	831,521	100	0	0	2,079,583	2,546,346
156	**Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures**										1,024,150	
157												

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	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
158	**30 - DEBT SERVICES (DS)**											
159	**PAYMENTS TO OTHER DIST & GOVT UNITS (DS)**	**4000**										
160	**PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)**											
161	**Payments for Regular Programs**	**4110**						0			0	0
162	**Payments for Special Education Programs**	**4120**						0			0	0
163	**Other Payments to In-State Govt Units (Describe & Itemize)**	**4190**						0			0	0
164	**Total Payments to Other Districts & Govt Units (In-State)**	**4000**						0			0	0
165	**DEBT SERVICES (DS)**	**5000**										
166	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**											
167	Tax Anticipation Warrants	5110						0			0	0
168	Tax Anticipation Notes	5120						0			0	0
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
170	State Aid Anticipation Certificates	5140						0			0	0
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
172	**Total Debt Services - Interest On Short-Term Debt**	**5100**						0			0	0
173	**DEBT SERVICES - INTEREST ON LONG-TERM DEBT**	**5200**						0			0	866,166
174	**DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired)** [11]	**5300**						0			0	0
175	**DEBT SERVICES - OTHER (Describe & Itemize)**	**5400**			0			0			0	0
176	**Total Debt Services**	**5000**			0			0			0	866,166
177	**PROVISION FOR CONTINGENCIES (DS)**	**6000**										0
178	**Total Disbursements/ Expenditures**				0			0			0	866,166
179	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										1,719,058	
180												
181	**40 - TRANSPORTATION FUND (TR)**											
182	**SUPPORT SERVICES (TR)**											
183	**SUPPORT SERVICES - PUPILS**											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
185	**SUPPORT SERVICES - BUSINESS**											
186	Pupil Transportation Services	2550	0	0	1,232,455	0	0	0	0	0	1,232,455	1,125,000
187	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
188	**Total Support Services**	**2000**	0	0	1,232,455	0	0	0	0	0	1,232,455	1,125,000
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

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1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
208	**Total Debt Services - Interest On Short-Term Debt**	**5100**						0			0	0
209	**DEBT SERVICES - INTEREST ON LONG-TERM DEBT**	**5200**						0			0	0
210	**DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired)** [11]	**5300**						0			0	0
211	**DEBT SERVICES - OTHER (Describe & Itemize)**	**5400**						0			0	0
212	**Total Debt Services**	**5000**						0			0	0
213	**PROVISION FOR CONTINGENCIES (TR)**	**6000**										0
214	**Total Disbursements/ Expenditures**		0	0	1,232,455	0	0	0	0	0	1,232,455	1,125,000
215	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(556,879)	
216												
217	**50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)**											
218	**INSTRUCTION (MR/SS)**	**1000**										
219	Regular Programs	1100		37,351							37,351	43,673
220	Pre-K Programs	1125		0							0	0
221	Special Education Programs (Functions 1200-1220)	1200		26,282							26,282	36,196
222	Special Education Programs - Pre-K	1225		5,886							5,886	7,583
223	Remedial and Supplemental Programs - K-12	1250		7,145							7,145	7,300
224	Remedial and Supplemental Programs - Pre-K	1275		0							0	0
225	Adult/Continuing Education Programs	1300		0							0	0
226	CTE Programs	1400		0							0	0
227	Interscholastic Programs	1500		2,838							2,838	8,687
228	Summer School Programs	1600		0							0	107
229	Gifted Programs	1650		0							0	0
230	Driver's Education Programs	1700		0							0	0
231	Bilingual Programs	1800		2,443							2,443	2,500
232	Truants' Alternative & Optional Programs	1900		0							0	0
233	**Total Instruction**	**1000**		81,945							81,945	106,046
234	**SUPPORT SERVICES (MR/SS)**	**2000**										
235	**SUPPORT SERVICES - PUPILS**											
236	Attendance & Social Work Services	2110		1,702							1,702	1,900
237	Guidance Services	2120		0							0	0
238	Health Services	2130		12,800							12,800	11,722
239	Psychological Services	2140		1,134							1,134	1,500
240	Speech Pathology & Audiology Services	2150		1,499							1,499	1,700
241	Other Support Services - Pupils (Describe & Itemize)	2190		6,298							6,298	7,600
242	**Total Support Services - Pupils**	**2100**		23,433							23,433	24,422
243	**SUPPORT SERVICES - INSTRUCTIONAL STAFF**											
244	Improvement of Instruction Services	2210		3,933							3,933	4,264
245	Educational Media Services	2220		6,852							6,852	10,081
246	Assessment & Testing	2230		0							0	0
247	**Total Support Services - Instructional Staff**	**2200**		10,785							10,785	14,345
248	**SUPPORT SERVICES - GENERAL ADMINISTRATION**											
249	Board of Education Services	2310		993							993	2,295
250	Executive Administration Services	2320		13,544							13,544	7,646
251	Special Area Administration Services	2330		6,501							6,501	7,061
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**		21,038							21,038	17,002
255	**SUPPORT SERVICES - SCHOOL ADMINISTRATION**											
256	Office of the Principal Services	2410		21,475							21,475	23,679
257	Other Support Services - School Administration (Describe & Itemize)	2490		0							0	0

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1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
258	**Total Support Services - School Administration**	**2400**		21,475							21,475	23,679
259	**SUPPORT SERVICES - BUSINESS**											
260	Direction of Business Support Services	2510		0							0	0
261	Fiscal Services	2520		11,475							11,475	11,549
262	Facilities Acquisition & Construction Services	2530		0							0	0
263	Operation & Maintenance of Plant Services	2540		12,380							12,380	12,230
264	Pupil Transportation Services	2550		0							0	0
265	Food Services	2560		529							529	1,200
266	Internal Services	2570		0							0	0
267	**Total Support Services - Business**	**2500**		24,384							24,384	24,979
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		0							0	0
272	Staff Services	2640		526							526	0
273	Data Processing Services	2660		0							0	0
274	**Total Support Services - Central**	**2600**		526							526	0
275	Other Support Services (Describe & Itemize)	2900		0							0	0
276	**Total Support Services**	**2000**		101,641							101,641	104,427
277	**COMMUNITY SERVICES (MR/SS)**	**3000**		79							79	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**			183,665				0			183,665	210,473
293	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										1,452	
294												
295	**60 - CAPITAL PROJECTS (CP)**											
296	**SUPPORT SERVICES (CP)**	**2000**										
297	**SUPPORT SERVICES - BUSINESS**											
298	Facilities Acquisition and Construction Services	2530	0	0	4,335,711	8,159	4,188,460	0	0	0	8,532,330	12,462,871
299	Other Support Services (Describe & Itemize)	2900	0	0	463,615	0	0	0	0	0	463,615	0
300	**Total Support Services**	**2000**	0	0	4,799,326	8,159	4,188,460	0	0	0	8,995,945	12,462,871
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**										0
309	**Total Disbursements/ Expenditures**		0	0	4,799,326	8,159	4,188,460	0	0	0	8,995,945	12,462,871

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1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
310	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(8,379,315)	
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	0
333	Special Education Programs K-12 Private Tuition	1912						0			0	0
334	Special Education Programs Pre-K Tuition	1913						0			0	0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914						0			0	0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915						0			0	0
337	Adult/Continuing Education Programs Private Tuition	1916						0			0	0
338	CTE Programs Private Tuition	1917						0			0	0
339	Interscholastic Programs Private Tuition	1918						0			0	0
340	Summer School Programs Private Tuition	1919						0			0	0
341	Gifted Programs Private Tuition	1920						0			0	0
342	Bilingual Programs Private Tuition	1921						0			0	0
343	Truants Alternative/Opt Ed Programs Private Tuition	1922						0			0	0
344	**Total Instruction**[14]	**1000**	0	0	0	0	0	0	0	0	0	0
345	**SUPPORT SERVICES (TF)**	**2000**										
346	**Support Services - Pupil**	**2100**										
347	Attendance & Social Work Services	2110	0	0	0	0	0	0	0	0	0	0
348	Guidance Services	2120	0	0	0	0	0	0	0	0	0	0
349	Health Services	2130	0	0	0	0	0	0	0	0	0	0
350	Psychological Services	2140	0	0	0	0	0	0	0	0	0	0
351	Speech Pathology & Audiology Services	2150	0	0	0	0	0	0	0	0	0	0
352	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
353	**Total Support Services - Pupil**	**2100**	0	0	0	0	0	0	0	0	0	0
354	**Support Services - Instructional Staff**	**2200**										
355	Improvement of Instruction Services	2210	0	0	0	0	0	0	0	0	0	0
356	Educational Media Services	2220	0	0	0	0	0	0	0	0	0	0
357	Assessment & Testing	2230	0	0	0	0	0	0	0	0	0	0
358	**Total Support Services - Instructional Staff**	**2200**	0	0	0	0	0	0	0	0	0	0
359	**SUPPORT SERVICES - GENERAL ADMINISTRATION**	**2300**										
360	Board of Education Services	2310	0	0	0	0	0	0	0	0	0	0
361	Executive Administration Services	2320	0	0	0	0	0	0	0	0	0	0
362	Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0	0
363	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0	0
364	Risk Management and Claims Services Payments	2365	0	0	0	0	0	0	0	0	0	0

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1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
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
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

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

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

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	A	B	C	D	E	F
1	**SCHEDULE OF AD VALOREM TAX RECEIPTS**					
2	**Description** (Enter Whole Dollars)	**Taxes Received 7-1-24 thru 6-30-25 (from 2023 Levy & Prior Levies) ***	**Taxes Received (from the 2024 Levy)**	**Taxes Received (from 2023 & Prior Levies)**	**Total Estimated Taxes (from the 2024 Levy)**	**Estimated Taxes Due (from the 2024 Levy)**
3				**(Column B - C)**		**(Column E - C)**
4	Educational	8,876,647	4,978,169	3,898,478	9,494,088	4,515,919
5	Operations & Maintenance	2,609,041	1,692,788	916,253	2,194,045	501,257
6	Debt Services **	1,692,788	1,150,434	542,354	3,228,393	2,077,959
7	Transportation	393,082	202,693	190,389	386,565	183,872
8	Municipal Retirement	71,379	38,149	33,230	72,755	34,606
9	Capital Improvements	0		0		0
10	Working Cash	0		0		0
11	Tort Immunity	0		0		0
12	Fire Prevention & Safety	0		0		0
13	Leasing Levy	0		0		0
14	Special Education	0		0		0
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	97,286	51,937	45,349	99,052	47,115
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	**Totals**	13,740,223	8,114,170	5,626,053	15,474,898	7,360,728
20						
21	** The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.*					
22	*** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).*					

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SCHEDULE OF SHORT-TERM DEBT

Description (Enter Whole Dollars)	Outstanding Beginning July 1, 2024	Issued July 1, 2024 thru June 30, 2025	Retired July 1, 2024 thru June 30, 2025	Outstanding Ending June 30, 2025
CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)				
Total CPPRT Notes				0
TAX ANTICIPATION WARRANTS (TAW)				
Educational Fund				0
Operations & Maintenance Fund				0
Debt Services - Construction				0
Debt Services - Working Cash				0
Debt Services - Refunding Bonds				0
Transportation Fund				0
Municipal Retirement/Social Security Fund				0
Fire Prevention & Safety Fund				0
Other - (Describe & Itemize)				0
Total TAWs	0	0	0	0
TAX ANTICIPATION NOTES (TAN)				
Educational Fund				0
Operations & Maintenance Fund				0
Fire Prevention & Safety Fund				0
Other - (Describe & Itemize)				0
Total TANs	0	0	0	0
TEACHERS'/EMPLOYEES' ORDERS (T/EO)				
Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)				0
General State Aid/Evidence-Based Funding Anticipation Certificates				
Total (All Funds)				0
OTHER SHORT-TERM BORROWING				
Total Other Short-Term Borrowing (Describe & Itemize)				0

SCHEDULE OF LONG-TERM DEBT

Long-Term Debt Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Counts Against Statutory Debt Limit? (Y/N)**	Outstanding Beginning July 1, 2024	Issued July 1, 2024 thru June 30, 2025	Any differences (Described and Itemize)	Retired July 1, 2024 thru June 30, 2025	Outstanding Ending June 30, 2025	Amount to be Provided for Payment on Long-Term Debt
General Obligation Debt Certificates	02/13/25	45,570,000	6	N		45,570,000			45,570,000	43,425,531
									0	
									0	
									0	
									0	
									0	
									0	
									0	
									0	
									0	
									0	
									0	
									0	
									0	
									0	
									0	
									0	
									0	
									0	
									0	
		45,570,000			0	45,570,000	0	0	45,570,000	43,425,531

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

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

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

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

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

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

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

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

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

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

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	A B C D E	F	G	H	I	J	K
1	**SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES**						
2	**Description** (Enter Whole Dollars)	**Account No.**	**Tort Immunity** [a]	**Special Education**	**Area Vocational Construction**	**School Facility Occupation Taxes** [b]	**Driver Education**
3	**Cash Basis Fund Balance as of July 1, 2024**						
4	**RECEIPTS:**						
5	Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100, 80	0				
6	Earnings on Investments	10, 20, 40, 50 or 60-1500, 80	0				
7	Drivers' Education Fees	10-1970					
8	School Facility Occupation Tax Proceeds	30 or 60-1983					
9	Driver Education	10 or 20-3370					
10	Other Receipts (Describe & Itemize)	--	0				
11	Sale of Bonds	10, 20, 40 or 60-7200					
12	**Total Receipts**		0	0	0	0	0
13	**DISBURSEMENTS:**						
14	Instruction	10 or 50-1000					
15	Facilities Acquisition & Construction Services	20 or 60-2530					
16	Tort Immunity Services	80	0				
17	**DEBT SERVICE:**						
18	Debt Services - Interest on Long-Term Debt	30-5200					
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)	30-5300					
20	Debt Services Other (Describe & Itemize)	30-5400					
21	**Total Debt Services**					0	
22	Other Disbursements (Describe & Itemize)	--					
23	**Total Disbursements**		0	0	0	0	0
24	**Ending Cash Basis Fund Balance as of June 30, 2025**		0	0	0	0	0
25	**Reserved Cash Balance**	714					
26	**Unreserved Cash Balance**	730	0	0	0	0	0

SCHEDULE OF TORT IMMUNITY EXPENDITURES [a]

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

If yes, list in the aggregate the following:

Total Claims Payments:	0
Total Reserve Remaining:	0

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

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

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

[b] 55 ILCS 5/5-1006.7

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

CARES, CRRSA, and ARP SCHEDULE - FY 2025

Click below for schedule instructions:

SCHEDULE INSTRUCTIONS

Please read schedule instructions before completing.

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

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

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

Part 1: CARES, CRRSA, and ARP REVENUE

Revenue Section A

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

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

Revenue Section B

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

Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST, D4)	4998										0
GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK, JE)	4998										0
ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3, P4, 15, 25, 35, 45, 55, 65, 75)	4998										0
ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998										0
ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998										0
CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)	4998										0

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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
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	55,537									55,537
36	**Total Revenue Section B**		**55,537**	**0**		**0**	**0**	**0**			**0**	**55,537**
37	**Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue**											
38	Total Other Federal Revenue (Section A plus Section B)	4998	**55,537**	**0**		**0**	**0**	**0**			**0**	**55,537**
39	Total Other Federal Revenue from Revenue Tab	4998	**55,537**	**0**		**0**	**0**	**0**			**0**	**55,537**
40	Difference (must equal 0)		**0**	**0**		**0**	**0**	**0**			**0**	**0**
41	Error must be corrected before submitting to ISBE		**OK**	**OK**		**OK**	**OK**	**OK**			**OK**	**OK**
42												
43	**Part 2: CARES, CRRSA, and ARP EXPENDITURES**											
44	**Review of the July 1, 2024 through June 30, 2025 FRIS Expenditures reports may assist in determining the expenditures to use below.**											
45	**Expenditure Section A:**											
46						----------DISBURSEMENTS----------							
47	**ESSER I EXPENDITURES (CARES)**					(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
48						Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
49	**FUNCTION**													
50	**1. List the total expenditures for the Functions 1000 and 2000 below**													
51	INSTRUCTION Total Expenditures	1000												0
52	SUPPORT SERVICES Total Expenditures	2000												0
54	**2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)**													
55	Facilities Acquisition and Construction Services (Total)	2530												0
56	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540												0
57	FOOD SERVICES (Total)	2560												0
59	**3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).**													
60	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000												0
61	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000												0
62	**TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)**	**Total Technology**						**0**	**0**	**0**		**0**		**0**
63	**Expenditure Section B:**													
64						----------DISBURSEMENTS----------							
65	**ESSER II EXPENDITURES (CRRSA)**					(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
66						Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
67	**FUNCTION**													
68	**1. List the total expenditures for the Functions 1000 and 2000 below**													
69	INSTRUCTION Total Expenditures	1000												0

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

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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
108	**2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)**											
109	Facilities Acquisition and Construction Services (Total)	2530										0
110	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
111	FOOD SERVICES (Total)	2560										0
112												
113	**3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).**											
114	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
115	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
116	**TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)**	Total Technology				0	0	0		0		0
117	**Expenditure Section E:**											
118				----------DISBURSEMENTS----------								
119	**ESSER III EXPENDITURES (ARP)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
120				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
121	**FUNCTION**											
122	**1. List the total expenditures for the Functions 1000 and 2000 below**											
123	INSTRUCTION Total Expenditures	1000										0
124	SUPPORT SERVICES Total Expenditures	2000										0
125												
126	**2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)**											
127	Facilities Acquisition and Construction Services (Total)	2530										0
128	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
129	FOOD SERVICES (Total)	2560										0
130												
131	**3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).**											
132	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
133	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
134	**TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)**	Total Technology				0	0	0		0		0
135	**Expenditure Section F:**											
136				----------DISBURSEMENTS----------								
137	**CRRSA Child Nutrition (CRRSA)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
138				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
139	**FUNCTION**											
140	**1. List the total expenditures for the Functions 1000 and 2000 below**											
141	INSTRUCTION Total Expenditures	1000										0
142	SUPPORT SERVICES Total Expenditures	2000										0
143												
144	**2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)**											
145	Facilities Acquisition and Construction Services (Total)	2530										0
146	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0

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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
147	FOOD SERVICES (Total)	2560										0
148												
149	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
150	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
151	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
152	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
153	**Expenditure Section G:**											
154				----------DISBURSEMENTS----------								
155	**ARP Child Nutrition (ARP)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
156				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
157	FUNCTION											
158	1. List the total expenditures for the Functions 1000 and 2000 below											
159	INSTRUCTION Total Expenditures	1000										0
160	SUPPORT SERVICES Total Expenditures	2000										0
161												
162	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
163	Facilities Acquisition and Construction Services (Total)	2530										0
164	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
165	FOOD SERVICES (Total)	2560										0
166												
167	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
168	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
169	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
170	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
171	**Expenditure Section H:**											
172				----------DISBURSEMENTS----------								
173	**ARP IDEA (ARP)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
174				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
175	FUNCTION											
176	1. List the total expenditures for the Functions 1000 and 2000 below											
177	INSTRUCTION Total Expenditures	1000										0
178	SUPPORT SERVICES Total Expenditures	2000										0
179												
180	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
181	Facilities Acquisition and Construction Services (Total)	2530										0
182	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
183	FOOD SERVICES (Total)	2560										0
184												
185	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											

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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
186	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
187	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
188	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
189	**Expenditure Section I:**											
190				----------DISBURSEMENTS----------								
191	**ARP Homeless I (ARP)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
192				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
193	**FUNCTION**											
194	1. List the total expenditures for the Functions 1000 and 2000 below											
195	INSTRUCTION Total Expenditures	1000										0
196	SUPPORT SERVICES Total Expenditures	2000										0
197												
198	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
199	Facilities Acquisition and Construction Services (Total)	2530										0
200	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
201	FOOD SERVICES (Total)	2560										0
202												
203	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
204	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
205	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
206	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
207	**Expenditure Section J:**											
208				----------DISBURSEMENTS----------								
209	**CURES (Coronavirus State and Local Fiscal Recovery Funds)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
210				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
211	**FUNCTION**											
212	1. List the total expenditures for the Functions 1000 and 2000 below											
213	INSTRUCTION Total Expenditures	1000										0
214	SUPPORT SERVICES Total Expenditures	2000										0
215												
216	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
217	Facilities Acquisition and Construction Services (Total)	2530										0
218	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
219	FOOD SERVICES (Total)	2560										0
220												
221	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
222	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
223	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0

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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
224	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
225	**Expenditure Section K:**											
226				----------DISBURSEMENTS----------								
227	**Other CARES Act Expenditures (not accounted for above)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
228				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
229	FUNCTION											
230	1. List the total expenditures for the Functions 1000 and 2000 below											
231	INSTRUCTION Total Expenditures	1000										0
232	SUPPORT SERVICES Total Expenditures	2000										0
233												
234	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
235	Facilities Acquisition and Construction Services (Total)	2530										0
236	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
237	FOOD SERVICES (Total)	2560										0
238												
239	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
240	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
241	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
242	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
243	**Expenditure Section L:**											
244				----------DISBURSEMENTS----------								
245	**Other CRRSA Expenditures (not accounted for above)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
246				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
247	FUNCTION											
248	1. List the total expenditures for the Functions 1000 and 2000 below											
249	INSTRUCTION Total Expenditures	1000										0
250	SUPPORT SERVICES Total Expenditures	2000										0
251												
252	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
253	Facilities Acquisition and Construction Services (Total)	2530										0
254	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
255	FOOD SERVICES (Total)	2560										0
256												
257	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
258	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
259	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
260	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
261	**Expenditure Section M:**											
262				----------DISBURSEMENTS----------								

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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
263	**Other ARP Expenditures (not accounted for above)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
264				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
265	**FUNCTION**											
266	**1. List the total expenditures for the Functions 1000 and 2000 below**											
267	INSTRUCTION Total Expenditures	1000										0
268	SUPPORT SERVICES Total Expenditures	2000										0
269												
270	**2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)**											
271	Facilities Acquisition and Construction Services (Total)	2530										0
272	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
273	FOOD SERVICES (Total)	2560										0
274												
275	**3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).**											
276	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
277	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
278	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
279												
280	**Expenditure Section N:**											
281	**TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)**			----------DISBURSEMENTS----------								
282				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
283				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
284	**FUNCTION**											
285	INSTRUCTION	1000		0	0	0	0	0	0	0		0
286	SUPPORT SERVICES	2000		0	0	0	0	0	0	0		0
287	Facilities Acquisition and Construction Services (Total)	2530		0	0	0	0	0	0	0		0
288	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540		0	0	0	0	0	0	0		0
289	FOOD SERVICES (Total)	2560		0	0	0	0	0	0	0		0
290	**TOTAL EXPENDITURES**										Functions 1000 & 2000 total	0
291												
292	**Expenditure Section O:**											
293	**TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)**			----------DISBURSEMENTS----------								
294				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
295				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
296	**FUNCTION**											
297	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology				0	0	0		0		0

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	A	B	C	D	E	F	G	H	I	J	K	L
1	**SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION**											
2	**Description of Assets** (Enter Whole Dollars)	**Acct #**	**Cost Beginning July 1, 2024**	**Add: Additions July 1, 2024 thru June 30, 2025**	**Less: Deletions July 1, 2024 thru June 30, 2025**	**Cost Ending June 30, 2025**	**Life In Years**	**Accumlated Depreciation Beginning July 1, 2024**	**Add: Depreciation Allowable July 1, 2024 thru June 30, 2025**	**Less: Depreciation Deletions July 1, 2024 thru June 30, 2025**	**Accumulated Depreciation Ending June 30, 2025**	**Ending Balance Undepreciated June 30, 2025**
3	**Works of Art & Historical Treasures**	**210**				0					0	0
4	**Land**	**220**										
5	Non-Depreciable Land	221	274,299	504,789		779,088						779,088
6	Depreciable Land	222				0	**50**				0	0
7	**Buildings**	**230**										
8	Permanent Buildings	231	25,005,677	244,801		25,250,478	**50**	9,150,929	491,143		9,642,072	15,608,406
9	Temporary Buildings	232				0	**20**				0	0
10	Improvements Other than Buildings (Infrastructure)	240	365,194			365,194	**20**	326,495	5,932		332,427	32,767
11	**Capitalized Equipment**	**250**										
12	10 Yr Schedule	251	3,940,885	24,717		3,965,602	**10**	3,312,344	113,929		3,426,273	539,329
13	5 Yr Schedule	252	1,504,003	247,451		1,751,454	**5**	951,713	152,843		1,104,556	646,898
14	3 Yr Schedule	253				0	**3**				0	0
15	**Construction in Progress**	**260**	324,422	8,662,098		8,986,520	**--**					8,986,520
16	**Total Capital Assets**	**200**	31,414,480	9,683,856	0	41,098,336		13,741,481	763,847	0	14,505,328	26,593,008
17	**Non-Capitalized Equipment**	**700**				77,883	**10**		7,788			
18	**Allowable Depreciation**								771,635			

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	A	B	C	D	E	F	H
1	**ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2024 - 2025)**						
2	*This schedule is completed for school districts only.*						
4	**Fund**	**Sheet, Row**		**ACCOUNT NO - TITLE**		**Amount**	
6				**OPERATING EXPENSE PER PUPIL**			
7	**EXPENDITURES:**						
8	ED	Expenditures 16-24, L116		Total Expenditures	$	10,548,597	
9	O&M	Expenditures 16-24, L155		Total Expenditures		2,079,583	
10	DS	Expenditures 16-24, L178		Total Expenditures		0	
11	TR	Expenditures 16-24, L214		Total Expenditures		1,232,455	
12	MR/SS	Expenditures 16-24, L292		Total Expenditures		183,665	
13	TORT	Expenditures 16-24, L429		Total Expenditures		0	
14				**Total Expenditures**	$	**14,044,300**	
16	**LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:**						
18	TR	Revenues 10-15, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	$	0	
19	TR	Revenues 10-15, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		0	
20	TR	Revenues 10-15, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)		0	
21	TR	Revenues 10-15, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)		0	
22	TR	Revenues 10-15, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		0	
23	TR	Revenues 10-15, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)		0	
24	TR	Revenues 10-15, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		0	
25	TR	Revenues 10-15, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0	
26	TR	Revenues 10-15, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0	
27	TR	Revenues 10-15, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		0	
28	TR	Revenues 10-15, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0	
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410	Adult Ed (from ICCB)		0	
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0	
31	O&M-TR	Revenues 10-15, L214, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		0	
32	O&M-TR	Revenues 10-15, L215, Col D,F	4605	Fed - Spec Education - Preschool Discretionary		0	
33	O&M	Revenues 10-15, L225, Col D	4810	Federal - Adult Education		0	
34	ED	Expenditures 16-24, L7, Col K - (G+I)	1125	Pre-K Programs		0	
35	ED	Expenditures 16-24, L9, Col K - (G+I)	1225	Special Education Programs Pre-K		271,182	
36	ED	Expenditures 16-24, L11, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0	
37	ED	Expenditures 16-24, L12, Col K - (G+I)	1300	Adult/Continuing Education Programs		0	
38	ED	Expenditures 16-24, L15, Col K - (G+I)	1600	Summer School Programs		44	
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		0	
42	ED	Expenditures 16-24, L23, Col K	1913	Special Education Programs Pre-K - Tuition		0	
43	ED	Expenditures 16-24, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0	
44	ED	Expenditures 16-24, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0	
45	ED	Expenditures 16-24, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0	
46	ED	Expenditures 16-24, L27, Col K	1917	CTE Programs - Private Tuition		0	
47	ED	Expenditures 16-24, L28, Col K	1918	Interscholastic Programs - Private Tuition		0	
48	ED	Expenditures 16-24, L29, Col K	1919	Summer School Programs - Private Tuition		0	
49	ED	Expenditures 16-24, L30, Col K	1920	Gifted Programs - Private Tuition		0	
50	ED	Expenditures 16-24, L31, Col K	1921	Bilingual Programs - Private Tuition		0	
51	ED	Expenditures 16-24, L32, Col K	1922	Truants Alternative/Optional Ed Progms - Private Tuition		0	
52	ED	Expenditures 16-24, L77, Col K - (G+I)	3000	Community Services		39,677	
53	ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units		992,735	
54	ED	Expenditures 16-24, L116, Col G	-	Capital Outlay		190,237	
55	ED	Expenditures 16-24, L116, Col I	-	Non-Capitalized Equipment		77,883	
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		831,521	
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	

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

This schedule is completed for school districts only.

Fund	Sheet, Row		ACCOUNT NO - TITLE	Amount
DS	Expenditures 16-24, L174, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt	0
TR	Expenditures 16-24, L189, Col K - (G+I)	3000	Community Services	0
TR	Expenditures 16-24, L200, Col K	4000	Total Payments to Other Govt Units	0
TR	Expenditures 16-24, L210, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt	0
TR	Expenditures 16-24, L214, Col G	-	Capital Outlay	0
TR	Expenditures 16-24, L214, Col I	-	Non-Capitalized Equipment	0
MR/SS	Expenditures 16-24, L220, Col K	1125	Pre-K Programs	0
MR/SS	Expenditures 16-24, L222, Col K	1225	Special Education Programs - Pre-K	5,886
MR/SS	Expenditures 16-24, L224, Col K	1275	Remedial and Supplemental Programs - Pre-K	0
MR/SS	Expenditures 16-24, L225, Col K	1300	Adult/Continuing Education Programs	0
MR/SS	Expenditures 16-24, L228, Col K	1600	Summer School Programs	0
MR/SS	Expenditures 16-24, L277, Col K	3000	Community Services	79
MR/SS	Expenditures 16-24, L282, Col K	4000	Total Payments to Other Govt Units	0
Tort	Expenditures 16-24, L318, Col K - (G+I)	1125	Pre-K Programs	0
Tort	Expenditures 16-24, L320, Col K - (G+I)	1225	Special Education Programs Pre-K	0
Tort	Expenditures 16-24, L322, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K	0
Tort	Expenditures 16-24, L323, Col K - (G+I)	1300	Adult/Continuing Education Programs	0
Tort	Expenditures 16-24, L326, Col K - (G+I)	1600	Summer School Programs	0
Tort	Expenditures 16-24, L331, Col K	1910	Pre-K Programs - Private Tuition	0
Tort	Expenditures 16-24, L332, Col K	1911	Regular K-12 Programs - Private Tuition	0
Tort	Expenditures 16-24, L333, Col K	1912	Special Education Programs K-12 - Private Tuition	0
Tort	Expenditures 16-24, L334, Col K	1913	Special Education Programs Pre-K - Tuition	0
Tort	Expenditures 16-24, L335, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition	0
Tort	Expenditures 16-24, L336, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition	0
Tort	Expenditures 16-24, L337, Col K	1916	Adult/Continuing Education Programs - Private Tuition	0
Tort	Expenditures 16-24, L338, Col K	1917	CTE Programs - Private Tuition	0
Tort	Expenditures 16-24, L339, Col K	1918	Interscholastic Programs - Private Tuition	0
Tort	Expenditures 16-24, L340, Col K	1919	Summer School Programs - Private Tuition	0
Tort	Expenditures 16-24, L341, Col K	1920	Gifted Programs - Private Tuition	0
Tort	Expenditures 16-24, L342, Col K	1921	Bilingual Programs - Private Tuition	0
Tort	Expenditures 16-24, L343, Col K	1922	Truants Alternative/Optional Ed Programs - Private Tuition	0
Tort	Expenditures 16-24, L388, Col K - (G+I)	3000	Community Services	0
Tort	Expenditures 16-24, L415, Col K	4000	Total Payments to Other Govt Units	0
Tort	Expenditures 16-24, L429, Col G	-	Capital Outlay	0
Tort	Expenditures 16-24, L429, Col I	-	Non-Capitalized Equipment	0
			Total Deductions for OEPP Computation (Sum of Lines 18 - 95)	$ **2,409,244**
			Total Operating Expenses Regular K-12 (Line 14 minus Line 96)	11,635,056
			9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2024-2025	456.29
			Estimated OEPP (Line 97 divided by Line 98)	$ **25,499.26**

PER CAPITA TUITION CHARGE

LESS OFFSETTING RECEIPTS/REVENUES:

TR	Revenues 10-15, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	$ 0
TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)	0
TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)	0
TR	Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)	0
TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)	0
TR	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)	0
TR	Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)	0
TR	Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)	0
TR	Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)	0
TR	Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)	0
ED	Revenues 10-15, L75, Col C	1600	Total Food Service	51,546
ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)	892
ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks	0
ED	Revenues 10-15, L89, Col C	1819	Rentals - Other (Describe & Itemize)	0
ED	Revenues 10-15, L90, Col C	1821	Sales - Regular Textbooks	0
ED	Revenues 10-15, L93, Col C	1829	Sales - Other (Describe & Itemize)	0
ED	Revenues 10-15, L94, Col C	1890	Other (Describe & Itemize)	0
ED-O&M	Revenues 10-15, L97, Col C,D	1910	Rentals	163,750
ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts	0
ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991	Payment from Other Districts	0
ED	Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)	71,100
ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education	41,609
ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education	0
ED-MR/SS	Revenues 10-15, L147, Col C,G	3300	Total Bilingual Ed	0
ED	Revenues 10-15, L148, Col C	3360	State Free Lunch & Breakfast	831
ED-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365	School Breakfast Initiative	0
ED-O&M	Revenues 10-15, L150,Col C,D	3370	Driver Education	0

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

This schedule is completed for school districts only.

Fund	Sheet, Row		ACCOUNT NO - TITLE	Amount
ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation	227,473
ED	Revenues 10-15, L158, Col C	3610	Learning Improvement - Change Grants	0
ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660	Scientific Literacy	0
ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695	Truant Alternative/Optional Education	0
ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant	0
ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant	0
ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant	0
ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780	Technology - Technology for Success	0
ED-TR	Revenues 10-15, L166, Col C,F	3815	State Charter Schools	0
O&M	Revenues 10-15, L169, Col D	3925	School Infrastructure - Maintenance Projects	50,000
ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999	Other Restricted Revenue from State Sources	850
ED	Revenues 10-15, L179, Col C	4045	Head Start (Subtract)	0
ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt	0
ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100	Total Title V	0
ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service	95,138
ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I	120,273
ED-O&M-TR-MR/SS	Revenues 10-15, L212, Col C,D,F,G	4400	Total Title IV	1,616
ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through	228,464
ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board	0
ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary	0
ED-O&M-TR-MR/SS	Revenues 10-15, L219, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)	0
ED-O&M-MR/SS	Revenues 10-15, L224, Col C,D,G	4700	Total CTE - Perkins	0
ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C225 thru J254)	4800	Total ARRA Program Adjustments	0
ED	Revenues 10-15, L256, Col C	4901	Race to the Top	0
ED-O&M-TR-MR/SS	Revenues 10-15, L257, Col C,D,F,G	4902	Race to the Top-Preschool Expansion Grant	0
ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)	0
ED-TR-MR/SS	Revenues 10-15, L259, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)	0
ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4920	McKinney Education for Homeless Children	0
ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula	0
ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4932	Title II - Teacher Quality	6,558
ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4935	Title II - Part A – Supporting Effective Instruction – State Grants	0
ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4960	Federal Charter Schools	0
ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4981	State Assessment Grants	0
ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4982	Grant for State Assessments and Related Activities	0
ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach	16,450
ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program	85,354
ED-O&M-TR-MR/SS	Revenues 10-15, L269, Col C,D,F,G	4998	Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)	55,537
Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY21, FY22, FY23, FY24, or FY25 revenue received in FY25 for FY21, FY22, FY23, FY24, or FY25 Expenses	0
ED-TR-MR/SS	**Revenues (Part of EBF Payment)**	**3100**	**Special Education Contributions from EBF Funds ****	141,833
ED-MR/SS	**Revenues (Part of EBF Payment)**	**3300**	**English Learning (Bilingual) Contributions from EBF Funds ****	139
			Total Deductions for PCTC Computation (Line 104 through Line 194)	$ **1,359,413**
			Net Operating Expense for Tuition Computation (Line 97 minus Line 196)	10,275,643
			Total Depreciation Allowance (from page 36, Line 18, Col I)	771,635
			Total Allowance for PCTC Computation (Line 197 plus Line 198)	11,047,278
			9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2024-2025	456.29
			Total Estimated PCTC (Line 199 divided by Line 200) *	$ **24,211.09**

***The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.**

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

Under Reports, open the FY 2025 Special Education Funding Allocation Calculation Details and the FY 2025 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. Please enter 0 if the district does not have allocations for lines 193 and 194

Illinc
Sch

Current Year Payment on

Please do not remove and reinsert this tab from the workbook or

This schedule is to calculate the amount allowed on contracts obligated by the s
not for salary contracts. Do not include contracts for Capital Outlay (500) or Noi

To determine the applicable contracts

1. ***The contract must be coded to one of the combinations listed on the icon below.***
2. ***The contract must meet the qualifications below on the "Subaward & Subcontract***
3. ***Only list contracts that were paid over $50,000 for the fiscal year.***

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



Column A, B, C, D below must be completed for each contract. Enter Column B without
Column (E) and (F) are calculated automatically based on the information provided in
The amount in column (E) is the amount allowed on each contract in the Indirect Cost
(tab 41) for Program Year 2027.

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)
Enter as shown here: ED-Instruction-Other	*10-1000-600*
ED-Data Processing Services-Purchased Services	10-2660-300
O&M-Plant Services-Purchased Services	20-2540-300
ED-Food Services-Purchased Services	10-2560-300
Transportation-Support Services-Purchased Services	40-2550-300
Total	

ois State Board of Education
hool Business Services Department

Contracts For Indirect Cost Rate Computation

paste into this tab. The AFR will be returned to the auditor if this tab is completed incorrectly.

school district for the Indirect Cost Rate calculation. The contracts should be only for purchase services and n-Capitalized Equipment (700) on this schedule. They are excluded from the Indirect Cost Rate calculation.

for this schedule, they must meet ALL three qualifications below:

Guidance" and the "Indirect Cost Rate Plan" (Sub-agreement for Services).

Subaward & Subcontract Guidance

Indirect Cost Rate Plan

hypens. Ex) 101000600

Columns (A through D).

Rate calculation. The amount in column (F) is the amount that will be deducted from the base in the indirect cost rate

Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 16-24" tab) (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
Company Name	*500,000*	*50,000*	*450,000*
Client First Consulting	343,387	50,000	293,387
RJB Properties, INC	455,212	50,000	405,212
School District 45	161,771	50,000	111,771
Westway Coach	1,196,160	50,000	1,146,160
	2,156,530	0	1,956,530

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ESTIMATED INDIRECT COST DATA

ESTIMATED INDIRECT COST RATE DATA

SECTION I

Financial Data To Assist Indirect Cost Rate Determination

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

ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.

Support Services - Direct Costs	
Direction of Business Support Services (10, 50, and 80 -2510)	
Fiscal Services (10, 50, & 80 -2520)	
Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540)	
Food Services (10 & 80 -2560) *Must be less than (P16, Col E-F, L65)* *Only include food costs.	134,567
Value of Commodities Received for Fiscal Year 2025 (Include the value of commodities when determining if a Single Audit is required).	10,257
Internal Services (10, 50, and 80 -2570)	
Staff Services (10, 50, and 80 -2640)	
Data Processing Services (10, 50, & 80 -2660)	

SECTION II

Estimated Indirect Cost Rate for Federal Programs

		Restricted Program		Unrestricted Program	
	Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs
Instruction	1000		5,281,411		5,281,411
Support Services:					
Pupil	2100		738,726		738,726
Instructional Staff	2200		611,320		611,320
General Admin.	2300		1,007,689		1,007,689
School Admin.	2400		848,332		848,332
Business:					
Direction of Business Spt. Srv.	2510	0	0	0	0
Fiscal Services	2520	333,509	0	333,509	0
Oper. & Maint. Plant Services	2540		1,260,442	1,260,442	0
Pupil Transportation	2550		1,232,455		1,232,455
Food Services	2560		10,568		10,568
Internal Services	2570	0	0	0	0
Central:					
Direction of Central Spt. Srv.	2610		0		0
Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0
Information Services	2630		0		0
Staff Services	2640	79,601	0	79,601	0
Data Processing Services	2660	373,548	0	373,548	0
Other:	2900		0		0
Community Services	3000		39,756		39,756
Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)			(1,956,530)		(1,956,530)
Total		786,658	9,074,169	2,047,100	7,813,727
		Restricted Rate*		**Unrestricted Rate***	
		Total Indirect Costs:	786,658	Total Indirect Costs:	2,047,100
		Total Direct Costs:	9,074,169	Total Direct Costs:	7,813,727
		= **8.67%**		= **26.20%**	

REPORT ON SHARED SERVICES OR OUTSOURCING

School Code, Section 17-1.1 (*Public Act 97-0357*)

Fiscal Year Ending June 30, 2025

Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current, and next fiscal years.

Salt Creek SD 48
19022048002

19-022-0480-02_AFR25 Salt Creek SD 48

Check box if this schedule is not applicable..... ☐

Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget ➡

Service or Function ***(Check all that apply)***	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Barriers to Implementation	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative, or Shared Service. (Limit text to 200 characters, for additional space use line 33 and 38)
Curriculum Planning					
Custodial Services	X	X	X		RJB Properties, Inc.
Educational Shared Programs	X	X	X		SASED
Employee Benefits	X	X	X		Educational Benefit Cooperative (EBC) - Gallagher
Energy Purchasing	X	X	X		Illinois Energy Consortium (IEC)
Food Services	X	X	X		Arbor Management, Inc.
Grant Writing					
Grounds Maintenance Services	X	X	X		Four Seasons Lawn & Landscaping, Inc.
Insurance	X	X	X		Cooperative Loss and Indemnity Cooperative (CLIC) - Gallagher (Liability, Workers Compens
Investment Pools	X	X	X		Illinois School District Liquid Asset Fund (ISDLAF) - PMA Asset Management
Legal Services	X	X	X		Kriha Boucek, LLC and Robbins Schwartz
Maintenance Services					
Personnel Recruitment					
Professional Development	X	X	X		DuPage Regional Office of Education, IASA, IASBO, IASB, SASED
Shared Personnel	X	X	X		SASED
Special Education Cooperatives	X	X	X		SASED
STEM (science, technology, engineering and math) Program Offerings					
Supply & Equipment Purchasing	X	X	X		Purchasing Cooperatives: Omnia Partners, Sourcewell, Equalis, GSA, TIPS
Technology Services	X	X	X		Net56/Dyopath LLC/Client First
Transportation	X	X	X		West Way Coach/ Richlee Vans
Vocational Education Cooperatives					
All Other Joint/Cooperative Agreements	X	X	X		Oakbrook Terrace Park District - LEAP Program (after-school program)
Other					

Additional space for Column (D) - Barriers to Implementation:

Additional space for Column (E) - Name of LEA :

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Department (N-330)
100 North First Street
Springfield, IL 62777-0001

LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET
(Section 17-1.5 of the School Code)

School District Name: Salt Creek SD 48
RCDT Number: 19022048002

Description	Funct. No.	Actual Expenditures, Fiscal Year 2025 (10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	Budgeted Expenditures, Fiscal Year 2026 (10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	386,512		0	386,512	417,658		0	417,658
2. Special Area Administration Services	2330	172,379		0	172,379	185,125		0	185,125
3. Other Support Services - School Administration	2490	0		0	0	0		0	0
4. Direction of Business Support Services	2510	0	0	0	0	0	0	0	0
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		558,891	0	0	558,891	602,783	0	0	602,783
9. Percent Increase (Decrease) for FY2026 (Budgeted) over FY2025 (Actual)									8%

CERTIFICATION
I certify that the amounts shown above as Actual Expenditures, Fiscal Year 2025, agree with the amounts on the district's Annual Financial Report for Fiscal Year 2025.
I also certify that the amounts shown above as Budgeted Expenditures, Fiscal Year 2026, agree with the amounts on the budget adopted by the Board of Education.

Signature of Superintendent | *Date*

Contact Name (for questions) | *Contact Telephone Number*

If line 9 is greater than 5% please check one box below.

☐ The district is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing.

☐ The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by July 15, 2025, to ensure inclusion in the fall 2025 report or postmarked by December 15, 2026, to ensure inclusion in the spring 2026 report. Information on the waiver process can be found at the waiver's webpage below.

https://www.isbe.net/Pages/Waivers.aspx

☒ The district will amend their budget to become in compliance with the limitation.

This page is provided for detailed itemizations as requested within the body of the report.
Type Below.

1.	Rev 10-15	1993	C	109	10	71,100.00	Preschool Fees
2.	Rev 10-15	1999	C	110	10	8,162.00	Miscellaneous Revenues; Graduation Fees
3.	Rev 10-15	1999	D	110	20	2,250.00	Miscellaneous Revenues; Graduation Fees
4.	Rev 10-15	1999	F	110	40	2,076.00	Miscellaneous Revenues; Reimbursement
5.	Rev 10-15	3999	C	171	10	850.00	Library Grant
6.	Rev 10-15	4998	C	270	10	55,537.00	Public Health Emergency Response Grant
7.	Exp 16-24	2190	C	43	10	82,324.00	Lunchroom Supervisors - Payroll
8.	Exp 16-24	2190	D	241	50	6,298.00	Lunchroom Supervisors - Benefits
9.	Exp 16-24	2900	E	2900	60	463,615.00	Bond Issue Costs

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 o 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 th 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 t
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.

DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION
Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)

Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2026 annual budget to be amended to include a Deficit Reduction Plan and narrative.

The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell F11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.

- *If the FY 2026 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.*
- *If the Annual Financial Report requires a deficit reducton plan even though the FY2026 budget does not, a completed deficit reduction plan is still required.*

DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only
(All AFR pages must be completed to generate the following calculation)

Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
Direct Revenues	11,495,329	3,103,733	675,576	14,757	15,289,395
Direct Expenditures	10,548,597	2,079,583	1,232,455		13,860,635
Difference	946,732	1,024,150	(556,879)	14,757	**1,428,760**
Fund Balance - June 30, 2025	8,547,099	3,885,421	617,059	297,416	**13,346,995**

Balanced - no deficit reduction plan is required.

FY 2025 Audit Checklist

RCDT: 19022048002

School District/Joint Agreement Name: Salt Creek SD 48

Auditor Name: Katie A. Napier

License #: 065-042609 License Expiration Date (below):

9/30/2027

19-022-0480-02_AFR25 Salt Creek SD 48

All entries must balance within the individual fund statements and schedules as instructed below. Any error messages left unresolved below, will be returned to the auditor for correction

1. The auditor's Opinion and Notes to the Financial Statements and the Corrective Action Plan(s) on LEA letterhead are embedded in the "Opinion-Notes" tab
2. Student Activity Funds, Convenience Accounts, and other agency funds are included, if applicable.
3. All audit questions on page 2 are answered appropriately by checking all that apply. This page must also be certified with the signature of the CPA firm. Comments and explanations are included for all checked items at the bottom of page 2.
4. All **Other** accounts and functions labeled "(describe & itemize)" are properly noted on the "Itemization" tab.
5. Tuition paid to another school district or to a joint agreement (in state) is coded to Function 4200 and Other Objects (600).
6. Business Manager/Bookkeeper Costs are charged to the proper Function (No. 2510/2520).
7. If district is subject to PTELL on tab "Aud Quest 2", line 21 be sure to check the box and enter the effective date.
8. All entries were entered to the nearest whole dollar amount (Exception: 9 Month ADA on PCTC OEPP Tab).

Balancing Schedule

Check this Section for Error Messages

*The following assures that various entries are in balance. Any out of balance condition is followed by an error message in **RED** and must be resolved before submitting to ISBE. One or more errors detected may cause this AFR to be returned for corrections and resubmission. If impossible for entries to balance, please explain on the itemization page.*

Description:	Error Message
1. Cover Page: The Accounting Basis must be Cash or Accrual. Choose School District or Joint Agreement.	
What Basis of Accounting is used?	CASH
Choose School District or Joint Agreement.	SCHOOL DISTRICT
Is Budget Deficit Reduction Plan Required?	Congratulations! You have a balanced AFR.
2. Page 3: Financial Information must be completed.	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point	OK
Section A: Tax rates are not entered. Cells D10, F10, H10, L10 on tab 3 must have a tax rate or 0 entered	OK
Section D: Check a or b that agrees with the school district type.	OK
Section E: Is there a material impact on the entity's financial position?	NO
3. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) CP: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Tort: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
4. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.	
Fund 10, Cell C13 must = Cell C41.	OK
Fund 20, Cell D13 must = Cell D41.	OK
Fund 30, Cell E13 must = Cell E41.	OK
Fund 40, Cell F13 must = Cell F41.	OK
Fund 50, Cell G13 must = Cell G41.	OK
Fund 60, Cell H13 must = Cell H41.	OK
Fund 70, Cell I13 must = Cell I41.	OK
Fund 80, Cell J13 must = Cell J41.	OK
Fund 90, Cell K13 must = Cell K41.	OK
Agency Fund, Cell L13 must = Cell L41.	OK
General Fixed Assets, Cell M23 must = Cell M41.	OK
General Long-Term Debt, Cell N23 must = Cell N41.	OK
5. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.	
Fund 10, Cells C38+C39 must = Cell C81.	OK
Fund 20, Cells D38+D39 must = Cell D81.	OK
Fund 30, Cells E38+E39 must = Cell E81	OK
Fund 40, Cells F38+F39 must = Cell F81.	OK
Fund 50, Cells G38+G39 must = Cell G81.	OK
Fund 60, Cells H38+H39 must = Cell H81.	OK
Fund 70, Cells I38+I39 must = Cell I81.	OK
Fund 80, Cells J38+J39 must = Cell J81.	OK
Fund 90, Cells K38+K39 must = Cell K81.	OK
7. Page 26: Schedule of Long-Term Debt	
Note: Explain any unreconcilable differences in the Itemization sheet.	
Total Long-Term Debt Issued (P26, Cell F64) must = Principal on Long-Term Debt Sold (P7, Cells C33:K33)	OK
Total Long-Term Debt (Principal) Retired (P19, Cell H174) must = Debt Service - Long-Term Debt (Principal) Retired (P26, Cell H64)	OK
8. Page 7-9: Other Sources of Funds must = Other Uses of Funds	
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49	OK
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50	OK
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74).	OK
9. Restricted Tax Levies Page 27, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.	
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25	OK
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0.	OK
10. Page 7: "On behalf" payments to the Educational Fund	
Fund (10) ED: Account 3998, cell C9 must be entered or explain why this is zero on the Itemization 44 tab	OK
11. Page 37-39: The 9 Month ADA must be entered on Line 98.	OK
13. Page 37-39: The Special Education Contributions from EBF Funds (line 192) must be entered.	OK
14. Page 37-39: The English Learning (Bilingual) Contributions from EBF Funds (line 193) must be entered.	OK
15. Page 40: Contracts Paid in Current Year (CY) MUST be completed. If there are no contracts, state "no contracts" in cell A20 on Contacts Paid in CY tab.	OK
16. Page 42: SHARED OUTSOURCED SERVICES, Completed.	OK
17. Page 43: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.	OK
18. Page 27: Rest Tax Levies-Tort Im 27, G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0.	OK
19. Assets-Liab (C45, C48, C49), Acct Summary (C85), Revenues (C82), Expenditures (H33) -Enter Student Activity Funds.	OK
20. Page 28-35: CARES CRRSA ARP Schedule - Revenue 4998 listed on schedule must equal Revenue 4998 listed on Revenue tab	OK
21. Page 28-35: CARES CRRSA ARP Schedule -check box yes or no if district/joint agreement received/expended funds.	OK

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

SINGLE AUDIT WORKPAPERS

In an effort to accommodate the increased reporting requirements for School Districts/Joint Agreements, the Single Audit workpapers are no longer required to be submitted by the Annual Financial Report (AFR) due date. School District / Joint Agreement Single Audits are due in accordance with 2 CFR 200.512(a).

All School Districts / Joint Agreements that have Federal grant expenditures greater than $750,000 should use the workpapers found in the "Single Audit Workpaper Template" on our website at www.isbe.net/gata or via direct link:

Single Audit Workpapers

GATA REQUIREMENTS

All School Districts/Joint Agreements must also complete GATA reporting requirements on the GATA Grantee Portal (https://grants.illinois.gov/portal)

Once an audit case is created in the ARRMS, the following steps must be taken by the grantee, in the Grantee Portal:

1) Step 1 - Audit Certification Form
2) Step 2 - Consolidated Year-End Financial Report (CYEFR)
3) Step 3 - CPA Information and Instructions
4) Step 4 - Audit Package Upload
5) Step 5 - Certification and Submission

Guidance for completing the GATA reporting requirements can be found on our website (www.isbe.net/gata) under the "What's new?" banner, or via the link below.

Audit Report Review Process Overview Manual

WRDR
WERMER • ROGERS • DORAN • RUZON
certified public accountants

To the Board of Education
Salt Creek School District No. 48
Villa Park, Illinois

Independent Auditor's Report

We have audited the basic financial statements of Salt Creek School District No. 48 (the "District"), as of and for the year ended June 30, 2025 and the related notes to the financial statements. The basic financial statements have been audited; however, they are not presented as part of this Annual Financial Report form. The basic financial statements should be read in conjunction with the following auditor's report. Our report read as follows:

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying basic financial statements of Salt Creek School District No. 48, Villa Park Illinois, (District), as of and for the year ended June 30, 2025 and the related notes to the financial statements which collectively comprise the District's basic financial statements as listed in the table of contents.

Qualified Opinion on Regulatory Basis of Accounting

In our opinion, except for the effects of the matter described in the "Basis for Qualified Opinion on Regulatory Basis of Accounting" paragraph, the accompanying financial statements present fairly, in all material respects, the assets and liabilities arising from cash transactions of the District as of June 30, 2025, and its revenue received and expenditures disbursed during the fiscal year then ended, on the basis of the financial reporting provisions of Illinois State Board of Education as described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" section of our report, the accompanying financial statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the District as of June 30, 2025, or the changes in its financial position for the year then ended.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of 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 opinion.

Basis for Qualified Opinion on Regulatory Basis of Accounting

The District has omitted disclosures required by Governmental Accounting Standards Board Statement 75 *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. The amount by which this disclosure would affect the basic financial statements is not reasonably determinable.

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

As described in Note 1 of the financial statements, the financial statements are prepared by the District on the basis of accounting practices prescribed or permitted by the Illinois State Board of Education to demonstrate compliance with the Illinois State Board of Education's regulatory basis of accounting and budget laws, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. 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.

Supplementary Information

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The Other Information, Other Supplementary Information and Other Supplemental Schedules as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Other Supplementary 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 has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Other Supplementary Information is fairly stated in all material respects in relation to the basic financial statements as a whole.

The Other Information and Other Supplemental Schedules have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 29, 2025, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

These regulatory-based financial statements are issued to comply with regulatory provisions prescribed by the Illinois State Board of Education, which is a comprehensive basis of accounting other than, and differs from, accounting principles generally accepted in the United States of America. They are intended to assure effective legislative and public oversight of school district financing and spending activities of accountable Illinois public school districts. The effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Our audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying regulatory-based financial statements as listed in the table of contents of this Annual Financial Report form are presented for purposes of additional analysis and are not a required part of the basic financial statements of the District. The regulatory-based financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The regulatory-based financial statements have been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling the regulatory-based financial statements 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 regulatory-based financial statements, 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, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the District's Board of Education, management of the District, regulatory agencies, 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.

Wermer, Rogers, Doran, + Runyon, 22C

September 29, 2025

SALT CREEK SCHOOL DISTRICT NO. 48

Notes to Financial Statements
June 30, 2025

1. Summary of Significant Accounting Policies

The District's accounting policies conform to the modified cash basis of accounting as defined by the Illinois State Board of Education Audit Guide. The following is a summary of the more significant accounting policies of the District.

Principles Used to Determine Scope of the Reporting Entity

As defined by accounting principles generally accepted in the United States of America established by the Governmental Accounting Standards Board, the financial reporting entity consists of all funds and functions of the primary government, the District as well as its component units, which are legally separate organizations for which the elected officials of the primary government are financially accountable. Financial accountability is defined as:

1) Appointment of a voting majority of the component unit's board, and either (a) the ability to impose will by the primary government, or (b) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government; or

2) Fiscal dependency on the primary government.

The District does not currently have any external component units that meet the above requirements for inclusion in this report. Also, the District is not included as a component unit in any other governmental reporting entity, as defined by Governmental Accounting Standards Board pronouncements.

Basis of Presentation - Fund Accounting

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

Governmental Fund Types

Governmental funds are those through which most governmental functions of the District are financed. The acquisition, use and balances of the District's expendable financial resources and the related liabilities are accounted for through Governmental Funds.

The General Fund, which consists of the Educational Fund, the Operations and Maintenance Fund, and the Working Cash Fund, is the general operating fund of the District. It is used to account for all financial resources not accounted for in another fund. Special Education is included in the Educational Fund.

1. Summary of Significant Accounting Policies

The Working Cash Fund accounts for financial resources held by the District to be used for temporary interfund loans to other funds. Money loaned by the Working Cash Fund to other funds must be repaid upon the collection of property taxes. As allowed by the School Code of Illinois, the Board of Education may permanently abolish this fund and transfer its balances to the Educational Fund.

Special Revenue Funds, which include the Transportation Fund and the Municipal Retirement / Social Security Fund, are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

The Debt Service Fund is used to account for and report financial resources that are restricted, committed or assigned to expenditure for principal and interest on long-term debt.

The Capital Projects Fund is used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Government Funds - Measurement Focus

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

General Fixed Assets and General Long-Term Debt Account Groups

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

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

SALT CREEK SCHOOL DISTRICT NO. 48

Notes to Financial Statements
June 30, 2025

1. Summary of Significant Accounting Policies

Basis of Accounting

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

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

Investments

Investments are stated at cost. Gains or losses on the sale of investments are recognized upon realization. The District has adopted a formal written investment and cash management policy. The institutions in which investments are made must be approved by the Board of Education.

Capital Assets

Capital assets have been acquired for general governmental purposes. At the time of payment, assets are recorded as disbursements in the Governmental Funds and capitalized at cost in the General Fixed Assets Account Group. Donated capital assets are recorded at their estimated acquisition value at the date of donation. Depreciation accounting is not considered applicable (except to determine the per capita tuition charge).

Fund Balance Reporting

Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions,* (GASB 54) requires fund balances of governmental funds to be reported using the following five separate classifications as applicable: nonspendable, restricted, committed, assigned and unassigned. The District, however, has prepared these financial statements using the regulatory accounting practices prescribed by the Illinois State Board of Education (ISBE), which practices differ from accounting principles generally accepted in the United States of America. The regulatory accounting practices prescribed by the ISBE require the District to report only “reserved” and “unreserved” fund balances. Therefore, the District has not incorporated the reporting requirements of the GASB 54 fund balance classifications. The District has implemented other requirements of GASB 54 as applicable.

The purpose of the fund balance reserve designation is to segregate a portion of the District's fund balance to indicate that assets equal to the amount of the reserve are tied up for a special purpose. The District's reserved fund balance is reserved for Student Activities and unspent bond proceeds in the Educational Fund and Capital Projects Fund, respectively.

SALT CREEK SCHOOL DISTRICT NO. 48

Notes to Financial Statements
June 30, 2025

1. Summary of Significant Accounting Policies

Interfund Transactions

Quasi-external transactions between funds are accounted for as revenues or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. All other interfund transactions are reported as transfers. Temporary interfund loans that exist at year end are reported as "loans to / from other funds."

Restricted Resources Policy

When expenditures are incurred for purposes for which both restricted and unrestricted resources are available, it is the District's policy to apply restricted resources first, then unrestricted resources as needed.

Total Memorandum Only

The "Total Memorandum Only" column represents the aggregation (by addition) of the line-item amounts reported for each fund type and account group. No consolidations or other eliminations were made in arriving at the total; thus, they do not present consolidated information. These totals are presented only to facilitate financial analysis and are not intended to reflect the financial position or results of operations of the District as a whole.

Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

2. Stewardship, Compliance and Accountability

Budgetary Data

Except for the exclusion of on-behalf payments from other governments discussed in Note 8, the budgeted amounts for the Governmental Funds are adopted on the modified cash basis. A budget was adopted for all governmental funds. An original and final budget for the year ended June 30, 2025 was passed on September 19, 2024 and May 15, 2025, respectively.

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 1st. 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.

2. Stewardship, Compliance and Accountability

3. Prior to September 30th, 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 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.

3. Property Taxes

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

The amounts recorded as revenue for fiscal year 2025 represent the taxes from the 2024 and prior years' levies that have been collected by DuPage County and have been distributed to the District.

The District has statutory tax rate limit in various operating funds subject to change only by approval of the voters of the District. Certain bond issue levies and referendum increases are exempt from this limitation.

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

The following are the tax rate limits permitted by the School Code and by local referendum and the actual rates levied per $100 of assessed valuation:

	Tax Rates			
		Actual		
	Limit	2024	2023	2022
Educational	3.5000	1.0782	0.9956	1.0615
Operations and Maintenance	0.5500	0.2503	0.3731	0.1831
Bond & Interest	As Needed	0.3683	-	-
Transportation	0.2000	0.0441	0.0487	0.0886
Municipal Retirement	As Needed	0.0083	0.0085	0.0080
Social Security	As Needed	0.0113	0.0116	0.0110
Aggregate Refunds	As Needed	0.0049	0.0016	0.0021
		1.7654	1.4391	1.3543

4. Cash and Investments

Common Bank Account

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

Occasionally certain funds participating in the common bank accounts will incur overdrafts (deficits) in the account. The overdrafts result from expenditures that have been approved by the Board of Education.

Deposits

Cash deposits consisted of checking accounts which were carried at cost. On June 30, 2025, the carrying amount of the District's deposits was $2,316,780 and the bank balance was $2,268,153.

Custodial Credit Risk – This is 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 requires that all deposits be fully insured or collateralized. As of year-end, all of the District's bank balances were fully insured or collateralized.

Investments

Credit Risk - The District is allowed to invest in securities as authorized by Sections 2 and 6 of the Public Funds Investment Act (30 ILCS 235); and 105 ILCS 5/8-7 of the School Code. The District's investment policy does not further limit its investment choices. As of June 30, 2025, the District held investments in the ISDLAF+ which is an external investment pool. The fair value of the position in the pools is the same as the value of the pool shares.

Custodial Credit Risk - For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The investment policies for the District as it pertains to custodial credit risk for investments were outlined above. The investments held in external investment pools are not exposed to custodial credit risk because their existence is not evidenced by securities that exist in physical or book entry form.

4. Cash and Investments

Concentration of Credit Risk - The District limits the amount it may invest in the Illinois School District Liquid Asset Fund Plus and carry in the debt service reserve fund up to 33% of the District's investment portfolio. Up to 90% of the District's investment portfolio may be in interest-bearing accounts with a bank, short-term discount obligations of the Federal National Mortgage Association and repurchase agreements of government securities. At year end, the District did not violate these restrictions. The following schedule reports the cost, maturities (using the segmented time distribution method) and rating by Standard & Poor's rating agency for the District's investments at June 30, 2025:

Investment Description	Total Cost	Maturities Less Than One Year	Maturities One to Five Years	% of Total Investments	Standard & Poor's Rating
ISDLAF+ Liquid Class	$ 9,145,823	$ 9,145,823	$ -	15.00%	AAAm
ISDLAF+ Max Class	14,548,264	14,548,264	-	24.00%	AAAm
U.S. Government Securities	2,698,978	2,698,978	-	4.50%	N/A
Certificate of Deposits	31,135,600	30,899,700	235,900	51.40%	N/A
Term Series	3,100,000	3,100,000	-	5.10%	N/A
Total	$ 60,628,665	$ 60,392,765	$ 235,900	100.00%	

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

Reconciliation of Notes to Financial Statements

A reconciliation of the District's cash and investment balances as reported on the Statement of Assets, Liabilities and Fund Balance Arising from Cash Transactions All Funds and Account Groups and the bank deposits and investments presented in this note is as follows:

Carrying Amount of Cash per Note Above	$ 2,316,780
Investments per Note Above	60,628,665
Total	$ 62,945,445
Amounts per Statement of Assets, Liabilities and Fund Balance:	
Cash	$ 62,909,548
Student Activity Cash	35,897
Total	$ 62,945,445

5. Changes in General Fixed Assets

The following are the changes in the balances of the District's fixed assets for the year ended June 30, 2025:

	Balance June 30, 2024	Additions	Disposals	Balance June 30, 2025
Capital Assets Not Being Depreciated:				
Land	$ 274,299	$ 504,789	$ -	$ 779,088
Construction in Progress	324,422	8,662,098	-	8,986,520
Total Capital Assets Not Being Depreciated:	598,721	9,166,887	-	9,765,608
Capital Assets Being Depreciated:				
Buildings and Improvements	25,005,677	244,801	-	25,250,478
Land Improvements	365,194	-	-	365,194
Capitalized Equipment				
Ten Year Schedule	3,940,885	24,717	-	3,965,602
Five Year Schedule	1,504,003	247,451	-	1,751,454
Total Capital Assets Being Depreciated	30,815,759	516,969	-	31,332,728
Total Fixed Assets	$ 31,414,480	$ 9,683,856	$ -	$ 41,098,336

6. Risk Management

The District is exposed to various risk of loss related to employee health benefits; worker's compensation claims; theft of, damage to, and destruction of assets; and natural disaster. To protect itself from such risks, the District participates in the Collective Liability Insurance Cooperative (CLIC) for workers' compensation claims and other risks of loss such as professional liability, property damage, and injury claims. The District pays annual premiums to the pool for insurance coverage. The arrangement 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 pool.

There have been no 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.

The District carries commercial insurance for medical, vision and disability benefits and dental coverage for its employees.

7. Joint Agreement

The District is a member of School Association for Special Education in DuPage County (SASED), a joint agreement that provides certain special education services to residents of many school districts. The SASED board of directors is composed of one member from each of the participating school districts. The District does not control the selection of the governing authority, and the District does not have control over employment of management personnel, operations, scope of public service, or special financing relationships exercised by the joint agreement governing board. SASED prepares separately issued financial statements which may be obtained at 6S331 Cornwall Rd. Naperville, Illinois, 60540.

The District leases classrooms to SASED on an annual basis. The District received $163,750 in lease payments during the year ended June 30, 2025.

8. Employee Retirement Systems and Plans

Teachers' Retirement System of the State of Illinois

Plan Description

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

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

Benefits Provided

TRS provides retirement, disability, and death benefits. Tier 1 members have TRS or reciprocal system service prior to January 1, 2011. Tier 1 members qualify for retirement benefits at age 62 with five years of service, at age 60 with 10 years, or age 55 with 20 years. The benefit is determined by the average of the four highest consecutive 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.

8. Employee Retirement Systems and Plans

Essentially all Tier 1 retirees receive an annual 3% increase in the current retirement benefit beginning January 1st following the attainment of age 61 or on January 1st following the member's first anniversary in retirement, whichever is later. Tier 2 annual increases will be the lesser of 3% of the original benefit or ½% of the rate of inflation beginning January 1st following attainment of age 67 or on January 1st 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 will begin in 2019 and are funded by bonds issued by the state of Illinois.

Contributions

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

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2024, was 9.0% of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

On behalf Contributions to TRS

The state of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2025, state of Illinois contributions recognized by the District were based on the state's proportionate share of the pension expense associated with the District, and the District recognized revenue and expenditures of $2,794,835 in pension contributions from the state of Illinois.

2.2 Formula Contributions

Employers contribute 0.58% of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2025, were $30,775 and are deferred because they were paid after the June 30, 2024 measurement date.

Federal and Special Trust Fund Contributions

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

8. Employee Retirement Systems and Plans

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, 2025, the employer pension contribution was 10.34% of salaries paid from federal and special trust funds. For the year ended June 30, 2025, salaries totaling $114,272 were paid from federal and special trust funds that required District contributions of $11,816. These contributions are deferred because they were paid after the June 30, 2024 measurement date.

Employer Retirement Cost Contributions

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

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2025, the District paid $26,154 to TRS for employer contributions due on salary increases in excess of 6% and $0 for sick leave days granted in excess of the normal annual allotment.

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

At June 30, 2024, 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 follows below:

District's Proportionate Share of the Net Pension Liability	$ 418,728
State's Proportionate Share of the Net Pension Liability Associated with the District	34,912,939
Total	$ 35,331,667

The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2024. The District's proportion of the net pension liability was based on the District's share of contributions to TRS for the measurement year ended June 30, 2024, relative to the contributions of all participating TRS employers and the state during that period. At June 30, 2024, the District's proportion was 0.00048765% percent, which was an increase of 0.00000026 from its proportion measured as of June 30, 2023.

For the year ended June 30, 2025, the District recognized pension expense of $2,794,835 and revenue of $2,794,835 for support provided by the state. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

8. Employee Retirement Systems and Plans

Deferred Amounts Related to Pensions	Deferred Outflows of Resources	Deferred Inflows of Resources
Deferred Amounts to be Recognized in Pension Expense in Future Periods		
Differences between Expected and Actual Experience	$ 1,575	$ 1,087
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	3,595
Changes of Assumptions	5,769	222
Changes in Proportion and Differences between District Contributions and Proportionate Share of Contributions	19,923	23,946
Total Deferred Amounts to be Recognized in Pension Expense in Future Periods	27,267	28,850
Pension Contributions Made Subsequent to the Measurement Date	42,591	-
Total Deferred Amounts Related to Pensions	$ 69,858	$ 28,850

$42,591 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ending June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows in these reporting years:

Year Ending June 30,	Net Deferred Inflows of Resources
2026	$ 9,542
2027	(3,075)
2028	111
2029	(2,690)
2030	(2,305)
Total	$ 1,583

8. Employee Retirement Systems and Plans

Actuarial Assumptions

The total pension liability in the June 30, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%.
Salary Increases	Varies by Amount of Service Credit.
Investment Rate of Return	7.00%, Net of Pension Plan Investment Expense, Including Inflation.

In the June 30, 2024 actuarial valuation, mortality rates were based on the PubT-2010 Table with appropriate adjustments for TRS experience. The rates are based on a fully generational basis using projection table 2024 Adjusted Scale MP-2021. In the June 30, 2023 actuarial valuation, mortality rates were based on the PubT-2010 White Collar Table with appropriate adjustments for TRS experience. The rates were used on a fully generational basis using projection table MP-2020.

The long-term (20-year) expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class that were used by the actuary are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global Equity	37.00%	7.55%
Private Equity	15.00%	10.28%
Public Income	18.00%	5.81%
Private Credit	8.00%	9.20%
Real Assets	18.00%	7.01%
Diversifying Strategies	4.00%	5.18%
Total	100.00%	

Based on the 2024 Horizon Survey of Capital Market Assumptions and TRS's current target asset allocation provided by RVK, TRS investment consultant.

8. Employee Retirement Systems and Plans

Discount Rate

At June 30, 2024, the discount rate used to measure the total pension liability was 7.0%, which was the same as the June 30, 2023 rate. The projection of cash flows used to determine the discount rate assumed that employee contributions, employer contributions, and state contributions will be made at the current statutorily required rates.

Based on those assumptions, TRS's fiduciary net position at June 30, 2024 was projected to be available to make all projected future benefit payments to 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.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

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% lower (6.00%) or 1% higher (8.00%) than the current rate.

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
District's Proportionate Share of the Net Pension Liability	$ 517,141	$ 418,728	$ 337,148

TRS Fiduciary Net Position

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

Illinois Municipal Retirement Fund

Plan Description

The District's defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and their beneficiaries. The District's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of an agent multiple employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Annual Comprehensive Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position and required supplementary information. The report is available for download at www.imrf.org.

8. Employee Retirement Systems and Plans

Benefits Provided

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

All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1st every year after retirement.

Employees hired on or after January 1, 2011 are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1st every year after retirement, upon reaching age 67, by the *lesser* of:

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

Employees Covered by Benefit Terms

As of December 31, 2024, the following employees were covered by the benefit terms:

Inactive Plan Members and Beneficiaries Currently Receiving Benefits	114
Inactive Plan Members Entitled to but not yet Receiving Benefits	74
Active Plan Members	27
Total	215

8. Employee Retirement Systems and Plans

Contributions

As set by statute, the District's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual contribution rate for calendar year 2024 was 0.86%. For the fiscal year ended June 30, 2025, the District contributed $13,236 to the plan. The District also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability/(Asset)

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

Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability at December 31, 2024:

- The Actuarial Cost Method used was Entry Age Normal.
- The Asset Valuation Method used was Market Value of Assets.
- The Inflation Rate was assumed to be 2.25%.
- Salary Increases were expected to be 2.85% to 13.75%, including inflation.
- The Investment Rate of Return was assumed to be 7.25%.
- Projected Retirement Age was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2023 valuation pursuant to an experience study from the period 2020 to 2022.
- For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021 were used.
- 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.
- 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 geometric real rates of return for each major asset class are summarized in the following table as of December 31, 2024:

8. Employee Retirement Systems and Plans

Asset Class	Target Percentage	Long-Term Expected Real Rate of Return
Domestic Equity	33.50%	4.35%
International Equity	18.00%	5.40%
Fixed Income	24.50%	5.20%
Real Estate	10.50%	6.40%
Alternative Investments	12.50%	4.85-6.25%
Cash Equivalents	1.00%	3.60%
Total	100.00%	

Single Discount Rate

A Single Discount Rate of 7.25% was used to measure the total pension liability as of December 31, 2024. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.25%, the municipal bond rate is 4.08%, and the resulting single discount rate is 7.25%.

8. Employee Retirement Systems and Plans

Changes in the Net Pension (Asset)/Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension (Asset) (A)-(B)
Balances at December 31, 2023	$ 8,908,260	$ 9,252,873	($ 344,613)
Changes for the Year:			
Service Cost	89,087	-	89,087
Interest on the Total Pension Liability	625,949	-	625,949
Differences Between Expected and Actual Experience of the Total Pension Liability	214,707	-	214,707
Contributions - Employer	-	9,045	(9,045)
Contributions - Employees	-	47,327	(47,327)
Net Investment Income	-	940,007	(940,007)
Benefit Payments, Including Refunds of Employee Contributions	(638,042)	(638,042)	-
Other (Net Transfer)	-	429,485	(429,485)
Net Changes	291,701	787,822	(496,121)
Balances at December 31, 2024	$ 9,199,961	$ 10,040,695	($ 840,734)

Sensitivity of the Net Pension (Asset)/Liability to Changes in the Discount Rate

The following presents the plan's net pension (asset), calculated using a Single Discount Rate of 7.25%, as well as what the plan's net pension (asset) would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
District's Net Pension (Asset)/Liability	($ 35,194)	($ 840,734)	($ 1,515,095)

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

For the year ended June 30, 2024, the District recognized pension income of $239,715. At June 30, 2024, the District reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

8. Employee Retirement Systems and Plans

Deferred Amounts Related to Pensions	Deferred Outflows of Resources	Deferred Inflows of Resources
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	$ 258,308	$ -
Total Deferred Amounts to be Recognized in Pension Expense in Future Periods	258,308	-
Pension Contributions Made Subsequent to the Measurement Date	9,103	-
Total Deferred Amounts Related to Pensions	$ 267,411	$ -

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Year Ending December 31,	Net Deferred Outflows of Resources
2025	$ 118,166
2026	324,581
2027	(129,501)
2028	(54,938)
Total	$ 258,308

Total Pension Expense (Income)

	IMRF	TRS	Total
Total Pension Expense (Income)	($ 239,715)	$ 36,020	($ 203,695)

9. Postemployment Benefits Other Than Pensions

Healthcare Benefits

The District is legally required to offer postemployment healthcare benefits to former employees and retirees. Former employees, who are not retirees, are provided healthcare benefits mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). Former employees, who are qualified under COBRA, may apply for coverage by the District's health plan. The cost is 100% funded on a monthly pay-as-you-go basis by the former employee based upon the actual cost of the health plan for the chosen level of coverage.

9. Postemployment Benefits Other Than Pensions

Illinois statues mandate that a municipal government must offer its retirees a health insurance plan equivalent to that offered to active employees. Illinois statues enable a government to make the health plan benefits supplemental to Medicare and to offer these supplemental benefits at a different retiree contribution rate than regular benefits provided by the group plan. State statutes do not presently require the government to pay any portion of the cost of the plan for retired employees.

Other Postemployment Benefits

Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions (GASB 75) became applicable for the District's year ended June 30, 2018. That Statement requires the District to disclose the obligation for other postemployment benefits (OPEB) and actuarial accrued liabilities associated with OPEB and whether and to what extent progress is being made in funding the plan. The District did not implement the provisions of GASB 75 and therefore the amount by which this disclosure would affect the financial statements is not reasonably determinable.

Teacher Health Insurance Security Fund

Plan Description

The District participates in the Teacher Health Insurance Security (THIS) Fund of the state of Illinois (also known as the Teachers Retirement Insurance Program "TRIP"), a cost-sharing, multiple-employer defined benefit post-employment healthcare plan that was established by the Illinois legislature for the benefit of retired Illinois public school teachers employed outside the city of Chicago. Detailed information about the OPEB plan's fiduciary net position is available in the separately issued publicly available financial report that can be obtained at https://www.auditor.illinois.gov/Audit-Reports/Compliance-Agency-List/CMS/THISF/FY24-CMS-THISF-Fin-Full.pdf.

Benefits Provided

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 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 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.

Contributions

Active members were required to contribute .90% of pay during the year ended June 30, 2025 to the THIS Fund. The District also makes contributions to the THIS Fund. The employer THIS Fund contribution was 0.67% during the year ended June 30, 2025. For the year ended June 30, 2025, the District paid $35,551 to the THIS Fund, which was 100% of the required contribution.

9. Postemployment Benefits Other Than Pensions

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.

On Behalf Contributions to the THIS Fund

The state of Illinois makes employer retiree health insurance contributions on behalf of the District. The District recognized $633,290 of revenue and expenditures during the year.

10. General Long-Term Debt

Changes in long-term liabilities during the year are as follows:

	Balance June 30, 2024	Debt Issued	Debt Retired	Balance June 30, 2025	Amount Due within One Year
General Obligation Bonds Series 2025	$ -	$ 45,570,000	$ -	$ 45,570,000	$ 1,200,000
Total Long-Term Debt	$ -	$ 45,570,000	$ -	$ 45,570,000	$ 1,200,000

At June 30, 2025, the annual cash flow requirements of principal and interest were as follows:

Year Ending June 30,	Principal	Interest	Total
2026	$ 1,200,000	$ 1,995,948	$ 3,195,948
2027	1,000,000	2,199,563	3,199,563
2028	1,050,000	2,149,563	3,199,563
2029	1,100,000	2,097,063	3,197,063
2030	1,155,000	2,042,063	3,197,063
2031-2035	6,705,000	9,283,565	15,988,565
2036-2040	8,550,000	7,431,565	15,981,565
2041-2045	10,950,000	5,064,065	16,014,065
2046-2050	13,860,000	2,125,563	15,985,563
	$ 45,570,000	$ 34,388,958	$ 79,958,958

Legal Debt Margin

As of June 30, 2025, the legal debt limit of the District was $60,483,063, based upon 6.9% of its 2024 equalized assessed valuation of $876,566,124. The District currently has no debt subject to the debt limit, resulting in a legal debt margin of $60,483,063 as of June 30, 2025.

2025 Series General Obligation School Bonds

The 2025 Series Bonds are general obligation bonds issued in the amount of $45,570,000 on February 13, 2025. The Bonds are payable in annual installment beginning January 1, 2026. The interest rate of the bonds is 5.00%; interest is paid on January 1st and July 1st each year. Payments are made by the Debt Service Fund through property taxes.

11. Commitments and Contingencies

Leases

The District leases copier equipment under an operating lease agreement expiring in February 2026. Lease payments for the year ended June 30, 2025 were $15,651. Future minimum lease payments are as follows:

Year Ending June 30,	Total
2026	$ 10,434
	$ 10,434

Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*, became applicable for the District's year ended June 30, 2022. That Statement requires the District to recognize certain lease assets and liabilities in the Statement of Assets, Liabilities and Fund Balance, including those previously classified as operating leases. GASB No. 87 replaces the previous lease accounting method and establishes a single reporting model for lease accounting based on the foundational principle that leases are financings of the right to use an asset. The District did not implement the provisions of GASB No. 87 due to reporting on the regulatory (cash) basis of accounting.

Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Agreements*, became applicable for the District's year ended June 30, 2023. The Statement requires the District to recognize certain subscription-based assets and subscription-based liabilities in the Statement of Assets, Liabilities and Fund Balance. The District did not implement the provisions of GASB No. 96 due to reporting on the regulatory (cash) basis of accounting.

Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences,* became applicable for the District's year ended June 30, 2025. The Statement requires the District to recognize a liability for certain types of compensated absences using a more standardized approach in the Statement of Assets, Liabilities and Fund Balance. The District did not implement the provisions of GASB No. 101 due to reporting on the regulatory (cash) basis of accounting.

Litigation

From time to time, the District is involved in legal and administrative proceedings with respect to employment, civil rights, property tax protests and other matters. It is the opinion of management, based upon consultation with counsel, that liabilities arising from these proceedings, if any, will not be material to the District's financial position.

Grant Programs

The District has received funding from state and federal grants in the current and prior years, which are subject to audits by the granting agencies. Management believes any adjustments that may arise from the audits will be insignificant to District operations.

12. Individual Fund Disclosures

Expenditures in Excess of Budget

Expenditures of the Transportation Fund exceed budgeted expenditures by $107,455 during the fiscal year ended June 30, 2025.

Transfers

During fiscal year 2025, the Education Fund transferred $7,000,000 to the Operations and Maintenance Fund. The Operations and Maintenance Fund subsequently transferred the same amount to the Capital Projects Fund to provide funding for capital additions and renovation costs in fiscal year 2025.

SALT CREEK SCHOOL
DISTRICT NO. 48
VILLA PARK, ILLINOIS

ANNUAL FINANCIAL REPORT
June 30, 2025

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WRDR
WERMER • ROGERS • DORAN • RUZON
certified public accountants

To the Board of Education
Salt Creek School District No. 48
Villa Park, Illinois

Independent Auditor's Report

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying basic financial statements of Salt Creek School District No. 48, Villa Park Illinois, (District), as of and for the year ended June 30, 2025 and the related notes to the financial statements which collectively comprise the District's basic financial statements as listed in the table of contents.

Qualified Opinion on Regulatory Basis of Accounting

In our opinion, except for the effects of the matter described in the "Basis for Qualified Opinion on Regulatory Basis of Accounting" paragraph, the accompanying financial statements present fairly, in all material respects, the assets and liabilities arising from cash transactions of the District as of June 30, 2025, and its revenue received and expenditures disbursed during the fiscal year then ended, on the basis of the financial reporting provisions of Illinois State Board of Education as described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" section of our report, the accompanying financial statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the District as of June 30, 2025, or the changes in its financial position for the year then ended.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of 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 opinion.

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Members of American Institute of Certified Public Accountants/Illinois CPA Society

Basis for Qualified Opinion on Regulatory Basis of Accounting

The District has omitted disclosures required by Governmental Accounting Standards Board Statement 75 *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. The amount by which this disclosure would affect the basic financial statements is not reasonably determinable.

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

As described in Note 1 of the financial statements, the financial statements are prepared by the District on the basis of accounting practices prescribed or permitted by the Illinois State Board of Education to demonstrate compliance with the Illinois State Board of Education's regulatory basis of accounting and budget laws, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. 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.

Supplementary Information

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The Other Information, Other Supplementary Information and Other Supplemental Schedules as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Other Supplementary 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 has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Other Supplementary Information is fairly stated in all material respects in relation to the basic financial statements as a whole.

The Other Information and Other Supplemental Schedules have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 29, 2025, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Wermer, Rogers, Doran, + Runyon, 22C

September 29, 2025

Basic Financial Statements

SALT CREEK SCHOOL DISTRICT NO. 48

All Funds and Account Groups
Statement of Assets, Liabilities and Fund Balance
Arising from Cash Transactions
June 30, 2025

	Governmental Funds				
	Educational Fund	Operations and Maintenance Fund	Debt Service Fund	Transportation Fund	Municipal Retirement/ Social Security Fund
ASSETS					
Cash	$ 8,737,514	$ 3,885,421	$ 2,144,469	$ 617,059	$ 135,467
Student Activity Cash	35,897	-	-	-	-
Capital Assets					
Land	-	-	-	-	-
Buildings and Improvements	-	-	-	-	-
Land Improvements	-	-	-	-	-
Capitalized Equipment	-	-	-	-	-
Construction in Progress	-	-	-	-	-
Amount Available in Debt Service Fund	-	-	-	-	-
Amount to be Provided for Retirement of Debt from Future Receipts	-	-	-	-	-
Total Assets	$ 8,773,411	$ 3,885,421	$ 2,144,469	$ 617,059	$ 135,467
LIABILITIES AND FUND BALANCE					
Liabilities					
Current Liabilities					
Accrued Liabilities	$ 110,528	$ -	$ -	$ -	$ -
Other Current Liabilities	79,887	-	-	-	7,808
Total Current Liabilites	190,415	-	-	-	7,808
Long-Term Liabilities					
General Obligation Bonds	-	-	-	-	-
Total Liabilities	190,415	-	-	-	7,808
FUND BALANCE					
Reserved	35,897	-	-	-	-
Unreserved	8,547,099	3,885,421	2,144,469	617,059	127,659
Investment in General Fixed Assets	-	-	-	-	-
Fund Balance	8,582,996	3,885,421	2,144,469	617,059	127,659
Total Liabilities and Fund Balances	$ 8,773,411	$ 3,885,421	$ 2,144,469	$ 617,059	$ 135,467

The Accompanying Notes are an Integral Part of These Statements.

		Account Groups		
Capital Projects Fund	Working Cash Fund	General Fixed Assets	General Long-Term Debt	Total (Memorandum Only)
$ 47,092,202	$ 297,416	$ -	$ -	$ 62,909,548
-	-	-	-	35,897
-	-	779,088	-	779,088
-	-	25,250,478	-	25,250,478
-	-	365,194	-	365,194
-	-	5,717,056	-	5,717,056
-	-	8,986,520	-	8,986,520
-	-	-	2,144,469	2,144,469
-	-	-	43,425,531	43,425,531
$ 47,092,202	$ 297,416	$ 41,098,336	$ 45,570,000	$ 149,613,781
$ -	$ -	$ -	$ -	$ 110,528
-	-	-	-	87,695
-	-	-	-	198,223
-	-	-	45,570,000	45,570,000
-	-	-	45,570,000	45,768,223
39,475,572	-	-	-	39,511,469
7,616,630	297,416	-	-	23,235,753
-	-	41,098,336	-	41,098,336
47,092,202	297,416	41,098,336	-	103,845,558
$ 47,092,202	$ 297,416	$ 41,098,336	$ 45,570,000	$ 149,613,781

SALT CREEK SCHOOL DISTRICT NO. 48

Governmental Funds
Statement of Cash Receipts, Disbursements and Changes in Fund Balance
For the Year Ended June 30, 2025

	Educational Fund	Operations and Maintenance Fund	Debt Service Fund	Transportation Fund
RECEIPTS				
Local Sources	$ 10,387,431	$ 3,053,733	$ 1,719,058	$ 448,103
State Sources	528,250	50,000	-	227,473
Federal Sources	614,772	-	-	-
State On-Behalf of Payments	3,428,125	-	-	-
Total Receipts	14,958,578	3,103,733	1,719,058	675,576
DISBURSEMENTS				
Current:				
Instruction	5,502,257	-	-	-
Support Services	4,051,836	2,079,583	-	1,232,455
Community Services	39,677	-	-	-
Payments to Other Governmental Units	992,735	-	-	-
Intergovernmental:				
State On-Behalf of Payments	3,428,125	-	-	-
Total Disbursements	14,014,630	2,079,583	-	1,232,455
Excess (Deficiency) of Receipts Over Disbursements	943,948	1,024,150	1,719,058	(556,879)
OTHER FINANCING SOURCES (USES)				
Transfers In	-	7,000,000	-	-
Transfers Out	(7,000,000)	(7,000,000)	-	-
Principal on Bonds Sold	-	-	-	-
Premium on Bonds Sold	-	-	-	-
Total Other Financing Sources (Uses)	(7,000,000)	-	-	-
Excess (Deficiency) of Receipts and Other Financing Sources over Disbursements and Other Financing Uses	(6,056,052)	1,024,150	1,719,058	(556,879)
Fund Balance, Beginning of Year	14,639,048	2,861,271	425,411	1,173,938
Fund Balance, End of Year	$ 8,582,996	$ 3,885,421	$ 2,144,469	$ 617,059

The Accompanying Notes are an Integral Part of These Statements.

Municipal Retirement/ Social Security Fund	Capital Projects Fund	Working Cash Fund	Total (Memorandum Only)
$ 185,117	$ 616,630	$ 14,757	$ 16,424,829
-	-	-	805,723
-	-	-	614,772
-	-	-	3,428,125
185,117	616,630	14,757	21,273,449
81,945	-	-	5,584,202
101,641	8,995,945	-	16,461,460
79	-	-	39,756
-	-	-	992,735
-	-	-	3,428,125
183,665	8,995,945	-	26,506,278
1,452	(8,379,315)	14,757	(5,232,829)
-	7,000,000	-	14,000,000
-	-	-	(14,000,000)
-	45,570,000	-	45,570,000
-	2,901,517	-	2,901,517
-	55,471,517	-	48,471,517
1,452	47,092,202	14,757	43,238,688
126,207	-	282,659	19,508,534
$ 127,659	$ 47,092,202	$ 297,416	$ 62,747,222

SALT CREEK SCHOOL DISTRICT NO. 48

Governmental Funds
Statement of Revenues Received
For the Year Ended June 30, 2025

	Educational Fund	Operations and Maintenance Fund	Debt Service Fund
Receipts from Local Sources			
Ad Valorem Taxes Levied by Local Education Agency			
General Levy	$ 8,876,647	$ 2,609,041	$ 1,692,788
Social Security/Medicare Only Levy	-	-	-
Corporate Personal Property Replacement Taxes	862,836	80,000	-
Earnings on Investments			
Interest on Investments	466,048	183,392	26,270
Food Service			
Sales to Pupils - Lunch	44,280	-	-
Sales to Pupils - Breakfast	7,266	-	-
District/School Activity Income			
Fees	570	-	-
Book Store Sales	322	-	-
Student Activity Fund Revenue	35,124	-	-
Other Revenue from Local Sources			
Rentals	-	163,750	-
Contributions and Donations from Private Sources	11,132	-	-
Refund Prior Years' Expenditures	3,944	-	-
Proceeds from Vendors' Contracts	-	15,300	-
Other Local Fees	71,100	-	-
Other Local Revenues	8,162	2,250	-
Total Receipts from Local Sources	10,387,431	3,053,733	1,719,058
Receipts from State Sources			
Unrestricted Grants-in-Aid			
Evidence Based Funding Formula (Section 18-8.15)	484,960	-	-
Restricted Grants-in-Aid			
Special Education - Private Facility Tuition	10,478	-	-
Special Education - Orphanage - Individual	31,131	-	-
State Free Lunch and Breakfast	831	-	-
Transportation - Regular/Vocational	-	-	-
Transportation - Special Education	-	-	-
School Infrastructure - Maintenance	-	50,000	-
Other Restricted Revenue from State Sources	850	-	-
Total Receipts from State Sources	528,250	50,000	-

Trans-portation Fund	Municipal Retirement/ Social Security Fund	Capital Projects Fund	Working Cash Fund
$ 393,082	$ 71,379	$ -	$ -
-	97,286	-	-
5,000	10,000	-	-
47,945	6,452	616,630	14,757
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
2,076	-	-	-
448,103	185,117	616,630	14,757
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
5,834	-	-	-
221,639	-	-	-
-	-	-	-
-	-	-	-
227,473	-	-	-

(Continued)

SALT CREEK SCHOOL DISTRICT NO. 48

Governmental Funds
Statement of Revenues Received
For the Year Ended June 30, 2025

	Educational Fund	Operations and Maintenance Fund	Debt Service Fund
Receipts from Federal Sources			
National School Lunch Program	$ 72,344	$ -	$ -
School Breakfast Program	22,794	-	-
Title I - Low Income	120,273	-	-
Title IV - Safe and Drug Free Schools - Formula	1,616	-	-
Federal - Special Education - Preschool Flow - Through	5,382	-	-
Federal - Special Education - IDEA - Flow Through/Low Incidence	228,464	-	-
Title II - Teacher Quality	6,558	-	-
Technology Enhancing	16,450	-	-
Medicaid Matching Funds - Administrative Outreach	85,354	-	-
Other Restricted Revenue from Federal Sources	55,537	-	-
Total Receipts from Federal Sources	614,772	-	-
Total Direct Receipts	$ 11,530,453	$ 3,103,733	$ 1,719,058

The Accompanying Notes are an Integral Part of These Statements.

Trans-portation Fund	Municipal Retirement/ Social Security Fund	Capital Projects Fund	Working Cash Fund
$ -	$ -	$ -	$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
$ 675,576	$ 185,117	$ 616,630	$ 14,757

SALT CREEK SCHOOL DISTRICT NO. 48

Governmental Funds
Statement of Expenditures Disbursed Budget to Actual
For the Year Ended June 30, 2025

	Salaries	Employee Benefits
Educational Fund		
Instruction		
Regular Programs	$ 2,595,680	$ 506,695
Special Education Programs	531,617	148,948
Special Education Programs Pre-K	213,117	48,858
Remedial and Supplemental Programs K - 12	514,946	116,052
Interscholastic Programs	152,270	3,036
Summer School Programs	-	-
Bilingual Programs	173,483	26,855
Student Activity Expenditures	-	-
Total Instruction	4,181,113	850,444
Support Services		
Support Services - Pupil		
Attendance and Social Work Services	119,900	18,348
Health Services	201,941	47,264
Psychological Services	77,879	2,019
Speech Pathology and Audiology Services	113,887	29,509
Other Support Services - Pupils	82,324	-
Total Support Services - Pupil	595,931	97,140
Support Services - Instructional Staff		
Improvement of Instruction Services	216,809	38,926
Educational Media Services	124,896	28,602
Assessment And Testing	-	-
Total Support Services - Instructional Staff	341,705	67,528
Support Services - General Administration		
Board of Education Services	41,776	56,384
Executive Administration Services	307,598	53,792
Special Area Administration Services	139,992	25,968
Total Support Services - General Administration	489,366	136,144
Support Services - School Administration		
Office of the Principal Services	713,911	93,066
Support Services - Business		
Fiscal Services	231,900	24,462
Food Services	-	7,424
Total Support Services - Business	231,900	31,886
Support Services - Central		
Staff Services	73,458	-
Data Processing Services	-	-
Total Support Services - Central	73,458	-
Total Support Services	2,446,271	425,764
Community Services	5,500	170

The Accompanying Notes are an Integral Part of These Statements.

Purchased Services	Supplies and Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Total	Budget
$ 72,300	$ 59,795	$ 187,129	$ 50	$ 77,754	$ 3,499,403	$ 3,647,557
1,029	6,530	-	-	-	688,124	827,593
6,332	2,305	-	570	-	271,182	267,672
-	-	-	-	-	630,998	690,805
4,230	10,129	-	900	-	170,565	187,530
-	44	-	-	-	44	500
3,505	190	-	-	-	204,033	207,261
-	-	-	37,908	-	37,908	-
87,396	78,993	187,129	39,428	77,754	5,502,257	5,828,918
45	545	-	-	-	138,838	148,352
2,775	2,476	-	-	-	254,456	256,856
5,770	-	-	-	-	85,668	79,697
9,376	1,235	-	-	-	154,007	153,720
-	-	-	-	-	82,324	84,209
17,966	4,256	-	-	-	715,293	722,834
80,807	87,966	-	173	-	424,681	497,673
8,898	12,678	-	780	-	175,854	193,367
-	-	-	-	-	-	40,000
89,705	100,644	-	953	-	600,535	731,040
302,790	18,454	-	10,754	-	430,158	564,575
13,221	6,046	-	5,855	-	386,512	389,547
2,996	-	2,398	1,025	-	172,379	178,187
319,007	24,500	2,398	17,634	-	989,049	1,132,309
4,274	15,456	-	150	129	826,986	795,296
28,723	10,240	710	26,709	-	322,744	386,228
134,567	227	-	2,388	-	144,606	170,304
163,290	10,467	710	29,097	-	467,350	556,532
4,909	708	-	-	-	79,075	103,786
368,334	5,214	-	-	-	373,548	441,000
373,243	5,922	-	-	-	452,623	544,786
967,485	161,245	3,108	47,834	129	4,051,836	4,482,797
32,862	1,145	-	-	-	39,677	48,368

(Continued)

SALT CREEK SCHOOL DISTRICT NO. 48

Governmental Funds
Statement of Expenditures Disbursed Budget to Actual
For the Year Ended June 30, 2025

	Salaries	Employee Benefits
Payments to Other Districts and Governmental Units		
Payments to Other Governmental Units (In-State)		
Payments for Special Education Programs	$ -	$ -
Provision For Contingencies	-	-
Total Direct Disbursements	$ 6,632,884	$ 1,276,378
Excess of Receipts over Disbursements		
Operations and Maintenance Fund		
Support Services		
Support Services - Business		
Operation and Maintenance of Plant Services	$ 142,739	$ 17,924
Total Direct Disbursements	$ 142,739	$ 17,924
Excess of Receipts over Disbursements		
Debt Service Fund		
Debt Services - Interest on Long-Term Debt	$ -	$ -
Total Direct Disbursements	$ -	$ -
Excess of Receipts over Disbursements		
Transportation Fund		
Support Services		
Pupil Transportation Services	$ -	$ -
Total Direct Disbursements	$ -	$ -
(Deficiency) of Receipts over Disbursements		
Municipal Retirement / Social Security Fund		
Instruction		
Regular Programs	$ -	$ 37,351
Special Education Programs	-	26,282
Special Education Programs Pre-K	-	5,886
Remedial and Supplemental Programs K - 12	-	7,145
Interscholastic Programs	-	2,838
Summer School Programs	-	-
Bilingual Programs	-	2,443
Total Instruction	-	81,945

The Accompanying Notes are an Integral Part of These Statements.

Purchased Services	Supplies and Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Total	Budget
$ 171,533	$ -	$ -	$ 821,202	$ -	$ 992,735	$ 1,165,574
-	-	-	-	-	-	150,000
$ 1,259,276	$ 241,383	$ 190,237	$ 908,464	$ 77,883	10,586,505	$ 11,675,657
					$ 943,948	
$ 918,278	$ 169,021	$ 831,521	$ 100	$ -	$ 2,079,583	$ 2,546,346
$ 918,278	$ 169,021	$ 831,521	$ 100	$ -	2,079,583	$ 2,546,346
					$ 1,024,150	
$ -	$ -	$ -	$ -	$ -	$ -	$ 866,166
$ -	$ -	$ -	$ -	$ -	-	$ 866,166
					$ 1,719,058	
$ 1,232,455	$ -	$ -	$ -	$ -	$ 1,232,455	$ 1,125,000
$ 1,232,455	$ -	$ -	$ -	$ -	1,232,455	$ 1,125,000
					($ 556,879)	
$ -	$ -	$ -	$ -	$ -	$ 37,351	$ 43,673
-	-	-	-	-	26,282	36,196
-	-	-	-	-	5,886	7,583
-	-	-	-	-	7,145	7,300
-	-	-	-	-	2,838	8,687
-	-	-	-	-	-	107
-	-	-	-	-	2,443	2,500
-	-	-	-	-	81,945	106,046

(Continued)

SALT CREEK SCHOOL DISTRICT NO. 48

Governmental Funds
Statement of Expenditures Disbursed Budget to Actual
For the Year Ended June 30, 2025

	Salaries	Employee Benefits
Support Services		
Support Services - Pupil		
Attendance and Social Work Services	$ -	$ 1,702
Health Services	-	12,800
Psychological Services	-	7,939
Speech Pathology and Audiology Services	-	1,499
Other Support Services - Pupils	-	6,298
Total Support Services - Pupil	-	30,238
Support Services - Instructional Staff		
Improvement of Instruction Services	-	3,933
Educational Media Services	-	6,852
Total Support Services - Instructional Staff	-	10,785
Support Services - General Administration		
Board Of Education Services	-	993
Executive Administration Services	-	9,726
Special Area Administrative Services	-	6,501
Total Support Services - General Administration	-	17,220
Support Services - School Administration		
Office of the Principal Services	-	18,488
Support Services - Business		
Fiscal Services	-	11,475
Operation and Maintenance of Plant Service	-	12,380
Food Services	-	529
Total Support Services - Business	-	24,384
Support Services - Central		
Staff Services	-	526
Total Support Services	-	101,641
Community Services	-	79
Total Direct Disbursements	$ -	$ 183,665
Excess of Receipts over Disbursements		
Capital Projects Fund		
Support Services		
Support Services - Business		
Facilities Acquisition and Construction Services	$ -	$ -
Other Support Services	-	-
Total Direct Disbursements	$ -	$ -
(Deficiency) of Receipts over Disbursements		

The Accompanying Notes are an Integral Part of These Statements.

Purchased Services	Supplies and Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Total	Budget
$ -	$ -	$ -	$ -	$ -	$ 1,702	$ 1,900
-	-	-	-	-	12,800	11,722
-	-	-	-	-	7,939	1,500
-	-	-	-	-	1,499	1,700
-	-	-	-	-	6,298	7,600
-	-	-	-	-	30,238	24,422
-	-	-	-	-	3,933	4,264
-	-	-	-	-	6,852	10,081
-	-	-	-	-	10,785	14,345
-	-	-	-	-	993	2,295
-	-	-	-	-	9,726	7,646
-	-	-	-	-	6,501	7,061
-	-	-	-	-	17,220	17,002
-	-	-	-	-	18,488	23,679
-	-	-	-	-	11,475	11,549
-	-	-	-	-	12,380	12,230
-	-	-	-	-	529	1,200
-	-	-	-	-	24,384	24,979
-	-	-	-	-	526	-
-	-	-	-	-	101,641	104,427
-	-	-	-	-	79	-
$ -	$ -	$ -	$ -	$ -	183,665	$ 210,473
					$ 1,452	
$ 4,335,711	$ 8,159	$ 4,188,460	$ -	$ -	$ 8,532,330	$ 12,462,871
463,615	-	-	-	-	463,615	-
$ 4,799,326	$ 8,159	$ 4,188,460	$ -	$ -	8,995,945	$ 12,462,871
					($ 8,379,315)	

1. Summary of Significant Accounting Policies

The District's accounting policies conform to the modified cash basis of accounting as defined by the Illinois State Board of Education Audit Guide. The following is a summary of the more significant accounting policies of the District.

Principles Used to Determine Scope of the Reporting Entity

As defined by accounting principles generally accepted in the United States of America established by the Governmental Accounting Standards Board, the financial reporting entity consists of all funds and functions of the primary government, the District as well as its component units, which are legally separate organizations for which the elected officials of the primary government are financially accountable. Financial accountability is defined as:

1) Appointment of a voting majority of the component unit's board, and either (a) the ability to impose will by the primary government, or (b) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government; or

2) Fiscal dependency on the primary government.

The District does not currently have any external component units that meet the above requirements for inclusion in this report. Also, the District is not included as a component unit in any other governmental reporting entity, as defined by Governmental Accounting Standards Board pronouncements.

Basis of Presentation - Fund Accounting

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

Governmental Fund Types

Governmental funds are those through which most governmental functions of the District are financed. The acquisition, use and balances of the District's expendable financial resources and the related liabilities are accounted for through Governmental Funds.

The General Fund, which consists of the Educational Fund, the Operations and Maintenance Fund, and the Working Cash Fund, is the general operating fund of the District. It is used to account for all financial resources not accounted for in another fund. Special Education is included in the Educational Fund.

1. Summary of Significant Accounting Policies

The Working Cash Fund accounts for financial resources held by the District to be used for temporary interfund loans to other funds. Money loaned by the Working Cash Fund to other funds must be repaid upon the collection of property taxes. As allowed by the School Code of Illinois, the Board of Education may permanently abolish this fund and transfer its balances to the Educational Fund.

Special Revenue Funds, which include the Transportation Fund and the Municipal Retirement / Social Security Fund, are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

The Debt Service Fund is used to account for and report financial resources that are restricted, committed or assigned to expenditure for principal and interest on long-term debt.

The Capital Projects Fund is used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Government Funds - Measurement Focus

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

General Fixed Assets and General Long-Term Debt Account Groups

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

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

SALT CREEK SCHOOL DISTRICT NO. 48

Notes to Financial Statements
June 30, 2025

1. Summary of Significant Accounting Policies

Basis of Accounting

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

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

Investments

Investments are stated at cost. Gains or losses on the sale of investments are recognized upon realization. The District has adopted a formal written investment and cash management policy. The institutions in which investments are made must be approved by the Board of Education.

Capital Assets

Capital assets have been acquired for general governmental purposes. At the time of payment, assets are recorded as disbursements in the Governmental Funds and capitalized at cost in the General Fixed Assets Account Group. Donated capital assets are recorded at their estimated acquisition value at the date of donation. Depreciation accounting is not considered applicable (except to determine the per capita tuition charge).

Fund Balance Reporting

Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions,* (GASB 54) requires fund balances of governmental funds to be reported using the following five separate classifications as applicable: nonspendable, restricted, committed, assigned and unassigned. The District, however, has prepared these financial statements using the regulatory accounting practices prescribed by the Illinois State Board of Education (ISBE), which practices differ from accounting principles generally accepted in the United States of America. The regulatory accounting practices prescribed by the ISBE require the District to report only “reserved” and “unreserved” fund balances. Therefore, the District has not incorporated the reporting requirements of the GASB 54 fund balance classifications. The District has implemented other requirements of GASB 54 as applicable.

The purpose of the fund balance reserve designation is to segregate a portion of the District's fund balance to indicate that assets equal to the amount of the reserve are tied up for a special purpose. The District's reserved fund balance is reserved for Student Activities and unspent bond proceeds in the Educational Fund and Capital Projects Fund, respectively.

1. Summary of Significant Accounting Policies

Interfund Transactions

Quasi-external transactions between funds are accounted for as revenues or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. All other interfund transactions are reported as transfers. Temporary interfund loans that exist at year end are reported as "loans to / from other funds."

Restricted Resources Policy

When expenditures are incurred for purposes for which both restricted and unrestricted resources are available, it is the District's policy to apply restricted resources first, then unrestricted resources as needed.

Total Memorandum Only

The "Total Memorandum Only" column represents the aggregation (by addition) of the line-item amounts reported for each fund type and account group. No consolidations or other eliminations were made in arriving at the total; thus, they do not present consolidated information. These totals are presented only to facilitate financial analysis and are not intended to reflect the financial position or results of operations of the District as a whole.

Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

2. Stewardship, Compliance and Accountability

Budgetary Data

Except for the exclusion of on-behalf payments from other governments discussed in Note 8, the budgeted amounts for the Governmental Funds are adopted on the modified cash basis. A budget was adopted for all governmental funds. An original and final budget for the year ended June 30, 2025 was passed on September 19, 2024 and May 15, 2025, respectively.

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 1st. 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.

2. Stewardship, Compliance and Accountability

3. Prior to September 30th, 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 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.

3. Property Taxes

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

The amounts recorded as revenue for fiscal year 2025 represent the taxes from the 2024 and prior years' levies that have been collected by DuPage County and have been distributed to the District.

The District has statutory tax rate limit in various operating funds subject to change only by approval of the voters of the District. Certain bond issue levies and referendum increases are exempt from this limitation.

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

The following are the tax rate limits permitted by the School Code and by local referendum and the actual rates levied per $100 of assessed valuation:

	Tax Rates			
		Actual		
	Limit	2024	2023	2022
Educational	3.5000	1.0782	0.9956	1.0615
Operations and Maintenance	0.5500	0.2503	0.3731	0.1831
Bond & Interest	As Needed	0.3683	-	-
Transportation	0.2000	0.0441	0.0487	0.0886
Municipal Retirement	As Needed	0.0083	0.0085	0.0080
Social Security	As Needed	0.0113	0.0116	0.0110
Aggregate Refunds	As Needed	0.0049	0.0016	0.0021
		1.7654	1.4391	1.3543

4. Cash and Investments

Common Bank Account

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

Occasionally certain funds participating in the common bank accounts will incur overdrafts (deficits) in the account. The overdrafts result from expenditures that have been approved by the Board of Education.

Deposits

Cash deposits consisted of checking accounts which were carried at cost. On June 30, 2025, the carrying amount of the District's deposits was $2,316,780 and the bank balance was $2,268,153.

Custodial Credit Risk – This is 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 requires that all deposits be fully insured or collateralized. As of year-end, all of the District's bank balances were fully insured or collateralized.

Investments

Credit Risk - The District is allowed to invest in securities as authorized by Sections 2 and 6 of the Public Funds Investment Act (30 ILCS 235); and 105 ILCS 5/8-7 of the School Code. The District's investment policy does not further limit its investment choices. As of June 30, 2025, the District held investments in the ISDLAF+ which is an external investment pool. The fair value of the position in the pools is the same as the value of the pool shares.

Custodial Credit Risk - For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The investment policies for the District as it pertains to custodial credit risk for investments were outlined above. The investments held in external investment pools are not exposed to custodial credit risk because their existence is not evidenced by securities that exist in physical or book entry form.

4. Cash and Investments

Concentration of Credit Risk - The District limits the amount it may invest in the Illinois School District Liquid Asset Fund Plus and carry in the debt service reserve fund up to 33% of the District's investment portfolio. Up to 90% of the District's investment portfolio may be in interest-bearing accounts with a bank, short-term discount obligations of the Federal National Mortgage Association and repurchase agreements of government securities. At year end, the District did not violate these restrictions. The following schedule reports the cost, maturities (using the segmented time distribution method) and rating by Standard & Poor's rating agency for the District's investments at June 30, 2025:

Investment Description	Total Cost	Maturities Less Than One Year	Maturities One to Five Years	% of Total Investments	Standard & Poor's Rating
ISDLAF+ Liquid Class	$ 9,145,823	$ 9,145,823	$ -	15.00%	AAAm
ISDLAF+ Max Class	14,548,264	14,548,264	-	24.00%	AAAm
U.S. Government Securities	2,698,978	2,698,978	-	4.50%	N/A
Certificate of Deposits	31,135,600	30,899,700	235,900	51.40%	N/A
Term Series	3,100,000	3,100,000	-	5.10%	N/A
Total	$ 60,628,665	$60,392,765	$ 235,900	100.00%	

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

Reconciliation of Notes to Financial Statements

A reconciliation of the District's cash and investment balances as reported on the Statement of Assets, Liabilities and Fund Balance Arising from Cash Transactions All Funds and Account Groups and the bank deposits and investments presented in this note is as follows:

Carrying Amount of Cash per Note Above	$ 2,316,780
Investments per Note Above	60,628,665
Total	$ 62,945,445
Amounts per Statement of Assets, Liabilities and Fund Balance:	
Cash	$ 62,909,548
Student Activity Cash	35,897
Total	$ 62,945,445

5. Changes in General Fixed Assets

The following are the changes in the balances of the District's fixed assets for the year ended June 30, 2025:

	Balance June 30, 2024	Additions	Disposals	Balance June 30, 2025
Capital Assets Not Being Depreciated:				
Land	$ 274,299	$ 504,789	$ -	$ 779,088
Construction in Progress	324,422	8,662,098	-	8,986,520
Total Capital Assets Not Being Depreciated:	598,721	9,166,887	-	9,765,608
Capital Assets Being Depreciated:				
Buildings and Improvements	25,005,677	244,801	-	25,250,478
Land Improvements	365,194	-	-	365,194
Capitalized Equipment				
Ten Year Schedule	3,940,885	24,717	-	3,965,602
Five Year Schedule	1,504,003	247,451	-	1,751,454
Total Capital Assets Being Depreciated	30,815,759	516,969	-	31,332,728
Total Fixed Assets	$ 31,414,480	$ 9,683,856	$ -	$ 41,098,336

6. Risk Management

The District is exposed to various risk of loss related to employee health benefits; worker's compensation claims; theft of, damage to, and destruction of assets; and natural disaster. To protect itself from such risks, the District participates in the Collective Liability Insurance Cooperative (CLIC) for workers' compensation claims and other risks of loss such as professional liability, property damage, and injury claims. The District pays annual premiums to the pool for insurance coverage. The arrangement 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 pool.

There have been no 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.

The District carries commercial insurance for medical, vision and disability benefits and dental coverage for its employees.

7. Joint Agreement

The District is a member of School Association for Special Education in DuPage County (SASED), a joint agreement that provides certain special education services to residents of many school districts. The SASED board of directors is composed of one member from each of the participating school districts. The District does not control the selection of the governing authority, and the District does not have control over employment of management personnel, operations, scope of public service, or special financing relationships exercised by the joint agreement governing board. SASED prepares separately issued financial statements which may be obtained at 6S331 Cornwall Rd. Naperville, Illinois, 60540.

The District leases classrooms to SASED on an annual basis. The District received $163,750 in lease payments during the year ended June 30, 2025.

8. Employee Retirement Systems and Plans

Teachers' Retirement System of the State of Illinois

Plan Description

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

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

Benefits Provided

TRS provides retirement, disability, and death benefits. Tier 1 members have TRS or reciprocal system service prior to January 1, 2011. Tier 1 members qualify for retirement benefits at age 62 with five years of service, at age 60 with 10 years, or age 55 with 20 years. The benefit is determined by the average of the four highest consecutive 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.

8. Employee Retirement Systems and Plans

Essentially all Tier 1 retirees receive an annual 3% increase in the current retirement benefit beginning January 1st following the attainment of age 61 or on January 1st following the member's first anniversary in retirement, whichever is later. Tier 2 annual increases will be the lesser of 3% of the original benefit or ½% of the rate of inflation beginning January 1st following attainment of age 67 or on January 1st 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 will begin in 2019 and are funded by bonds issued by the state of Illinois.

Contributions

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

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2024, was 9.0% of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

On behalf Contributions to TRS

The state of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2025, state of Illinois contributions recognized by the District were based on the state's proportionate share of the pension expense associated with the District, and the District recognized revenue and expenditures of $2,794,835 in pension contributions from the state of Illinois.

2.2 Formula Contributions

Employers contribute 0.58% of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2025, were $30,775 and are deferred because they were paid after the June 30, 2024 measurement date.

Federal and Special Trust Fund Contributions

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

8. Employee Retirement Systems and Plans

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, 2025, the employer pension contribution was 10.34% of salaries paid from federal and special trust funds. For the year ended June 30, 2025, salaries totaling $114,272 were paid from federal and special trust funds that required District contributions of $11,816. These contributions are deferred because they were paid after the June 30, 2024 measurement date.

Employer Retirement Cost Contributions

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

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2025, the District paid $26,154 to TRS for employer contributions due on salary increases in excess of 6% and $0 for sick leave days granted in excess of the normal annual allotment.

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

At June 30, 2024, 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 follows below:

District's Proportionate Share of the Net Pension Liability	$ 418,728
State's Proportionate Share of the Net Pension Liability Associated with the District	34,912,939
Total	$ 35,331,667

The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2024. The District's proportion of the net pension liability was based on the District's share of contributions to TRS for the measurement year ended June 30, 2024, relative to the contributions of all participating TRS employers and the state during that period. At June 30, 2024, the District's proportion was 0.00048765% percent, which was an increase of 0.00000026 from its proportion measured as of June 30, 2023.

For the year ended June 30, 2025, the District recognized pension expense of $2,794,835 and revenue of $2,794,835 for support provided by the state. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

8. Employee Retirement Systems and Plans

Deferred Amounts Related to Pensions	Deferred Outflows of Resources	Deferred Inflows of Resources
Deferred Amounts to be Recognized in Pension Expense in Future Periods		
Differences between Expected and Actual Experience	$ 1,575	$ 1,087
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	3,595
Changes of Assumptions	5,769	222
Changes in Proportion and Differences between District Contributions and Proportionate Share of Contributions	19,923	23,946
Total Deferred Amounts to be Recognized in Pension Expense in Future Periods	27,267	28,850
Pension Contributions Made Subsequent to the Measurement Date	42,591	-
Total Deferred Amounts Related to Pensions	$ 69,858	$ 28,850

$42,591 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ending June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows in these reporting years:

Year Ending June 30,	Net Deferred Inflows of Resources
2026	$ 9,542
2027	(3,075)
2028	111
2029	(2,690)
2030	(2,305)
Total	$ 1,583

8. Employee Retirement Systems and Plans

Actuarial Assumptions

The total pension liability in the June 30, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%.
Salary Increases	Varies by Amount of Service Credit.
Investment Rate of Return	7.00%, Net of Pension Plan Investment Expense, Including Inflation.

In the June 30, 2024 actuarial valuation, mortality rates were based on the PubT-2010 Table with appropriate adjustments for TRS experience. The rates are based on a fully generational basis using projection table 2024 Adjusted Scale MP-2021. In the June 30, 2023 actuarial valuation, mortality rates were based on the PubT-2010 White Collar Table with appropriate adjustments for TRS experience. The rates were used on a fully generational basis using projection table MP-2020.

The long-term (20-year) expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class that were used by the actuary are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global Equity	37.00%	7.55%
Private Equity	15.00%	10.28%
Public Income	18.00%	5.81%
Private Credit	8.00%	9.20%
Real Assets	18.00%	7.01%
Diversifying Strategies	4.00%	5.18%
Total	100.00%	

Based on the 2024 Horizon Survey of Capital Market Assumptions and TRS's current target asset allocation provided by RVK, TRS investment consultant.

8. Employee Retirement Systems and Plans

Discount Rate

At June 30, 2024, the discount rate used to measure the total pension liability was 7.0%, which was the same as the June 30, 2023 rate. The projection of cash flows used to determine the discount rate assumed that employee contributions, employer contributions, and state contributions will be made at the current statutorily required rates.

Based on those assumptions, TRS's fiduciary net position at June 30, 2024 was projected to be available to make all projected future benefit payments to 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.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

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% lower (6.00%) or 1% higher (8.00%) than the current rate.

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
District's Proportionate Share of the Net Pension Liability	$ 517,141	$ 418,728	$ 337,148

TRS Fiduciary Net Position

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

Illinois Municipal Retirement Fund

Plan Description

The District's defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and their beneficiaries. The District's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of an agent multiple employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Annual Comprehensive Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position and required supplementary information. The report is available for download at www.imrf.org.

8. Employee Retirement Systems and Plans

Benefits Provided

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

All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1st every year after retirement.

Employees hired on or after January 1, 2011 are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1st every year after retirement, upon reaching age 67, by the *lesser* of:

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

Employees Covered by Benefit Terms

As of December 31, 2024, the following employees were covered by the benefit terms:

Inactive Plan Members and Beneficiaries Currently Receiving Benefits	114
Inactive Plan Members Entitled to but not yet Receiving Benefits	74
Active Plan Members	27
Total	215

8. Employee Retirement Systems and Plans

Contributions

As set by statute, the District's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual contribution rate for calendar year 2024 was 0.86%. For the fiscal year ended June 30, 2025, the District contributed $13,236 to the plan. The District also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability/(Asset)

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

Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability at December 31, 2024:

- The Actuarial Cost Method used was Entry Age Normal.
- The Asset Valuation Method used was Market Value of Assets.
- The Inflation Rate was assumed to be 2.25%.
- Salary Increases were expected to be 2.85% to 13.75%, including inflation.
- The Investment Rate of Return was assumed to be 7.25%.
- Projected Retirement Age was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2023 valuation pursuant to an experience study from the period 2020 to 2022.
- For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021 were used.
- 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.
- 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 geometric real rates of return for each major asset class are summarized in the following table as of December 31, 2024:

8. Employee Retirement Systems and Plans

Asset Class	Target Percentage	Long-Term Expected Real Rate of Return
Domestic Equity	33.50%	4.35%
International Equity	18.00%	5.40%
Fixed Income	24.50%	5.20%
Real Estate	10.50%	6.40%
Alternative Investments	12.50%	4.85-6.25%
Cash Equivalents	1.00%	3.60%
Total	100.00%	

Single Discount Rate

A Single Discount Rate of 7.25% was used to measure the total pension liability as of December 31, 2024. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.25%, the municipal bond rate is 4.08%, and the resulting single discount rate is 7.25%.

8. Employee Retirement Systems and Plans

Changes in the Net Pension (Asset)/Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension (Asset) (A)-(B)
Balances at December 31, 2023	$ 8,908,260	$ 9,252,873	($ 344,613)
Changes for the Year:			
Service Cost	89,087	-	89,087
Interest on the Total Pension Liability	625,949	-	625,949
Differences Between Expected and Actual Experience of the Total Pension Liability	214,707	-	214,707
Contributions - Employer	-	9,045	(9,045)
Contributions - Employees	-	47,327	(47,327)
Net Investment Income	-	940,007	(940,007)
Benefit Payments, Including Refunds of Employee Contributions	(638,042)	(638,042)	-
Other (Net Transfer)	-	429,485	(429,485)
Net Changes	291,701	787,822	(496,121)
Balances at December 31, 2024	$ 9,199,961	$ 10,040,695	($ 840,734)

Sensitivity of the Net Pension (Asset)/Liability to Changes in the Discount Rate

The following presents the plan's net pension (asset), calculated using a Single Discount Rate of 7.25%, as well as what the plan's net pension (asset) would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
District's Net Pension (Asset)/Liability	($ 35,194)	($ 840,734)	($ 1,515,095)

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

For the year ended June 30, 2024, the District recognized pension income of $239,715. At June 30, 2024, the District reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

8. Employee Retirement Systems and Plans

Deferred Amounts Related to Pensions	Deferred Outflows of Resources	Deferred Inflows of Resources
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	$ 258,308	$ -
Total Deferred Amounts to be Recognized in Pension Expense in Future Periods	258,308	-
Pension Contributions Made Subsequent to the Measurement Date	9,103	-
Total Deferred Amounts Related to Pensions	$ 267,411	$ -

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Year Ending December 31,	Net Deferred Outflows of Resources
2025	$ 118,166
2026	324,581
2027	(129,501)
2028	(54,938)
Total	$ 258,308

Total Pension Expense (Income)

	IMRF	TRS	Total
Total Pension Expense (Income)	($239,715)	$ 36,020	($ 203,695)

9. Postemployment Benefits Other Than Pensions

Healthcare Benefits

The District is legally required to offer postemployment healthcare benefits to former employees and retirees. Former employees, who are not retirees, are provided healthcare benefits mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). Former employees, who are qualified under COBRA, may apply for coverage by the District's health plan. The cost is 100% funded on a monthly pay-as-you-go basis by the former employee based upon the actual cost of the health plan for the chosen level of coverage.

9. Postemployment Benefits Other Than Pensions

Illinois statues mandate that a municipal government must offer its retirees a health insurance plan equivalent to that offered to active employees. Illinois statues enable a government to make the health plan benefits supplemental to Medicare and to offer these supplemental benefits at a different retiree contribution rate than regular benefits provided by the group plan. State statutes do not presently require the government to pay any portion of the cost of the plan for retired employees.

Other Postemployment Benefits

Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions (GASB 75) became applicable for the District's year ended June 30, 2018. That Statement requires the District to disclose the obligation for other postemployment benefits (OPEB) and actuarial accrued liabilities associated with OPEB and whether and to what extent progress is being made in funding the plan. The District did not implement the provisions of GASB 75 and therefore the amount by which this disclosure would affect the financial statements is not reasonably determinable.

Teacher Health Insurance Security Fund

Plan Description

The District participates in the Teacher Health Insurance Security (THIS) Fund of the state of Illinois (also known as the Teachers Retirement Insurance Program "TRIP"), a cost-sharing, multiple-employer defined benefit post-employment healthcare plan that was established by the Illinois legislature for the benefit of retired Illinois public school teachers employed outside the city of Chicago. Detailed information about the OPEB plan's fiduciary net position is available in the separately issued publicly available financial report that can be obtained at https://www.auditor.illinois.gov/Audit-Reports/Compliance-Agency-List/CMS/THISF/FY24-CMS-THISF-Fin-Full.pdf.

Benefits Provided

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 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 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.

Contributions

Active members were required to contribute .90% of pay during the year ended June 30, 2025 to the THIS Fund. The District also makes contributions to the THIS Fund. The employer THIS Fund contribution was 0.67% during the year ended June 30, 2025. For the year ended June 30, 2025, the District paid $35,551 to the THIS Fund, which was 100% of the required contribution.

9. Postemployment Benefits Other Than Pensions

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.

On Behalf Contributions to the THIS Fund

The state of Illinois makes employer retiree health insurance contributions on behalf of the District. The District recognized $633,290 of revenue and expenditures during the year.

10. General Long-Term Debt

Changes in long-term liabilities during the year are as follows:

	Balance June 30, 2024	Debt Issued	Debt Retired	Balance June 30, 2025	Amount Due within One Year
General Obligation Bonds Series 2025	$ -	$45,570,000	$ -	$ 45,570,000	$1,200,000
Total Long-Term Debt	$ -	$45,570,000	$ -	$ 45,570,000	$1,200,000

At June 30, 2025, the annual cash flow requirements of principal and interest were as follows:

Year Ending June 30,	Principal	Interest	Total
2026	$ 1,200,000	$ 1,995,948	$ 3,195,948
2027	1,000,000	2,199,563	3,199,563
2028	1,050,000	2,149,563	3,199,563
2029	1,100,000	2,097,063	3,197,063
2030	1,155,000	2,042,063	3,197,063
2031-2035	6,705,000	9,283,565	15,988,565
2036-2040	8,550,000	7,431,565	15,981,565
2041-2045	10,950,000	5,064,065	16,014,065
2046-2050	13,860,000	2,125,563	15,985,563
	$ 45,570,000	$ 34,388,958	$ 79,958,958

Legal Debt Margin

As of June 30, 2025, the legal debt limit of the District was $60,483,063, based upon 6.9% of its 2024 equalized assessed valuation of $876,566,124. The District currently has no debt subject to the debt limit, resulting in a legal debt margin of $60,483,063 as of June 30, 2025.

2025 Series General Obligation School Bonds

The 2025 Series Bonds are general obligation bonds issued in the amount of $45,570,000 on February 13, 2025. The Bonds are payable in annual installment beginning January 1, 2026. The interest rate of the bonds is 5.00%; interest is paid on January 1st and July 1st each year. Payments are made by the Debt Service Fund through property taxes.

11. Commitments and Contingencies

Leases

The District leases copier equipment under an operating lease agreement expiring in February 2026. Lease payments for the year ended June 30, 2025 were $15,651. Future minimum lease payments are as follows:

Year Ending June 30,	Total
2026	$ 10,434
	$ 10,434

Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*, became applicable for the District's year ended June 30, 2022. That Statement requires the District to recognize certain lease assets and liabilities in the Statement of Assets, Liabilities and Fund Balance, including those previously classified as operating leases. GASB No. 87 replaces the previous lease accounting method and establishes a single reporting model for lease accounting based on the foundational principle that leases are financings of the right to use an asset. The District did not implement the provisions of GASB No. 87 due to reporting on the regulatory (cash) basis of accounting.

Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Agreements*, became applicable for the District's year ended June 30, 2023. The Statement requires the District to recognize certain subscription-based assets and subscription-based liabilities in the Statement of Assets, Liabilities and Fund Balance. The District did not implement the provisions of GASB No. 96 due to reporting on the regulatory (cash) basis of accounting.

Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences,* became applicable for the District's year ended June 30, 2025. The Statement requires the District to recognize a liability for certain types of compensated absences using a more standardized approach in the Statement of Assets, Liabilities and Fund Balance. The District did not implement the provisions of GASB No. 101 due to reporting on the regulatory (cash) basis of accounting.

Litigation

From time to time, the District is involved in legal and administrative proceedings with respect to employment, civil rights, property tax protests and other matters. It is the opinion of management, based upon consultation with counsel, that liabilities arising from these proceedings, if any, will not be material to the District's financial position.

Grant Programs

The District has received funding from state and federal grants in the current and prior years, which are subject to audits by the granting agencies. Management believes any adjustments that may arise from the audits will be insignificant to District operations.

12. Individual Fund Disclosures

Expenditures in Excess of Budget

Expenditures of the Transportation Fund exceed budgeted expenditures by $107,455 during the fiscal year ended June 30, 2025.

Transfers

During fiscal year 2025, the Education Fund transferred $7,000,000 to the Operations and Maintenance Fund. The Operations and Maintenance Fund subsequently transferred the same amount to the Capital Projects Fund to provide funding for capital additions and renovation costs in fiscal year 2025.

Other Information

SALT CREEK SCHOOL DISTRICT NO. 48

Other Information
Teachers' Retirement System of the State of Illinois
Schedule of the District's Proportionate Share of the Net Pension Liability
Last Ten Fiscal Years

	2025*	2024*	2023*	2022*
District's Proportion of the TRS Net Pension Liability	0.000488%	0.000461%	0.000479%	0.000507%
District's Proportionate Share of the Net Pension Liability	$ 418,728	$ 392,097	$ 402,296	$ 395,794
State's Proportionate Share of the Net Pension Liability Associated with the District	34,912,939	33,838,149	34,896,535	33,171,748
Total	$ 35,331,667	$ 34,230,246	$ 35,298,831	$ 33,567,542
District's Covered-Employee Payroll	5,240,062	4,835,563	4,903,678	4,550,897
District's Proportionate Share of the Net Pension Liability as a Percentage of Its Covered-Employee Payroll	7.99%	8.11%	8.20%	8.70%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	45.40%	43.90%	42.80%	45.10%

Notes to Schedule:

* The amounts presented were determined as of the prior fiscal-year end.

2021*	2020*	2019*	2018*	2017*	2016*
0.000500%	0.000560%	0.000583%	0.001385%	0.001220%	0.001493%
$ 430,941	$ 454,267	$ 454,632	$ 1,058,015	$ 963,104	$ 978,310
33,753,506	32,329,660	31,144,198	28,071,871	30,750,850	28,154,386
$ 34,184,447	$ 32,783,927	$ 31,598,830	$ 29,129,886	$ 31,713,954	$ 29,132,696
4,197,602	4,374,910	4,175,487	3,791,406	3,869,747	4,174,975
10.27%	10.38%	10.89%	27.91%	24.89%	23.43%
37.80%	39.64%	40.00%	39.26%	36.44%	41.47%

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SALT CREEK SCHOOL DISTRICT NO. 48

Other Information
Teachers' Retirement System of the State of Illinois
Schedule of Employer Contributions
Last Ten Fiscal Years

Fiscal Year Ended June 30,*	Contractually Required Contribution	Actual Contribution	Contribution Deficiency (Excess)	District's Covered Employee Payroll	Contribution as a Percentage of Covered Employee Payroll
2025	$ 47,243	$ 47,154	$ 90	$ 5,240,062	0.90%
2024	60,188	57,842	2,346	4,835,563	1.20%
2023	52,723	52,724	(1)	4,903,678	1.08%
2022	35,086	35,089	(2)	4,550,897	0.77%
2021	33,510	33,518	(8)	4,197,602	0.80%
2020	33,372	34,909	(1,537)	4,374,910	0.80%
2019	32,531	32,533	(2)	4,175,487	0.78%
2018	57,056	57,061	(5)	3,791,406	1.51%
2017	47,226	47,227	(1)	3,869,747	1.22%
2016	51,324	51,324	-	4,174,975	1.23%

Notes to Schedule:

* The amounts presented were determined as of the prior fiscal-year end.

Changes of Assumptions:

For the 2024 measurement year, the assumed investment rate of return was of 7.0%, including an inflation rate of 2.50% and a real return of 4.50%. Salary increases were assumed to vary by service credit. These actuarial assumptions were based on an experience study dated Aug. 16, 2024.

For the 2023-2022 and 2020-2016 measurement years, the assumed investment rate of return was 7.0%, including an inflation rate of 2.50% and a real return of 4.50%*. Salary increases were assumed to vary by service credit. The assumptions used for the 2020-2018 and 2017-2016 measurement years were based on an experience study dated September 18, 2018 and August 13, 2015, respectively.

For the 2015 measurement year, the assumed investment rate of return was 7.5%, including an inflation rate of 3.0% and a real return of 4.5%. Salary increases were assumed to vary by service credit. Various other changes in assumptions were adopted based on the experience analysis for the three year period ending June 30, 2014.

* For the 2021 measurement year, the assumed investment rate of return was 7.0%, including an inflation rate of 2.25% and a real return of 4.75%.

SALT CREEK SCHOOL DISTRICT NO. 48

Other Information
Illinois Municipal Retirement Fund
Schedule of Changes in the Net Pension Liability and Related Ratios
Last Ten Calendar Years

Calendar Year Ended December 31,	2024	2023	2022	2021
Total Pension Liability				
Service Cost	$ 89,087	$ 82,517	$ 80,197	$ 80,765
Interest on the Total Pension Liability	625,949	611,766	596,727	607,820
Differences Between Expected and Actual Experience of the Total Pension Liability	214,707	153,296	179,011	(205,411)
Changes of Assumptions	-	(7,668)	-	-
Benefit Payments, Including Refunds of Employee Contributions	(638,042)	(657,093)	(642,218)	(629,573)
Net Change in Total Pension Liability	291,701	182,818	213,717	(146,399)
Total Pension Liability - Beginning	8,908,260	8,725,442	8,511,725	8,658,124
Total Pension Liability - Ending (A)	$ 9,199,961	$ 8,908,260	$ 8,725,442	$ 8,511,725
Plan Fiduciary Net Position				
Contributions - Employer	$ 9,045	$ 32,183	$ 30,695	$ 53,109
Contributions - Employees	47,327	42,681	38,476	39,547
Net Investment Income	940,007	987,196	(1,508,083)	1,716,864
Benefit Payments, Including Refunds of Employee Contributions	(638,042)	(657,093)	(642,218)	(629,573)
Other (Net Transfer)	429,485	164,923	(74,369)	(110,539)
Net Change in Plan Fiduciary Net Position	787,822	569,890	(2,155,499)	1,069,408
Plan Fiduciary Net Position - Beginning	9,252,873	8,682,983	10,838,482	9,769,074
Plan Fiduciary Net Position - Ending (B)	$ 10,040,695	$ 9,252,873	$ 8,682,983	$ 10,838,482
Net Pension Liability/(Asset)- Ending (A) - (B)	($ 840,734)	($ 344,613)	$ 42,459	($ 2,326,757)
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	109.14%	103.87%	99.51%	127.34%
Covered Valuation Payroll	$ 1,051,704	$ 948,464	$ 855,020	$ 798,396
Net Pension Liability/(Asset) as a Percentage of Covered Valuation Payroll	-79.94%	-36.33%	4.97%	-291.43%

2020	2019	2018	2017	2016	2015
$ 87,493	$ 76,822	$ 71,759	$ 80,595	$ 78,818	$ 86,568
595,451	572,736	575,650	580,738	560,102	553,664
193,227	265,706	(14,093)	137,623	217,590	31,111
(79,165)	-	180,041	(278,816)	-	-
(616,504)	(598,071)	(584,765)	(582,356)	(582,157)	(581,084)
180,502	317,193	228,592	(62,216)	274,353	90,259
8,477,622	8,160,429	7,931,837	7,994,053	7,719,700	7,629,441
$ 8,658,124	$ 8,477,622	$ 8,160,429	$ 7,931,837	$ 7,994,053	$ 7,719,700
$ 50,380	$ 16,848	$ 47,591	$ 37,735	$ 47,401	$ 47,565
69,133	36,541	33,232	34,912	35,397	31,570
1,334,821	1,532,746	(565,980)	1,495,664	538,840	39,527
(616,504)	(598,071)	(584,765)	(582,356)	(582,157)	(581,084)
33,174	69,512	102,351	(192,457)	101,104	180,124
871,004	1,057,576	(967,571)	793,498	140,585	(282,298)
8,898,070	7,840,494	8,808,065	8,014,567	7,873,982	8,156,280
$ 9,769,074	$ 8,898,070	$ 7,840,494	$ 8,808,065	$ 8,014,567	$ 7,873,982
($ 1,110,950)	($ 420,448)	$ 319,935	($ 876,228)	($ 20,514)	($ 154,282)
112.83%	104.96%	96.08%	111.05%	100.26%	102.00%
$ 802,221	$ 783,612	$ 698,838	$ 696,225	$ 684,002	$ 701,543
-138.48%	-53.66%	45.78%	-125.85%	-3.00%	-21.99%

SALT CREEK SCHOOL DISTRICT NO. 48

Other Information
Illinois Municipal Retirement Fund
Schedule of Employer Contributions
Last Ten Calendar Years

Calendar Year Ended December 31,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a Percentage of Covered Valuation Payroll
2024	$ 9,045	$ 9,045	$ -	$ 1,051,704	0.86%
2023	8,157	8,156	1	948,464	0.86%
2022	30,695	30,695	-	855,020	3.59%
2021	53,013	53,109	(96)	798,396	6.65%
2020	50,379	50,380	(1)	802,221	6.28%
2019	16,848	16,848	-	783,612	2.15%
2018	47,591	47,591	-	698,838	6.81%
2017	37,735	37,735	-	696,225	5.42%
2016	47,401	47,401	-	684,002	6.93%
2015	47,565	47,565	-	701,543	6.78%

Notes to Schedule:

Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2024 Contribution Rate*

Valuation Date:	
Notes:	Actuarially determined contribution rates are calculated as of December 31st each year, which are 12 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and Assumptions Used to Determine 2024 Contribution Rates:

Actuarial Cost Method:	Aggregate Entry Age Normal.
Amortization Method:	Level Percentage of Payroll, Closed.
Remaining Amortization Period:	19-Year Closed Period.
Asset Valuation Method:	5-Year Smoothed Market; 20% Corridor.
Wage Growth:	2.75%.
Price Inflation:	2.25%.
Salary Increases:	2.75% to 13.75% including Inflation.
Investment Rate of Return:	7.25%.
Retirement Age:	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study of the period 2017-2019.
Mortality:	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. 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-2020. 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-2020.
Other Information:	
Notes:	There were no benefit changes during the year.

* Based on Valuation Assumptions used in the December 31, 2022 actuarial valuation. There is a two year lag between the valuation date and rate setting.

Other Supplementary Information

District Funds

Governmental Funds

Educational Fund – to account for most of the instructional and administrative aspects of the District's operations.

Operations and Maintenance Fund – to account for operations, repairs, and maintenance of District property.

Debt Service Fund – to account for the accumulation of resources for, and the payment of, general long-term debt, principal, interest, and related costs.

Transportation Fund – to account for activity relating to student transportation to and from school.

Municipal Retirement / Social Security Fund – to account for the District's portion of pension contributions to the Illinois Municipal Retirement Fund as well as FICA and Medicare.

Capital Projects Fund – to account for financial resources to be used for the acquisition, construction, or improvement of major capital facilities.

Working Cash Fund – to account for financial resources held by the District that may be temporarily loaned to other funds.

SALT CREEK SCHOOL DISTRICT NO. 48

Educational Fund
Schedule of Cash Receipts, Disbursements
and Changes in Fund Balance - Budget and Actual
for the Year Ended June 30, 2025
with Comparative Actual Amounts for the Year Ended June 30, 2024

	2025			2024
	Budget	Actual	Variance with Budget Positive (Negative)	Actual
RECEIPTS				
Local Sources				
Ad Valorem Taxes				
General Levy	$ 7,662,383	$ 8,876,647	$ 1,214,264	$ 8,131,864
Payments in Lieu of Taxes	878,274	862,836	(15,438)	1,329,505
Earnings on Investments	350,000	466,048	116,048	496,262
Food Service	46,000	51,546	5,546	47,342
Pupil Activities	-	892	892	28,377
Student Activity	-	35,124	35,124	41,305
Other Local Sources	68,000	94,338	26,338	72,142
Total Local Sources	9,004,657	10,387,431	1,382,774	10,146,797
State Sources				
Evidence Based Funding Formula	485,000	484,960	(40)	484,502
Special Education - Private Facility Tuition	10,478	10,478	-	-
Special Education - Orphanage - Individual	-	31,131	31,131	-
State Free Lunch	1,200	831	(369)	1,301
Other Restricted Revenue from State Sources	850	850	-	850
Total State Sources	497,528	528,250	30,722	486,653
Federal Sources				
National School Lunch Program	102,000	72,344	(29,656)	101,599
School Breakfast Program	22,000	22,794	794	22,179
Summer Food Service Program	1,000	-	(1,000)	-
Title I - Low Income	114,114	120,273	6,159	221,591
Title IV - Safe And Drug Free Schools - Formula	10,695	1,616	(9,079)	1,243
Federal - Special Education - Preschool Flow - Through	5,136	5,382	246	4,883
Federal - Special Education - IDEA - Flow Through/Low Incidence	276,840	228,464	(48,376)	391,569
Title II - Teacher Quality	20,620	6,558	(14,062)	16,007
Medicaid Matching Funds - Administrative Outreach	15,000	16,450	1,450	15,010
Fee-for-Service Program	85,000	85,354	354	27,351
Other Restricted Revenue From Federal Sources	40,172	55,537	15,365	259,622
Total Federal Sources	692,577	614,772	(77,805)	1,061,054
Intergovernmental: On-Behalf of Payments	5,000,000	3,428,125	(1,571,875)	3,559,692
Total Receipts	15,194,762	14,958,578	(236,184)	15,254,196

(Continued)

SALT CREEK SCHOOL DISTRICT NO. 48

Educational Fund
Schedule of Cash Receipts, Disbursements
and Changes in Fund Balance - Budget and Actual
for the Year Ended June 30, 2025
with Comparative Actual Amounts for the Year Ended June 30, 2024

	2025			2024
	Budget	Actual	Variance with Budget Positive (Negative)	Actual
DISBURSEMENTS				
Instruction				
Regular Programs				
Salaries	$ 2,740,678	$ 2,595,680	$ 144,998	$ 2,904,052
Employee Benefits	492,782	506,695	(13,913)	493,668
Purchased Services	83,750	72,300	11,450	61,705
Supplies and Materials	117,597	59,795	57,802	68,766
Capital Outlay	205,000	187,129	17,871	95,697
Other Objects	400	50	350	4,710
Non-Capitalized Equipment	7,350	77,754	(70,404)	5,475
Total Regular Programs	3,647,557	3,499,403	148,154	3,634,073
Special Education Programs				
Salaries	599,212	531,617	67,595	581,152
Employee Benefits	213,881	148,948	64,933	134,358
Purchased Services	1,000	1,029	(29)	918
Supplies and Materials	12,500	6,530	5,970	7,985
Capital Outlay	1,000	-	1,000	-
Total Special Education Programs	827,593	688,124	139,469	724,413
Special Education Programs Pre-K				
Salaries	209,273	213,117	(3,844)	199,951
Employee Benefits	45,371	48,858	(3,487)	41,315
Purchased Services	6,743	6,332	411	4,331
Supplies and Materials	5,000	2,305	2,695	1,667
Capital Outlay	1,000	-	1,000	-
Other Objects	285	570	(285)	-
Total Special Education Programs Pre-K	267,672	271,182	(3,510)	247,264
Educationally Deprived / Remedial				
Salaries	540,615	514,946	25,669	556,459
Employee Benefits	146,645	116,052	30,593	132,234
Purchased Services	450	-	450	450
Supplies and Materials	3,095	-	3,095	100
Total Educationally Deprived / Remedial	690,805	630,998	59,807	689,243
Interscholastic Programs				
Salaries	172,000	152,270	19,730	169,727
Employee Benefits	3,330	3,036	294	3,334
Purchased Services	3,500	4,230	(730)	3,330
Supplies and Materials	7,500	10,129	(2,629)	5,770
Other Objects	1,200	900	300	1,925
Total Interscholastic Programs	187,530	170,565	16,965	184,086

(Continued)

SALT CREEK SCHOOL DISTRICT NO. 48

Educational Fund
Schedule of Cash Receipts, Disbursements
and Changes in Fund Balance - Budget and Actual
for the Year Ended June 30, 2025
with Comparative Actual Amounts for the Year Ended June 30, 2024

	2025			2024
	Budget	Actual	Variance with Budget Positive (Negative)	Actual
Summer School Programs				
Salaries	$ -	$ -	$ -	$ 40,104
Employee Benefits	-	-	-	593
Supplies And Materials	500	44	456	1,993
Total Summer School Programs	500	44	456	42,690
Bilingual Programs				
Salaries	173,238	173,483	(245)	190,654
Employee Benefits	26,873	26,855	18	24,601
Purchased Services	3,150	3,505	(355)	2,785
Supplies and Materials	4,000	190	3,810	3,744
Total Bilingual Programs	207,261	204,033	3,228	221,784
Student Activity Fund Expenditures				
Other Objects	-	37,908	(37,908)	47,522
Alternative Programs				
Employee Benefits	-	-	-	32,207
Total Instruction	5,828,918	5,502,257	304,762	5,823,282
Support Services				
Attendance and Social Work Services				
Salaries	119,459	119,900	(441)	125,101
Employee Benefits	24,193	18,348	5,845	22,147
Purchased Services	200	45	155	180
Supplies and Materials	4,000	545	3,455	1,420
Other Objects	500	-	500	320
Total Social Work Services	148,352	138,838	9,514	149,168
Guidance Services				
Purchased Services	-	-	-	190,609
Health Services				
Salaries	191,343	201,941	(10,598)	201,208
Employee Benefits	52,713	47,264	5,449	48,174
Purchased Services	3,500	2,775	725	2,645
Supplies and Materials	8,300	2,476	5,824	2,503
Capital Outlay	1,000	-	1,000	4,190
Total Health Services	256,856	254,456	2,400	258,720

(Continued)

SALT CREEK SCHOOL DISTRICT NO. 48

Educational Fund
Schedule of Cash Receipts, Disbursements
and Changes in Fund Balance - Budget and Actual
for the Year Ended June 30, 2025
with Comparative Actual Amounts for the Year Ended June 30, 2024

	2025			
	Budget	Actual	Variance with Budget Positive (Negative)	2024 Actual
Psychological Services				
Salaries	$ 77,880	$ 77,879	$ 1	$ 80,808
Employee Benefits	1,617	2,019	(402)	1,558
Purchased Services	200	5,770	(5,570)	180
Total Psychological Services	79,697	85,668	(5,971)	82,546
Speech Pathology & Audiology				
Salaries	113,885	113,887	(2)	120,856
Employee Benefits	31,635	29,509	2,126	27,512
Purchased Services	5,700	9,376	(3,676)	1,674
Supplies and Materials	2,000	1,235	765	1,011
Other Objects	500	-	500	67
Total Speech Pathology & Audiology	153,720	154,007	(287)	151,120
Other Support Services - Pupils				
Salaries	84,209	82,324	1,885	72,079
Employee Benefits	-	-	-	6,600
Total Other Support Services - Pupils	84,209	82,324	1,885	78,679
Improvement of Instruction Services				
Salaries	217,123	216,809	314	213,994
Employee Benefits	40,079	38,926	1,153	36,744
Purchased Services	120,671	80,807	39,864	123,888
Supplies and Materials	114,300	87,966	26,334	60,350
Capital Outlay	2,500	-	2,500	2,498
Other Objects	3,000	173	2,827	2,239
Total Improvement of Instruction Services	497,673	424,681	72,992	439,713
Educational Media Services				
Salaries	125,510	124,896	614	112,072
Employee Benefits	35,057	28,602	6,455	31,502
Purchased Services	10,800	8,898	1,902	8,321
Supplies and Materials	21,800	12,678	9,122	11,963
Other Objects	200	780	(580)	31
Total Educational Media Services	193,367	175,854	17,513	163,889
Assessment And Testing				
Purchased Services	40,000	-	40,000	129,584

(Continued)

SALT CREEK SCHOOL DISTRICT NO. 48

Educational Fund
Schedule of Cash Receipts, Disbursements
and Changes in Fund Balance - Budget and Actual
for the Year Ended June 30, 2025
with Comparative Actual Amounts for the Year Ended June 30, 2024

	2025			
	Budget	Actual	Variance with Budget Positive (Negative)	2024 Actual
Board of Education Services				
Salaries	$ 53,775	$ 41,776	$ 11,999	$ 28,927
Employee Benefits	76,500	56,384	20,116	61,788
Purchased Services	386,800	302,790	84,010	409,776
Supplies and Materials	29,000	18,454	10,546	20,863
Other Objects	18,500	10,754	7,746	11,232
Total Board of Education Services	564,575	430,158	134,417	532,586
Executive Administration Services				
Salaries	298,783	307,598	(8,815)	330,500
Employee Benefits	49,654	53,792	(4,138)	53,894
Purchased Services	23,810	13,221	10,589	13,091
Supplies and Materials	7,500	6,046	1,454	7,283
Capital Outlay	2,500	-	2,500	2,398
Other Objects	7,300	5,855	1,445	7,362
Total Executive Administration Services	389,547	386,512	3,035	414,528
Special Area Administrative				
Salaries	137,956	139,992	(2,036)	133,003
Employee Benefits	28,231	25,968	2,263	25,753
Purchased Services	7,500	2,996	4,504	8,467
Supplies and Materials	1,000	-	1,000	240
Capital Outlay	2,500	2,398	102	1,249
Other Objects	1,000	1,025	(25)	900
Total Special Area Administrative	178,187	172,379	5,808	169,612
Office of the Principal Services				
Salaries	664,677	713,911	(49,234)	700,615
Employee Benefits	84,919	93,066	(8,147)	86,831
Purchased Services	12,900	4,274	8,626	6,146
Supplies and Materials	27,850	15,456	12,394	17,600
Capital Outlay	-	-	-	9,592
Other Objects	2,450	150	2,300	858
Non-Capitalized Equipment	2,500	129	2,371	2,931
Total Office of the Principal Services	795,296	826,986	(31,690)	824,573
Direction of Business Support				
Employee Benefits	-	-	-	108

(Continued)

SALT CREEK SCHOOL DISTRICT NO. 48

Educational Fund
Schedule of Cash Receipts, Disbursements
and Changes in Fund Balance - Budget and Actual
for the Year Ended June 30, 2025
with Comparative Actual Amounts for the Year Ended June 30, 2024

	2025			
	Budget	Actual	Variance with Budget Positive (Negative)	2024 Actual
Fiscal Services				
Salaries	$ 245,075	$ 231,900	$ 13,175	$ 191,998
Employee Benefits	37,653	24,462	13,191	33,954
Purchased Services	42,000	28,723	13,277	35,534
Supplies and Materials	26,000	10,240	15,760	14,503
Capital Outlay	2,500	710	1,790	2,073
Other Objects	33,000	26,709	6,291	21,366
Total Fiscal Services	386,228	322,744	63,484	299,428
Food Services				
Employee Benefits	9,304	7,424	1,880	8,568
Purchased Services	155,500	134,567	20,933	113,269
Supplies and Materials	2,500	227	2,273	1,011
Other Objects	3,000	2,388	612	2,331
Total Food Services	170,304	144,606	25,698	125,179
Internal Services				
Purchased Services	-	-	-	3,529
Staff Services				
Salaries	77,786	73,458	(73,458)	74,038
Employee Benefits	-	-	77,786	-
Purchased Services	20,500	4,909	(4,909)	19,458
Supplies And Materials	2,000	708	19,792	1,466
Capital Outlay	2,500	-	2,000	1,249
Other Objects	1,000	-	2,500	112
Total Staff Services	103,786	79,075	(78,075)	96,323
Data Processing Services				
Purchased Services	431,000	368,334	(368,334)	378,439
Supplies And Materials	10,000	5,214	425,786	8,042
Total Data Processing Services	441,000	373,548	(373,548)	386,481
Total Support Services	4,482,797	4,051,836	430,961	4,496,375

(Continued)

SALT CREEK SCHOOL DISTRICT NO. 48

Educational Fund
Schedule of Cash Receipts, Disbursements
and Changes in Fund Balance - Budget and Actual
for the Year Ended June 30, 2025
with Comparative Actual Amounts for the Year Ended June 30, 2024

	2025			
	Budget	Actual	Variance with Budget Positive (Negative)	2024 Actual
Community Services				
Salaries	$ 6,500	$ 5,500	$ 1,000	$ 5,450
Employee Benefits	-	170	(170)	-
Purchased Services	39,241	32,862	6,379	34,968
Supplies and Materials	2,627	1,145	1,482	5,096
Total Community Services	48,368	39,677	8,691	45,514
Payments to Other Districts and Governmental Units				
Payments to Other Governmental Units (In-State)				
Payments for Special Education Programs				
Purchased Services	92,574	171,533	(78,959)	95,880
Other Objects	1,073,000	821,202	251,798	1,064,757
Total Payments to Other Districts and Governmental Units	1,165,574	992,735	172,839	1,160,637
Intergovernmental: On-Behalf Payments	5,000,000	3,428,125	1,571,875	3,559,692
Provision For Contingencies	150,000	-	150,000	-
Total Disbursements	16,675,657	14,014,630	2,661,027	15,085,500
Excess (Deficiency) of Receipts over Disbursements	(1,480,895)	943,948	2,424,843	168,696
OTHER FINANCING (USES)				
Transfer Among Funds	(7,000,000)	(7,000,000)	-	-
Net Change in Fund Balance	($ 8,480,895)	(6,056,052)	$ 2,424,843	168,696
Fund Balance, Beginning of Year		14,639,048		14,470,352
Fund Balance, End of Year		$ 8,582,996		$ 14,639,048

SALT CREEK SCHOOL DISTRICT NO. 48

Operations and Maintenance Fund
Schedule of Cash Receipts, Disbursements
and Changes in Fund Balance - Budget and Actual
for the Year Ended June 30, 2025
with Comparative Actual Amounts for the Year Ended June 30, 2024

	2025			2024
	Budget	Actual	Variance with Budget Positive (Negative)	Actual
RECEIPTS				
Local Sources				
Ad Valorem Taxes				
General Levy	$ 3,489,402	$ 2,609,041	($ 880,361)	$ 2,230,889
Corporate Personal Property Replacement Taxes	80,000	80,000	-	100,000
Earnings on Investments	75,000	183,392	108,392	77,251
Other Local Sources	198,177	181,300	(16,877)	203,761
Total Local Sources	3,842,579	3,053,733	(788,846)	2,611,901
State Sources				
School Infrastructure - Maintenance Projects	50,000	50,000	-	50,000
Federal Sources				
Other Restricted Revenue From Federal Sources	-	-	-	4,096
Total Receipts	3,892,579	3,103,733	(788,846)	2,665,997
DISBURSEMENTS				
Support Services				
Operation and Maintenance of Plant Services				
Salaries	157,446	142,739	14,707	91,304
Employee Benefits	29,400	17,924	11,476	11,567
Purchased Services	1,079,500	918,278	161,222	1,199,608
Supplies and Materials	199,000	169,021	29,979	161,235
Capital Outlay	1,050,000	831,521	218,479	262,493
Other	31,000	100	30,900	248,162
Total Disbursements	2,546,346	2,079,583	466,763	1,974,369
Excess (Deficiency) of Receipts over Disbursements	1,346,233	1,024,150	(322,083)	691,628

(Continued)

SALT CREEK SCHOOL DISTRICT NO. 48

Operations and Maintenance Fund
Schedule of Cash Receipts, Disbursements
and Changes in Fund Balance - Budget and Actual
for the Year Ended June 30, 2025
with Comparative Actual Amounts for the Year Ended June 30, 2024

	2025			2024
	Budget	Actual	Variance with Budget Positive (Negative)	Actual
OTHER FINANCING SOURCES (USES)				
Transfer Among Funds	$ 7,000,000	$ 7,000,000	$ -	$ -
Fund Balance Transfers Pledged to Pay for Capital Projects	(7,000,000)	(7,000,000)	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance	$ 1,346,233	1,024,150	($ 322,083)	691,628
Fund Balance, Beginning of Year		2,861,271		2,169,643
Fund Balance, End of Year		$ 3,885,421		$ 2,861,271

SALT CREEK SCHOOL DISTRICT NO. 48

Debt Service Fund
Schedule of Cash Receipts, Disbursements
and Changes in Fund Balance - Budget and Actual
for the Year Ended June 30, 2025
with Comparative Actual Amounts for the Year Ended June 30, 2024

	2025			2024
	Budget	Actual	Variance with Budget Positive (Negative)	Actual
RECEIPTS				
Local Sources				
Ad Valorem Taxes - General Levy	$ 1,597,973	$ 1,692,788	$ 94,815	$ 25
Earnings on Investments	16,000	26,270	10,270	18,350
Total Receipts	1,613,973	1,719,058	105,085	18,375
DISBURSEMENTS				
Debt Service				
Interest on Debt	866,166	-	866,166	5,908
Principal on Debt	-	-	-	296,480
Total Disbursements	866,166	-	866,166	302,388
Net Change in Fund Balance	$ 747,807	1,719,058	$ 971,251	(284,013)
Fund Balance, Beginning of Year		425,411		709,424
Fund Balance, End of Year		$ 2,144,469		$ 425,411

SALT CREEK SCHOOL DISTRICT NO. 48

Transportation Fund
Schedule of Cash Receipts, Disbursements
and Changes in Fund Balance - Budget and Actual
for the Year Ended June 30, 2025
with Comparative Actual Amounts for the Year Ended June 30, 2024

	2025			
	Budget	Actual	Variance with Budget Positive (Negative)	2024 Actual
RECEIPTS				
Local Sources				
Ad Valorem Taxes				
General Levy	$ 387,882	$ 393,082	$ 5,200	$ 535,615
Corporate Personal Property Replacement Taxes	5,000	5,000	-	5,000
Earnings on Investments	35,000	47,945	12,945	45,171
Other Local Sources	-	2,076	2,076	-
Total Local Sources	427,882	448,103	20,221	585,786
State Sources				
Transportation - Regular	5,834	5,834	-	6,713
Transportation - Special Education	221,638	221,639	1	214,492
Total State Sources	227,472	227,473	1	221,205
Total Receipts	655,354	675,576	20,222	806,991
DISBURSEMENTS				
Support Services				
Pupil Transportation Services				
Purchased Services	1,100,000	1,232,455	(132,455)	897,982
Other	25,000	-	25,000	-
Total Disbursements	1,125,000	1,232,455	(107,455)	897,982
Net Change in Fund Balance	($ 469,646)	(556,879)	($ 87,233)	(90,991)
Fund Balance, Beginning of Year		1,173,938		1,264,929
Fund Balance, End of Year		$ 617,059		$ 1,173,938

SALT CREEK SCHOOL DISTRICT NO. 48

Municipal Retirement / Social Security Fund
Schedule of Cash Receipts, Disbursements
and Changes in Fund Balance - Budget and Actual
for the Year Ended June 30, 2025
with Comparative Actual Amounts for the Year Ended June 30, 2024

	2025			
	Budget	Actual	Variance with Budget Positive (Negative)	2024 Actual
RECEIPTS				
Local Sources				
Ad Valorem Taxes				
IMRF Levy	$ 52,793	$ 71,379	$ 18,586	$ 65,288
Social Security/Medicare Levy	144,752	97,286	(47,466)	89,410
Corporate Personal Property Replacement Taxes	10,000	10,000	-	10,000
Earnings on Investments	4,000	6,452	2,452	3,412
Total Receipts	211,545	185,117	(26,428)	168,110
DISBURSEMENTS				
Instruction - Employee Benefits				
Regular Programs	43,673	37,351	6,322	42,367
Special Education Programs	36,196	26,282	9,914	27,866
Special Education Programs Pre-K	7,583	5,886	1,697	5,278
Educationally Deprived/Remedial Programs	7,300	7,145	155	7,577
Interscholastic Programs	8,687	2,838	5,849	3,254
Summer School Programs	107	-	107	1,066
Bilingual Programs	2,500	2,443	57	2,714
Total Instruction	106,046	81,945	24,101	90,122
Support Services - Employee Benefits				
Attendance and Social Work Services	1,900	1,702	198	1,762
Health Services	11,722	12,800	(1,078)	11,932
Psychological Services	1,500	7,939	(6,439)	1,250
Speech Pathology and Audiology Services	1,700	1,499	201	1,591
Other Support Services - Pupils	7,600	6,298	1,302	5,514
Improvement of Instruction Services	4,264	3,933	331	3,859
Educational Media Services	10,081	6,852	3,229	8,239
Board of Education Services	2,295	993	1,302	1,797
Executive Administration Services	7,646	9,726	(2,080)	15,759
Special Area Administrative Services	7,061	6,501	560	6,096
Office of the Principal Services	23,679	18,488	5,191	20,427
Direction of Business Support Services	-	-	-	111
Fiscal Services	11,549	11,475	74	9,933
Operation and Maintenance of Plant Services	12,230	12,380	(150)	7,502
Food Services	1,200	529	671	1,075
Staff Services	-	526	(526)	-
Total Support Services	104,427	101,641	2,786	96,847

(Continued)

SALT CREEK SCHOOL DISTRICT NO. 48

Municipal Retirement / Social Security Fund
Schedule of Cash Receipts, Disbursements
and Changes in Fund Balance - Budget and Actual
for the Year Ended June 30, 2025
with Comparative Actual Amounts for the Year Ended June 30, 2024

	2025			2024
	Budget	Actual	Variance with Budget Positive (Negative)	Actual
Community Services - Employee Benefits	$ -	$ 79	($ 79)	$ -
Total Disbursements	210,473	183,665	26,808	186,969
Net Change in Fund Balance	$ 1,072	1,452	$ 380	(18,859)
Fund Balance, Beginning of Year		126,207		145,066
Fund Balance, End of Year		$ 127,659		$ 126,207

SALT CREEK SCHOOL DISTRICT NO. 48

Capital Projects Fund
Schedule of Cash Receipts, Disbursements
and Changes in Fund Balance - Budget and Actua
for the Year Ended June 30, 2025
with Comparative Actual Amounts for the Year Ended June 30, 2024

	2025			
	Budget	Actual	Variance with Budget Positive (Negative)	2024 Actual
RECEIPTS				
Local Sources				
Earnings on Investments	$ 100,000	$ 616,630	$ 516,630	$ -
Total Receipts	$ 100,000	$ 616,630	$ 516,630	$ -
DISBURSEMENTS				
Support Services				
Support Services Business				
Facilities Acquisition and Construction Services				
Purchased Services	4,000,000	4,335,711	(335,711)	-
Supplies and Materials	100,000	8,159	91,841	-
Capital Outlay	6,862,871	4,188,460	2,674,411	-
Non-Capitalized Equipment	1,500,000	-	1,500,000	-
Total Facilities Acquisition and Construction Services	12,462,871	8,532,330	3,930,541	-
Support Services - Other				
Purchased Services	-	463,615	(463,615)	-
Total Support Services	12,462,871	8,995,945	3,466,926	-
Total Disbursements	12,462,871	8,995,945	3,466,926	-
Excess (Deficiency) of Receipts over Disbursements	(12,362,871)	(8,379,315)	3,983,556	-
OTHER FINANCING SOURCES				
Transfer to Capital Projects Fund	7,000,000	7,000,000	-	-
Principal on Bonds Sold	45,570,000	45,570,000	-	-
Premium on Bonds Sold	2,437,902	2,901,517	463,615	-
Total Other Financing Sources	55,007,902	55,471,517	463,615	-
Net Change in Fund Balance	$ 42,645,031	47,092,202	$ 4,447,171	-
Fund Balance, Beginning of Year		-		-
Fund Balance, End of Year		$ 47,092,202		$ -

SALT CREEK SCHOOL DISTRICT NO. 48

Working Cash Fund
Schedule of Cash Receipts, Disbursements
and Changes in Fund Balance - Budget and Actual
for the Year Ended June 30, 2025
with Comparative Actual Amounts for the Year Ended June 30, 2024

	2025			
	Budget	Actual	Variance with Budget Positive (Negative)	2024 Actual
RECEIPTS				
Local Sources				
Earnings on Investments	$ 9,000	$ 14,757	$ 5,757	$ 9,896
Total Receipts	9,000	14,757	5,757	9,896
DISBURSEMENTS				
Total Disbursements	-	-	-	-
Net Change in Fund Balance	$ 9,000	14,757	$ 5,757	9,896
Fund Balance, Beginning of Year		282,659		272,763
Fund Balance, End of Year		$ 297,416		$ 282,659

Other Supplemental Schedules

SALT CREEK SCHOOL DISTRICT NO. 48

Schedule of Property Tax Rates, Extensions and Collections
Last Ten Tax Years

	2024	2023	2022	2021	2020
Assessed Valuation	$ 876,566,124	$ 814,630,017	$ 806,864,644	$ 772,591,107	$ 752,054,780
Rates Extended					
Educational	1.0782	0.9956	1.0615	1.0925	1.0825
Operations and Maintenance	0.2503	0.3731	0.1831	0.1135	0.1346
Bond & Interest	0.3683	-	-	0.2278	0.2346
Transportation	0.0441	0.0487	0.0886	0.0884	0.0829
Municipal Retirement	0.0083	0.0085	0.0080	0.0078	0.0079
Social Security	0.0113	0.0116	0.0110	0.0078	0.0079
Aggregate Refunds	0.0049	0.0016	0.0021	0.0038	-
Total Rates Extended	1.7654	1.4391	1.3543	1.5416	1.5504
Levies Extended					
Educational	$ 9,451,136	$ 8,110,456	$ 8,564,868	$ 8,440,558	$ 8,140,993
Operations and Maintenance	2,194,045	3,039,385	1,477,369	876,891	1,012,266
Bond & Interest	3,228,393	-	-	1,759,963	1,764,321
Transportation	386,565	396,725	714,882	682,971	623,453
Municipal Retirement	72,755	69,244	64,549	60,262	59,412
Social Security	99,052	94,497	88,755	60,262	59,412
Aggregate Refunds	42,952	13,034	16,944	29,358	-
Total Levies Extended	$ 15,474,898	$ 11,723,341	$ 10,927,367	$ 11,910,265	$ 11,659,857
Total Collections	$ 8,114,170	$ 11,562,949	$ 10,914,569	$ 11,880,272	$ 11,630,911
Percentage Collected	52.43%	98.63%	99.88%	99.75%	99.75%

Source of Information: Office of DuPage County Clerk.
Note: Tax Rates are expressed in dollars per $100 of Assessed Valuation.

2019	2018	2017	2016	2015
$ 728,305,691	$ 687,101,833	$ 648,446,724	$ 613,748,356	$ 583,683,744
1.0914	1.0689	1.1070	1.1830	1.0610
0.1357	0.1768	0.1820	0.1258	0.3083
0.2418	0.2564	0.2715	-	-
0.0835	0.0742	0.0714	0.0802	0.0770
0.0027	0.0123	0.0129	0.0154	0.0155
0.0027	0.0123	0.0129	0.0154	0.0155
-	-	-	-	-
1.5578	1.6009	1.6577	1.4198	1.4773
$ 7,948,728	$ 7,344,431	$ 7,178,305	$ 7,260,643	$ 6,192,885
988,311	1,214,796	1,180,172	772,096	1,799,497
1,761,043	1,761,729	1,760,533	-	-
608,136	509,829	462,991	492,226	449,436
19,664	84,514	83,650	94,517	90,471
19,664	84,514	83,650	94,517	90,471
-	-	-	-	-
$ 11,345,546	$ 10,999,813	$ 10,749,301	$ 8,713,999	$ 8,622,760
$ 11,333,121	$ 10,978,425	$ 10,739,695	$ 8,701,196	$ 8,584,957
99.89%	99.81%	99.91%	99.85%	99.56%

SALT CREEK SCHOOL DISTRICT NO. 48

Schedule of Annual Debt Service Requirements
June 30, 2025

$45,570,000 Debt Certificates, Dated February 13, 2025

Amount of Original Issue:	$ 45,570,000
Payment Dates:	
Principal	January 1st
Interest	July 1st and January 1st
Interest Rate:	5.00%
Paying Agent:	Amalgamated Bank of Chicago

Due in Fiscal Year Ending June 30,	Principal	Interest	Total
2026	$ 1,200,000	$ 1,995,948	$ 3,195,948
2027	1,000,000	2,199,563	3,199,563
2028	1,050,000	2,149,563	3,199,563
2029	1,100,000	2,097,063	3,197,063
2030	1,155,000	2,042,063	3,197,063
2031	1,215,000	1,984,313	3,199,313
2032	1,275,000	1,923,563	3,198,563
2033	1,335,000	1,859,813	3,194,813
2034	1,405,000	1,793,063	3,198,063
2035	1,475,000	1,722,813	3,197,813
2036	1,550,000	1,649,063	3,199,063
2037	1,625,000	1,571,563	3,196,563
2038	1,705,000	1,490,313	3,195,313
2039	1,790,000	1,405,063	3,195,063
2040	1,880,000	1,315,563	3,195,563
2041	2,000,000	1,221,563	3,221,563
2042	2,075,000	1,121,563	3,196,563
2043	2,180,000	1,017,813	3,197,813
2044	2,290,000	908,813	3,198,813
2045	2,405,000	794,313	3,199,313
2046	2,525,000	674,063	3,199,063
2047	2,630,000	566,750	3,196,750
2048	2,760,000	435,250	3,195,250
2049	2,900,000	297,250	3,197,250
2050	3,045,000	152,250	3,197,250
Totals	$ 45,570,000	$ 34,388,958	$ 79,958,958

SALT CREEK SCHOOL DISTRICT NO. 48

Schedule of Per Capita Operating Cost and Tuition Charge
for the Years Ended June 30, 2025 and June 30, 2024

Per Capita Operating Cost	**2025**	**2024**
Average Daily Attendance (ADA)	456	462
Operating Costs		
Education	$ 10,548,597	$ 11,478,286
Operations and Maintenance	2,079,583	1,974,369
Debt Service	-	302,388
Transportation	1,232,455	897,982
Municipal Retirement/Social Security	183,665	186,969
Subtotal	14,044,300	14,839,994
Less Revenues/Expenditures of Not Applicable to Regular Programs		
Special Education Program Pre-K	277,068	252,542
Summer School Programs	44	43,756
Community Services	39,756	45,514
Payments to Other Governmental Units	992,735	1,160,637
Capital Outlay	1,021,758	381,439
Non-Capitalized Equipment	77,883	8,406
Debt Principal Retired	-	296,480
Subtotal	2,409,244	2,188,774
Operating Costs	11,635,056	12,651,220
Estimated Operating Expenditures Per Pupil - Based on ADA	$ 25,499	$ 27,409
Tuition Charge		
Operating Costs	$ 11,635,056	$ 12,651,220
Less Revenues from Specific Programs, Such as Special Education or Lunch Programs	1,359,413	1,786,799
Net Operating Costs	10,275,643	10,864,421
Depreciation Allowance	771,635	732,526
Allowable Tuition Costs	11,047,278	11,596,947
Per Capita Tuition Charge - Based on ADA	$ 24,211	$ 25,125

Other Reports

WRDR
WERMER • ROGERS • DORAN • RUZON
certified public accountants

To the Board of Education
Salt Creek School District No. 48
Villa Park, Illinois

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the basic financial statements of Salt Creek School District No. 48 (District), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated September 29, 2025. In our report, our opinion was adverse because the basic financial statements were not prepared in accordance with accounting principles generally accepted in the United States of America. The basic financial statements were issued to comply with regulatory provisions prescribed by the Illinois State Board of Education on the regulatory (cash) basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Additionally, our opinion on the basic financial statements was qualified due to the omission of certain disclosures related to postemployment benefits.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

Wermer, Rogers, Doran & Ruzon, LLC • 755 Essington Rd. Joliet, IL 60435 • Tel: 815/730-6250 • www.wrdr.com
Members of American Institute of Certified Public Accountants/Illinois CPA Society

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We identified a certain deficiency in internal control, described in the accompanying Schedule of Findings and Responses as Finding 2025-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

District's Response to Finding

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the finding identified in our audit and described in the accompanying schedule of findings and responses. The District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

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

Wermer, Rogers, Doran, + Runyon, 22C

September 29, 2025

SALT CREEK SCHOOL DISTRICT NO. 48

Schedule of Findings and Responses
June 30, 2025

Finding 2025-001: Preparation of Financial Statements

Criteria:
Proper internal control over the preparation of the financial statements, including disclosures, should include a comprehensive review procedure to ensure that the financial statements, including disclosures, are complete and accurate. This review should be performed by an individual possessing a thorough understanding of applicable generally accepted accounting principles applicable to governments, Governmental Accounting Standards Board Statements, and knowledge of the District's activities and operations.

Condition:
Currently, the District's personnel do not have sufficient financial reporting and accounting knowledge to perform a thorough review of the District's financial statements and related disclosures to provide a high level of assurance that any potential material omissions or other errors would be identified and corrected.

Context:
The condition is limited to external financial reporting in accordance with accounting principles applicable to governments, due to the complex nature of governmental accounting. After reviewing financial statement preparation procedures, adjusting journal entries, and financial statements with District management, the District was able to oversee WRDR's financial statement preparation and related services.

Effect:
A material omission or other error in the financial statements of the District could go undetected by District personnel.

Cause:
The District's personnel had not received sufficient training in governmental financial reporting.

Recommendation:
We recommend the District assign an employee the responsibility of becoming knowledgeable in governmental accounting and financial reporting. Such knowledge could be obtained through reviewing governmental accounting textbooks, Governmental Accounting Standards Board Statements, and report review checklists and by attending governmental accounting seminars.

District’s Response:
Management concurs with the finding. The District will implement a plan after evaluating its options.

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Current Portfolio

9/30/2025

Type	Code	Holding Id	Trade Date	Settle Date	Maturity Date	Description	Cost	Rate	NAV / Share Price	Face/Par	Market Value
LIQ				09/30/2025		LIQ Account Balance	$241,537.96	4.131%	$1.000	$241,537.96	$241,537.96
MAX				09/30/2025		MAX Account Balance	$5,845,127.01	4.145%	$1.000	$5,845,127.01	$5,845,127.01
CD	1	1370384-1	10/25/2024	10/25/2024	10/14/2025	Western Alliance Bank, CA	$1,500,000.00	4.121%		$1,559,952.08	$1,500,000.00
CD	N	1372012-1	12/17/2024	12/17/2024	11/13/2025	Prime Alliance Bank, UT	$240,900.00	4.142%		$249,949.71	$240,900.00
CD	N	1372009-1	12/17/2024	12/17/2024	11/13/2025	T Bank, National Association, TX	$240,600.00	4.243%		$249,857.11	$240,600.00
CD	N	1372010-1	12/17/2024	12/17/2024	11/13/2025	Western Alliance Bank, CA	$240,500.00	4.323%		$249,928.34	$240,500.00
CD	N	1372011-1	12/17/2024	12/17/2024	11/13/2025	Bank Hapoalim B.M., NY	$240,900.00	4.130%		$249,922.40	$240,900.00
CD	N	1379433-1	05/13/2025	05/13/2025	11/21/2025	Lake Forest Bank & Trust Company, National Association, IL	$244,600.00	4.100%		$249,875.32	$244,600.00
CD	N	1379434-1	05/13/2025	05/13/2025	11/21/2025	Hinsdale Bank & Trust Company, National Association, IL	$244,600.00	4.100%		$249,875.32	$244,600.00
CD	N	1379432-1	05/13/2025	05/13/2025	12/12/2025	State Bank of the Lakes, National Association, IL	$144,000.00	4.080%		$147,428.54	$144,000.00
CD	N	1379427-1	05/13/2025	05/13/2025	12/12/2025	St. Charles Bank & Trust Company, National Association, IL	$244,100.00	4.080%		$249,911.85	$244,100.00
CD	N	1379429-1	05/13/2025	05/13/2025	12/12/2025	Old Plank Trail Community Bank, National Association, IL	$244,100.00	4.080%		$249,911.85	$244,100.00
CD	N	1379431-1	05/13/2025	05/13/2025	12/12/2025	Town Bank, National Association, WI	$235,500.00	4.080%		$241,107.09	$235,500.00
CD	N	1379426-1	05/13/2025	05/13/2025	12/12/2025	Northbrook Bank and Trust Company, National Association, IL	$244,100.00	4.080%		$249,911.85	$244,100.00
CD	N	1379428-1	05/13/2025	05/13/2025	12/12/2025	ServisFirst Bank, FL	$244,100.00	4.098%		$249,937.49	$244,100.00
CD	N	1379430-1	05/13/2025	05/13/2025	12/12/2025	Financial Federal Bank, TN	$244,100.00	4.080%		$249,911.85	$244,100.00
TS	TS	1381003-1	06/13/2025	06/13/2025	01/06/2026	ISDLAF TERM SERIES	$500,000.00	4.120%		$511,682.74	$500,000.00
CD	N	1379425-1	05/13/2025	05/13/2025	01/14/2026	Dundee Bank, NE	$243,300.00	4.043%		$249,928.79	$243,300.00
CD	N	1379424-1	05/13/2025	05/13/2025	01/14/2026	Village Bank and Trust, National Association, IL	$243,300.00	4.030%		$249,908.30	$243,300.00
CD	N	1380162-1	05/28/2025	05/28/2025	01/14/2026	CIBC Bank USA, MI	$243,500.00	4.110%		$249,833.27	$243,500.00

Type	Code	Holding Id	Trade Date	Settle Date	Maturity Date	Description	Cost	Rate	NAV / Share Price	Face/Par	Market Value
CD	N	1380163-1	05/28/2025	05/28/2025	01/14/2026	Priority Bank, AR	$243,600.00	4.060%		$249,859.25	$243,600.00
TS	TS	1381002-1	06/13/2025	06/13/2025	02/03/2026	ISDLAF TERM SERIES	$250,000.00	4.120%		$256,631.51	$250,000.00
CD	N	1379420-1	05/13/2025	05/13/2025	02/12/2026	GBank, NV	$242,500.00	4.053%		$249,905.05	$242,500.00
CD	N	1379423-1	05/13/2025	05/13/2025	02/12/2026	First Pryority Bank, OK	$242,500.00	4.050%		$249,900.33	$242,500.00
CD	N	1379421-1	05/13/2025	05/13/2025	02/20/2026	Cornerstone Bank, NE	$242,200.00	4.059%		$249,822.31	$242,200.00
CD	N	1379422-1	05/13/2025	05/13/2025	02/20/2026	Cumberland Federal Bank, FSB, WI	$242,300.00	4.020%		$249,852.19	$242,300.00
TS	TS	1380164-1	05/30/2025	05/30/2025	03/02/2026	ISDLAF TERM SERIES	$1,600,000.00	4.081%		$1,649,374.89	$1,600,000.00
CD	N	1381016-1	06/09/2025	06/09/2025	04/14/2026	Beverly Bank & Trust Company, National Association, IL	$241,600.00	4.040%		$249,863.12	$241,600.00
CD	N	1381015-1	06/09/2025	06/09/2025	04/14/2026	Barrington Bank & Trust Company, National Association, IL	$241,600.00	4.040%		$249,863.12	$241,600.00
CD	N	1386218-1	08/22/2025	08/22/2025	04/14/2026	Truxton Trust Company, TN	$243,700.00	3.903%		$249,824.29	$243,700.00
CD	N	1386219-1	08/22/2025	08/22/2025	04/14/2026	MapleMark Bank, TX	$243,800.00	3.850%		$249,843.64	$243,800.00
CD	N	1381013-1	06/09/2025	06/09/2025	04/29/2026	Libertyville Bank & Trust Company, National Association, IL	$241,200.00	4.050%		$249,871.31	$241,200.00
TS	TS	1381004-1	06/13/2025	06/13/2025	05/04/2026	ISDLAF TERM SERIES	$750,000.00	4.050%		$777,046.23	$750,000.00
CD	N	1381010-1	06/09/2025	06/09/2025	05/14/2026	Home Savings Bank, UT	$240,800.00	4.043%		$249,840.94	$240,800.00
CD	N	1381014-1	06/09/2025	06/09/2025	05/14/2026	First Federal Savings and Loan Association, MS	$240,800.00	4.050%		$249,857.01	$240,800.00
CD	N	1381011-1	06/09/2025	06/09/2025	06/12/2026	First State Bank of DeQueen, AR	$239,800.00	4.079%		$249,661.18	$239,800.00
CD	N	1381009-1	06/09/2025	06/09/2025	06/12/2026	NorthEast Community Bank, NY	$240,100.00	4.011%		$249,809.57	$240,100.00
CD	N	1381007-1	06/09/2025	06/09/2025	06/12/2026	First Internet Bank of Indiana, IN	$239,900.00	4.045%		$249,682.54	$239,900.00
CD	N	1381008-1	06/09/2025	06/09/2025	06/12/2026	NexBank, TX	$239,800.00	4.143%		$249,815.36	$239,800.00
CD	N	1381017-1	06/09/2025	06/09/2025	06/12/2026	West Texas State Bank, TX	$240,200.00	4.010%		$249,911.19	$240,200.00
CD	N	1381012-1	06/09/2025	06/09/2025	06/12/2026	The First State Bank of Healy, KS	$240,000.00	4.013%		$249,709.15	$240,000.00
CD	N	1386220-1	08/22/2025	08/22/2025	07/14/2026	DMB Community Bank, WI	$241,700.00	3.820%		$249,946.41	$241,700.00
CD	N	1386216-1	08/22/2025	08/22/2025	07/14/2026	Premier Bank, IA	$241,600.00	3.823%		$249,848.39	$241,600.00
CD	N	1386215-1	08/22/2025	08/22/2025	07/14/2026	Patriot Bank, TN	$241,700.00	3.821%		$249,947.49	$241,700.00
CD	N	1386217-1	08/22/2025	08/22/2025	07/14/2026	Regent Bank, OK	$241,700.00	3.821%		$249,947.49	$241,700.00
CD	N	1386222-1	08/22/2025	08/22/2025	07/14/2026	Community Savings Bank, IA	$133,300.00	3.821%		$137,849.14	$133,300.00

Type	Code	Holding Id	Trade Date	Settle Date	Maturity Date	Description	Cost	Rate	NAV / Share Price	Face/Par	Market Value
CD	N	1386221-1	08/22/2025	08/22/2025	08/13/2026	Transportation Alliance Bank, Inc. d/b/a TAB Bank, UT	$240,500.00	4.020%		$249,929.71	$240,500.00
CD	N	1386211-1	08/22/2025	08/22/2025	08/13/2026	Royal Business Bank, CA	$240,500.00	3.938%		$249,738.21	$240,500.00
CD	N	1386213-1	08/22/2025	08/22/2025	08/13/2026	Sentry Bank, CO	$240,600.00	3.921%		$249,800.75	$240,600.00
CD	N	1386212-1	08/22/2025	08/22/2025	08/13/2026	FirstBank Puerto Rico, PR	$240,500.00	3.960%		$249,788.97	$240,500.00
CD	N	1386214-1	08/22/2025	08/22/2025	08/13/2026	State Bank of Texas, TX	$240,500.00	3.943%		$249,747.92	$240,500.00
CD	N	1387438-1	09/08/2025	09/08/2025	09/08/2026	KS StateBank, KS	$240,600.00	3.856%		$249,928.37	$240,600.00
CD	N	1387436-1	09/08/2025	09/08/2025	09/10/2026	First National Bank, ME	$240,600.00	3.821%		$249,843.92	$240,600.00
CD	N	1387433-1	09/08/2025	09/08/2025	09/10/2026	FirstBank Southwest, GA	$240,500.00	3.793%		$249,670.94	$240,500.00
CD	N	1387434-1	09/08/2025	09/08/2025	09/10/2026	BOM Bank, LA	$240,300.00	3.871%		$249,653.47	$240,300.00
CD	N	1387435-1	09/08/2025	09/08/2025	09/10/2026	Omb Bank, MO	$240,300.00	3.750%		$249,360.63	$240,300.00
CD	N	1387437-1	09/08/2025	09/08/2025	09/10/2026	Preferred Bank, NY	$240,800.00	3.749%		$249,876.24	$240,800.00
CD	N	1387439-1	09/08/2025	09/08/2025	09/10/2026	Millennial Bank, AL	$240,400.00	3.871%		$249,757.36	$240,400.00
CD	N	1387440-1	09/08/2025	09/08/2025	10/02/2026	Merrick Bank, UT	$240,600.00	3.596%		$249,820.28	$240,600.00
CD	N	1387441-1	09/08/2025	09/08/2025	10/02/2026	GBC International Bank, CA	$240,600.00	3.573%		$249,760.62	$240,600.00
CD	N	1381006-1	06/09/2025	06/09/2025	11/30/2026	Customers Bank, NY	$235,900.00	3.978%		$249,757.54	$235,900.00
CD	N	1387431-1	09/08/2025	09/08/2025	02/26/2027	Oklahoma Capital Bank, OK	$237,100.00	3.504%		$249,300.83	$237,100.00
CD	N	1387432-1	09/08/2025	09/08/2025	02/26/2027	First Capital Bank, SC	$237,300.00	3.543%		$249,644.67	$237,300.00
							$23,992,864.97			**$24,608,362.40**	**$23,992,864.97**

Time and Dollar Weighted Average Portfolio Yield: 3.919%

Weighted Average Portfolio Maturity: 192.46 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
LIQ	1.007%	$241,537.96	LIQ Account
MAX	24.362%	$5,845,127.01	MAX Account
CD	61.711%	$14,806,200.00	Certificate of Deposit
TS	12.921%	$3,100,000.00	Term Series

ISDLAF+ Monthly Statement

Salt Creek School District 48

Current Portfolio

9/30/2025

Type	Code	Holding Id	Trade Date	Settle Date	Maturity Date	Description	Cost	Rate	NAV / Share Price	Face/Par	Market Value
LIQ				09/30/2025		LIQ Account Balance	$3,646,171.77	4.131%	$1.000	$3,646,171.77	$3,646,171.77
MAX				09/30/2025		MAX Account Balance	$4,472,596.71	4.145%	$1.000	$4,472,596.71	$4,472,596.71
CD	1	1374264-1	02/14/2025	02/14/2025	10/16/2025	Hinsdale Bank & Trust Company, National Association, IL	$5,600,000.00	4.190%		$5,756,855.23	$5,600,000.00
CD	1	1374263-1	02/14/2025	02/14/2025	12/18/2025	Hinsdale Bank & Trust Company, National Association, IL	$3,200,000.00	4.190%		$3,312,774.14	$3,200,000.00
CD	N	1374260-1	02/14/2025	02/14/2025	02/19/2026	Farmers and Merchants Union Bank, WI	$239,700.00	4.193%		$249,887.09	$239,700.00
CD	N	1374262-1	02/14/2025	02/14/2025	02/19/2026	Solera National Bank, CO	$239,600.00	4.196%		$249,791.94	$239,600.00
CD	N	1374261-1	02/14/2025	02/14/2025	02/19/2026	Baxter Credit Union, IL	$239,600.00	4.199%		$249,798.04	$239,600.00
CD	N	1374265-1	02/14/2025	02/14/2025	02/19/2026	Consumers Credit Union, IL	$239,700.00	4.196%		$249,896.12	$239,700.00
							$17,877,368.48			**$18,187,771.04**	**$17,877,368.48**

Time and Dollar Weighted Average Portfolio Yield: 4.192%

Weighted Average Portfolio Maturity: 49.04 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
LIQ	20.395%	$3,646,171.77	LIQ Account
MAX	25.018%	$4,472,596.71	MAX Account
CD	54.586%	$9,758,600.00	Certificate of Deposit

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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 is the amount received at maturity for fixed rate investments or the balance at statement date for pool investments.

Revenue Report by Month

Fiscal Year: 2025-2026 **Budget Type: Original Budget** **Salt Creek SD 48**
Month: September

Original Budget

Account			Account Description	Budget	Monthly	YTD	(Under) / Over
10	R	1111	Current Taxes	5,099,360.00	0.00	0.00	-5,099,360.00
10	R	1112	Back Taxes 1 Year Prior	4,495,490.00	3,954,271.46	4,132,045.33	-363,444.67
10	R	1113	Back Taxes Other Years	0.00	0.00	0.00	0.00
10	R	1114	Aggregate Refunds	23,175.00	17,970.62	18,778.53	-4,396.47
			Total Property Taxes	*9,618,025.00*	*3,972,242.08*	*4,150,823.86*	*-5,467,201.14*
10	R	1230	Corporate Rplcmt Tax	0.00	0.00	0.00	0.00
10	R	1510	Checking Interest	257,000.00	31,557.70	60,933.22	-196,066.78
10	R	1611	Student Lunch	42,000.00	4,243.25	8,989.45	-33,010.55
10	R	1612	Student Brkfst	7,000.00	0.00	1,914.16	-5,085.84
10	R	1620	Adult Hot Lunch	2,000.00	150.00	150.00	-1,850.00
			Total Student Lunch & Breakfast	*51,000.00*	*4,393.25*	*11,053.61*	*-39,946.39*
10	R	1720	School Fees	0.00	0.00	0.00	0.00
10	R	1725	School Tech Fees	0.00	120.00	135.50	135.50
10	R	1730	Student Sports Fees	0.00	0.00	0.00	0.00
10	R	1731	PE Uniforms	0.00	0.00	0.00	0.00
10	R	1732	Graduation Fee	0.00	0.00	0.00	0.00
10	R	1798	Locks	0.00	0.00	0.00	0.00
10	R	1799	Revenue - Student Activity	0.00	0.00	0.00	0.00
			Total Student Fees	*0.00*	*120.00*	*135.50*	*135.50*
10	R	1920	Donations	0.00	1,975.00	1,975.00	1,975.00
10	R	1940	Salary Vision	0.00	0.00	0.00	0.00
10	R	1941	Inclusion Fee	0.00	0.00	0.00	0.00
10	R	1950	Refund Prior Yr	4,000.00	0.00	30,495.42	26,495.42
10	R	1993	Pre-School Fees	54,000.00	5,000.00	10,750.00	-43,250.00
10	R	1999	Misc Revenue	5,000.00	0.00	0.00	-5,000.00
			Total Misc Fees	*63,000.00*	*6,975.00*	*43,220.42*	*-19,779.58*

Revenue Report by Month

Fiscal Year: 2025-2026 **Budget Type: Original Budget** **Salt Creek SD 48**
Month: September

Original Budget

Account			Account Description	Budget	Monthly	YTD	(Under) / Over
10	R	3001	Evidence-Based Funding	485,440.00	44,130.00	88,260.00	-397,180.00
10	R	3100	Private Facility	10,000.00	0.00	0.00	-10,000.00
10	R	3105	Sp Ed Extraordinary	0.00	0.00	0.00	0.00
10	R	3110	Sp Ed Personnel	0.00	0.00	0.00	0.00
10	R	3120	Special Ed - Orphanage	0.00	0.00	0.00	0.00
10	R	3145	Summer School	0.00	0.00	0.00	0.00
10	R	3305	TPI (ESL) Grant	0.00	0.00	0.00	0.00
10	R	3360	State Free Breakfast/Lunch	800.00	151.49	245.17	-554.83
10	R	3800	Library Grant	0.00	0.00	0.00	0.00
10	R	3999	Other Grants	0.00	3,862.00	3,862.00	3,862.00
			Total State Funds	*496,240.00*	*48,143.49*	*92,367.17*	*-403,872.83*
10	R	4210	Regular Lunch	73,000.00	1,015.42	1,259.86	-71,740.14
10	R	4220	Regular Brkfst	22,000.00	101.38	246.94	-21,753.06
10	R	4225	Summer Food Service	0.00	0.00	0.00	0.00
10	R	4250	Library Svcs & Tech Act Grant	0.00	0.00	0.00	0.00
10	R	4299	Commodity Rebate	0.00	304.16	304.16	304.16
10	R	4300	Title I Low Income	95,585.00	0.00	0.00	-95,585.00
10	R	4331	Title I - School Improvement &	0.00	0.00	0.00	0.00
10	R	4400	Title IV	10,000.00	0.00	5,065.00	-4,935.00
10	R	4600	Pre-school Flow Thru	4,617.00	4,617.00	4,617.00	0.00
10	R	4620	Fed IDEA Flow Thru	242,612.00	14,504.00	65,962.00	-176,650.00
10	R	4625	IDEA-Room & Board	0.00	0.00	0.00	0.00
10	R	4932	Title II	0.00	0.00	7,115.00	7,115.00
10	R	4991	Admin Outreach/Medicaid	8,000.00	7,216.23	7,216.23	-783.77
10	R	4992	Fee For Svcs/Medicaid	45,000.00	3,194.78	52,812.93	7,812.93
10	R	4998	Other Federal Programs	0.00	0.00	0.00	0.00
10	R	4999	Other Restricted Federal Sources	0.00	0.00	0.00	0.00
			Total Federal Funds	*500,814.00*	*30,952.97*	*144,599.12*	*-356,214.88*
Total Education Fund Revenue				10,986,079.00	4,094,384.49	4,503,132.90	-6,482,946.10

Revenue Report by Month

Fiscal Year: 2025-2026 **Budget Type: Original Budget** **Salt Creek SD 48**
Month: September

Original Budget

Account			Account Description	Budget	Monthly	YTD	(Under) / Over
20	R	1111	Current Taxes	1,183,797.00	0.00	0.00	-1,183,797.00
20	R	1112	Back Taxes 1 Year Prior	1,043,611.00	917,968.97	959,238.50	-84,372.50
20	R	1113	Back Taxes Other Years	0.00	0.00	0.00	0.00
			Total Property Taxes	*2,227,408.00*	*917,968.97*	*959,238.50*	*-1,268,169.50*
20	R	1230	Corporate Rplcmt Tax	0.00	0.00	0.00	0.00
20	R	1510	INTEREST INCOME	114,000.00	2,844.04	16,613.13	-97,386.87
20	R	1513	Interest - Other	0.00	0.00	0.00	0.00
			Total Interest Income	*114,000.00*	*2,844.04*	*16,613.13*	*-97,386.87*
20	R	1910	Rental Of Facilities	58,000.00	0.00	0.00	-58,000.00
20	R	1920	Donations	0.00	0.00	0.00	0.00
20	R	1930	State Deco Grant	0.00	0.00	0.00	0.00
20	R	1951	SALE OF AN ASSET	0.00	0.00	0.00	0.00
20	R	1960	E-RATE	0.00	0.00	0.00	0.00
20	R	1999	Miscellaneous	2,000.00	0.00	0.00	-2,000.00
			Total Misc Fees	*60,000.00*	*0.00*	*0.00*	*-60,000.00*
20	R	3925	School Maintenance Project Grant	50,000.00	0.00	0.00	-50,000.00
20	R	3999	Other Grants	0.00	0.00	0.00	0.00
			Total State Funds	*50,000.00*	*0.00*	*0.00*	*-50,000.00*
20	R	4998	Other Federal Programs	0.00	0.00	0.00	0.00
			Total Federal Funds	*0.00*	*0.00*	*0.00*	*0.00*
Total Operations & Maintenance Fund Revenue				2,451,408.00	920,813.01	975,851.63	-1,475,556.37

Revenue Report by Month

Fiscal Year: 2025-2026 **Budget Type: Original Budget** **Salt Creek SD 48**
Month: September

Account			Account Description	Budget	Monthly	YTD	(Under) / Over	Original Budget
30	R	1111	Current Taxes	1,663,442.00	0.00	0.00	-1,663,442.00	
30	R	1112	Back Taxes 1 Year Prior	1,535,605.00	1,350,731.01	1,411,456.40	-124,148.60	
30	R	1113	Back Taxes Other Years	0.00	0.00	0.00	0.00	
			Total Property Taxes	*3,199,047.00*	*1,350,731.01*	*1,411,456.40*	*-1,787,590.60*	
30	R	1510	Checking Interest	37,000.00	8,020.87	12,846.65	-24,153.35	
30	R	1999	TRANSFER FROM O&M FUND	0.00	0.00	0.00	0.00	
Total Debt Service Fund Revenue				3,236,047.00	1,358,751.88	1,424,303.05	-1,811,743.95	

Revenue Report by Month

Fiscal Year: 2025-2026 **Budget Type: Original Budget** **Salt Creek SD 48**
Month: September

Account			Account Description	Budget	Monthly	YTD	(Under) / Over	Original Budget
40	R	1111	Current Taxes	208,571.00	0.00	0.00	-208,571.00	
40	R	1112	Back Taxes 1 Year Prior	183,872.00	161,735.65	169,006.86	-14,865.14	
40	R	1113	Back Taxes Other Years	0.00	0.00	0.00	0.00	
			Total Property Taxes	*392,443.00*	*161,735.65*	*169,006.86*	*-223,436.14*	
40	R	1230	Corporate Rplcmt Tax	600,000.00	0.00	179,193.04	-420,806.96	
40	R	1411	Trans. Field Trip F	0.00	0.00	0.00	0.00	
40	R	1415	FIELD TRIPS - STUDENT FEE	0.00	0.00	0.00	0.00	
			Total Student Fees	*0.00*	*0.00*	*0.00*	*0.00*	
40	R	1510	Interest - Other	18,000.00	5,721.31	8,561.58	-9,438.42	
40	R	1995	Homeless Reimbursement	0.00	0.00	984.00	984.00	
40	R	1999	Misc Revenues	0.00	0.00	0.00	0.00	
			Total Misc Fees	*0.00*	*0.00*	*984.00*	*984.00*	
40	R	3500	Regular Transportation	5,000.00	0.00	0.00	-5,000.00	
40	R	3510	Special Ed Transportation	190,000.00	0.00	0.00	-190,000.00	
			Total State Funds	*195,000.00*	*0.00*	*0.00*	*-195,000.00*	
40	R	4991	Medicaid Fee for Svc/Transportation	0.00	0.00	0.00	0.00	
40	R	4992	Fee for Svc/Transportaion	0.00	0.00	0.00	0.00	
			Total Federal Funds	*0.00*	*0.00*	*0.00*	*0.00*	
Total Transportation Fund Revenue				1,205,443.00	167,456.96	357,745.48	-847,697.52	

Revenue Report by Month

Fiscal Year: 2025-2026 **Budget Type: Original Budget** **Salt Creek SD 48**
Month: September

Original Budget

Account			Account Description	Budget	Monthly	YTD	(Under) / Over
50	R	1111	Current Taxes-Imrf	39,255.00	0.00	0.00	-39,255.00
50	R	1112	Bk Txs 1 Yr Prior-Imrf	34,606.00	30,440.04	31,808.56	-2,797.44
50	R	1113	Bk Txs Oth Yrs-Imrf	0.00	0.00	0.00	0.00
50	R	1151	Current Taxes-Fica	53,443.00	0.00	0.00	-53,443.00
50	R	1152	Bk Txs 1 Yr Prior-Fica	47,115.00	41,442.47	43,305.61	-3,809.39
50	R	1153	Bk Txs Oth Yrs-Fica	0.00	0.00	0.00	0.00
			Total Property Taxes	*174,419.00*	*71,882.51*	*75,114.17*	*-99,304.83*
50	R	1230	Corporate Rplcmt Tax	63,485.00	0.00	0.00	-63,485.00
50	R	1510	Interest - Other	4,000.00	509.87	935.31	-3,064.69
Total Retirement Fund Revenue				241,904.00	72,392.38	76,049.48	-165,854.52

Revenue Report by Month

Fiscal Year: 2025-2026 **Budget Type: Original Budget** **Salt Creek SD 48**
Month: September

Account			Account Description	Budget	Monthly	YTD	(Under) / Over	Original Budget
51	R	1151	Current Taxes -Medicare/Social	0.00	0.00	0.00	0.00	
51	R	1152	Bk Txs 1 Yr Prior -Medicare/Social	0.00	0.00	0.00	0.00	
51	R	1153	Bk Txs Oth Yrs - Medicare/Social	0.00	0.00	0.00	0.00	
			Total Property Taxes	*0.00*	*0.00*	*0.00*	*0.00*	
51	R	1230	Corporate Replacement Tax	0.00	0.00	0.00	0.00	
51	R	1510	Interest - Other	0.00	0.00	0.00	0.00	
Total Medicare/Social Security Fund Fund Revenue				0.00	0.00	0.00	0.00	

Revenue Report by Month

Fiscal Year: 2025-2026 **Budget Type: Original Budget** **Salt Creek SD 48**
Month: September

Original Budget

Account			Account Description	Budget	Monthly	YTD	(Under) / Over
60	R	1510	Checking Interest	211,000.00	29,510.74	55,660.36	-155,339.64
60	R	1999	Miscellaneous	0.00	0.00	0.00	0.00
60	R	7210	Capital Pjct Principal On	0.00	0.00	0.00	0.00
60	R	7220	Capital Pjct Premium On B	0.00	0.00	0.00	0.00
60	R	7230	Accrued Interest from Sale of Bonds	1,000,000.00	43,338.68	402,081.63	-597,918.37
			Total Bond Proceeds	*1,000,000.00*	*43,338.68*	*402,081.63*	*-597,918.37*
Total Capital Projects Fund Revenue				1,211,000.00	72,849.42	457,741.99	-753,258.01

Revenue Report by Month

Fiscal Year: 2025-2026 **Budget Type: Original Budget** **Salt Creek SD 48**
Month: September

Original Budget

Account			Account Description	Budget	Monthly	YTD	(Under) / Over
70	R	1510	INTEREST EARNED	9,000.00	888.52	1,967.40	-7,032.60
70	R	1513	Checking Interest	0.00	0.00	0.00	0.00
			Total Interest Income	*9,000.00*	*888.52*	*1,967.40*	*-7,032.60*
Total Working Cash Fund Revenue				9,000.00	888.52	1,967.40	-7,032.60
Grand Total Revenue - All Funds				**19,340,881.00**	**6,687,536.66**	**7,796,791.93**	**-11,544,089.07**

Level 1 (By Fund)

Fund: 10 - 70
Type: E - Expense
Function: 1000 - 6999
Location: 910 - 999

Fiscal Year: 2025-2026
Month: September

Budget Type: Original Budget

Salt Creek SD 48

Fund Code	Fund Description	Current Budget	Month Activity	YTD Activity	YTD %	Encumbered Balance	Unencumbered Balance
10	Education	12,141,202	1,446,467	2,463,205	20.29%	349,586	9,328,411
20	Operations & Maintenance	1,580,315	39,957	204,201	12.92%	91,996	1,284,118
30	Debt Service	3,429,563	-1	866,167	25.26%	0	2,563,396
40	Transportation	1,483,000	30,157	47,027	3.17%	0	1,435,973
50	Retirement	209,954	16,481	33,578	15.99%	0	176,377
60	Capital Projects	47,965,623	8,050,730	24,752,309	51.60%	53,824	23,159,490
	Account Grand Totals:	66,809,657	9,583,791	28,366,487	42.46%	495,406	37,947,764
	Number of Accounts:	1,177					

Level 2 (By Fund/Object Position 1)

Fund: 10 - 70
Type: E - Expense
Function: 1000 - 6999
Location: 910 - 999

Fiscal Year: 2025-2026
Month: September

Budget Type: Original Budget

Salt Creek SD 48

Fund		Original Budget	Month Activity	YTD Activity	YTD %	Encumbered Balance	Unencumbered Balance
Education							
	Salaries	6,955,946	552,921	1,030,528	14.82%	0	5,925,418
	Employee Benefits	1,642,819	111,864	246,337	14.99%	0	1,396,482
	Purchased Services	1,353,341	16,277	319,297	23.59%	341,352	688,692
	Supplies	344,946	31,494	111,107	32.21%	4,935	234,404
	Capital Outlay	254,500	555	9,222	3.62%	1,645	243,633
	Other Expense	1,580,150	732,862	744,218	47.10%	0	835,932
	Non-Capitalized Equipment	9,500	494	2,497	26.28%	1,654	3,849
	Total	12,141,202	1,446,467	2,463,205	20.29%	349,586	9,328,411
Operations & Maintenance							
	Salaries	163,193	13,886	40,246	24.66%	0	122,948
	Employee Benefits	37,621	1,676	5,029	13.37%	0	32,592
	Purchased Services	929,000	19,193	127,077	13.68%	104,260	697,663
	Supplies	169,500	2,396	16,101	9.50%	677	152,722
	Capital Outlay	250,000	2,807	15,748	6.30%	(12,941)	247,193
	Other Expense	31,000	0	0	0.00%	0	31,000
	Total	1,580,315	39,957	204,201	12.92%	91,996	1,284,118
Debt Service							
	District	3,429,563	(1)	866,167	25.26%	0	2,563,396
	Total	3,429,563	(1)	866,167	25.26%	0	2,563,396
Transportation							
	Purchased Services	1,433,000	30,157	47,027	3.28%	0	1,385,973
	Other Expense	50,000	0	0	0.00%	0	50,000
	Total	1,483,000	30,157	47,027	3.17%	0	1,435,973
Retirement							
	Employee Benefits	209,954	16,481	33,578	15.99%	0	176,377
	Total	209,954	16,481	33,578	15.99%	0	176,377

Level 2 (By Fund/Object Position 1)

Fund: 10 - 70
Type: E - Expense
Function: 1000 - 6999
Location: 910 - 999

Fiscal Year: 2025-2026
Month: September

Budget Type: Original Budget

Salt Creek SD 48

Fund		Original Budget	Month Activity	YTD Activity	YTD %	Encumbered Balance	Unencumbered Balance
Retirement							
Medicare/Social Security Fund							
Capital Projects							
	Purchased Services	5,620,706	279,998	964,768	17.16%	47,631	4,608,308
	Supplies	685,906	1,457	12,251	1.79%	0	673,655
	Capital Outlay	40,529,011	7,769,276	23,286,136	57.46%	0	17,242,875
	Non-Capitalized Equipment	1,130,000	0	489,154	43.29%	6,193	634,653
	Total	47,965,623	8,050,730	24,752,309	51.60%	53,824	23,159,490
	Account Grand Totals:	66,809,657	9,583,791	28,366,487	42.46%	495,406	37,947,764
	Number of Accounts:	1,177					

DUPAGE HIGH SCHOOL DISTRICT 88 ADDISON TRAIL WILLOWBROOK
Building Futures

District 88 Board Recap

September 22, 2025

Recognition of District 88 Successes

88's Best Students Emily Moy from Addison Trail and Maisie Thompson from Willowbrook were recognized for September. The students were congratulated on their many accomplishments. The students thanked the Board, their teachers and their families for support.

Information

ATHS Interact Club Sponsors Becca Vogt and Claire Sychta, along with student club members, shared information about the Kermes Latino Food Festival Fundraiser hosted by Interact Club and Latino Parents in Action. The event will take place on Saturday, October 4th, from 4:00 p.m.- 7:00 p.m. at Addison Trail High School. More information can be found here.

Public Hearing

Mr. Domeracki presented the Annual Budget for 2025-26.

The Consent Agenda, which included the following items, was approved by the Board:

A. Approve meeting minutes from August 6, 2025 through August 26, 2025.
1) Minutes of the August 6, 2025 Board Officer meeting.
2) Minutes of the August 6, 2025 Closed Board Officer meeting.
3) Minutes of the August 11, 2025 Board meeting.
4) Minutes of the August 11, 2025, Closed Session Board meeting.
5) Minutes of the August 25, 2025 Board Workshop meeting
6) Minutes of the August 25, 2025 Board meeting.
7) Minutes of the August 25, 2025 Closed Session Board meeting.
8) Minutes of the August 26, 2025 Building & Grounds meeting.

B. Financial Reports
1) List of Bills- Vendor checks from September 4- September 17, 2025.

C. Fundraiser(s) Exceeding $1,000

1. Addison Trail Girls Bowling will host a Candlelight Bowl. The proceeds will be used to purchase personal team uniforms and meals for weekend tournaments.
2. Addison Trail Blazettes will sell Nordic Beach hood wraps. The proceeds will be used to purchase new team uniforms, competitive dance choreography and music.
3. Addison Trail Boys Wrestling will solicit online donations. The proceeds will be used to purchase team meals, food and awards for the awards banquet and update the banners in the wrestling room.

D. Personnel
CLASSIFIED STAFF APPOINTMENTS:
Zackary James
Willowbrook Vocational Coach

Effective: September 15, 2025

Frank Nino
Willowbrook Part-time Student Supervisor
Effective: August 14, 2025

Janice Kiefer
Willowbrook Part-time Student Supervisor
Effective: August 14, 2025

Jason Schau
Willowbrook Student Supervisor
Effective: September 16, 2025

William Genz
Willowbrook Buildings & Grounds 2nd Shift Custodian
Effective: September 22, 2025

CLASSIFIED STAFF CHANGE IN STATUS:
Jennifer Correa
From Willowbrook Student Supervisor to Willowbrook Student Services Secretary
Effective: September 15, 2025

Separate Action items, which include the following were approved by the Board:

A. Adopt the 2025-26 Budget
B. Treasurer's Report – August 2025
C. Special Purpose Treasurer's Bond

Discussion Items

A. Review of Board Policies (1st Reading)

Revisions were discussed at the September 11, 2025, Finance Committee Meeting.

1.) Board policies 8.25 and 8.80

Information (no discussion)

A. Freedom of Information Request

On August 19, 2025, DuPage High School District 88 received a request via email from Mr. Mike Jones for the following information through the Freedom of Information Act (FOIA):

1. Complaints, Allegations, and Investigations (2014–Present) Copies of any records from January 1, 2014 to the present documenting complaints, allegations, or investigations into possible sexual misconduct, including but not limited to grooming of students, inappropriate relationships with students, or inappropriate communication with students such as sexual text messages or electronic communications, as well as any other form of illegal misconduct involving students.

This request covers all such records regardless of whether the allegations were substantiated or unsubstantiated, and regardless of whether they resulted in discipline, resignation, settlement, or referral to law enforcement.

This request also includes records of any student or parent verbal or written report to administrators alleging misconduct, regardless of whether the district chose to investigate, substantiate, or pursue disciplinary action, and regardless of whether the employee resigned before an investigation was completed.

This includes, but is not limited to:
● Written complaints (internal or external) regarding sexual or other illegal misconduct.
● Records of investigations conducted by the district, third parties, or outside counsel.
● Final and interim investigation reports.
● Notes, memoranda, or findings related to such investigations.

2. Related Communications
Any correspondence (emails, letters, or memos) between district administrators, board members, or HR personnel discussing complaints, allegations, or investigations of sexual misconduct, grooming, inappropriate relationships, inappropriate communications with students, or other forms of illegal misconduct involving students.

3. Overlap With Previous FOIA
To the extent any responsive records were already provided or withheld in connection with my prior FOIA request dated August 9, 2025 (re: employee misconduct, discipline, and related records), please treat this request as seeking additional responsive materials not covered by that request.

4. Proof of Search (Compliance with 5 ILCS 140/9.5)
If the district denies the existence of responsive records in whole or in part, or asserts that no such records exist, please provide a detailed description of the steps taken to search for the records. This includes:
● The offices, departments, and individuals whose files were searched;
● The types of files, databases, and storage systems examined; and
● The search terms or methods used.
As required by 5 ILCS 140/9.5, the Public Access Counselor of the Illinois Attorney General has the authority to compel the district to demonstrate that a reasonable search was conducted, including where and how such a search occurred.

Format & Delivery
Please provide the records in electronic format via email. If the requested records are maintained in a searchable electronic format (such as PDF, Word, Excel, or CSV), please provide them in that format pursuant to 5 ILCS 140/6(a).

Denials & Extensions
If any portion of this request is denied, please provide the specific exemption(s) being relied upon and the factual basis for each, as required by 5 ILCS 140/9(a). If additional time is required, please send the written extension notice permitted under 5 ILCS 140/3(e).
FOIA request response went to Mr. Jones on Thursday, September 4, 2025.

On August 29, 2025, DuPage High School District 88 received a request via email from Kimi Hamidi from the Data Branch Research Team for the following information through the Freedom of Information Act (FOIA):
The Data Branch is hereby submitting a public records request for purchasing data. Specifically, we request a spreadsheet or equivalent file containing all purchase orders issued between March 1, 2025, and the present.
Scope of Request:
We are seeking all purchase orders issued by any and all schools, departments, divisions, or offices under your school district, including (but not limited to) general administration, finance, information technology, facilities/maintenance, curriculum and instruction, and food services.
If a centralized report is not available, we are happy to accept:
● Department-level or segmented purchasing data

● Any readily available reports,
● Or records grouped by department, if that is how they are stored.
Requested Details (if readily accessible):
● Purchase order number (or equivalent)
● Purchase date
● Vendor ID or name
● Department or issuing entity (if available)

● Line item description
● Quantity
● Unit price
● Total price
Preferred Format & Delivery:
We understand systems vary and that a spreadsheet export from your ERP system is often the most accessible. However, we are happy to accept:
● Spreadsheet (preferred)
● PDF or Word documents
● Existing ERP reports
● Any general or summary-level purchasing records you already have on hand, even if they don't include all requested fields
Commercial Nature & Flexibility: This is a commercial request for research purposes. We are happy to comply with all relevant policies and to work with your office to narrow, clarify, or adjust the request in any way that makes it easier to fulfill.
FOIA request response went to Kimi Hamidi from the Data Branch Research Team on Monday, September 8. 2025.

On September 2, 2025, DuPage High School District 88 received a request via email from Owen Wang from the DuPage Policy Journal for the following information through the Freedom of Information Act (FOIA):
To whom it may concern,
I am a news reporter from DuPage Policy Journal, a media organization committed to providing comprehensive and accurate news coverage on local governmental af airs. I am requesting the following records under the Illinois Freedom of Information Act, 5 ILCS 140, preferably in electronic format:
Names and honors of all students in your high schools recognized by the College Board as AP Scholars.
As a member of the media, I am involved in gathering and reporting news to the public. Access to public records is essential for me to fulfill my professional responsibilities, which include holding public institutions accountable and providing transparency to the public. Given my role in disseminating information, I believe I am eligible for a fee waiver as a media professional.
Please let me know if you have any questions.
Owen Wang,
DuPage Policy Journal

FOIA request response went to Owen Wang of the DuPage Policy Journal on Tuesday, September 9. 2025.

On September 2, 2025, DuPage High School District 88 received a request via email from CT Mills Public Info Access LLC for the following information through the Freedom of Information Act (FOIA):
Pursuant to the Illinois Freedom of Information Act (FOIA) – 5 ILCS 140/1 et seq., I am requesting copies of records related to district purchases and contracts, as outlined below. Please include vendor name, product or service description, purchase/contract amount, and contract start and end dates.

1. Core Curriculum Purchases
○ Records of core curriculum purchases for Math, English Language Arts (ELA), and Science.
2. Instructional Technology
○ Records of purchases or contracts for instructional technology platforms, specifically including (but not limited to): Nearpod, Edpuzzle, Pear Deck, Newsela, MagicSchool, Quizlet, and IXL.
3. Common Assessment Software
○ Records of purchases or contracts for assessment software, specifically including (but not limited to): Performance Matters, Formative, Pear Assessment, MasteryConnect, Renaissance DnA, Eduphoria, DMAC, and LinkIt. If available, I would prefer to receive the records in electronic format (PDF, Excel, or similar).
FOIA request response went to CT Mills Public Info Access LLC on Monday, September 8, 2025.

On September 8, 2025, DuPage High School District 88 received a request via email from Mr. Mike Jones for the following information through the Freedom of Information Act (FOIA):
Pursuant to the Illinois Freedom of Information Act, 5 ILCS 140/1 et seq., I request the following records:
All internal and external emails sent or received between May 4, 2025, and June 4, 2025, that contain my name "Mike Jones" or reference me in any way, including emails or any communications where my name appears in the subject line, body, attachments, or in the to/cc/bcc fields. This request includes:
– Emails sent or received by any District 88 employee.
– Emails sent or received by any District 88 Board of Education member using a district-issued account.
– Communications with outside legal counsel retained by the District.
– Emails sent or received through personal accounts or personal devices if used to conduct District business, consistent with City of Champaign v. Madigan, 2013 IL App (4th) 120662.

Format
Under 5 ILCS 140/6(a), please produce the records as PDF copies only, transmitted electronically to [your email]. Because these records exist in electronic form, no reproduction fees should apply. If you believe any fees are applicable, please notify me in advance.

Search Obligation
This request requires a complete and reasonable search of the District's email systems and servers, including archived and backup accounts where responsive emails may reside.

Exemptions
If you withhold or redact any portion of the responsive records:
● Identify the specific exemption in 5 ILCS 140 relied upon (§ 9(a)).
● Provide a detailed factual basis for each exemption.
● Release all non-exempt portions of the records (§ 7).
● Clearly mark each redaction.
If you assert attorney–client privilege or the deliberative process exemption, FOIA requires a fact-specific justification. Conclusory assertions will not satisfy § 9(a).

Certification of Withholding
If you withhold any records in whole or in part, provide a written certification that all reasonably segregable, non-exempt material has been disclosed.

Preservation for PAC Review

I anticipate seeking review by the Public Access Counselor in the event of denial, improper redaction, or failure to provide records. Maintain all responsive records in original form for the duration of that review.

Timeline
As required by 5 ILCS 140/3(d), I expect your response within five (5) business days of receipt of this request, unless a proper extension under § 3(e) is invoked.

FOIA request response went to Mr. Mike Jones on Monday, September 15. 2025

On September 11, 2025, DuPage High School District 88 received a request via email from Mr. Mike Jones for the following information through the Freedom of Information Act (FOIA):

Pursuant to the Illinois Freedom of Information Act, 5 ILCS 140/1 et seq., I hereby request the following public records:
1. All emails, letters, and attachments sent to or from District administrators, board members, and the District's outside counsel (including Courtney N. Stillman) that reference or relate to the disclosure of my FMLA leave status in the PAC matter, dated August 1, 2025 to present.
2. All drafts, notes, or communications (internal or external) relating to the preparation of the August 12, 2025 letter to the PAC that contained references to my FMLA leave.
3. All communications between the District and the Board of Education concerning my September 4, 2025 grievance regarding improper disclosure and misuse of FMLA information.
4. All emails, memoranda, or notes in which District administrators or Board members discussed the grievance or its allegations.

Format & Delivery
I request that the records be provided in electronic PDF format and transmitted by email.

Legal Duty
FOIA establishes a presumption that all records are open unless specifically exempt under 5 ILCS 140/7, and the burden is on the District to prove with specificity if an exemption is claimed. Records relating to employee grievances and the actions of outside legal counsel on behalf of the District are public records under FOIA. Portions may only be withheld if they fall within the narrow attorney–client privilege exemption under 5 ILCS 140/7(1)(m), which applies solely to confidential communications providing legal advice that would be exempt from disclosure in litigation. FOIA does not permit the District to apply this exemption as a blanket shield to withhold non-privileged factual materials, cover letters, transmittals, or final communications disclosed to outside parties.

FOIA request response went to Mr. Mike Jones on Wednesday, September 17. 2025

B. Credit Card Summary

Mr. Ryan Domeracki, Chief Financial Officer, presented the district's credit card use report for August 2025 as outlined in Board Policy 4:55 Use of Credit and Procurement Cards.

C. Salary Compensation Reports

1) Teacher/Admin Salary Report
2) Administrators' Salary Compensation Report
3) Total Compensation Report

School Recognitions

Addison Trail- Mr. Andrews reported:

September 22nd- September 27th is Homecoming Week! The theme is "A Night in Paris. The Tackle Football Game will take place on Friday at 7 p.m., followed by a Bonfire and the dance on Saturday.

UPCOMING EVENTS

Wednesday, September 24th @ 6 p.m. FAFSA Line by Line (Zoom)
September 29th-October 3rd- Hispanic Heritage Week
Wednesday, October 1st @7p.m.- Fine Arts Showcase
Thursday, October 2nd @ 6 p.m. - FAFSA Completion Assistance
Saturday, October 4th @ 4 p.m.- Kermes - Latino Food Festival

ATHLETICS

- The varsity boys soccer team won the Joe Novy Classic tournament.
- Varsity football won its games against DGS and Hinsdale South.
- The swimming team celebrated senior night.

Willowbrook- Dr. Krause reported:

HOMECOMING 2025 - It's Homecoming Week at Willowbrook, and this year's theme is "A Night in the City". From September 22 to September 27, the school will celebrate with several Homecoming activities. Below is the schedule of theme days and events.

Monday, September 22
Theme: Pajama Day

Tuesday, September 23
Theme: Meme Day

Wednesday, September 24
Theme: Reverse Day
Evening: Dodgeball Tournament & Bonfire

Thursday, September 25
Theme: Rhyme Without Reason
Evening: Athletic Hall of Fame Induction

Friday, September 26
Theme: Class Colors (Freshman - White, Sophomore - Grey, Junior - Black, Senior - Blue)
Homecoming Assembly - 1:45 PM
Homecoming Parade - 4:00 PM

Saturday, September 27
Homecoming Dance - 7:00 PM to 10:00 PM

COUNSELING DEPARTMENT -

- On Thursday, September 25th, the Counseling Department will be presenting in-person and on Zoom to Freshman Parents on the topics of academic and social/emotional supports, parent-teacher conferences

and the sign-up process, parent/student involvement, and the benefits of being active at Willowbrook, and Graduation requirements. The focus is on making a smooth transition to the high school experience. This event will be taking place in C2 at 6:00 PM.

- Every Tuesday until November 11th, the Counseling Department will host College Application assistance during Warrior Time in the Library.

IMPORTANT DATES

September 22 to 27	Homecoming Week
September 25	Athletic Hall of Fame Induction Dinner - 6:00 PM @ The Carlisle
September 26	Homecoming Assembly & Parade
September 27	Homecoming Dance
October 4	Feed My Starving Children Mobile Pack Event
October 6 to 10	Hispanic Heritage Month Celebration Week
October 9	Parent Teacher Conferences

Board Report

Board member Jean Taylor thanked the Board and administration for their hard work on the Foundation fundraiser, Gathering at the Grapevine.

Board President Donna Cain thanked District 88 for hosting the LEND meeting last Friday. The mission of LEND is to identify, inform, and influence legislation and regulations that impact students and school communities of DuPage County.

BOARD OF EDUCATION MEETING DATES

Board of Education Meeting: Monday, October 6, 2025, 7:30 p.m..
District Boardroom located at District Administrative Offices, 2 Friendship Plaza, Addison, IL 60101.
Joint Board of Education Meeting: Thursday, October 23, 2025, 6:00 p.m..
Harry Caray's Restaurant, 70 Yorktown Shopping Center, Lombard, IL 60148.

District 88 Board Recap

October 6, 2025

Educational Focus

Mrs. Yvonne Tsagalis, Assistant Superintendent for College and Career Readiness, along with Transition Department Head Stephanie Nitka, shared information on the curricular and learning successes of students in the Transition Program in District 88. Details can be viewed here.

The Consent Agenda, which included the following items, was approved by the Board:

A. Financial Reports
   1) List of Bills- September 2025
   2) List of Bills- Vendor checks from September 18- October 1, 2025

B. Shared Services Report

C. Destruction of Verbatim Recordings of Closed Session Meetings

D. Fundraiser(s) Exceeding $1,000

1. The National Honor Society will solicit donations through social media platforms. Half of the proceeds will be donated to the Luv Michael non-profit organization, and the remaining half will be used to purchase graduation sashes and offset the costs of the NHS banquet.
2. Willowbrook Girls Wrestling will use Snap! to collect online donations. The proceeds will be used to purchase team meals, food, and awards for the banquets, as well as updated banners in the wrestling room.
3. Willowbrook Boys Wrestling will use Snap! to collect online donations. The proceeds will be used to purchase team meals, gear that the athletes will keep, and to pay for team outings.
4, Addison Trail Orchesis will sell Christmas Wreaths. The proceeds will be used to purchase lights, costumes, and other expenses related to the annual spring show.

E. Donation

- The Illinois State Council Knights of Columbus Charities donated $2500 to the Transition Program.
- Honeylyn Laptian donated a 2011 Chevrolet Traverse VIN#1GNKVGEDXBJ105101 to the AT Auto Program.
- Joseph Shafer of Bernhard Woodwork Ltd. donated various wood materials for use in the CTE woods program.

F. Personnel

CERTIFIED STAFF RETIREMENT:
Brendan Lyons
Addison Trail Social Studies Department Chair
Effective Date: June 2033, at which time Brendan will have completed 26 years of service with District 88.

CLASSIFIED STAFF APPOINTMENTS:
Isabel Aramburu
Addison Trail Literacy Teacher Assistant
Effective: September 22, 2025

Perla Rodriguez Cruz
Addison Trail Buildings & Grounds 2nd Shift Custodian
Effective: October 01, 2025

Albert Mendez
Addison Trail Buildings & Grounds 3rd Shift Custodian
Effective: October 14, 2025

CLASSIFIED STAFF RESIGNATION:
Juan Arroyo
Willowbrook Buildings & Grounds 2nd Shift Custodian
Effective: October 09, 2025

Separate Action items, which include the following were approved by the Board:

A. Revised Copier Lease
B. Review of Board Policies 8.25 and 8.80 (2nd Read)
The Board of Education adopted the following updated Board Policies: 8.25 and 8:80.

Information (no discussion)

A. Freedom of Information Request
On Friday, August 29, 2025, DuPage High School District 88 received the following request via email from Kimia Hamidi of The Data Branch, for the following information through the Freedom of Information Act (FOIA):
Dear Public Records Officer,
Pursuant to the Illinois Freedom of Information Act (5 ILCS 140), The Data Branch is hereby submitting a public records request for purchasing data. Specifically, we request a spreadsheet or equivalent file containing all purchase orders issued between March 1, 2025, and the present.
Scope of Request: We are seeking all purchase orders issued by any and all schools, departments, divisions, or offices under your school district, including (but not limited to) general administration, finance, information technology, facilities/maintenance, curriculum and instruction, and food services. If a centralized report is not available, we are happy to accept:
● Department-level or segmented purchasing data
● Any readily available reports,
● Or records grouped by department, if that is how they are stored.
Requested Details (if readily accessible):
● Purchase order number (or equivalent)
● Purchase date
● Vendor ID or name
● Department or issuing entity (if available)
● Line item description
● Quantity
● Unit price
● Total price
Preferred Format & Delivery:
We understand systems vary and that a spreadsheet export from your ERP system is often the most accessible. However, we are happy to accept:
● Spreadsheet (preferred)

● PDF or Word documents
● Existing ERP reports
● Any general or summary-level purchasing records you already have on hand, even if they don't include all requested fields
Commercial Nature & Flexibility:
This is a commercial request for research purposes. We are happy to comply with all relevant policies and to work with your office to narrow, clarify, or adjust the request in any way that makes it easier to fulfill.
Contact Information:
My name is Kimia Hamidi
Email: kimiahamidi@thedatabranch.com
Phone: (302) 585-3132
Address: 1111B S Governors Ave STE 21033, Dover, DE 19904
We appreciate your attention to this matter and look forward to your prompt response. Please confirm receipt of this request and provide an estimated date for the delivery of the requested records.
Thank you for your cooperation.
Sincerely,
The Data Branch Research Team
FOIA request was sent to Kimiahamidi@thedatabranch.com on Monday, September 8, 2025.

On Tuesday, September 2, 2025, DuPage High School District 88 received the following request via email from CT Mills of Public Info Access LLC, for the following information through the Freedom of Information Act (FOIA): Pursuant to the Illinois Freedom of Information Act (FOIA) – 5 ILCS 140/1 et seq., I am requesting copies of records related to district purchases and contracts, as outlined below. Please include vendor name, product or service description, purchase/contract amount, and contract start and end dates.
1. Core Curriculum Purchases
o Records of core curriculum purchases for Math, English Language Arts (ELA), and Science.
2. Instructional Technology
o Records of purchases or contracts for instructional technology platforms, specifically including (but not limited to): Nearpod, Edpuzzle, Pear Deck, Newsela, MagicSchool, Quizlet, and IXL.
3. Common Assessment Software
o Records of purchases or contracts for assessment software, specifically including (but not limited to): Performance Matters, Formative, Pear Assessment, MasteryConnect, Renaissance DnA, Eduphoria, DMAC, and LinkIt.

If available, I would prefer to receive the records in electronic format (PDF, Excel, or similar). If any portion of this request is considered too broad, I kindly ask that you provide the available responsive records and advise me on how best to narrow the remainder. If you are not the right person to handle this request, kindly let me know or forward it to the appropriate contact.
Thank you for your time and assistance.
Sincerely,
CT Mills
Public Info Access LLC
FOIA request sent to outreach@educatorsupportnetwork.org on Monday, September 8, 2025.

On Monday, September 8, 2025, DuPage High School District 88 received the following request via email from Janie Jordan of Data Research Partners LLC, for the following information through the Freedom of Information Act (FOIA):
First name: Janie

Last name: Jordan
Email Address: janie@dataresearchpartners.com
Subject: Open Records Request

Message:
September 8, 2025
Michael Bolden, Assistant Superintendent of Human Resources/FOIA Officer
DuPage High School District 88
Dear Mr. Bolden,
Pursuant to the state open records law, 5 Ill. Comp. Stat. 140/1 to 140/11.5, I write to request access to and a copy of a listing of all DuPage High School District 88’s employees ’ first and last names, e-mail address, title/position, and primary campus/department location. Please provide this information in an electronic format such as Excel or .csv format to this email address if possible. If your agency does not maintain these public records, please let me know who does and include the proper custodian's name and address.

I agree to pay any reasonable copying and postage fees. Please provide a receipt indicating the charges for each document. As provided by the open records law, I will expect your response within five (5) working days.
See 5 Ill. Comp. Stat. 140/3(c). If you choose to deny this request, please provide a written explanation
FOIA request was sent to janie@dataresearchpartners.com on Friday, September 12, 2025.

On Monday, September 8, 2025, DuPage High School District 88 received the following request via email from John Stonebridge, for the following information through the Freedom of Information Act (FOIA):
District 88, In the last 5 years including this year how much money has been moved in your district from the education fund to the operation and maintenance fund to be ultimately moved to the capital improvement fund? Can I please get a by year breakdown?
Thank you
John Stonebridge
FOIA request was sent to dupageparent85@hotmail.com on Monday, September 15, 2025.

On Friday, September 5, 2025, DuPage High School District 88 received the following request via email from Concerned Citizen, for the following information through the Freedom of Information Act (FOIA):
Hello,
I am requesting, under the Illinois Freedom of Information Act (5 ILCS 140), copies of all attorney invoices the District received for legal services performed during the month of August 2025, regardless of when the invoice was created or received. If any portion of a record is withheld, please cite the exact legal exemption for each individual redaction and include a short explanation of how that exemption applies.
Electronic copies are requested and may be sent to this email address.
Thank you,
Concerned Citizen
FOIA request was sent to ConcernedCitizenD88@proton.me on Friday, September 12, 2025.

On Wednesday, September 17, 2025, DuPage High School District 88 received the following request via email from Michael Rost of Allium Data, for the following information through the Freedom of Information Act (FOIA): Please consider this email an open records request for commercial purposes under the applicable laws of your jurisdiction. We are requesting copies of your current property and casualty insurance policies, including premium information, or a summary document that outlines coverage, carrier, limits, deductibles, and premium.

If you have any questions, please let us know. Responsive documents may be sent to publicrecords@alliumdata.com
Thank you,
Michael Rost – Founder/CEO
Allium Data
1919 14th Street
Boulder, CO 80302
FOIA request was sent to publicrecords@alliumdata.com on Wednesday, September 24, 2025.

School Recognitions- Dani Brink reported

Addison Trail

- This weekend, we held our annual Kermes Latin Food Festival, which we believe was a record year of attendance and fundraising. Thank you to all of those who supported the event and made this year a huge success.
- This morning, we celebrated our 24.25 Spring Semester Honor Roll students with a ceremony held by our dean's office. We recognized over 100 students who earned this honor roll status.
- Tomorrow night, we continue our Hispanic Heritage Month celebrations with our annual Soccer Night, where we will have a food truck with tacos and other items for purchase.
- We also have our Padres Latinos en Accion parent meeting tomorrow, which will take place before the soccer game.
- This week, we are also celebrating Go Pink or Go Home week in support of Breast Cancer Awareness. Our student commons is “decked out” in pink; our Go Pink Walk and Blazer Bowl are on Wednesday night. The walk will start at 5 pm, and the Blazer Bowl will kick off at 7 pm. We’re also looking forward to our Go Pink football and soccer games this Friday. Soccer will start at 5 pm vs. Willowbrook, and Football will start at 7 pm vs. Proviso East.
- This Thursday is our annual parent-teacher conferences. Students will not be in attendance, and parent-teacher conferences will be 12 pm-7 pm via Zoom. You can still sign up for conferences until Thursday at 11:45 am. We will also host a special Addison Trail Parent Organization meeting that night at 6 pm. Join us via Zoom to learn more about upcoming fundraisers and programming for this year.
- Next Wednesday is the annual Options Fair at 6 pm at Morton West. This is an annual event where students with disabilities and their families can learn more about post-secondary options in everything from College, Independent Living, and much more!
- Opening night for our fall play is Thursday, October 16th, at 7 pm. Come join us for The Complete Work of William Shakespeare. There will also be performances on Friday and Saturday at 7 pm.

ATHLETICS

- Congratulations to Nathan Gunderson, who is a Junior on the boys' cross country team, who took 2nd at the St. Charles North meet this weekend.
- Congratulations to Tackle Football, who continue their winning ways with a big win over another conference opponent, Leyden, this past week.
- Congratulations to the girls' flag football who had a big win over the York Dukes with a close score of 20-18.
- Our boys and girls golf teams wrapped up their seasons with regionals last week, where, while we played great golf, we did not have anyone advance to the sectional round.

Willowbrook

PARENT-TEACHER CONFERENCES - Information related to registering for Parent-Teacher Conferences (October 9, 2025) has been shared with parents/guardians, and the ability to schedule them went live on Monday, September 29, 2025.

FALL CONCERTS - The Fall Concert series began this week with the Collage Concert on Thursday, October 2. This will be followed by Band Day on Friday, October 10, with over 140 middle school students participating with our Marching Band. The series continues with the Strings Festival on Thursday, October 16, and the Choir Invitational on Tuesday, October 21. Each concert begins at 7:00 PM.

FEED MY STARVING CHILDREN - Willowbrook students, staff, parents/guardians, and community members helped to pack more than 88,000 meals for Feed My Starving Children on Saturday, October 4, during 3 packing sessions.

COUNSELING DEPARTMENT - Senior Interviews are in full-cycle, and the Counseling Department is working with our senior students to evaluate their graduation status, confirm credits to verify they are on track to graduate, and discuss their plans for the future.

- On Tuesday, September 30, the Counselors met with 10 students during Warrior Time to help and assist with SchooLinks and the college application process.
- Thursday, September 25th, the Counseling Department presented in-person and on Zoom to Freshman Parents on the topics of academic and social/emotional supports, Graduation requirements, parent-teacher conferences and the sign-up process, parent/student involvement, and the benefits of being active at Willowbrook. We focused on making a smooth transition to the high school experience. Over 50 families attended this event.
- FAFSA Parent Nights are scheduled for October 14th, November 19th, December 10th, and January 14th in the Library at 6:00 PM. Parent communication will be sent out next week, with follow-up communication when the dates get closer.
- On Wednesday, October 15th, the Counseling Department will be hosting our Sophomore/Junior Parent Night (Part 1) at 6:00 PM in C2. This presentation is for all Sophomore/Junior parents/ guardians who want to learn about Graduation requirements, SchooLinks, Dual Credit/ College opportunities, Technology Center of DuPage, and Advanced Placement information. Our goal is to provide you with the tools and knowledge to help your student plan a successful path through high school and beyond.
- Signs of Suicide (SOS) programming will begin on October 22nd and October 29th. Parent communication was sent out to Junior Families this week.
- The College of DuPage Takeover is currently being planned, and March 11th is the tentative date. More information will be coming out soon.
- Starting September 2nd, and every Tuesday until November 11th, the Counseling Department will host College Application assistance during Warrior Time in the Library.

ATHLETICS

- **Girls Golf -** Our Girls Golf season came to a close this past Tuesday, September 30th, at the IHSA Regional Championship. Congratulations to our student-athletes and coaches for a phenomenal season.
- **Boys Golf -** Our Boys Golf season came to a close this past Wednesday, October 1st, at the IHSA Regional Championship. Congratulations to our student-athletes and coaches for a phenomenal season.
- **Girls Cross Country -** Congratulations to our Varsity Girls Cross Country team for their 1st place finish at this past Tuesday's home meet at the Lombard Commons and 2nd place finish at Niles West this past Saturday, October 4th, at the Savage Invitational.
- **Boys Cross Country -** Congratulations to our Varsity Boys Cross Country team for their 2nd place finish at this past Tuesday's home meet at the Lombard Commons and for their outstanding performance at Marquette Park Golf Course this past Saturday, October 4th, at the Solorio Invitational.

- **Girls Flag Football -** Congratulations to our Varsity Flag Football team for their 20-6 WSC crossover victory over Oak Park & River Forest on Wednesday, October 1st. Our Warriors finished the regular season with a record of 17-0 (6-0) and secured the first West Suburban Conference Gold Championship in this sport in school history. Best of luck to our Warriors as they host and compete in the IHSA Regional Semifinal on Tuesday, October 7th at 6:00 PM.
- **Girls Tennis -** Congratulations to our Varsity Girls Tennis teams for their 7-0 non-conference victory over Glenbard East on Wednesday, October 1st. Best of luck to our Warriors as they travel to Glenbard South.
- **Girls Swimming -** Congratulations to our Varsity Girls Swim team for their dual meet victory this past Tuesday against Fenton. Best of luck to our Girls Swim team as they travel to Leyden to compete in a West Suburban Conference Gold dual meet on October 9.
- **Girls Volleyball -** Congratulations to our Varsity Girls Volleyball team for their three-set victory this past Monday, September 29th, against Fenton. Best of luck to our Warriors as they host Montini tomorrow.
- **Cheerleading -** Our Cheer team is preparing for their upcoming Halftime performance at our fourth home football game on Friday, October 10th, vs. Proviso West.
- **Dance -** Our Dance team is preparing for their upcoming Halftime performance at our fourth home football game on Friday, October 10th, vs. Proviso West.
- **Tackle Football -** Congratulations to our Varsity Tackle Football team on their victory over Morton West, and good luck to the team as they take on Proviso West this Friday at home.
- **Tackle Football -** Congratulations to Anthony Leo on being selected to the Friday Night Drive Team of the Week. Anthony was also named the MVP for this week's team. Anthony was selected for his dominant performance of 28 carries, 230 yards, 1 TD; 9 tackles (6 solos, 3 assists), 4 tackles for loss, 1 sack in the Warriors' 45-14 victory over Hinsdale South.
- **Boys Soccer -** Congratulations to our Varsity Boys Soccer team for their 6-3 WSC Gold victory over Proviso East this past Tuesday, September 30th. Good luck to the team as they take on Leyden tomorrow and Addison Trail on Friday.

IMPORTANT DATES

October 8	CAC Meeting - 7:00 PM
October 9	Parent Teacher Conferences
October 15	NMSQT Testing
October 23	PreACT Testing
October 28 to 30	8th Grade Parent Nights

Board Report

Board Vice President Dan Olson was present at the Kermes event held at Addison Trail and reported a notably high level of attendance and enthusiasm among participants.

Board President Donna Cain attended the Feed My Starving Children event held at Willowbrook High School. The upcoming Joint Board meeting will focus on Artificial Intelligence (AI). The board will also be hosting a student feedback session at Addison Trail on Wednesday and at Willowbrook in November.

Action Necessitated by Closed Session

There was no action necessitated by closed session.

BOARD OF EDUCATION MEETING DATES

Joint Board of Education Meeting: Thursday, October 23, 2025, 6:00 p.m.. Harry Caray's Restaurant, 70 Yorktown Shopping Center, Lombard, IL 60148.

Board of Education Meeting: Monday, October 27, 2025, 7:30 p.m., District Boardroom located at District Administrative Offices, 2 Friendship Plaza, Addison, IL 60101.