



Niles Elementary School District 71

Finance Committee Meeting

Published on January 16, 2026 at 2:53 PM CST

Amended on January 16, 2026 at 2:56 PM CST

Date and Time

Tuesday January 20, 2026 at 6:30 PM CST

Location

Media Center

Agenda

I. Opening Items

- A. Record Attendance
- B. Call the Meeting to Order

II. Review/Talk Accounts Payable

- A. Accounts Payable

III. Review/Talk Fund Balances

- A. Fund Balances

IV. FY25 Audit

A. FY25 Audit

V. Closing Items

A. Adjourn Meeting

Coversheet

Accounts Payable

Section:	II. Review/Talk Accounts Payable
Item:	A. Accounts Payable
Purpose:	
Submitted by:	
Related Material:	Accounts Payable.pdf

Niles Elementary School District 71

Disbursement Detail Listing

Bank Name: COLE TAYLOR BANK - ACCOUNTS PAYABLE

Date Range: 12/05/2025 - 01/15/2026

Sort By: Check

Bank Account: 0691-59408

Voucher Range: -

Dollar Limit: \$0.00

Fiscal Year: 2025-2026

☐ Print Employee Vendor Names☐ Exclude Voided Checks☐ Exclude Manual Checks☐ Include Non Check Batches

Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount
Bank Name: COLE TAYLOR BANK - ACCOUNTS PAYABLE				Bank Account: 0691-59408			
7100018515	12/05/2025	1140	Employee Vendor	V418189	10.0.2210.670.00.0000.00	REIMBURSEMENT COURSES-BULLOCK	\$700.00
Check Total:							\$700.00
7100018516	12/05/2025	1140	CITIBANK COSTCO VISA	V26063	10.0.2560.400.01.0000.00	THANKSGIVING STUDENT ITEMS	\$293.53
7100018516	12/05/2025	1140	CITIBANK COSTCO VISA	V688584	10.0.1100.411.00.0000.00	STAFF ITEMS	\$582.64
7100018516	12/05/2025	1140	CITIBANK COSTCO VISA	V688584	20.0.2540.410.00.0000.00	CUSTODIAL ITEMS	\$296.59
7100018516	12/05/2025	1140	CITIBANK COSTCO VISA	V690835	10.0.2310.410.00.0000.00	BOARD APPRECIATION	\$319.96
Check Total:							\$1,492.72
7100018517	12/05/2025	1140	FRANCOTYP-POSTALIA, INC	RI106892438	10.0.1100.323.00.0000.00	MONTHLY SERVICE: DEC 25	\$43.00
Check Total:							\$43.00
7100018518	12/05/2025	1140	HARRIS BMO	V104641	10.0.1100.400.00.0000.00	CLASSROOM MATERIALS	\$505.28
7100018518	12/05/2025	1140	HARRIS BMO	V104641	10.0.1100.411.00.0000.00	STAFF SUPPLIES	\$337.50
7100018518	12/05/2025	1140	HARRIS BMO	V104641	10.0.1100.411.00.0000.00	BOARD ITEMS	\$115.20
7100018518	12/05/2025	1140	HARRIS BMO	V104641	10.0.2220.412.04.0000.00	MONTHLY SERVICE	\$20.00
7100018518	12/05/2025	1140	HARRIS BMO	V104641	10.0.2310.312.00.0000.00	TRIPLE I CONFERENCE	\$2,682.60
7100018518	12/05/2025	1140	HARRIS BMO	V104641	10.0.2310.341.00.0000.00	MONTHLY ADS	\$1,858.22
7100018518	12/05/2025	1140	HARRIS BMO	V104641	10.0.2410.411.00.0000.00	SUPERINTENDENT ITEM	\$5.64
7100018518	12/05/2025	1140	HARRIS BMO	V104641	10.0.2560.410.10.0000.00	KITCHEN ITEMS	\$452.30
7100018518	12/05/2025	1140	HARRIS BMO	V128586	10.0.1100.410.09.0000.00	PREK ITEMS	\$139.96
7100018518	12/05/2025	1140	HARRIS BMO	V128586	10.0.1100.411.00.0000.00	RECESS ITEMS	\$199.99
7100018518	12/05/2025	1140	HARRIS BMO	V128586	10.0.1100.411.00.0000.00	FAMILY NIGHT	\$181.09
7100018518	12/05/2025	1140	HARRIS BMO	V128586	10.0.1100.420.70.0000.00	VOYAGER SOPRIS BOOKS	\$245.00
7100018518	12/05/2025	1140	HARRIS BMO	V128586	10.0.1200.410.00.0000.00	SPED MATERIALS	\$352.95
7100018518	12/05/2025	1140	HARRIS BMO	V128586	10.0.2140.410.00.0000.00	CHARTS	\$63.80
7100018518	12/05/2025	1140	HARRIS BMO	V128586	10.0.2140.410.00.0000.00	PSYCH EVAL ITEMS	\$57.50
7100018518	12/05/2025	1140	HARRIS BMO	V128586	10.0.2210.312.01.0000.00	EL SEMINAR	\$590.00
7100018518	12/05/2025	1140	HARRIS BMO	V585349	10.0.1100.410.01.0000.00	8TH GRADE ITEMS	\$207.92

Niles Elementary School District 71

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Voucher Range: -

Dollar Limit: \$0.00

Fiscal Year: 2025-2026

☐ Print Employee Vendor Names☐ Exclude Voided Checks☐ Exclude Manual Checks☐ Include Non Check Batches

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7100018518	12/05/2025	1140	HARRIS BMO	V585349	10.0.1100.410.11.0000.00	1ST GRADE ITEMS	\$247.40
7100018518	12/05/2025	1140	HARRIS BMO	V585349	10.0.1100.410.15.0000.00	5TH GRADE ITEMS	\$23.91
7100018518	12/05/2025	1140	HARRIS BMO	V585349	10.0.1100.410.21.0000.00	SCIENCE ITEMS	\$109.99
7100018518	12/05/2025	1140	HARRIS BMO	V585349	10.0.1100.410.40.0000.00	ERECSS-	\$27.98
7100018518	12/05/2025	1140	HARRIS BMO	V585349	10.0.1100.411.00.0000.00	STAFF BOOK CLUB	\$292.57
7100018518	12/05/2025	1140	HARRIS BMO	V585349	10.0.1100.411.00.0000.00	I CAN DO IT NIGHT	\$305.00
7100018518	12/05/2025	1140	HARRIS BMO	V585349	10.0.1100.411.00.0000.00	CONFERENCE DAY ITEMS	\$134.91
7100018518	12/05/2025	1140	HARRIS BMO	V585349	10.0.1100.411.00.0000.00	LOVE TO LEAD	\$56.90
7100018518	12/05/2025	1140	HARRIS BMO	V585349	10.0.1100.411.00.0000.00	STAFF ITEMS	\$162.65
7100018518	12/05/2025	1140	HARRIS BMO	V585349	10.0.1100.420.70.0000.00	CLASSROOM BOOKS	\$341.11
7100018518	12/05/2025	1140	HARRIS BMO	V585349	10.0.2110.410.01.0000.00	PBIS ITEMS	\$763.07
7100018518	12/05/2025	1140	HARRIS BMO	V691042	10.0.1100.400.00.0000.00	CLASSROOM SUPPLIES	\$172.01
7100018518	12/05/2025	1140	HARRIS BMO	V691042	10.0.1100.410.09.0000.00	PREK ITEMS	\$17.99
7100018518	12/05/2025	1140	HARRIS BMO	V691042	10.0.1100.410.12.0000.00	2ND GR ITEMS	\$78.94
7100018518	12/05/2025	1140	HARRIS BMO	V691042	10.0.1100.410.16.0000.00	6TH GRADE ITEMS	\$14.94
7100018518	12/05/2025	1140	HARRIS BMO	V691042	10.0.1100.410.21.0000.00	5TJ GR SCOEMCE	\$56.97
7100018518	12/05/2025	1140	HARRIS BMO	V691042	10.0.1100.410.24.0000.00	ART ITEMS	\$25.73
7100018518	12/05/2025	1140	HARRIS BMO	V691042	10.0.1100.410.26.0000.00	PE ITEMS	\$55.92
7100018518	12/05/2025	1140	HARRIS BMO	V691042	10.0.1100.420.70.0000.00	CLASSROOM BOOKS	\$69.70
7100018518	12/05/2025	1140	HARRIS BMO	V691042	10.0.2110.410.01.0000.00	PBIS ITEMS	\$123.74
7100018518	12/05/2025	1140	HARRIS BMO	V691042	10.0.2410.640.00.0000.00	ANNUAL	\$100.00
7100018518	12/05/2025	1140	HARRIS BMO	V691042	20.0.2540.410.00.0000.00	CUSTODIAL ITEMS	\$72.18
7100018518	12/05/2025	1140	HARRIS BMO	V691042	20.0.2540.410.06.0000.00	B&G ITEMS	\$178.78
7100018518	12/05/2025	1140	HARRIS BMO	V691042	20.0.2540.410.06.0000.00	HVAC ITEMS	\$420.36
7100018518	12/05/2025	1140	HARRIS BMO	V691042	20.0.2540.410.06.0000.00	MAINT ITEMS	\$210.92
7100018518	12/05/2025	1140	HARRIS BMO	V691042	20.0.2540.410.06.0000.00	EQUIPMENT MATERIALS	\$147.97
7100018518	12/05/2025	1140	HARRIS BMO	V81142	10.0.1100.420.70.0000.00	MIDDLE SCHOOL SS LICENSE	\$413.00
7100018518	12/05/2025	1140	HARRIS BMO	V81142	10.0.2220.500.00.0000.00	MONTHLY HOSTING	\$125.00
7100018518	12/05/2025	1140	HARRIS BMO	V81142	10.0.2220.500.00.0000.00	ANNUAL SUBSCRIPTION	\$805.20
7100018518	12/05/2025	1140	HARRIS BMO	V81142	10.0.2220.500.00.0000.00	DOMAIN RENEWAL	\$115.95

Check Total: \$13,685.74

Niles Elementary School District 71

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Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount
7100018519	12/05/2025	1140	KATHERINE RANALLI	V17141	10.0.2210.670.00.0000.00	ESL COURSES	\$1,400.00
Check Total:							\$1,400.00
7100018520	12/05/2025	1140	MATT HOLBROOK	V236926	10.0.2310.312.00.0000.00	TRIPLE I CONFERENCE REIMBURSEMENT	\$1,532.49
7100018520	12/05/2025	1140	MATT HOLBROOK	V236926	10.0.2310.312.00.0000.00	NSBA CONFERENCE REIMBURSEMENT	\$426.97
Check Total:							\$1,959.46
7100018521	12/05/2025	1140	MUSIC & ARTS CENTERS	INV055589876	10.0.1100.300.10.0000.00	INSTRUMENT REPAIRS	\$190.00
Check Total:							\$190.00
7100018522	12/05/2025	1140	VICTORIA LUZ	V26575	10.0.2310.312.00.0000.00	TRIPLE I CONFERENCE TRANSPORTATION	\$105.00
Check Total:							\$105.00
7100018523	12/11/2025	1146	CHILLY TEMPERATURE SPECIALIST INC	19936,19919,21012	20.0.2540.323.20.0000.00	WORK ORDERS -HVAC	\$645.00
7100018523	12/11/2025	1146	CHILLY TEMPERATURE SPECIALIST INC	19936,19919,21012	20.0.2540.323.20.0000.00	WORK ORDER - HVAC	\$815.00
7100018523	12/11/2025	1146	CHILLY TEMPERATURE SPECIALIST INC	19936,19919,21012	20.0.2540.323.20.0000.00	WORK ORDER -HVAC	\$2,315.00
Check Total:							\$3,775.00
7100018524	12/11/2025	1146	COMCAST,.	V562450	20.0.2540.340.00.0000.00	MONTHLY SERVICE: 12/9-1/8/26	\$101.88
Check Total:							\$101.88
7100018525	12/11/2025	1146	HIMES, PETRARCA & FESTER, CHTD	57126	10.0.2310.318.00.0000.00	PROFESSIONAL SERVICES: NOV 25	\$520.00
Check Total:							\$520.00
7100018526	12/11/2025	1146	HODGES, LOIZZI, EISENHAMMER, RODICK	67701	10.0.2310.318.02.0000.00	PROFESSIONALS SERVICE: NOV 25	\$189.21
Check Total:							\$189.21
7100018527	12/11/2025	1146	HOUGHTON MIFFLIN HARCOURT PUBLISHING CO	849178	10.0.2210.314.00.0000.00	2 HOUR TRAINING	\$1,260.00
Check Total:							\$1,260.00
7100018528	12/11/2025	1146	J W PEPPER	368059738	10.0.1100.410.25.0000.00	LA REJOUISSANCE	\$89.99
7100018528	12/11/2025	1146	J W PEPPER	368059738	10.0.1100.410.25.0000.00	THATS WHAT I LIKE	\$0.00
Check Total:							\$89.99

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Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount
7100018529	12/11/2025	1146	KATHERINE RANALLI	V213257	10.0.1100.411.00.0000.00	REIMBURSEMENT WINTER PROGRAM ITEMS	\$37.38
Check Total:							\$37.38
7100018530	12/11/2025	1146	METAPHRASIS	i-501872	10.0.1200.310.00.0000.00	INTERPRETING SERVICES	\$410.00
Check Total:							\$410.00
7100018531	12/11/2025	1146	NORTH AMERICAN CORPOF ILLINOIS	E322933,E324984	20.0.2540.410.00.0000.00	CUSTODIAL ITEMS	\$127.14
7100018531	12/11/2025	1146	NORTH AMERICAN CORPOF ILLINOIS	E322933,E324984	20.0.2540.410.00.0000.00	CUSTODIAL ITEMS	\$1,780.72
Check Total:							\$1,907.86
7100018532	12/11/2025	1146	NORTH SHORE TRANSIT	RNSTR22002539	40.0.2550.331.20.0000.00	SPED ROUTE -CULVER, NOV 25	\$7,816.80
Check Total:							\$7,816.80
7100018533	12/11/2025	1146	NTDSE	25.26-1	10.0.4120.300.00.0000.00	NTDSE 25-26, #1	\$117,897.50
7100018533	12/11/2025	1146	NTDSE	25.26-1	10.0.4120.300.00.4600.00	NTDSE 25-26, #1	\$502.00
7100018533	12/11/2025	1146	NTDSE	25.26-1	10.0.4120.300.00.4620.00	NTDSE 25-26, #1	\$5,447.50
7100018533	12/11/2025	1146	NTDSE	25.26-1	10.0.4120.300.03.4620.00	NTDSE 25-26, #1	\$6,275.00
7100018533	12/11/2025	1146	NTDSE	25.26-1	10.0.4120.600.00.0000.00	NTDSE 25-26, #1	\$41,317.00
7100018533	12/11/2025	1146	NTDSE	25.26-1	10.0.4120.600.00.4600.00	NTDSE 25-26, #1	\$4,514.00
7100018533	12/11/2025	1146	NTDSE	25.26-1	10.0.4120.600.02.0000.00	NTDSE 25-26, #1	\$20,303.00
7100018533	12/11/2025	1146	NTDSE	25.26-1	10.0.4120.600.03.0000.00	NTDSE 25-26, #1	\$206,302.59
7100018533	12/11/2025	1146	NTDSE	25.26-1	10.0.4120.600.03.4620.00	NTDSE 25-26, #1	\$213,605.00
Check Total:							\$616,163.59
7100018534	12/11/2025	1146	PETRARCA, GLEASON, BOYLE & IZZO, LLC	39789	10.0.2310.318.00.0000.00	PROFESSIONAL SERVICE: NOV 25	\$132.50
Check Total:							\$132.50
7100018535	12/11/2025	1146	Employee Vendor	V374359	10.0.1100.410.11.0000.00	REIMBURSEMENT CLASSROOM ITEMS-PLACH	\$54.20
Check Total:							\$54.20
7100018536	12/11/2025	1146	TRUGREEN #4550	219295775,219295403	20.0.2540.410.06.0000.00	ICE MELT	\$906.50
Check Total:							\$906.50
7100018537	12/11/2025	1146	UNITED PACKAGING PRODUCTS, INC	V539176	10.0.2560.410.10.0000.00	DECEMBER ITEMS	\$1,606.47

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Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount
Check Total:							\$1,606.47
7100018540	12/19/2025	1154	ANDERSON PEST CONTROL-RENTOKIL CO	89308454	20.0.2540.321.00.0000.00	MONTHLY SERVICE: DEC 25	\$80.31
Check Total:							\$80.31
7100018541	12/19/2025	1154	Employee Vendor	V235851	10.0.2210.312.01.0000.00	IAHPERD CONVENTION REIMBURSEMENT	\$413.76
Check Total:							\$413.76
7100018542	12/19/2025	1154	COZZINI BROS	C19987734	10.0.2560.322.00.0000.00	DECEMBER SERVICE	\$25.90
Check Total:							\$25.90
7100018543	12/19/2025	1154	DEMCO	7741079	10.0.2220.410.00.0000.00	ITEMS IN CART 17222321	\$216.82
Check Total:							\$216.82
7100018544	12/19/2025	1154	Employee Vendor	V818268	10.0.1100.410.21.0000.00	REIMBURSEMENT - ERAMIA SCIENCE SUPPLIES	\$15.72
Check Total:							\$15.72
7100018545	12/19/2025	1154	KENNETH KRUEGER	V815214	10.0.2310.332.00.0000.00	REIMBURSEMENT: TRIPLE I CONVENTION	\$151.16
Check Total:							\$151.16
7100018546	12/19/2025	1154	METAPHRASIS	I-501908	10.0.1200.310.00.0000.00	INTERPRETING SERVICE	\$150.00
Check Total:							\$150.00
7100018547	12/19/2025	1154	NATIONAL HEAT & POWER CORP	31968	20.0.2540.323.20.0000.00	WORK ORDER REPAIR PNEUMATIC CONTROLS	\$1,963.00
Check Total:							\$1,963.00
7100018548	12/19/2025	1154	O'HARE MECHANICAL CONTRACTORS INC.	12872	20.0.2540.323.20.0000.00	WORK ORDER 11/18/25	\$417.00
Check Total:							\$417.00
7100018549	12/19/2025	1154	PER MAR SECURITY SERVICES	696393	20.0.2540.323.20.0000.00	SECURITY SERV: WEEKENDING 12/6/25	\$1,198.80
Check Total:							\$1,198.80
7100018550	12/19/2025	1154	SARAH DECICCO	V917790	10.0.2210.312.01.0000.00	REIMBURSEMENT IAHPERD CONVENTION	\$440.07
Check Total:							\$440.07
7100018551	12/19/2025	1154	SCHOOL SPECIALTY LLC	208136609824	10.0.1100.400.00.0000.00	CONSTRUCTION PAPER AND ITEMS LISTED ON CART	\$93.63

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Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount
Check Total:							\$93.63
7100018552	12/19/2025	1154	SKOKIE SCHOOL DISTRICT 69	2026-110	10.0.1500.319.01.0000.00	25-26 LITTLE 9 CONF MEMBERSHIP	\$5,500.00
Check Total:							\$5,500.00
7100018553	12/19/2025	1154	TONY PALAZZOLO	V582838	10.0.2210.312.01.0000.00	IAHPERD CONVENTION REIMBURSEMENT	\$416.88
Check Total:							\$416.88
7100018554	12/19/2025	1154	VERIZON WIRELESS	6130314474	20.0.2540.340.00.0000.00	MONTHLY SERVICE: 11/7-12/6/25	\$116.54
Check Total:							\$116.54
7100018556	01/07/2026	1167	ABC COMMERCIAL MAINTENANCE SERVICE INC	2025-118	20.0.2540.323.30.0000.00	MONTHLY SERVICE: DEC 25	\$12,000.00
Check Total:							\$12,000.00
7100018557	01/07/2026	1167	ALPHA BAKING CO	V40931	10.0.2560.400.01.0000.00	DEC LUNCHES	\$514.45
7100018557	01/07/2026	1167	ALPHA BAKING CO	V40931	10.0.2560.404.00.0000.00	DEC LUNCHES	\$210.28
Check Total:							\$724.73
7100018558	01/07/2026	1167	ALSCO	V115343	10.0.2560.322.00.0000.00	DEC SERVICE	\$358.29
Check Total:							\$358.29
7100018559	01/07/2026	1167	ANDY FRAIN SERVICES, INC	386394	20.0.2540.323.20.0000.00	NOVEMBER CROSSING	\$2,679.94
7100018559	01/07/2026	1167	ANDY FRAIN SERVICES, INC	387529	20.0.2540.323.20.0000.00	CROSSING GUARD: DEC 25	\$3,050.57
Check Total:							\$5,730.51
7100018560	01/07/2026	1167	BOB'S DAIRY SERVICE	V503296	10.0.2560.400.01.0000.00	DEC LUNCHES	\$1,743.05
Check Total:							\$1,743.05
7100018561	01/07/2026	1167	CITIBANK COSTCO VISA	V618479	10.0.1100.411.00.0000.00	STAFF ITEMS	\$193.56
Check Total:							\$193.56
7100018562	01/07/2026	1167	CONSTELLATION NEWENERGY - GAS DIVISION	4485046	20.0.2540.465.00.0000.00	MONTHLY GAS SERVICE: 11/1-11/30/25	\$3,482.79
Check Total:							\$3,482.79
7100018563	01/07/2026	1167	DIAMOND DESIGN AND ENGRAVING	203311	10.0.2110.410.01.0000.00	PBIS TROPHYS	\$493.00
Check Total:							\$493.00
7100018564	01/07/2026	1167	ELEVATE HEALTH AND HEALING	2025-12-17	10.0.2210.314.00.0000.00	WELLNESS WORKSHOP 12/19/25	\$125.00

Niles Elementary School District 71

Disbursement Detail Listing

Bank Name: COLE TAYLOR BANK - ACCOUNTS PAYABLE

Date Range: 12/05/2025 - 01/15/2026

Sort By: Check

Bank Account: 0691-59408

Voucher Range: -

Dollar Limit: \$0.00

Fiscal Year: 2025-2026

☐ Print Employee Vendor Names☐ Exclude Voided Checks☐ Exclude Manual Checks☐ Include Non Check Batches

Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount
Check Total:							\$125.00
7100018565	01/07/2026	1167	Employee Vendor	V154808	10.0.1100.410.17.0000.00	REIMBURSEMENT CLASSROOM ITEMS-ERAMIA	\$34.75
Check Total:							\$34.75
7100018566	01/07/2026	1167	EVANS, MARSHALL AND PEASE, PC	V109427	10.0.2520.317.40.0000.00	ANNUAL FINANCIAL STATEMENT	\$14,500.00
Check Total:							\$14,500.00
7100018567	01/07/2026	1167	FIRST STUDENT INC	12094730	40.0.2550.331.06.0000.00	NOVEMBER 25 TRANS	\$21,787.52
7100018567	01/07/2026	1167	FIRST STUDENT INC	12094730	40.0.2550.331.12.0000.00	NOV 25 ACTIVITY	\$1,122.96
Check Total:							\$22,910.48
7100018568	01/07/2026	1167	GET FRESH PRODUCE	V245820	10.0.2560.400.01.0000.00	DEC LUNCHES	\$825.39
7100018568	01/07/2026	1167	GET FRESH PRODUCE	V245820	10.0.2560.404.00.0000.00	DEC LUNCHES: STAFF	\$1,156.96
Check Total:							\$1,982.35
7100018569	01/07/2026	1167	GORDON FOOD SERVICE INC	V550724	10.0.1100.411.00.0000.00	DEC LUNCHES-KINDER	\$172.51
7100018569	01/07/2026	1167	GORDON FOOD SERVICE INC	V550724	10.0.2560.400.01.0000.00	DEC LUNCHES	\$10,111.54
7100018569	01/07/2026	1167	GORDON FOOD SERVICE INC	V550724	10.0.2560.404.00.0000.00	DEC LUNCHES	\$834.20
7100018569	01/07/2026	1167	GORDON FOOD SERVICE INC	V550724	10.0.2560.404.00.0000.00	DEC LUNCHES: STAFF	\$1,930.09
7100018569	01/07/2026	1167	GORDON FOOD SERVICE INC	V550724	10.0.2560.405.00.3705.00	DEC LUNCHES-PREK	\$1,006.59
7100018569	01/07/2026	1167	GORDON FOOD SERVICE INC	V550724	10.0.2560.410.10.0000.00	DEC LUNCHES	\$50.08
Check Total:							\$14,105.01
7100018570	01/07/2026	1167	GROOT INDUSTRIES INC	15704061T092	20.0.2540.323.20.0000.00	MONTHLY SERVICE: JAN 26	\$990.32
Check Total:							\$990.32
7100018571	01/07/2026	1167	HARRIS BMO	V218530	10.0.2220.500.00.0000.00	CLASSROOM SUBSCRIPTION	\$15.00
7100018571	01/07/2026	1167	HARRIS BMO	V218530	10.0.2220.500.01.0000.00	CHROMEBOOK ITEMS	\$94.53
7100018571	01/07/2026	1167	HARRIS BMO	V218530	20.0.2540.410.06.0000.00	MAINT ITEMS	\$36.38
7100018571	01/07/2026	1167	HARRIS BMO	V262313	10.0.1100.400.00.0000.00	CLASSROOM SUPPLIES	\$615.82
7100018571	01/07/2026	1167	HARRIS BMO	V262313	10.0.1100.410.24.0000.00	ART SUPPLIES	\$83.85
7100018571	01/07/2026	1167	HARRIS BMO	V262313	10.0.1100.411.00.0000.00	INSTITUTE DAY	\$1,214.92
7100018571	01/07/2026	1167	HARRIS BMO	V262313	10.0.1100.411.00.0000.00	SCHOOL LANYARDS	\$75.04
7100018571	01/07/2026	1167	HARRIS BMO	V262313	10.0.2210.312.01.0000.00	PROFESSIONAL DEV	\$350.00
7100018571	01/07/2026	1167	HARRIS BMO	V262313	10.0.2220.412.04.0000.00	MONTHLY SOFTWARE	\$20.00

Niles Elementary School District 71

Disbursement Detail Listing

Bank Name: COLE TAYLOR BANK - ACCOUNTS PAYABLE

Date Range: 12/05/2025 - 01/15/2026

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Bank Account: 0691-59408

Voucher Range: -

Dollar Limit: \$0.00

Fiscal Year: 2025-2026

☐ Print Employee Vendor Names☐ Exclude Voided Checks☐ Exclude Manual Checks☐ Include Non Check Batches

Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount
7100018571	01/07/2026	1167	HARRIS BMO	V262313	10.0.2310.312.00.0000.00	BOARD CONFERENCWE:	\$1,020.00
7100018571	01/07/2026	1167	HARRIS BMO	V262313	10.0.2310.312.00.0000.00	TRIPLE I BOARD LUNCH	\$220.83
7100018571	01/07/2026	1167	HARRIS BMO	V262313	10.0.2310.341.00.0000.00	INDEED LISTING	\$424.75
7100018571	01/07/2026	1167	HARRIS BMO	V262313	10.0.2310.410.00.0000.00	BOARD APPRECIATION	\$935.70
7100018571	01/07/2026	1167	HARRIS BMO	V262313	10.0.2310.410.00.0000.00	BOARD STAFF EVENT	\$2,632.97
7100018571	01/07/2026	1167	HARRIS BMO	V262313	10.0.2560.410.10.0000.00	CAFETERIA ITEM	\$224.29
7100018571	01/07/2026	1167	HARRIS BMO	V262313	10.0.2560.410.10.0000.00	CAFETERIA NON-FOOD	\$40.75
7100018571	01/07/2026	1167	HARRIS BMO	V268578	10.0.1100.410.16.0000.00	MATH ITEMS	\$31.88
7100018571	01/07/2026	1167	HARRIS BMO	V268578	10.0.1100.410.40.0000.00	SPELLING BEE ITEMS	\$50.00
7100018571	01/07/2026	1167	HARRIS BMO	V268578	10.0.1100.410.40.0000.00	EXTRACURRICULAR ITEMS	\$109.50
7100018571	01/07/2026	1167	HARRIS BMO	V268578	10.0.1100.411.00.0000.00	IPA RECOGNITION EVENT	\$520.00
7100018571	01/07/2026	1167	HARRIS BMO	V268578	10.0.1100.411.00.0000.00	STAFF ITEMS	\$1,241.77
7100018571	01/07/2026	1167	HARRIS BMO	V268578	10.0.1100.411.00.0000.00	STAFF ITEMS	\$207.48
7100018571	01/07/2026	1167	HARRIS BMO	V268578	10.0.1100.420.70.0000.00	READING BOOKS	\$373.74
7100018571	01/07/2026	1167	HARRIS BMO	V268578	10.0.2210.312.01.0000.00	PD NEW TEACHER	\$105.00
7100018571	01/07/2026	1167	HARRIS BMO	V764104	10.0.1100.410.12.0000.00	2ND GRADE ITEMS	\$21.99
7100018571	01/07/2026	1167	HARRIS BMO	V764104	10.0.1100.410.14.0000.00	4TH GRADE ITEMS	\$148.48
7100018571	01/07/2026	1167	HARRIS BMO	V764104	10.0.1100.410.14.0000.00	4TH GRADE ITEMS	\$99.32
7100018571	01/07/2026	1167	HARRIS BMO	V764104	10.0.1100.410.15.0000.00	CLASSROOM ITEMS	\$59.98
7100018571	01/07/2026	1167	HARRIS BMO	V764104	10.0.1100.410.15.0000.00	5TH GRADE ITEMS	\$13.98
7100018571	01/07/2026	1167	HARRIS BMO	V764104	10.0.1100.410.17.0000.00	STEAM ITEMS	\$290.67
7100018571	01/07/2026	1167	HARRIS BMO	V764104	10.0.1100.410.26.0000.00	PE ITEMS	\$33.99
7100018571	01/07/2026	1167	HARRIS BMO	V764104	10.0.1100.410.40.0000.00	CHEER SUPPLIES	\$92.99
7100018571	01/07/2026	1167	HARRIS BMO	V764104	10.0.2110.410.01.0000.00	PBIS ITEMS	\$400.89
7100018571	01/07/2026	1167	HARRIS BMO	V764104	20.0.2540.410.00.0000.00	CUSTODIAL ITEMS	\$402.27
7100018571	01/07/2026	1167	HARRIS BMO	V764104	20.0.2540.410.06.0000.00	SNOW PLOW FUEL	\$187.27
7100018571	01/07/2026	1167	HARRIS BMO	V764104	20.0.2540.410.06.0000.00	ICE MELT	\$255.74
7100018571	01/07/2026	1167	HARRIS BMO	V764104	20.0.2540.410.06.0000.00	B&G SHOP SUPPLIES	\$243.79
7100018571	01/07/2026	1167	HARRIS BMO	V764104	20.0.2540.410.06.0000.00	PLUMBING ITEMS	\$62.23
7100018571	01/07/2026	1167	HARRIS BMO	V764104	20.0.2540.410.06.0000.00	B&G SAFETY ITEMS	\$82.65

Niles Elementary School District 71

Disbursement Detail Listing

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Bank Account: 0691-59408

Voucher Range: -

Dollar Limit: \$0.00

Fiscal Year: 2025-2026

☐ Print Employee Vendor Names☐ Exclude Voided Checks☐ Exclude Manual Checks☐ Include Non Check Batches

Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount
7100018571	01/07/2026	1167	HARRIS BMO	V844011	10.0.1100.410.09.0000.00	PREK CLASSROOM ITEMS	\$219.83
7100018571	01/07/2026	1167	HARRIS BMO	V844011	10.0.1100.410.40.0000.00	INDOOR RECESS ITEMS	\$229.02
7100018571	01/07/2026	1167	HARRIS BMO	V844011	10.0.1200.410.00.0000.00	SPED SUPPLIES	\$36.43
7100018571	01/07/2026	1167	HARRIS BMO	V844011	10.0.1200.410.00.0000.00	SPED CLASSROOM SUPPLIES	\$259.53
7100018571	01/07/2026	1167	HARRIS BMO	V844011	10.0.2140.410.00.0000.00	SCHOOL PSYCH ITEMS	\$226.75
7100018571	01/07/2026	1167	HARRIS BMO	V844011	10.0.2150.410.00.0000.00	SPEECH TEST	\$252.25
Check Total:							\$14,264.25
7100018572	01/07/2026	1167	ILLINOIS STATE POLICE	20251101660	10.0.1100.310.00.0000.00	BACKGROUND CHECKS	\$162.00
Check Total:							\$162.00
7100018573	01/07/2026	1167	J W PEPPER	V774633	10.0.1100.410.25.0000.00	LA REJOUISSANCE	\$0.00
7100018573	01/07/2026	1167	J W PEPPER	V774633	10.0.1100.410.25.0000.00	THATS WHAT I LIKE	\$58.00
Check Total:							\$58.00
7100018574	01/07/2026	1167	LAURA GUARRACI	V854165	10.0.2410.332.00.0000.00	REIMBURSEMENT	\$38.00
CONFERENCE PARKING							
Check Total:							\$38.00
7100018575	01/07/2026	1167	LEAF CAPITAL FUNDING LLC	19555003	10.0.1100.323.00.0000.00	MONTHLY COPIES JAN 26	\$1,272.38
Check Total:							\$1,272.38
7100018576	01/07/2026	1167	MEIKEM INC.	272964	20.0.2540.410.00.0000.00	SOAP ITEMS	\$221.00
Check Total:							\$221.00
7100018577	01/07/2026	1167	METAPHRASIS	I-501925	10.0.1200.310.00.0000.00	INTERPRETING SERVICES	\$343.10
Check Total:							\$343.10
7100018578	01/07/2026	1167	NAVIGATE 360, LLC	INV49932	10.0.2140.300.00.0000.00	SEE PROPOSAL: Q-218694	\$1,456.42
Check Total:							\$1,456.42
7100018579	01/07/2026	1167	NET56, INC	17172	10.0.2630.300.00.0000.00	MONTHLY SERVICE: JAN 26	\$6,796.35
Check Total:							\$6,796.35
7100018580	01/07/2026	1167	NILES TWP PROPERTY TAX APPEALS COOP	968	10.0.2310.318.04.0000.00	PROFESSIONAL SERVICES	\$2,601.65
Check Total:							\$2,601.65
7100018581	01/07/2026	1167	NORTH SHORE TRANSIT	RNSTR2002572	40.0.2550.331.06.0000.00	CULVER-SPED DEC 25	\$7,816.80
7100018581	01/07/2026	1167	NORTH SHORE TRANSIT	RNSTR2002572	40.0.2550.331.06.0000.00	CREDIT: NOV RIDERSHIP	(\$521.12)
Check Total:							\$7,295.68
7100018582	01/07/2026	1167	NORTH SHORE TRANSIT	RNSTRE2002556	40.0.2550.331.20.0000.00	SPED NTDSE - NOV 25	\$16,797.60
Check Total:							\$16,797.60

Niles Elementary School District 71

Disbursement Detail Listing

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Voucher Range: -

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Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount
7100018583	01/07/2026	1167	PARENTSQUARE, INC	2024-25880	10.0.1100.323.00.0000.00	ANNUAL SERVICE: 12/1-11/30/26	\$3,969.00
Check Total:							\$3,969.00
7100018584	01/07/2026	1167	PER MAR SECURITY SERVICES	697067+696731	20.0.2540.323.20.0000.00	SECURITY SERVICES WEEKENDING: 12/13	\$1,198.80
7100018584	01/07/2026	1167	PER MAR SECURITY SERVICES	697067+696731	20.0.2540.323.20.0000.00	SECURITY SERVICES: WEEK END 12/20/25	\$1,093.91
Check Total:							\$2,292.71
7100018585	01/07/2026	1167	PROVEN BUSINESS SYSTEMS	1414117	10.0.1100.323.00.0000.00	COPIER SERVICE: 11/28-12/27/25	\$1,181.41
Check Total:							\$1,181.41
7100018586	01/07/2026	1167	RATHS, RATHS & JOHNSON, INC	RRJ25127-202510079	60.0.2530.543.20.0000.00	PROFESSIONAL SERVICES: OCT 25	\$8,398.25
Check Total:							\$8,398.25
7100018587	01/07/2026	1167	RIVAL5 TECHNOLOGIES CORP	26293	20.0.2540.340.00.0000.00	MONTHLY SERVICE: JAN 26	\$1,853.20
Check Total:							\$1,853.20
7100018588	01/07/2026	1167	SCHOOL DISTRICT #71	V191040	10.0.1100.411.00.0000.00	MASCOT CLEANING	\$35.00
7100018588	01/07/2026	1167	SCHOOL DISTRICT #71	V460691	10.0.1100.411.00.0000.00	STAFF SUPPLIES	\$34.89
Check Total:							\$69.89
7100018589	01/07/2026	1167	SCHOOL DISTRICT #71 IMPREST FUND	V381016	10.0.1500.319.00.0000.00	BASKETBALL: 12/3	\$126.00
7100018589	01/07/2026	1167	SCHOOL DISTRICT #71 IMPREST FUND	V678825	10.0.1500.319.00.0000.00	BASKETBALL: 11/18	\$252.00
7100018589	01/07/2026	1167	SCHOOL DISTRICT #71 IMPREST FUND	V678825	10.0.1500.319.00.0000.00	BASKETBALL: 11/17/25 & 11/12/25	\$252.00
7100018589	01/07/2026	1167	SCHOOL DISTRICT #71 IMPREST FUND	V706229	10.0.1500.319.00.0000.00	BASKETBALL: 12/5/25	\$126.00
7100018589	01/07/2026	1167	SCHOOL DISTRICT #71 IMPREST FUND	V706229	10.0.1500.319.00.0000.00	BASKETBALL: 12/9	\$126.00
7100018589	01/07/2026	1167	SCHOOL DISTRICT #71 IMPREST FUND	V768319	10.0.1500.319.00.0000.00	BASKETBALL: 11/21	\$126.00
Check Total:							\$1,008.00

Niles Elementary School District 71

Disbursement Detail Listing

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Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount
7100018590	01/07/2026	1167	SCHOOL HEALTH CORPORATION	cinv000345608	10.0.2130.411.00.0000.00	PHILIPS ADULT SMART PADS-AED	\$179.98
7100018590	01/07/2026	1167	SCHOOL HEALTH CORPORATION	cinv000345608	10.0.2130.411.00.0000.00	MENTHOL COUGH DROPS	\$13.99
7100018590	01/07/2026	1167	SCHOOL HEALTH CORPORATION	cinv000345608	10.0.2130.411.00.0000.00	RECYCLED FACIAL TISSUES	\$185.94
Check Total:							\$379.91
7100018591	01/07/2026	1167	SCHOOL SPECIALTY LLC	208136630036	10.0.1100.400.00.0000.00	CONSTRUCTION PAPER & BULLETIN BOARD PAPER-see	\$154.90
Check Total:							\$154.90
7100018592	01/07/2026	1167	TRANSACT COMMUNICATIONS LLC	2024-28757	10.0.2310.390.00.0000.00	ANNUAL MEMBERSHIP: BOARD ON TRACK	\$2,700.00
Check Total:							\$2,700.00
7100018593	01/07/2026	1167	URBAN ELEVATOR SERVICE	15235378-106901	20.0.2540.323.20.0000.00	MONTHLY SERVICE: JAN 26	\$386.64
Check Total:							\$386.64
7100018594	01/07/2026	1167	VILLAGE OF NILES	V788930	10.0.1500.319.01.0000.00	BASKETBALL RENTAL: JAN 26- MAR 26	\$25.00
Check Total:							\$25.00
7100018595	01/07/2026	1167	VILLAGE OF NILES	224340+224342	20.0.2540.370.00.0000.00	MONTHLY WATER SERVIE: 11/3-12/5/25	\$788.60
7100018595	01/07/2026	1167	VILLAGE OF NILES	224340+224342	20.0.2540.370.00.0000.00	WATER USER CHARGE	\$5.00
Check Total:							\$793.60
7100018598	01/13/2026	1173	ANDERSON PEST CONTROL-RENTOKIL CO	90484253	20.0.2540.321.00.0000.00	MONTHLY SERVICE: JAN 26	\$80.31
Check Total:							\$80.31
7100018599	01/13/2026	1173	Employee Vendor	V908240	10.0.2210.670.00.0000.00	REIMBURSMET SCIENCE COURSES	\$1,047.00
7100018599	01/13/2026	1173	Employee Vendor	V978886	10.0.2210.670.00.0000.00	REIMBURSEMENT CLASSES	\$447.00
Check Total:							\$1,494.00
7100018600	01/13/2026	1173	CAROLE H STEPHENS	V235357	10.0.2210.314.00.0000.00	PRESCHOOL CONCERT1	\$500.00
Check Total:							\$500.00
7100018601	01/13/2026	1173	COMCAST,.	V764200	20.0.2540.340.00.0000.00	MNTHLY SERVICE: 1/9-2/8/26	\$101.76

Niles Elementary School District 71

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Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount
Check Total:							\$101.76
7100018602	01/13/2026	1173	DIRECT ENERGY	253520058402002	20.0.2540.466.00.0000.00	ELECTRIC: DEC 25	\$11,327.18
Check Total:							\$11,327.18
7100018603	01/13/2026	1173	GARVEY'S OFFICE PRODUCTS	WO-847163-1	10.0.1100.400.00.0000.00	WHITE COPY PAPER	\$1,987.60
7100018603	01/13/2026	1173	GARVEY'S OFFICE PRODUCTS	WO-847163-1	10.0.1100.400.00.0000.00	BLUE COPY PAPER	\$53.94
7100018603	01/13/2026	1173	GARVEY'S OFFICE PRODUCTS	WO-847163-1	10.0.1100.400.00.0000.00	LILAC COPY PAPER	\$71.92
7100018603	01/13/2026	1173	GARVEY'S OFFICE PRODUCTS	WO-847163-1	10.0.1100.400.00.0000.00	RED COPY PAPER	\$79.32
Check Total:							\$2,192.78
7100018604	01/13/2026	1173	HIMES, PETRARCA & FESTER, CHTD	57568	10.0.2310.318.00.0000.00	PROFESSIONAL SERVICE: DEC 25	\$2,242.50
Check Total:							\$2,242.50
7100018605	01/13/2026	1173	JOHN KOSIROG	V494820	10.0.2320.332.00.0000.00	REIMBURSEMENT TRIPLE I CONFERENCE	\$727.79
Check Total:							\$727.79
7100018606	01/13/2026	1173	NUTOYS LEISURE PRODUCTS	58037	20.0.2540.410.06.0000.00	PLAYGROUND ITEMS	\$697.40
Check Total:							\$697.40
7100018607	01/13/2026	1173	O'HARE MECHANICAL CONTRACTORS INC.	13051	20.0.2540.323.20.0000.00	WORK ORDERS: 12/23 & 12/31/25	\$1,945.50
Check Total:							\$1,945.50
7100018608	01/13/2026	1173	SOUTH SIDE CONTROL SUPPLY	S101077412+77527.001	20.0.2540.410.06.0000.00	HVAC PARTS	\$4,672.52
Check Total:							\$4,672.52
7100018609	01/13/2026	1173	SUBURBAN SCHOOL COOP, INSURANCE POOL	V880929	10.0.2310.380.00.0000.00	ANNUAL PREMIUM	\$90,816.00
Check Total:							\$90,816.00
7100018610	01/13/2026	1173	UP NORTH PRINTING INC	26-039	10.0.1100.411.00.0000.00	AP CHECKS	\$324.81
Check Total:							\$324.81
7100018611	01/13/2026	1173	WORKERS' COMPENSATION SELF-INSUR TRUST	109981	10.0.2310.380.00.0000.00	IASB CONTRIBUTION ADJUSTMENT	\$5,848.00
Check Total:							\$5,848.00
Bank Total:							\$942,610.22

Niles Elementary School District 71

Disbursement Detail Listing

Fiscal Year: 2025-2026

Bank Name: COLE TAYLOR BANK - ACCOUNTS PAYABLE

Bank Account: 0691-59408

Date Range: 12/05/2025 - 01/15/2026

Voucher Range: -

Sort By: Check

Dollar Limit: \$0.00

☐ Print Employee Vendor Names

☐ Exclude Voided Checks

☐ Exclude Manual Checks

☐ Include Non Check Batches

Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount
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<u>Fund</u>	<u>Amount</u>
10	\$819,751.95
20	\$59,639.46
40	\$54,820.56
60	\$8,398.25
Fund Totals:	\$942,610.22

End of Report

Disbursements Grand Total:	\$942,610.22
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Coversheet

Fund Balances

Section:	III. Review/Talk Fund Balances
Item:	A. Fund Balances
Purpose:	
Submitted by:	
Related Material:	Fund Balances.pdf

Niles Elementary School District 71

Fund Balances

Fiscal Year: 2025-2026

Month: November

Year: 2025

Fund Type:

☐ Include Cash Balance☐ FY End Report

Fund	Description	Beginning Balance	Revenue	Expense	Transfers	Fund Balance
10	EDUCATIONAL	\$4,391,416.62	\$823,691.17	(\$3,216,693.47)	\$0.00	\$1,998,414.32
20	OPERATIONS & MAINTENANCE	\$2,770,221.86	\$27,428.46	(\$653,956.86)	\$0.00	\$2,143,693.46
30	DEBT SERVICE	\$681,151.66	\$5,723.19	\$0.00	\$0.00	\$686,874.85
40	TRANSPORTATION	\$835,651.55	\$41,670.63	(\$190,735.18)	\$0.00	\$686,587.00
51	MUNICIPAL RETIREMENT	\$498,904.91	\$4,688.08	(\$21,782.50)	\$0.00	\$481,810.49
52	SOCIAL SECURITY	\$354,032.39	\$3,360.83	(\$60,539.64)	\$0.00	\$296,853.58
60	CAPITAL PROJECTS	\$621,450.64	\$3,896.41	(\$374,731.24)	\$0.00	\$250,615.81
70	WORKING CASH	\$1,094,635.35	\$9,202.86	\$0.00	\$0.00	\$1,103,838.21
80	TORT IMMUNITY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
90	FIRE PREVENTION & SAFETY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Grand Total:		\$11,247,464.98	\$919,661.63	(\$4,518,438.89)	\$0.00	\$7,648,687.72

End of Report

Niles Elementary School District 71

Fund Balances

Fiscal Year: 2024-2025

Month: November

Year: 2024

Fund Type:

☐ Include Cash Balance☐ FY End Report

Fund	Description	Beginning Balance	Revenue	Expense	Transfers	Fund Balance
10	EDUCATIONAL	\$7,691,359.53	\$4,849,181.35	(\$3,827,797.75)	\$0.00	\$8,712,743.13
20	OPERATIONS & MAINTENANCE	\$2,593,451.46	\$845,957.40	(\$605,461.11)	\$0.00	\$2,833,947.75
30	DEBT SERVICE	\$29,630.28	\$229.00	\$0.00	\$0.00	\$29,859.28
40	TRANSPORTATION	\$733,480.27	\$264,060.18	(\$132,938.03)	\$0.00	\$864,602.42
51	MUNICIPAL RETIREMENT	\$464,825.58	\$50,551.08	(\$19,031.93)	\$0.00	\$496,344.73
52	SOCIAL SECURITY	\$385,485.48	\$68,450.90	(\$63,122.21)	\$0.00	\$390,814.17
60	CAPITAL PROJECTS	\$1,401,004.88	\$3,071.66	(\$3,661,767.47)	\$0.00	(\$2,257,690.93)
70	WORKING CASH	\$3,844,012.46	\$30,264.42	\$0.00	\$0.00	\$3,874,276.88
80	TORT IMMUNITY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
90	FIRE PREVENTION & SAFETY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Grand Total:		\$17,143,249.94	\$6,111,765.99	(\$8,310,118.50)	\$0.00	\$14,944,897.43

End of Report

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Coversheet

FY25 Audit

Section:	IV. FY25 Audit
Item:	A. FY25 Audit
Purpose:	Discuss
Submitted by:	
Related Material:	NILES SD 71 AUDIT MEMO FOR BOARD.pdf



EVANS, MARSHALL & PEASE, P.C.

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AND CONSULTANTS

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January 14, 2026

To the Board of Education
Niles ESD 71
Niles, Illinois

Subject: Audit and Financial Rating

The purpose of this memorandum is to explain the reason the District received a Financial Review rating for fiscal year 2025 and to provide context regarding the circumstances that led to this outcome.

The Financial Review rating was not the result of financial mismanagement, internal control deficiencies, or operating concerns. Rather, it was caused by a timing issue related to the 2024 Cook County property tax levy.

Specifically, the Cook County Treasurer did not release the 2024 tax levy within the customary timeframe. As a result, the District had no property tax collections within the 60-day availability period at year-end. In contrast, the prior fiscal year included approximately \$5.2 million in 60-day tax collections, which materially affected the District's financial ratios used by the Illinois State Board of Education in determining financial profile and recognition ratings.

This delay was outside of the District's control and was not unique to the District. The majority of Cook County school districts experienced the same issue during fiscal year 2025, resulting in similar impacts on their financial ratings.

Had the 2024 Cook County levy been released on a timely basis consistent with prior years, the District would have met the criteria for a Recognition rating.

To promote consistency and comparability in future financial reporting, and to mitigate the impact of levy timing issues that are outside the District's control, the District will no longer recognize 60-day property tax collections in its financial statements. This approach will provide more stable and consistent reporting from year to year. The treatment and rationale for this accounting approach will be documented and addressed within the audit working papers going forward.

In summary, the Financial Review rating reflects a timing issue related to Cook County tax levy releases, not the District's financial condition or fiscal management. The District remains financially sound, and the Board should view this rating in the appropriate context.

Please let us know if you have any questions or would like additional clarification.

Sincerely,

Christopher Scalet, CPA

Partner



Evans, Marshall & Pease, P.C.

Certified Public Accountants and Consultants

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