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Evanston District 65 and 202 Joint Agreement for The Park School

Evanston, Illinois

Annual Financial Report

Year Ended June 30, 2025

Evanston District 65 and 202 Joint Agreement for The Park School

Year Ended June 30, 2025

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Independent Auditor's Report

To the Advisory Board of
Evanston District 65 and 202 Joint Agreement for The Park School
Evanston, Illinois

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying modified cash basis financial statements of the governmental activities and each major fund of the Evanston District 65 and 202 Joint Agreement for The Park School (the "Joint Agreement"), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities and each major fund of the Evanston District 65 and 202 Joint Agreement for The Park School as of June 30, 2025, and respective changes in modified cash basis financial position for the year then ended in accordance with the modified cash basis of accounting described in Note 1.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States of America. 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 Evanston District 65 and 202 Joint Agreement for The Park School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

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Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting described in Note 1, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. 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.

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

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Evanston District 65 and 202 Joint Agreement for The Park School’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 Evanston District 65 and 202 Joint Agreement for The Park School'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.

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Other Information

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

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

Report on Summarized Comparative Information

The Evanston District 65 and 202 Joint Agreement for The Park School's basic financial statements for the year ended June 30, 2024 were audited by other auditors whose report thereon dated January 30, 2025 contained an unmodified opinion. The report of the other auditors dated January 30, 2025 stated the other information was subjected to auditing procedures applied in the audit of the basic financial statements, and accordingly, were fairly presented in all material respects in relation to the basic financial statements.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 25, 2026, on our consideration of the Joint Agreement'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 Evanston District 65 and 202 Joint Agreement for The Park School'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 Joint Agreement's internal control over financial reporting and compliance.

Wipfli LLP

Wipfli LLP

Aurora, Illinois
March 25, 2026

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Basic Financial Statements

Evanston District 65 and 202 Joint Agreement for The Park School

Statement of Net Position -
Modified Cash Basis

June 30, 2025	Governmental Activities
Assets	
Due from District 202 and District 65	$ 258,821
Total Assets	258,821
Liabilities	
Current liabilities	
Due to District 65	258,821
Total Liabilities	258,821
Net position	
Total net position	$ -

See accompanying notes to financial statements.

Evanston District 65 and 202 Joint Agreement for The Park School

Statement of Activities -
Modified Cash Basis

For the Year Ended June 30, 2025	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Total Governmental Activities
Governmental activities				
Instructional services				
Special programs	$ 3,324,773	$ 2,904,192	$ 59,431	$ (361,150)
Other programs	652,298	652,298	-	-
Support services				
Pupils	890,691	890,691	-	-
Instructional staff	73,064	73,064	-	-
General administration	189,052	252,927	-	63,875
School administration	427,513	427,513	-	-
Business	71,104	71,104	-	-
Operations and maintenance	323,463	259,588	-	(63,875)
Transportation	905,966	495,263	410,703	-
Central	27,432	27,432	-	-
Other	4,904	4,904	-	-
Total governmental activities	$ 6,890,260	$ 6,058,976	$ 470,134	(361,150)
General revenues				
State aid not restricted to specific purposes				361,150
Total general revenues				361,150
Change in net position				-
Net position - beginning				-
Net position - ending				$ -

See accompanying notes to financial statements.

Evanston District 65 and 202 Joint Agreement for The Park School

Balance Sheet - Modified Cash Basis

Governmental Funds

June 30, 2025	General Fund	Operations and Maintenance Fund	Transportation Fund	Municipal Retirement/ Social Security Fund	Total Governmental Funds
Assets					
Due from District 202 and District 65	$ 258,821	$ -	$ -	$ -	$ 258,821
Total assets	$ 258,821	$ -	$ -	$ -	$ 258,821
Liabilities					
Due to District 65	$ 258,821	$ -	$ -	$ -	$ 258,821
Total liabilities	$ 258,821	$ -	$ -	$ -	$ 258,821

See accompanying notes to financial statements.

Evanston District 65 and 202 Joint Agreement for The Park School

Statement of Revenues Received, Expenditures Disbursed and Changes in Fund Balances - Modified Cash Basis - Governmental Funds

Year Ended June 30, 2025	General Fund	Operations and Maintenance Fund	Transportation Fund	Municipal Retirement/ Social Security Fund	Total Governmental Funds
Revenues Received					
State resources	$ 356,110	$ 5,040	$ 410,703	$ -	$ 771,853
Federal resources	59,431	-	-	-	59,431
Local sources	4,964,942	301,663	483,299	309,072	6,058,976
Total revenues received	5,380,483	306,703	894,002	309,072	6,890,260
Expenditures Disbursed					
Current operating					
Instruction					
Special education programs	3,137,760	-	-	177,259	3,315,019
Other instructional programs	631,433	-	-	30,619	662,052
Support services					
Pupils	839,257	-	-	51,434	890,691
Instructional Staff	72,033	-	-	1,031	73,064
General Administration	183,863	-	-	5,189	189,052
School Administration	418,376	-	-	9,137	427,513
Business	66,684	306,554	893,919	33,376	1,300,533
Central	26,405	-	-	1,027	27,432
Other support services	4,672	149	83	-	4,904
Total expenditures disbursed	5,380,483	306,703	894,002	309,072	6,890,260
Net change in fund balance	-	-	-	-	-
Fund balances, beginning of year	-	-	-	-	-
Fund balances, end of year	$ -	$ -	$ -	$ -	$ -

See accompanying notes to financial statements.

Note 1: Summary of Significant Accounting Policies

Reporting Entity

Evanston District 65 and 202 Joint Agreement for The Park School (the "Joint Agreement") provides, operates and maintains a facility and program for individuals functioning in the moderate range of cognitive ability and/or multi-handicapped students. District 65 and District 202 share in the excess costs of operating Park School in a ratio of 60 percent and 40 percent. District 65 functions as the Administrative District for the Joint Agreement, and as such, manages the budget, and financial activities and records of the Joint Agreement. The Joint Agreement is governed by an advisory board made up of representatives from each of the two districts and is not a component unit of any other government nor does it report any other entity as a component unit.

The accounting policies of the Joint Agreement conform to the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America as applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The report includes all of the funds of the Joint Agreement. The reporting entity for the Joint Agreement consists of the primary government and its component units. Component units are legally separate organizations for which the primary government is financially accountable or other organizations for which the nature and significance of their relationship with the primary government are such that their inclusion would cause the reporting entity's financial statements to be misleading. The Joint Agreement has not identified any organizations that meet this criteria.

Basis of Presentation

Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position - modified cash basis and the statement of activities - modified cash basis) report information on all of the nonfiduciary activities of the Joint Agreement. The effect of interfund activity has been removed from these statements. The Joint Agreement's operating activities are all considered "governmental activities", that is, activities normally supported by federal and state grants, charges for services, and intergovernmental revenues. The Joint Agreement has no operating activities that would be considered "business activities".

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

Note 1: Summary of Significant Accounting Policies (Continued)

Basis of Presentation (Continued)

Fund Financial Statements

Separate financial statements are provided for governmental funds. The fund financial statements provide information about the District's funds. The emphasis of fund financial statements is on the major governmental funds, displayed in a separate column. The remaining governmental funds are aggregated and reported as nonmajor governmental funds.

The Joint Agreement reports the following major governmental funds:

- **General Fund** – The General Fund is the Joint Agreement's primary operating fund. It is comprised of one subfund: the Educational Account. This fund accounts for activities that are not specifically accounted for in another fund.

- **Special Revenue Funds** - This fund type is used to account for the proceeds of specific revenue sources that are restricted by law or administrative action to expenditure for specific purposes other than debt service or capital projects. The Joint Agreement's major special revenue fund are the Operations and Maintenance Fund, the Transportation Fund and the Municipal Retirement Fund.

Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe what transactions or events are recorded within the various financial statements. Basis of accounting refers to when and how transactions or events are recorded, regardless of the measurement focus applied.

Measurement Focus

In the government-wide statement of net position - modified cash basis and statement of activities - modified cash basis, governmental activities are presented using the economic resources measurement focus, within the limitations of the modified cash basis of accounting. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), and net financial position. All assets, liabilities (whether current or noncurrent or financial or nonfinancial), and deferred outflows/inflows of resources associated with their activities are generally reported within the limitations of the modified cash basis of accounting.

Governmental funds utilize a current financial resources measurement focus within the limitations of the modified cash basis of accounting. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

Note 1: Summary of Significant Accounting Policies (Continued)

Measurement Focus and Basis of Accounting (Continued)

Basis of Accounting

The financial statements are presented on a modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America (GAAP) as established by the Governmental Accounting Standards Board. This basis of accounting involves modifications to the cash basis of accounting to report in the statements of net position or balance sheets cash transactions or events that provide a benefit or result in an obligation that covers a period greater than the period in which the cash transaction or event occurred. Such reported balances include investments, interfund receivables and payables, capital assets and related depreciation, and short-term and long-term liabilities arising from cash transactions or events.

This modified cash basis of accounting differs from GAAP primarily because certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected and other accrued revenue and receivables) and certain liabilities and their related expenses or expenditures (such as accounts payable and expenses for goods or services received but not yet paid and other accrued expenses and liabilities) are not recorded in these financial statements. In addition, certain other economic assets and liabilities that do not arise from a cash transaction or event are not reported, and the measurement of reported assets and liabilities does not involve adjustment to fair value.

If the Joint Agreement utilized the basis of accounting recognized as generally accepted in the United States, the fund financial statements for governmental funds would use the modified accrual basis of accounting. The government-wide financial statements would be presented on the modified cash basis of accounting.

Capital Assets

Capital assets used in governmental fund types of the Joint Agreement are not owned by the Joint Agreement and are, therefore, not recorded in the Statement of Net Position. The Joint Agreement does not own any capital assets as of June 30, 2025.

Fund Balances

In the fund financial statements, governmental funds report aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources. The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form – prepaid items or inventories or (b) legally or contractually required to be maintained intact.

The spendable portion of the fund balance comprises the remaining four classifications: restricted, committed, assigned, and unassigned.

Restricted fund balance: This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

Note 1: Summary of Significant Accounting Policies (Continued)

Fund Balances (Continued)

Committed fund balance: These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions or ordinances of the Joint Agreement's board, the Joint Agreement's highest level of decision-making authority. Those committed amounts cannot be used for any other purpose unless the Joint Agreement's Board removes the specified use by taking the same type of action that imposed the original commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned fund balance: This classification reflects the amounts constrained by the Joint Agreement's "intent" to be used for specific purposes, but the amounts are neither restricted nor committed. The Joint Agreement's Board has the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as nonspendable and are neither restricted nor committed.

Unassigned fund balance: This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

When both restricted and unrestricted resources are available for use, it is the Joint Agreement's policy to use externally restricted resources first, then unrestricted resources – committed, assigned, and unassigned – in order as needed.

Comparative Data

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

Eliminations and Reclassifications

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

Note 2: Stewardship, Compliance and Accountability

Budgetary Data

The budgeted amounts for the governmental funds are adopted on the modified cash basis, which is consistent with cash basis of accounting prescribed by the program accounting manual for Illinois school districts.

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

1. On or before July 1 of each year, the Superintendents of both District 65 and 202 are to submit for review by the Board's of Education of both District 65 and 202 a proposed budget for the school year commencing on that date. After reviewing the proposed budget, the joint Board's of Education holds public hearings and a financial budget must be prepared and adopted no later than September 30. The budget was adopted on September 16, 2024.

2. The appropriated budget is prepared by fund, function and object. District 65, as the Administrative District may make transfers between functions within a fund not exceeding, in the aggregate, 10 percent of the total of such fund, and may amend the total budget following the same procedures required to adopt the original budget. The legal level of budgetary control is at the fund level.

3. All budget appropriations lapse at the end of the fiscal year.

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

Excess of Expenditures over Budget

The following funds had an excess of actual expenditures over the budgeted amount for the year ended June 30, 2025:

Fiscal Year	Budget	Actual	Excess
General Fund - Educational Account	$ 5,187,500	$ 5,380,483	$ 192,983
Municipal Retirement/Social Security Fund	295,400	309,072	13,672

The expenditure variances were funded through current-year available revenues and member district resources. Under the State Budget Act expenditures may exceed the budget if additional resources are available to finance such expenditures.

Note 3: Risk Management

The Joint Agreement is exposed to various risks of loss related to torts, thefts of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters. The Joint Agreement carries commercial insurance to cover these risks. Settled claims have not exceeded commercial insurance coverage during any of the past three years.

Note 4: Related Parties

District 65 acts as the administrative district for the Joint Agreement. As described in Note 1, District 65 is responsible for funding 60 percent of the operating costs. District 65 contributed $2,365,349 to operating costs for the year ended June 30, 2025. The Joint Agreement owes District 65 in the amount of $258,821 as of June 30, 2025.

Note 5: Retirement Systems

Illinois Municipal Retirement Fund

The Illinois Municipal Retirement Fund (IMRF) expenditures included in the financial statements are paid through the plan held by District 65. District 65's financial statements fully disclose the IMRF plan, funding progress, contributions and trend information. To obtain a copy, contact District 65 at 1500 McDaniel Avenue, Evanston, Illinois 60201.

Evanston District 65 and 202 Joint Agreement for The Park School

Schedule of Revenues Received, Expenditures Disbursed and Changes In Fund Balances - Modified Cash Basis - Budget and Actual

Year Ended June 30, 2025 with Comparative Actual Totals for 2024	Educational Account 2025 Original and Final Budget	2025 Actual	2025 Variance with Final Budget	2024 Actual
Revenues Received				
Local sources				
Special education tuition from other LEA's (in state)	$ 3,285,000	$ 3,693,876	$ 408,876	$ 3,286,905
Payments from other LEA's	1,506,790	1,263,416	(243,374)	1,201,368
Other local fees	-	7,650	7,650	8,500
Total local sources	4,791,790	4,964,942	173,152	4,496,773
State sources				
Unrestricted				
Evidence based funding formula	356,110	356,110	-	356,108
Total state sources	356,110	356,110	-	356,108
Federal sources				
Restricted				
Medicaid fee-for-service	29,400	11,199	(18,201)	29,339
Other	10,200	48,232	38,032	23,909
Total federal sources	39,600	59,431	19,831	53,248
Total revenues received	5,187,500	5,380,483	192,983	$ 4,906,129
Expenditures Disbursed				
Current operating				
Instruction				
Special education programs				
Salaries	2,450,100	2,506,925	(56,825)	2,307,750
Employee benefits	494,100	424,955	69,145	468,976
Purchased services	197,300	180,924	16,376	191,545
Supplies and materials	35,500	24,956	10,544	34,315
Capital outlay	2,500	9,754	(7,254)	2,404
Total	3,179,500	3,147,514	31,986	3,004,990
CTE programs				
Salaries	180,300	179,443	857	172,736
Employee benefits	19,500	14,922	4,578	18,295
Purchased services	-	163	(163)	-
Supplies and materials	4,100	7,516	(3,416)	3,839
Other objects	11,700	-	11,700	-
Total	215,600	202,044	13,556	194,870

Evanston District 65 and 202 Joint Agreement for The Park School

Schedule of Revenues Received, Expenditures Disbursed and Changes In Fund Balances - Modified Cash Basis - Budget and Actual (continued)

Year Ended June 30, 2025 with Comparative Actual Totals for 2024	Educational Account 2025 Original and Final Budget	2025 Actual	2025 Variance with Final Budget	2024 Actual
Summer school programs				
Salaries	$ 261,900	$ 416,539	$ (154,639)	$ 250,543
Employee benefits	1,200	2,599	(1,399)	1,054
Supplies and materials	-	497	(497)	-
Total	263,100	419,635	(156,535)	251,597
Total instruction	3,658,200	3,769,193	(110,993)	3,451,457
Support services				
Pupils				
Attendance and social work				
Salaries	82,800	71,122	11,678	79,576
Employee benefits	1,100	9,847	(8,747)	995
Total	83,900	80,969	2,931	80,571
Health services				
Salaries	147,300	149,167	(1,867)	141,595
Employee benefits	9,800	9,441	359	9,064
Supplies and materials	2,800	2,709	91	2,698
Total	159,900	161,317	(1,417)	153,357
Psychological services				
Salaries	183,500	127,762	55,738	176,377
Employee benefits	2,900	2,055	845	2,673
Total	186,400	129,817	56,583	179,050
Speech pathology and audiology services				
Salaries	64,500	141,838	(77,338)	61,980
Employee benefits	10,200	20,052	(9,852)	9,526
Total	74,700	161,890	(87,190)	71,506
Other support services				
Salaries	266,700	257,627	9,073	256,388
Employee benefits	55,700	47,637	8,063	52,990
Total	322,400	305,264	17,136	309,378
Total pupils	827,300	839,257	(11,957)	793,862

Evanston District 65 and 202 Joint Agreement for The Park School

Schedule of Revenues Received, Expenditures Disbursed and Changes In Fund Balances - Modified Cash Basis - Budget and Actual (continued)

Year Ended June 30, 2025 with Comparative Actual Totals for 2024	Educational Account 2025 Original and Final Budget	2025 Actual	2025 Variance with Final Budget	2024 Actual
Instructional staff				
Improvement of instruction services				
Salaries	$ 172,100	$ 71,143	$ 100,957	$ 165,418
Employee benefits	21,700	890	20,810	20,532
Other objects	1,100	-	1,100	-
Total instructional staff	194,900	72,033	122,867	185,950
General administration				
Board of education				
Purchased services	-	2,543	(2,543)	-
Total	-	2,543	(2,543)	-
Executive administration				
Salaries	10,000	10,000	-	8,260
Employee benefits	1,500	1,475	25	1,192
Total	11,500	11,475	25	9,452
Special area administrative services				
Salaries	46,200	46,154	46	45,037
Employee benefits	1,100	7,525	(6,425)	968
Total	47,300	53,679	(6,379)	46,005
Tort immunity services				
Purchased services	48,500	116,166	(67,666)	46,966
Total	48,500	116,166	(67,666)	46,966
Total general administration	107,300	183,863	(76,563)	102,423
School administration				
Office of the principal				
Salaries	197,400	333,806	(136,406)	191,702
Employee benefits	55,300	77,802	(22,502)	52,485
Purchased services	1,600	6,768	(5,168)	1,532
Total school administration	254,300	418,376	(164,076)	245,719

Evanston District 65 and 202 Joint Agreement for The Park School

Schedule of Revenues Received, Expenditures Disbursed and Changes In Fund Balances - Modified Cash Basis - Budget and Actual (continued)

Year Ended June 30, 2025 with Comparative Actual Totals for 2024	Educational Account 2025 Original and Final Budget	2025 Actual	2025 Variance with Final Budget	2024 Actual
Business				
Direction of business support services				
Salaries	$ 8,000	$ 8,747	$ (747)	$ 1,533
Employee benefits	500	985	(485)	142
Purchased services	9,900	14,000	(4,100)	9,600
Total	18,400	23,732	(5,332)	11,275
Fiscal services				
Salaries	46,900	10,775	36,125	45,652
Employee benefits	1,800	223	1,577	1,513
Total	48,700	10,998	37,702	47,165
Food services				
Salaries	22,000	21,688	312	20,993
Supplies and materials	10,200	10,266	(66)	9,881
Total	32,200	31,954	246	30,874
Total business	99,300	66,684	32,616	89,314
Central				
Staff services				
Salaries	8,000	7,334	666	3,258
Employee benefits	300	347	(47)	174
Total	8,300	7,681	619	3,432
Data processing services				
Salaries	12,400	6,001	6,399	11,996
Employee benefits	2,200	912	1,288	1,904
Purchased services	18,800	11,811	6,989	18,170
Total	33,400	18,724	14,676	32,070
Total central	41,700	26,405	15,295	35,502
Other supporting services				
Employee benefits	2,000	4,672	(2,672)	1,902
Purchased services	100	-	100	-
Total other supporting services	2,100	4,672	(2,572)	1,902
Total support services	1,526,900	1,611,290	(84,390)	1,454,672

Evanston District 65 and 202 Joint Agreement for The Park School

Schedule of Revenues Received, Expenditures Disbursed and Changes In Fund Balances - Modified Cash Basis - Budget and Actual (continued)

	Educational Account			
	2025			2024
Year Ended June 30, 2025 with Comparative Actual Totals for 2024	Original and Final Budget	Actual	Variance with Final Budget	Actual
Payments to other dist. and governmental units				
Payments for special education programs				
Other objects	$ 2,400	$ -	$ 2,400	$ -
Total	2,400	-	2,400	-
Total expenditures disbursed	5,187,500	5,380,483	(192,983)	4,906,129
Net change in fund balance	$ -	-	$ -	-
Fund balances, beginning of year		-		-
Fund balances, end of year		$ -		$ -

Evanston District 65 and 202 Joint Agreement for The Park School

Schedule of Revenues Received, Expenditures Disbursed and Changes In Fund Balances - Modified Cash Basis - Budget and Actual

Year Ended June 30, 2025 with Comparative Actual Totals for 2024	Operations and Maintenance Fund			
	2025			2024
	Original and Final Budget	Actual	Variance with Final Budget	Actual
Revenues Received				
Local sources				
Payment from other LEA's	$ 309,760	$ 301,663	$ (8,097)	$ 296,803
Total local sources	309,760	301,663	(8,097)	296,803
State sources				
Unrestricted				
Evidence Based Funding Formula	5,040	5,040	-	5,036
Total state sources	5,040	5,040	-	5,036
Total revenues received	314,800	306,703	(8,097)	301,839
Expenditures Disbursed				
Current operating				
Support services				
Operation and maintenance of plant services				
Salaries	139,300	161,964	(22,664)	133,160
Employee benefits	15,400	18,578	(3,178)	14,389
Purchased services	84,300	83,636	664	80,938
Supplies and materials	41,300	42,376	(1,076)	39,928
Capital outlay	34,500	-	34,500	33,424
Total	314,800	306,554	8,246	301,839
Other supporting services				
Employee benefits	-	149	(149)	-
Total expenditures disbursed	314,800	306,703	8,097	301,839
Net change in fund balance	$ -	-	$ -	-
Fund balances, beginning of year		-		-
Fund balances, end of year		$ -		$ -

Evanston District 65 and 202 Joint Agreement for The Park School

Schedule of Revenues Received, Expenditures Disbursed and Changes In Fund Balances - Modified Cash Basis - Budget and Actual

Year Ended June 30, 2025 with Comparative Actual Totals for 2024	Transportation Fund 2025 Original and Final Budget	2025 Actual	2025 Variance with Final Budget	2024 Actual
Revenues Received				
Local sources				
Payment from other LEA's	$ 420,600	$ 296,474	$ (124,126)	$ 362,403
Other Local Fees	75,100	186,825	111,725	-
Total local sources	495,700	483,299	(12,401)	362,403
State sources				
Restricted				
Transportation - special education	500,600	410,703	(89,897)	490,538
Total state sources	500,600	410,703	(89,897)	490,538
Total revenues received	996,300	894,002	(102,298)	852,941
Expenditures disbursed				
Business				
Pupil transportation services				
Salaries	126,600	92,822	33,778	117,595
Employee benefits	1,600	1,486	114	1,358
Purchased services	868,100	799,611	68,489	733,903
Total	996,300	893,919	102,381	852,856
Other supporting services				
Employee benefits	-	83	(83)	85
Total	-	83	(83)	85
Total expenditures disbursed	996,300	894,002	102,298	852,941
Net change in fund balance	$ -	-	$ -	-
Fund balances, beginning of year		-		-
Fund balances, end of year		$ -		$ -

Evanston District 65 and 202 Joint Agreement for The Park School

Schedule of Revenues Received, Expenditures Disbursed and Changes In Fund Balances - Modified Cash Basis - Budget and Actual

Year Ended June 30, 2025 with Comparative Actual Totals for 2024	Municipal Retirement/Social Security Fund			
	2025			2024
	Original and Final Budget	Actual	Variance with Final Budget	Actual
Revenues Received				
Local sources				
Payment from other LEA's	$ 295,400	$ 309,072	$ 13,672	$ 280,790
Total revenues received	295,400	309,072	13,672	280,790
Expenditures disbursed				
Instruction				
Special education programs	167,300	177,259	(9,959)	158,995
CTE programs	2,600	2,559	41	2,452
Summer school programs	21,200	28,060	(6,860)	20,071
Total instruction	191,100	207,878	(16,778)	181,518
Support services				
Pupils				
Attendance and social work services	1,200	1,013	187	1,139
Health services	13,900	14,099	(199)	13,000
Psychological services	2,700	1,851	849	2,718
Speech pathology and audiology services	1,200	2,015	(815)	886
Other support services - pupils	32,700	32,456	244	30,900
Total pupils	51,700	51,434	266	48,643
Instructional staff				
Improvement of instruction services	2,500	1,031	1,469	2,351
Total instructional staff	2,500	1,031	1,469	2,351
General administration				
Executive Administration	200	159	41	119
Service area administration services	700	668	32	655
Tort immunity services	4,600	4,362	238	4,205
Total general administration	5,500	5,189	311	4,979
School administration				
Office of the Principal	7,200	9,137	(1,937)	6,776
Total school administration	7,200	9,137	(1,937)	6,776

Evanston District 65 and 202 Joint Agreement for The Park School

Schedule of Revenues Received, Expenditures Disbursed and Changes In Fund Balances - Modified Cash Basis - Budget and Actual (continued)

	Municipal Retirement/Social Security Fund			
	2025			2024
Year Ended June 30, 2025 with Comparative Actual Totals for 2024	Original and Final Budget	Actual	Variance with Final Budget	Actual
Business				
Director of business support services	$ 100	$ 125	$ (25)	$ 21
Fiscal services	5,500	1,423	4,077	5,077
Operation and maintenance of plant services	13,600	16,909	(3,309)	12,743
Pupil transportation services	13,500	12,047	1,453	14,691
Food services	3,000	2,872	128	2,692
Total business	35,700	33,376	2,324	35,224
Central				
Staff services	600	942	(342)	422
Data processing services	1,100	85	1,015	877
Total central	1,700	1,027	673	1,299
Total support services	104,300	101,194	3,106	99,272
Total expenditures disbursed	295,400	309,072	(13,672)	280,790
Net change in fund balance	$ -	-	$ -	-
Fund balances, beginning of year		-		-
Fund balances, end of year		$ -		$ -