

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

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**

☒ School District  
☐ Joint Agreement

<b><u>School District/Joint Agreement Information</u></b> <i>(See instructions on the inside of this page.)</i>		<b><u>Accounting Basis:</u></b>		<b><u>Certified Public Accountant Information</u></b>	
School District/Joint Agreement Number: <b>05016225017</b>		<input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL		Name of Auditing Firm: <b>Lauterbach and Amen, LLP</b>	
County Name:				Name of Audit Manager: <b>Don Shaw</b>	
Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will populate): <b>Glenbrook HSD 225</b>		<a href="#">School District Lookup Tool</a> <a href="#">School District Directory</a>		Address: <b>668 N. River Road</b>	
Address: <b>3801 W. Lake Avenue, Suite 200</b>		<b><u>Filing Status:</u></b> <a href="#">Auditors must submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system.</a> <a href="#">Superintendents/Directors must upload the limitation of administrative costs and corrective action plan (as applicable).</a> <a href="#">Annual Financial Report (AFR) Instructions</a>		City: <b>Naperville</b>	
City: <b>Glenview</b>				State: <b>IL</b>	
Email Address: <a href="mailto:vtarver@glenbrook225.org">vtarver@glenbrook225.org</a>				Zip Code: <b>60563</b>	
Zip Code:				Phone Number: <b>630-393-1483</b>	
				Fax Number: <b>630-393-2516</b>	
				IL License Number (9 digit): <b>065-037815</b>	
				Expiration Date: <b>9/30/2027</b>	
				Email Address: <a href="mailto:dshaw@lauterbachamen.com">dshaw@lauterbachamen.com</a>	
<b><u>Annual Financial Report</u></b> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer <input checked="" type="checkbox"/> Unqualified		<b>Annual Financial Report Questions 217-785-8779 or <a href="mailto:finance1@isbe.net">finance1@isbe.net</a></b>  <b>Single Audit Questions 217-782-7970 or <a href="mailto:fsm@isbe.net">fsm@isbe.net</a></b>		ISBE Use Only	
<input type="checkbox"/> Reviewed by District Superintendent/Administrator <input type="checkbox"/> Provided to Township Treasurer (Cook County only) <input type="checkbox"/> Provided to Regional Superintendent/ISC Director		ISBE Use Only		ISBE Use Only	
District Superintendent/Administrator Name (Type or Print): <b>Dr. R.J. Gravel</b>		Name of Township:		ROE / ISC Number and Name:	
Email Address: <a href="mailto:rgravel@glenbrook225.org">rgravel@glenbrook225.org</a>		Township Treasurer Name:		Regional Superintendent/Cook ISC Executive Director Name:	
Telephone: <b>847-998-6100</b>		Fax Number:		Email Address:	
Signature & Date:		Telephone:		Telephone:	
		Fax Number:		Fax Number:	

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

05-016-2250-17\_AFR25 Glenbrook HSD 225

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 1, Subchapter C \(Part 100\)](#)

- Round all amounts to the nearest dollar.** Do not enter cents. (Exception: 9 Month ADA on PCTC OEPP Tab)
- All errors must be explained in the Itemization tab.**  
Any errors left unresolved by the Audit Checklist/Balancing Schedule will result in rejection.
- Be sure to break all links in AFR** before submitting to ISBE. If links are not broken, amounts entered have changed when opening the AFR.
- Submit AFR Electronically**
  - The Annual Financial Reports (AFR) must be submitted directly through the School District Financial Reports system in IWAS by the auditor (not from the school district) on or before October 15. Please see AFR Instructions for complete submission procedures.  
[IWAS](#)
  - AFR supporting documentation must be embedded as Microsoft Word (.doc) or Adobe (\*.pdf) and inserted within tab "Opinions & Notes".  
These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes, etc.  
For embedding instructions see "Opinions & Notes" tab of this form.  
*Note: In Windows 7 and above, files can be saved in Adobe Acrobat (\*.pdf) and embedded even if you do not have the software.*
- Submit Paper Copy of AFR with Signatures**
  - The auditor must send an official paper copy of the AFR form (cover through page 9 at minimum) to the School District with the auditor signature.
  - Upon receipt, the School District signs and retains one copy for their records. The School District provides the township treasurer (if applicable) and the Regional Superintendent's office with a copy no later than October 15, annually.  
*Note: Township Treasurers and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.*
    - Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized.  
[Federal Single Audit 2 CFR 200.500](#)
- Qualifications of Auditing Firm**
  - School district/joint agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program, for the current peer review period.
  - A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.

**AUDITOR'S QUESTIONNAIRE**

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

**PART A - FINDINGS**

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

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

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

**PART C - OTHER ISSUES**

- ☐ 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- ☐ 20. Findings, other than those listed in Part A, were reported (e.g. student activity findings, significant deficiencies internal controls). These findings may be described extensively in the financial notes.
- ☒ 21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 1/1/1990 (Ex: 00/00/0000)
- ☐ 22. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

**PART D - QUALIFICATIONS OF AUDITING FIRM**

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

**Comments Applicable to the Auditor's Questionnaire:**

**Lauterbach and Amen, LLP**

*Name of Audit Firm (print)*

*The undersigned affirms that this audit was conducted by a qualified auditing firm and in accordance with the applicable standards [23 Illinois Administrative Code Part 100] and the scope of the audit conformed to the requirements of subsection (a) or (b) of 23 Illinois Administrative Code Part 100 Section 110, as applicable.*

*Lauterbach & Amen, LLP*

*Signature of Audit Manager or Firm*

**10/02/2025**

*mm/dd/yyyy*

**FINANCIAL PROFILE INFORMATION***Required to be completed for school districts only.***A. Tax Rates** (Enter the tax rate - ex: .0150 for \$1.50)

<b>Tax Year 2024</b>		Equalized Assessed Valuation (EAV):		7,521,038,026	
	<b>Educational</b>	<b>Operations &amp; Maintenance</b>	<b>Transportation</b>	<b>Combined Total</b>	<b>Working Cash</b>
Rate(s):	0.016756	0.002210	0.000691	0.019660	0.000014

**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 \***

<b>Receipts/Revenues</b>	<b>Disbursements/Expenditures</b>	<b>Excess/ (Deficiency)</b>	<b>Fund Balance</b>
165,662,527	155,638,017	10,024,510	103,933,901

\* 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 \*\***

<b>CPRT Notes</b>	<b>TAWs</b>	<b>TANs</b>	<b>TO/EMP. Orders</b>	<b>EBF/GSA Certificates</b>
0	0	0	0	0
<b>Other</b>	<b>Total</b>			
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.

<input checked="" type="checkbox"/>	a. 6.9% for elementary and high school districts.	518,951,624
<input type="checkbox"/>	b. 13.8% for unit districts.	

Long-Term Debt Outstanding:

c. Long-Term Debt (Principal only)	Acct	
Outstanding:.....	511	28,405,000

**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.

<input type="checkbox"/>	Pending Litigation
<input type="checkbox"/>	Material Decrease in EAV
<input type="checkbox"/>	Material Increase/Decrease in Enrollment
<input type="checkbox"/>	Adverse Arbitration Ruling
<input type="checkbox"/>	Passage of Referendum
<input type="checkbox"/>	Taxes Filed Under Protest
<input type="checkbox"/>	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)
<input type="checkbox"/>	Other Ongoing Concerns (Describe & Itemize)

Comments:

## ESTIMATED FINANCIAL PROFILE SUMMARY

[Financial Profile Website](#)

**District Name:** Glenbrook HSD 225  
**District Code:** 05016225017  
**County Name:** 0

**1. Fund Balance to Revenue Ratio:**

Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	<b>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>4</b>
		103,933,901.00	0.647	<b>Weight</b>	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	160,662,527.00		<b>Value</b>	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	(5,000,000.00)			

**2. Expenditures to Revenue Ratio:**

Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	<b>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>4</b>
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	155,638,017.00	0.969	<b>Adjustment</b>	0
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	160,662,527.00		<b>Weight</b>	0.35
Possible Adjustment:		(5,000,000.00)	0	<b>Value</b>	1.40

**3. Days Cash on Hand:**

Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	<b>Total</b>	<b>Days</b>	<b>Score</b>	<b>4</b>
		104,773,683.00	242.34	<b>Weight</b>	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	432,327.83		<b>Value</b>	0.40

**4. Percent of Short-Term Borrowing Maximum Remaining:**

Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	Funds 10, 20 & 40	<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>4</b>
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	0.00	100.00	<b>Weight</b>	0.10
		125,684,066.45		<b>Value</b>	0.40

**5. Percent of Long-Term Debt Margin Remaining:**

Long-Term Debt Outstanding (P3, Cell H38)		<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>4</b>
Total Long-Term Debt Allowed (P3, Cell H32)		28,405,000.00	94.52	<b>Weight</b>	0.10
		518,951,623.79		<b>Value</b>	0.40

**Total Profile Score: 4.00 \*****Estimated 2026 Financial Profile Designation: RECOGNITION**

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

**BASIC FINANCIAL STATEMENTS**  
**STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS**  
**STATEMENT OF POSITION AS OF JUNE 30, 2024**

	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	<b>CURRENT ASSETS (100)</b>										
4	Cash (Accounts 111 through 115) <sup>1</sup>		73,106,823	23,919,800	6,739,359	2,658,756	4,672,920	10,472,145	5,088,304	0	0
5	Investments	120	0	0	0	0	0	0	0	0	0
6	Taxes Receivable	130	64,458,329	8,345,079	5,451,126	2,607,851	1,251,736	0	52,153	0	0
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	150	1,216,158	0	0	57,711	0	0	0	0	0
9	Other Receivables	160	3,449,867	103,358	0	0	0	78,204	344,639	0	0
10	Inventory	170	0	0	0	0	0	0	0	0	0
11	Prepaid Items	180	85,962	0	0	0	0	0	0	0	0
12	Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0
13	<b>Total Current Assets</b>		142,317,139	32,368,237	12,190,485	5,324,318	5,924,656	10,550,349	5,485,096	0	0
14	<b>CAPITAL ASSETS (200)</b>										
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	<b>Total Capital Assets</b>										
24	<b>CURRENT LIABILITIES (400)</b>										
25	Interfund Payables	410	0	0	0	0	0	0			
26	Intergovernmental Accounts Payable	420	361,522	0	0	69,592	0	0	0	0	0
27	Other Payables	430	228,855	0	0	0	0	635,356	0	0	0
28	Contracts Payable	440	0	0	0	0	0	0	0	0	0
29	Loans Payable	460	0	0	0	0	0	0	0	0	0
30	Salaries & Benefits Payable	470	1,079,273	6	0	0	0	0	0	0	0
31	Payroll Deductions & Withholdings	480	7,973,535	10,466	0	0	285,340	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	61,158,910	7,913,732	5,167,183	2,715,562	1,186,534	0	49,436	0	0
33	Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0
34	<b>Total Current Liabilities</b>		70,802,095	7,924,204	5,167,183	2,785,154	1,471,874	635,356	49,436	0	0
35	<b>LONG-TERM LIABILITIES (500)</b>										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	<b>Total Long-Term Liabilities</b>										
38	Reserved Fund Balance	714	85,962	24,444,033	7,023,302	2,539,164	4,452,782	9,914,993	5,435,660	0	0
39	Unreserved Fund Balance	730	71,429,082	0					0	0	
40	Investment in General Fixed Assets										
41	<b>Total Liabilities and Fund Balance</b>		142,317,139	32,368,237	12,190,485	5,324,318	5,924,656	10,550,349	5,485,096	0	0
42											
43	<b>ASSETS /LIABILITIES for Student Activity Funds</b>										
44	<b>CURRENT ASSETS (100) for Student Activity Funds</b>										
45	Student Activity Fund Cash and Investments	126	1,664,059								
46	<b>Total Student Activity Current Assets For Student Activity Funds</b>		1,664,059								
47	<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>										
48	Total Current Liabilities For Student Activity Funds		0								
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	1,664,059								
50	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>		1,664,059								
51											
52	<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>										
53	<b>Total Current Assets District with Student Activity Funds</b>		143,981,198	32,368,237	12,190,485	5,324,318	5,924,656	10,550,349	5,485,096	0	0
54	<b>Total Capital Assets District with Student Activity Funds</b>										
55	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>										
56	<b>Total Current Liabilities District with Student Activity Funds</b>		70,802,095	7,924,204	5,167,183	2,785,154	1,471,874	635,356	49,436	0	0
57	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>										
58	<b>Total Long-Term Liabilities District with Student Activity Funds</b>										
59	Reserved Fund Balance District with Student Activity Funds	714	1,750,021	24,444,033	7,023,302	2,539,164	4,452,782	9,914,993	5,435,660	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	71,429,082	0	0	0	0	0	0	0	0
61	Investment in General Fixed Assets District with Student Activity Funds										
62	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		143,981,198	32,368,237	12,190,485	5,324,318	5,924,656	10,550,349	5,485,096	0	0

BASIC FINANCIAL STATEMENTS  
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS  
STATEMENT OF POSITION AS OF JUNE 30, 2024

	A	B	L	M	N
1	ASSETS			Account Groups	
2	(Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
3	<b>CURRENT ASSETS (100)</b>				
4	Cash (Accounts 111 through 115) <sup>1</sup>				
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	<b>Total Current Assets</b>		0		
14	<b>CAPITAL ASSETS (200)</b>				
15	Works of Art & Historical Treasures	210			
16	Land	220		1,477,361	
17	Building & Building Improvements	230		101,436,448	
18	Site Improvements & Infrastructure	240		3,561,801	
19	Capitalized Equipment	250		3,875,163	
20	Construction in Progress	260		9,157,526	
21	Amount Available in Debt Service Funds	340			
22	Amount to be Provided for Payment on Long-Term Debt	350			28,405,000
23	<b>Total Capital Assets</b>			119,508,299	28,405,000
24	<b>CURRENT LIABILITIES (400)</b>				
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	<b>Total Current Liabilities</b>		0		
35	<b>LONG-TERM LIABILITIES (500)</b>				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			28,405,000
37	<b>Total Long-Term Liabilities</b>				28,405,000
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			119,508,299	
41	<b>Total Liabilities and Fund Balance</b>		0	119,508,299	28,405,000
42					
43	<b>ASSETS /LIABILITIES for Student Activity Funds</b>				
44	<b>CURRENT ASSETS (100) for Student Activity Funds</b>				
45	Student Activity Fund Cash and Investments	126			
46	<b>Total Student Activity Current Assets For Student Activity Funds</b>				
47	<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>				
48	Total Current Liabilities For Student Activity Funds				
49	Reserved Student Activity Fund Balance For Student Activity Funds	715			
50	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>				
51					
52	<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>				
53	<b>Total Current Assets District with Student Activity Funds</b>		0		
54	<b>Total Capital Assets District with Student Activity Funds</b>			119,508,299	28,405,000
55	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>				
56	<b>Total Current Liabilities District with Student Activity Funds</b>		0		
57	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>				
58	<b>Total Long-Term Liabilities District with Student Activity Funds</b>				28,405,000
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			119,508,299	
62	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		0	119,508,299	28,405,000



**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, 2024**

	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	<b>RECEIPTS/REVENUES</b>										
4	LOCAL SOURCES	1000	130,360,422	20,455,639	10,203,670	5,285,700	3,539,117	116,805	672,947	0	0
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	4,587,839	0	0	0	0	0	0	0	0
7	FEDERAL SOURCES	4000	4,288,620	0	0	11,360	0	0	0	0	0
8	Total Direct Receipts/Revenues		139,236,881	20,455,639	10,203,670	5,297,060	3,539,117	116,805	672,947	0	0
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	38,693,446								
10	Total Receipts/Revenues		177,930,327	20,455,639	10,203,670	5,297,060	3,539,117	116,805	672,947	0	0
11	<b>DISBURSEMENTS/EXPENDITURES</b>										
12	Instruction	1000	83,512,398				1,711,327			0	
13	Support Services	2000	52,971,587	10,460,667		7,400,047	2,120,210	11,291,023		0	0
14	Community Services	3000	898,908	0		0	2,647			0	
15	Payments to Other Districts & Governmental Units	4000	394,410	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	9,590,887	0	0			0	0
17	Total Direct Disbursements/Expenditures		137,777,303	10,460,667	9,590,887	7,400,047	3,834,184	11,291,023		0	0
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	38,693,446	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		176,470,749	10,460,667	9,590,887	7,400,047	3,834,184	11,291,023		0	0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		1,459,578	9,994,972	612,783	(2,102,987)	(295,067)	(11,174,218)	672,947	0	0
21	<b>OTHER SOURCES/USES OF FUNDS</b>										
22	<b>OTHER SOURCES OF FUNDS (7000)</b>										
23	<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>										
24	Abolishment of the Working Cash Fund <sup>12</sup>	7110									
25	Abatement of the Working Cash Fund <sup>12</sup>	7110	0	0	0	2,000,000	0	0			
26	Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0			
27	Transfer Among Funds	7130									
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 <sup>4</sup>	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170									
32	<b>SALE OF BONDS (7200)</b>										
33	Principal on Bonds Sold	7210	0	0	0	0					
34	Premium on Bonds Sold	7220	0	0	0	0					
35	Accrued Interest on Bonds Sold	7230	0	0	0	0					
36	Sale or Compensation for Fixed Assets <sup>6</sup>	7300	64,900	0	0	0					
37	Transfer to Debt Service to Pay Principal on Leases <sup>13</sup>	7400			0						
38	Transfer to Debt Service to Pay Interest on Leases <sup>13</sup>	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						5,000,000			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990									
44	Total Other Sources of Funds		64,900	0	0	2,000,000	0	5,000,000	0	0	0

**BASIC FINANCIAL STATEMENT**  
**STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER**  
**SOURCES (USES) AND CHANGES IN FUND BALANCE**  
**ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2024**

	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 <sup>12</sup>	8110							2,000,000		
48	Transfer of Working Cash Fund Interest <sup>12</sup>	8120							0		
49	Transfer Among Funds	8130									
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 <sup>4</sup>	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170									0
54	Taxes Pledged to Pay Principal on Leases <sup>13</sup>	8410	0	0							
55	Grants/Reimbursements Pledged to Pay Principal on Leases <sup>13</sup>	8420	0	0							
56	Other Revenues Pledged to Pay Principal on Leases <sup>13</sup>	8430	0	0							
57	Fund Balance Transfers Pledged to Pay Principal on Leases <sup>13</sup>	8440	0	0							
58	Taxes Pledged to Pay Interest on Leases <sup>13</sup>	8510	0	0							
59	Grants/Reimbursements Pledged to Pay Interest on Leases <sup>13</sup>	8520	0	0							
60	Other Revenues Pledged to Pay Interest on Leases <sup>13</sup>	8530	0	0							
61	Fund Balance Transfers Pledged to Pay Interest on Leases <sup>13</sup>	8540	0	0							
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610	0	0							
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	0	0							
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	0	0							
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	0							
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710	0	0							
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	0	0							
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	0	0							
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0							
70	Taxes Transferred to Pay for Capital Projects	8810	0	0							
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	0	0							
72	Other Revenues Pledged to Pay for Capital Projects	8830	0	5,000,000							
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	0							
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0							
75	Other Uses Not Classified Elsewhere	8990	0	0							
76	Total Other Uses of Funds		0	5,000,000	0	0	0	0	2,000,000	0	0
77	Total Other Sources/Uses of Funds		64,900	(5,000,000)	0	2,000,000	0	5,000,000	(2,000,000)	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		1,524,478	4,994,972	612,783	(102,987)	(295,067)	(6,174,218)	(1,327,053)	0	0
79	Fund Balances without Student Activity Funds - July 1, 2024		69,990,566	19,449,061	6,410,519	2,642,151	4,747,849	16,089,211	6,762,713	0	0
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances without Student Activity Funds - June 30, 2025		71,515,044	24,444,033	7,023,302	2,539,164	4,452,782	9,914,993	5,435,660	0	0
84											
85	Student Activity Fund Balance - July 1, 2024		1,523,822								
86	RECEIPTS/REVENUES -Student Activity Funds										
87	Total Student Activity Direct Receipts/Revenues	1799	8,334,432								
88	DISBURSEMENTS/EXPENDITURES -Students Activity Funds										
89	Total Student Activity Disbursements/Expenditures	1999	8,194,195								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		140,237								
91	Student Activity Fund Balance - June 30, 2025		1,664,059								

**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, 2024**

	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	138,694,854	20,455,639	10,203,670	5,285,700	3,539,117	116,805	672,947	0	0
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
96	STATE SOURCES	3000	4,587,839	0	0	0	0	0	0	0	0
97	FEDERAL SOURCES	4000	4,288,620	0	0	11,360	0	0	0	0	0
98	Total Direct Receipts/Revenues		147,571,313	20,455,639	10,203,670	5,297,060	3,539,117	116,805	672,947	0	0
99	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	38,693,446	0	0	0	0	0		0	0
100	Total Receipts/Revenues		186,264,759	20,455,639	10,203,670	5,297,060	3,539,117	116,805	672,947	0	0
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	91,706,593				1,711,327			0	
103	Support Services	2000	52,971,587	10,460,667		7,400,047	2,120,210	11,291,023		0	0
104	Community Services	3000	898,908	0		0	2,647				
105	Payments to Other Districts & Governmental Units	4000	394,410	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	9,590,887	0	0			0	0
107	Total Direct Disbursements/Expenditures		145,971,498	10,460,667	9,590,887	7,400,047	3,834,184	11,291,023		0	0
108	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	38,693,446	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		184,664,944	10,460,667	9,590,887	7,400,047	3,834,184	11,291,023		0	0
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		1,599,815	9,994,972	612,783	(2,102,987)	(295,067)	(11,174,218)	672,947	0	0
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds		64,900	0	0	2,000,000	0	5,000,000	0	0	0
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		0	5,000,000	0	0	0	0	2,000,000	0	0
116	Total Other Sources/Uses of Funds		64,900	(5,000,000)	0	2,000,000	0	5,000,000	(2,000,000)	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2025		73,179,103	24,444,033	7,023,302	2,539,164	4,452,782	9,914,993	5,435,660	0	0

**STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2024**

	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	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>	<b>1100</b>									
5	Designated Purposes Levies (1110-1120) <sup>7</sup>		120,966,715	15,966,189	10,203,670	4,758,305	399,137	-	99,785	-	-
6	Leasing Purposes Levy <sup>8</sup>	1130									
7	Special Education Purposes Levy	1140					-				
8	FICA/Medicare Only Purposes Levies	1150					1,533,477				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	<b>Total Ad Valorem Taxes Levied By District</b>		<b>120,966,715</b>	<b>15,966,189</b>	<b>10,203,670</b>	<b>4,758,305</b>	<b>1,932,614</b>	<b>0</b>	<b>99,785</b>	<b>0</b>	<b>0</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>									
14	Mobile Home Privilege Tax	1210	-	-	-	-	-	-	-	-	-
15	Payments from Local Housing Authorities	1220	-	-	-	-	-	-	-	-	-
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230	-	3,588,700	-	-	106,495	-	-	-	-
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	-	-	-	-	-	-	-	-	-
18	<b>Total Payments in Lieu of Taxes</b>		<b>0</b>	<b>3,588,700</b>	<b>0</b>	<b>0</b>	<b>106,495</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
19	<b>TUITION</b>	<b>1300</b>									
20	Regular - Tuition from Pupils or Parents (In State)	1311	1,043								
21	Regular - Tuition from Other Districts (In State)	1312	-								
22	Regular - Tuition from Other Sources (In State)	1313	-								
23	Regular - Tuition from Other Sources (Out of State)	1314	-								
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	380,272								
25	Summer Sch - Tuition from Other Districts (In State)	1322	-								
26	Summer Sch - Tuition from Other Sources (In State)	1323	-								
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	-								
28	CTE - Tuition from Pupils or Parents (In State)	1331	-								
29	CTE - Tuition from Other Districts (In State)	1332	-								
30	CTE - Tuition from Other Sources (In State)	1333	-								
31	CTE - Tuition from Other Sources (Out of State)	1334	-								
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	-								
33	Special Ed - Tuition from Other Districts (In State)	1342	-								
34	Special Ed - Tuition from Other Sources (In State)	1343	-								
35	Special Ed - Tuition from Other Sources (Out of State)	1344	-								
36	Adult - Tuition from Pupils or Parents (In State)	1351	-								
37	Adult - Tuition from Other Districts (In State)	1352	-								
38	Adult - Tuition from Other Sources (In State)	1353	-								
39	Adult - Tuition from Other Sources (Out of State)	1354	-								
40	<b>Total Tuition</b>		<b>381,315</b>								

**STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2024**

	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	<b>TRANSPORTATION FEES</b>	<b>1400</b>									
42	Regular - Transp Fees from Pupils or Parents (In State)	1411				527,395					
43	Regular - Transp Fees from Other Districts (In State)	1412				-					
44	Regular - Transp Fees from Other Sources (In State)	1413				-					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				-					
46	Regular Transp Fees from Other Sources (Out of State)	1416				-					
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				-					
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				-					
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				-					
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				-					
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				-					
52	CTE - Transp Fees from Other Districts (In State)	1432				-					
53	CTE - Transp Fees from Other Sources (In State)	1433				-					
54	CTE - Transp Fees from Other Sources (Out of State)	1434				-					
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				-					
56	Special Ed - Transp Fees from Other Districts (In State)	1442				-					
57	Special Ed - Transp Fees from Other Sources (In State)	1443				-					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				-					
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				-					
60	Adult - Transp Fees from Other Districts (In State)	1452				-					
61	Adult - Transp Fees from Other Sources (In State)	1453				-					
62	Adult - Transp Fees from Other Sources (Out of State)	1454				-					
63	<b>Total Transportation Fees</b>					527,395					
64	<b>EARNINGS ON INVESTMENTS</b>	<b>1500</b>									
65	Interest on Investments	1510	5,074,711	150,007	-	-	1,500,008	78,203	573,162	-	-
66	Gain or Loss on Sale of Investments	1520	-	-	-	-	-	-	-	-	-
67	Unrealized Gain or Loss on Investments	1530									
68	<b>Total Earnings on Investments</b>		5,074,711	150,007	0	0	1,500,008	78,203	573,162	0	0
69	<b>FOOD SERVICE</b>	<b>1600</b>									
70	Sales to Pupils - Lunch	1611									
71	Sales to Pupils - Breakfast	1612									
72	Sales to Pupils - A la Carte	1613									
73	Sales to Pupils - Other (Describe & Itemize)	1614									
74	Sales to Adults	1620									
75	Other Food Service (Describe & Itemize)	1690									
76	<b>Total Food Service</b>		0								
77	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>1700</b>									
78	Admissions - Athletic	1711	125,944	-							
79	Admissions - Other (Describe & Itemize)	1719	36,334	-							
80	Fees	1720	2,914,716	437,620							
81	Book Store Sales	1730	10,906	-							
82	Other District/School Activity Revenue (Describe & Itemize)	1790	-	-							
83	Student Activity Funds Revenues	1799	8,334,432								
84	<b>Total District/School Activity Income (without Student Activity Funds)</b>		3,087,900	437,620							
85	<b>Total District/School Activity Income (with Student Activity Funds)</b>		11,422,332								

**STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2024**

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
86	<b>TEXTBOOK INCOME</b>	<b>1800</b>									
87	Rentals - Regular Textbooks	1811	-								
88	Rentals - Summer School Textbooks	1812	-								
89	Rentals - Adult/Continuing Education Textbooks	1813	-								
90	Rentals - Other (Describe & Itemize)	1819	-								
91	Sales - Regular Textbooks	1821	-								
92	Sales - Summer School Textbooks	1822	-								
93	Sales - Adult/Continuing Education Textbooks	1823	-								
94	Sales - Other (Describe & Itemize)	1829	-								
95	Other (Describe & Itemize)	1890	48								
96	<b>Total Textbook Income</b>		<b>48</b>								
97	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	<b>1900</b>									
98	Rentals	1910	483,208	141,958							
99	Contributions and Donations from Private Sources	1920	20,216	-	-	-	-	38,602	-	-	-
100	Impact Fees from Municipal or County Governments	1930	-	-	-	-	-	-	-	-	-
101	Services Provided Other Districts	1940	85,970	-							
102	Refund of Prior Years' Expenditures	1950	169,781	171,165							
103	Payments of Surplus Moneys from TIF Districts	1960	-	-							
104	Drivers' Education Fees	1970	90,196								
105	Proceeds from Vendors' Contracts	1980	-								
106	School Facility Occupation Tax Proceeds	1983	-								
107	Payment from Other Districts	1991	-								
108	Sale of Vocational Projects	1992	-								
109	Other Local Fees (Describe & Itemize)	1993	-								
110	Other Local Revenues (Describe & Itemize)	1999	362								
111	<b>Total Other Revenue from Local Sources</b>		<b>849,733</b>	<b>313,123</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>38,602</b>	<b>0</b>	<b>0</b>	<b>0</b>
112	<b>Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)</b>	<b>1000</b>	<b>130,360,422</b>	<b>20,455,639</b>	<b>10,203,670</b>	<b>5,285,700</b>	<b>3,539,117</b>	<b>116,805</b>	<b>672,947</b>	<b>0</b>	<b>0</b>
113	<b>Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)</b>	<b>1000</b>	<b>138,694,854</b>								
114	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
115	Flow-through Revenue from State Sources	2100									
116	Flow-through Revenue from Federal Sources	2200									
117	Other Flow-Through (Describe & Itemize)	2300									
118	<b>Total Flow-Through Receipts/Revenues from One District to Another District</b>	<b>2000</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>				
119	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
120	<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>										
121	Evidence Based Funding Formula (Section 18-8.15)	3001	3,390,599								
122	Reorganization Incentives (Accounts 3005-3021)	3005	-								
123	General State Aid - Fast Growth District Grant	3030	-								
124	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	-								
125	<b>Total Unrestricted Grants-In-Aid</b>		<b>3,390,599</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>

**STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2024**

	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	417,546								
129	Special Education - Funding for Children Requiring Sp Ed Services	3105									
130	Special Education - Personnel	3110									
131	Special Education - Orphanage - Individual	3120	107,843								
132	Special Education - Orphanage - Summer Individual	3130	8,687								
133	Special Education - Summer School	3145									
134	Special Education - Other (Describe & Itemize)	3199									
135	Total Special Education		534,076	0		0					
136	CAREER AND TECHNICAL EDUCATION (CTE)										
137	CTE - Technical Education - Tech Prep	3200	-								
138	CTE - Secondary Program Improvement (CTEI)	3220	239,420								
139	CTE - WECEP	3225	-								
140	CTE - Agriculture Education	3235	-								
141	CTE - Instructor Practicum	3240	-								
142	CTE - Student Organizations	3270	38,256								
143	CTE - Other (Describe & Itemize)	3299	-								
144	Total Career and Technical Education		277,676	0			0				
145	BILINGUAL EDUCATION										
146	Bilingual Ed - Downstate - TPI and TBE	3305									
147	Bilingual Education Downstate - Transitional Bilingual Education	3310									
148	Total Bilingual Ed		0				0				
149	State Free Lunch & Breakfast	3360	-								
150	School Breakfast Initiative	3365	-								
151	Driver Education	3370	51,601								
152	Adult Ed (from ICCB)	3410	-								
153	Adult Ed - Other (Describe & Itemize)	3499	-								
154	TRANSPORTATION										
155	Transportation - Regular and Vocational	3500									
156	Transportation - Special Education	3510									
157	Transportation - Other (Describe & Itemize)	3599									
158	Total Transportation		0	0		0	0				
159	Learning Improvement - Change Grants	3610									
160	Scientific Literacy	3660									
161	Truant Alternative/Optional Education	3695									
162	Early Childhood - Block Grant	3705									
163	Chicago General Education Block Grant	3766									
164	Chicago Educational Services Block Grant	3767									
165	School Safety & Educational Improvement Block Grant	3775									
166	Technology - Technology for Success	3780									
167	State Charter Schools	3815									
168	Extended Learning Opportunities - Summer Bridges	3825									
169	Infrastructure Improvements - Planning/Construction	3920									
170	School Infrastructure - Maintenance Projects	3925									
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	333,887	-							
172	Total Restricted Grants-In-Aid		1,197,240	0	0	0	0	0	0	0	0
173	Total Receipts from State Sources	3000	4,587,839	0	0	0	0	0	0	0	0

**STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2024**

	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	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
175	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)</b>										
176	Federal Impact Aid	4001									
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
178	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		0	0	0	0	0	0	0	0	0
179	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>										
180	Head Start	4045	0								
181	Construction (Impact Aid)	4050	-								
182	MAGNET	4060	-								
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	277,964								
184	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		277,964	0		0	0	0			0
185	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)</b>										
186	<b>TITLE V</b>										
187	Title V - Innovation and Flexibility Formula	4100									
188	Title V - District Projects	4105									
189	Title V - Rural Education Initiative (REI)	4107									
190	Title V - Other (Describe & Itemize)	4199									
191	<b>Total Title V</b>		0	0		0	0				
192	<b>FOOD SERVICE</b>										
193	Breakfast Start-Up Expansion	4200									
194	National School Lunch Program	4210									
195	Special Milk Program	4215									
196	School Breakfast Program	4220									
197	Summer Food Service Program	4225									
198	Child and Adult Care Food Program	4226									
199	Fresh Fruits & Vegetables	4240									
200	Food Service - Other (Describe & Itemize)	4299									
201	<b>Total Food Service</b>		0				0				
202	<b>TITLE I</b>										
203	Title I - Low Income	4300	419,827	-							
204	Title I - Low Income - Neglected, Private	4305	-	-							
205	Title I - Migrant Education	4340	-	-							
206	Title I - Other (Describe & Itemize)	4399	-	-							
207	<b>Total Title I</b>		419,827	0		0	0				
208	<b>TITLE IV</b>										
209	Title IV - Student Support & Academic Enrichment Grant	4400	32,891	-							
210	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415	-	-							
211	Title IV - 21st Century Comm Learning Centers	4421	-	-							
212	Title IV - Other (Describe & Itemize)	4499	-	-							
213	<b>Total Title IV</b>		32,891	0		0	0				
214	<b>FEDERAL - SPECIAL EDUCATION</b>										
215	Fed - Spec Education - Preschool Flow-Through	4600	-	-							
216	Fed - Spec Education - Preschool Discretionary	4605	-	-							
217	Fed - Spec Education - IDEA - Flow Through	4620	1,034,065	-							
218	Fed - Spec Education - IDEA - Room & Board	4625	1,288,456	-							
219	Fed - Spec Education - IDEA - Discretionary	4630	-	-							
220	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	142,664	-							
221	<b>Total Federal - Special Education</b>		2,465,185	0		0	0				
222	<b>CTE - PERKINS</b>										
223	CTE - Perkins - Title III E - Tech Prep	4770									
224	CTE - Other (Describe & Itemize)	4799									
225	<b>Total CTE - Perkins</b>		0	0			0				



**STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2024**

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
226	Federal - Adult Education	4810									
227	ARRA - General State Aid - Education Stabilization	4850									
228	ARRA - Title I - Low Income	4851									
229	ARRA - Title I - Neglected, Private	4852									
230	ARRA - Title I - Delinquent, Private	4853									
231	ARRA - Title I - School Improvement (Part A)	4854									
232	ARRA - Title I - School Improvement (Section 1003g)	4855									
233	ARRA - IDEA - Part B - Preschool	4856									
234	ARRA - IDEA - Part B - Flow-Through	4857									
235	ARRA - Title IID - Technology-Formula	4860									
236	ARRA - Title IID - Technology-Competitive	4861									
237	ARRA - McKinney - Vento Homeless Education	4862									
238	ARRA - Child Nutrition Equipment Assistance	4863									
239	Impact Aid Formula Grants	4864									
240	Impact Aid Competitive Grants	4865									
241	Qualified Zone Academy Bond Tax Credits	4866									
242	Qualified School Construction Bond Credits	4867									
243	Build America Bond Tax Credits	4868									
244	Build America Bond Interest Reimbursement	4869									
245	ARRA - General State Aid - Other Govt Services Stabilization	4870									
246	Other ARRA Funds - II	4871									
247	Other ARRA Funds - III	4872									
248	Other ARRA Funds - IV	4873									
249	Other ARRA Funds - V	4874									
250	ARRA - Early Childhood	4875									
251	Other ARRA Funds VII	4876									
252	Other ARRA Funds VIII	4877									
253	Other ARRA Funds IX	4878									
254	Other ARRA Funds X	4879									
255	Other ARRA Funds Ed Job Fund Program	4880									
256	<b>Total Stimulus Programs</b>		0	0	0	0	0	0		0	0
257	Race to the Top Program	4901	-								
258	Race to the Top - Preschool Expansion Grant	4902	-								
259	Title III - Immigrant Education Program (IEP)	4905	9,426								
260	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	38,105								
261	McKinney Education for Homeless Children	4920	-								
262	Title II - Eisenhower Professional Development Formula	4930	-								
263	Title II - Teacher Quality	4932	78,324								
264	Title II - Part A - Supporting Effective Instruction - State Grants	4935	239,170								
265	Federal Charter Schools	4960	-								
266	State Assessment Grants	4981	-								
267	Grant for State Assessments and Related Activities	4982	-								
268	Medicaid Matching Funds - Administrative Outreach	4991	87,203								
269	Medicaid Matching Funds - Fee-for-Service Program	4992	636,260								
270	Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)	4998	4,265			11,360					
271	<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		4,010,656	0	0	11,360	0	0		0	0
272	<b>Total Receipts/Revenues from Federal Sources</b>	4000	4,288,620	0	0	11,360	0	0	0	0	0
273	<b>Total Direct Receipts/Revenues (without Student Activity Funds 1799)</b>		139,236,881	20,455,639	10,203,670	5,297,060	3,539,117	116,805	672,947	0	0
274	<b>Total Direct Receipts/Revenues (with Student Activity Funds 1799)</b>		147,571,313	20,455,639	10,203,670	5,297,060	3,539,117	116,805	672,947	0	0

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2024**

	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	<b>10 - EDUCATIONAL FUND (ED)</b>											
4	<b>INSTRUCTION (ED)</b>	<b>1000</b>										
5	Regular Programs	1100	36,551,236	5,535,794	250,515	408,633	5,068	12,106	74,104	-	42,837,456	43,414,201
6	Tuition Payment to Charter Schools	1115									0	-
7	Pre-K Programs	1125	304	0	0	0	0	0	0	0	304	-
8	Special Education Programs (Functions 1200-1220)	1200	10,256,163	2,104,434	292,342	148,485	18,641	280	236,413	-	13,056,758	13,025,770
9	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0	-
10	Remedial and Supplemental Programs K-12	1250	640,784	79,792	45,402	-	-	-	-	-	765,978	743,910
11	Remedial and Supplemental Programs Pre-K	1275	-	-	-	-	-	-	-	-	0	-
12	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	-
13	CTE Programs	1400	4,557,957	800,919	42,082	238,731	138,414	3,492	128,035	-	5,909,630	5,901,916
14	Interscholastic Programs	1500	7,203,672	498,422	786,468	272,843	12,762	144,499	47,262	-	8,965,928	8,855,876
15	Summer School Programs	1600	458,298	4,001	12,577	13,192	-	144	-	-	488,212	653,226
16	Gifted Programs	1650	766,685	122,952	6,184	1,537	-	-	-	-	897,358	898,435
17	Driver's Education Programs	1700	938,258	153,187	1,877	7,857	2,450	600	148	-	1,104,377	1,287,405
18	Bilingual Programs	1800	1,324,943	260,568	76,620	28,327	-	-	4,998	-	1,695,456	1,669,043
19	Truant Alternative & Optional Programs	1900	-	-	-	-	-	44,992	-	-	44,992	50,000
20	Pre-K Programs - Private Tuition	1910						-			0	-
21	Regular K-12 Programs - Private Tuition	1911						-			0	-
22	Special Education Programs K-12 - Private Tuition	1912						7,745,949			7,745,949	7,445,448
23	Special Education Programs Pre-K - Tuition	1913						-			0	-
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914						-			0	-
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915						-			0	-
26	Adult/Continuing Education Programs - Private Tuition	1916						-			0	-
27	CTE Programs - Private Tuition	1917						-			0	-
28	Interscholastic Programs - Private Tuition	1918						-			0	-
29	Summer School Programs - Private Tuition	1919						-			0	-
30	Gifted Programs - Private Tuition	1920						-			0	-
31	Bilingual Programs - Private Tuition	1921						-			0	-
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922						-			0	-
33	Student Activity Fund Expenditures	1999						8,194,195			8,194,195	-
34	<b>Total Instruction <sup>10</sup> (without Student Activity Funds)</b>	<b>1000</b>	<b>62,698,300</b>	<b>9,560,069</b>	<b>1,514,067</b>	<b>1,119,605</b>	<b>177,335</b>	<b>7,952,062</b>	<b>490,960</b>	<b>0</b>	<b>83,512,398</b>	<b>83,945,230</b>
35	<b>Total Instruction <sup>10</sup> (with Student Activity Funds)</b>	<b>1000</b>	<b>62,698,300</b>	<b>9,560,069</b>	<b>1,514,067</b>	<b>1,119,605</b>	<b>177,335</b>	<b>16,146,257</b>	<b>490,960</b>	<b>0</b>	<b>91,706,593</b>	<b>83,945,230</b>
36	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>										
37	<b>SUPPORT SERVICES - PUPILS</b>											
38	Attendance & Social Work Services	2110	3,046,248	721,696	12,217	8,661	-	551	1,704	-	3,791,077	3,844,615
39	Guidance Services	2120	6,944,936	1,039,713	116,458	36,152	-	818	1,413	-	8,139,490	8,203,235
40	Health Services	2130	620,954	92,003	523,185	15,057	-	292	1,855	-	1,253,346	1,335,130
41	Psychological Services	2140	1,924,394	341,806	19,039	1,568	-	-	-	-	2,286,807	2,352,119
42	Speech Pathology & Audiology Services	2150	738,992	132,379	345	-	-	-	-	-	871,716	890,035
43	Other Support Services - Pupils (Describe & Itemize)	2190	1,610,664	556,068	424,201	34,624	6,265	4,488	634,996	-	3,271,306	3,307,473
44	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>14,886,188</b>	<b>2,883,665</b>	<b>1,095,445</b>	<b>96,062</b>	<b>6,265</b>	<b>6,149</b>	<b>639,968</b>	<b>0</b>	<b>19,613,742</b>	<b>19,932,607</b>
45	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
46	Improvement of Instruction Services	2210	1,657,808	537,345	309,933	60,858	-	-	200	-	2,566,144	2,695,611
47	Educational Media Services	2220	1,119,647	237,948	2,205	182,585	-	714	4,850	-	1,547,949	1,570,132
48	Assessment & Testing	2230	176,237	18,823	69,540	386,991	-	-	-	-	651,591	658,842
49	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>2,953,692</b>	<b>794,116</b>	<b>381,678</b>	<b>630,434</b>	<b>0</b>	<b>714</b>	<b>5,050</b>	<b>0</b>	<b>4,765,684</b>	<b>4,924,585</b>
50	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
51	Board of Education Services	2310	42,634	7,080	1,518,455	19,076	-	74,556	-	-	1,661,801	1,748,044
52	Executive Administration Services	2320	987,236	230,391	102,834	24,064	-	2,804	278	-	1,347,607	1,394,302
53	Special Area Administration Services	2330	1,371,907	284,907	41,538	14,377	-	80	770	-	1,713,579	1,735,100
54	Tort Immunity Services	2361, 2365	-	-	-	-	-	-	-	-	0	-
55	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>2,401,777</b>	<b>522,378</b>	<b>1,662,827</b>	<b>57,517</b>	<b>0</b>	<b>77,440</b>	<b>1,048</b>	<b>0</b>	<b>4,722,987</b>	<b>4,877,446</b>

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2024**

	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	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
57	Office of the Principal Services	2410	2,272,071	391,686	28,155	126,119	-	4,418	91,901	-	2,914,350	3,043,750
58	Other Support Services - School Admin (Describe & Itemize)	2490	3,420,684	713,186	-	-	-	-	-	-	4,133,870	4,157,708
59	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>5,692,755</b>	<b>1,104,872</b>	<b>28,155</b>	<b>126,119</b>	<b>0</b>	<b>4,418</b>	<b>91,901</b>	<b>0</b>	<b>7,048,220</b>	<b>7,201,458</b>
60	<b>SUPPORT SERVICES - BUSINESS</b>											
61	Direction of Business Support Services	2510	461,402	47,899	53,428	24,259	-	2,524	19,543	-	609,055	643,335
62	Fiscal Services	2520	469,970	116,794	45,531	2,269	-	6,749	-	-	641,313	653,571
63	Operation & Maintenance of Plant Services	2540	-	-	217,121	1,790,034	-	-	-	-	2,007,155	2,220,000
64	Pupil Transportation Services	2550	-	-	-	-	-	-	-	-	0	-
65	Food Services	2560	-	-	34,672	1,643	-	150	6,335	-	42,800	56,850
66	Internal Services	2570	24,648	-	973,290	749,606	-	-	-	-	1,747,544	1,828,100
67	<b>Total Support Services - Business</b>	<b>2500</b>	<b>956,020</b>	<b>164,693</b>	<b>1,324,042</b>	<b>2,567,811</b>	<b>0</b>	<b>9,423</b>	<b>25,878</b>	<b>0</b>	<b>5,047,867</b>	<b>5,401,856</b>
68	<b>SUPPORT SERVICES - CENTRAL</b>											
69	Direction of Central Support Services	2610	-	-	76	21,406	-	-	-	-	21,482	35,100
70	Planning, Research, Development, & Evaluation Services	2620	-	-	-	-	-	-	-	-	0	-
71	Information Services	2630	273,173	54,660	211,611	6,012	-	815	2,145	-	548,416	651,382
72	Staff Services	2640	750,036	1,852,772	193,370	46,852	-	5,378	935	1,787,303	4,636,646	3,373,146
73	Data Processing Services	2660	1,486,829	364,509	1,948,632	5,680	1,802,127	-	958,559	-	6,566,336	6,573,574
74	<b>Total Support Services - Central</b>	<b>2600</b>	<b>2,510,038</b>	<b>2,271,941</b>	<b>2,353,689</b>	<b>79,950</b>	<b>1,802,127</b>	<b>6,193</b>	<b>961,639</b>	<b>1,787,303</b>	<b>11,772,880</b>	<b>10,633,202</b>
75	Other Support Services (Describe & Itemize)	2900	-	-	-	207	-	-	-	-	207	200
76	<b>Total Support Services</b>	<b>2000</b>	<b>29,400,470</b>	<b>7,741,665</b>	<b>6,845,836</b>	<b>3,558,100</b>	<b>1,808,392</b>	<b>104,337</b>	<b>1,725,484</b>	<b>1,787,303</b>	<b>52,971,587</b>	<b>52,971,354</b>
77	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>467,928</b>	<b>99,144</b>	<b>131,405</b>	<b>96,258</b>	<b>8,669</b>	<b>80,201</b>	<b>15,303</b>	<b>-</b>	<b>898,908</b>	<b>1,046,979</b>
78	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>	<b>4000</b>										
79	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
80	Payments for Regular Programs	4110			34,295						34,295	34,000
81	Payments for Special Education Programs	4120			360,115						360,115	369,075
82	Payments for Adult/Continuing Education Programs	4130			-						0	-
83	Payments for CTE Programs	4140			-						0	-
84	Payments for Community College Programs	4170			-						0	-
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			-						0	-
86	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			<b>394,410</b>			<b>0</b>			<b>394,410</b>	<b>403,075</b>
87	Payments for Regular Programs - Tuition	4210									0	
88	Payments for Special Education Programs - Tuition	4220									0	
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
90	Payments for CTE Programs - Tuition	4240									0	
91	Payments for Community College Programs - Tuition	4270									0	
92	Payments for Other Programs - Tuition	4280									0	
93	Other Payments to In-State Govt Units	4290									0	
94	<b>Total Payments to Other Govt Units -Tuition (In State)</b>	<b>4200</b>						<b>0</b>			<b>0</b>	<b>0</b>
95	Payments for Regular Programs - Transfers	4310									0	
96	Payments for Special Education Programs - Transfers	4320									0	
97	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	
98	Payments for CTE Programs - Transfers	4340									0	
99	Payments for Community College Program - Transfers	4370									0	
100	Payments for Other Programs - Transfers	4380									0	
101	Other Payments to In-State Govt Units - Transfers	4390									0	
102	<b>Total Payments to Other Govt Units -Transfers (In-State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
103	Payments to Other Govt Units (Out-of-State)	4400									0	
104	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>394,410</b>			<b>0</b>			<b>394,410</b>	<b>403,075</b>
105	<b>DEBT SERVICES (ED)</b>	<b>5000</b>										

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2024**

	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
106	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
107	Tax Anticipation Warrants	5110									0	
108	Tax Anticipation Notes	5120									0	
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
110	State Aid Anticipation Certificates	5140									0	
111	Other Interest on Short-Term Debt	5150									0	
112	<b>Total Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
113	Debt Services - Interest on Long-Term Debt	5200									0	
114	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
115	<b>PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>										
116	<b>Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)</b>		92,566,698	17,400,878	8,885,718	4,773,963	1,994,396	8,136,600	2,231,747	1,787,303	137,777,303	138,366,638
117	<b>Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)</b>		92,566,698	17,400,878	8,885,718	4,773,963	1,994,396	16,330,795	2,231,747	1,787,303	145,971,498	138,366,638
118	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)</b>										1,459,578	
119	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)</b>										1,599,815	
120												
121	<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>											
122	<b>SUPPORT SERVICES (O&amp;M)</b>	<b>2000</b>										
123	<b>SUPPORT SERVICES - PUPILS</b>											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
125	<b>SUPPORT SERVICES - BUSINESS</b>											
126	Direction of Business Support Services	2510	-	-	-	-	-	-	-	-	0	-
127	Facilities Acquisition & Construction Services	2530	-	-	-	-	1,522,279	-	287,940	-	1,810,219	2,680,007
128	Operation & Maintenance of Plant Services	2540	4,929,067	1,327,985	1,703,346	633,591	12,141	232	44,086	-	8,650,448	9,102,007
129	Pupil Transportation Services	2550	-	-	-	-	-	-	-	-	0	-
130	Food Services	2560									0	-
131	<b>Total Support Services - Business</b>	<b>2500</b>	4,929,067	1,327,985	1,703,346	633,591	1,534,420	232	332,026	0	10,460,667	11,782,014
132	Other Support Services (Describe & Itemize)	2900									0	
133	<b>Total Support Services</b>	<b>2000</b>	4,929,067	1,327,985	1,703,346	633,591	1,534,420	232	332,026	0	10,460,667	11,782,014
134	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>									0	
135	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>	<b>4000</b>										
136	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
137	Payments for Regular Programs	4110									0	
138	Payments for Special Education Programs	4120									0	
139	Payments for CTE Programs	4140									0	
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
141	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			0			0			0	0
142	Payments to Other Govt. Units (Out of State)	4400									0	
143	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			0			0			0	0
144	<b>DEBT SERVICES (O&amp;M)</b>	<b>5000</b>										
145	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
146	Tax Anticipation Warrants	5110									0	
147	Tax Anticipation Notes	5120									0	
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
149	State Aid Anticipation Certificates	5140									0	
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
151	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
152	<b>DEBT SERVICE - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									0	
153	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
154	<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>										
155	<b>Total Direct Disbursements/Expenditures</b>		4,929,067	1,327,985	1,703,346	633,591	1,534,420	232	332,026	0	10,460,667	11,782,014
156	<b>Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures</b>										9,994,972	

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2024**

	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
157												
158	<b>30 - DEBT SERVICES (DS)</b>											
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	
162	Payments for Special Education Programs	4120									0	
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190									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	
168	Tax Anticipation Notes	5120									0	
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
170	State Aid Anticipation Certificates	5140									0	
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						1,415,412			1,415,412	1,436,058
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300						8,175,000			8,175,000	8,175,000
174												
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400			475			-			475	2,850
176	Total Debt Services	5000			475			9,590,412			9,590,887	9,613,908
177	PROVISION FOR CONTINGENCIES (DS)	6000										
178	Total Disbursements/ Expenditures				475			9,590,412			9,590,887	9,613,908
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										612,783	
180												
181	<b>40 - TRANSPORTATION FUND (TR)</b>											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550	25,996	13,248	7,348,283	11,920	-	600	-	-	7,400,047	7,808,622
187	Other Support Services (Describe & Itemize)	2900	-	-	-	-	-	-	-	-	0	-
188	Total Support Services	2000	25,996	13,248	7,348,283	11,920	0	600	0	0	7,400,047	7,808,622
189	COMMUNITY SERVICES (TR)	3000									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	
193	Payments for Special Education Programs	4120									0	
194	Payments for Adult/Continuing Education Programs	4130									0	
195	Payments for CTE Programs	4140									0	
196	Payments for Community College Programs	4170									0	
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									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	
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	
204	Tax Anticipation Notes	5120									0	
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
206	State Aid Anticipation Certificates	5140									0	
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300									0	
210												

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2024**

	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
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
212	Total Debt Services	5000						0			0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										
214	Total Disbursements/ Expenditures		25,996	13,248	7,348,283	11,920	0	600	0	0	7,400,047	7,808,622
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(2,102,987)	
216												
217	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>											
218	<b>INSTRUCTION (MR/SS)</b>	<b>1000</b>										
219	Regular Programs	1100		777,376							777,376	796,523
220	Pre-K Programs	1125		19							19	19
221	Special Education Programs (Functions 1200-1220)	1200		339,727							339,727	329,439
222	Special Education Programs - Pre-K	1225		-							-	-
223	Remedial and Supplemental Programs - K-12	1250		8,873							8,873	8,939
224	Remedial and Supplemental Programs - Pre-K	1275		-							-	-
225	Adult/Continuing Education Programs	1300		-							-	-
226	CTE Programs	1400		107,455							107,455	109,939
227	Interscholastic Programs	1500		373,224							373,224	405,058
228	Summer School Programs	1600		22,222							22,222	19,611
229	Gifted Programs	1650		10,731							10,731	10,712
230	Driver's Education Programs	1700		12,871							12,871	13,606
231	Bilingual Programs	1800		58,829							58,829	58,813
232	Truants' Alternative & Optional Programs	1900		-							-	-
233	<b>Total Instruction</b>	<b>1000</b>		<b>1,711,327</b>							<b>1,711,327</b>	<b>1,752,659</b>
234	<b>SUPPORT SERVICES (MR/SS)</b>	<b>2000</b>										
235	<b>SUPPORT SERVICES - PUPILS</b>											
236	Attendance & Social Work Services	2110		131,852							131,852	141,495
237	Guidance Services	2120		209,833							209,833	213,102
238	Health Services	2130		50,690							50,690	50,849
239	Psychological Services	2140		28,337							28,337	29,128
240	Speech Pathology & Audiology Services	2150		10,108							10,108	10,208
241	Other Support Services - Pupils (Describe & Itemize)	2190		203,060							203,060	241,098
242	<b>Total Support Services - Pupils</b>	<b>2100</b>		<b>633,880</b>							<b>633,880</b>	<b>685,880</b>
243	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
244	Improvement of Instruction Services	2210		51,511							51,511	50,660
245	Educational Media Services	2220		54,325							54,325	54,437
246	Assessment & Testing	2230		19,352							19,352	16,700
247	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>		<b>125,188</b>							<b>125,188</b>	<b>121,797</b>
248	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
249	Board of Education Services	2310		5,787							5,787	5,789
250	Executive Administration Services	2320		38,919							38,919	38,882
251	Special Area Administration Services	2330		44,675							44,675	45,141
252	Claims Paid from Self Insurance Fund	2361		-							-	-
253	Risk Management and Claims Services Payments	2365		-							-	-
254	<b>Total Support Services - General Administration</b>	<b>2300</b>		<b>89,381</b>							<b>89,381</b>	<b>89,812</b>
255	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
256	Office of the Principal Services	2410		99,893							99,893	99,863
257	Other Support Services - School Administration (Describe & Itemize)	2490		123,227							123,227	125,899
258	<b>Total Support Services - School Administration</b>	<b>2400</b>		<b>223,120</b>							<b>223,120</b>	<b>225,762</b>

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2024**

	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
259	<b>SUPPORT SERVICES - BUSINESS</b>											
260	Direction of Business Support Services	2510		23,421							23,421	23,701
261	Fiscal Services	2520		62,687							62,687	77,007
262	Facilities Acquisition & Construction Services	2530		-							-	-
263	Operation & Maintenance of Plant Services	2540		638,947							638,947	638,768
264	Pupil Transportation Services	2550		3,117							3,117	3,290
265	Food Services	2560		0							0	-
266	Internal Services	2570		1,885							1,885	3,547
267	<b>Total Support Services - Business</b>	<b>2500</b>		<b>730,057</b>							<b>730,057</b>	<b>746,313</b>
268	<b>SUPPORT SERVICES - CENTRAL</b>											
269	Direction of Central Support Services	2610		0							0	-
270	Planning, Research, Development, & Evaluation Services	2620		0							0	-
271	Information Services	2630		36,575							36,575	37,039
272	Staff Services	2640		89,391							89,391	240,200
273	Data Processing Services	2660		192,618							192,618	192,605
274	<b>Total Support Services - Central</b>	<b>2600</b>		<b>318,584</b>							<b>318,584</b>	<b>469,844</b>
275	Other Support Services (Describe & Itemize)	2900									0	
276	<b>Total Support Services</b>	<b>2000</b>		<b>2,120,210</b>							<b>2,120,210</b>	<b>2,339,408</b>
277	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		<b>2,647</b>							<b>2,647</b>	<b>492</b>
278	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>										
279	Payments for Regular Programs	4110									0	
280	Payments for Special Education Programs	4120									0	
281	Payments for CTE Programs	4140									0	
282	<b>Total Payments to Other Govt Units</b>	<b>4000</b>		<b>0</b>							<b>0</b>	<b>0</b>
283	<b>DEBT SERVICES (MR/SS)</b>	<b>5000</b>										
284	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
285	Tax Anticipation Warrants	5110									0	
286	Tax Anticipation Notes	5120									0	
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
288	State Aid Anticipation Certificates	5140									0	
289	Other (Describe & Itemize)	5150									0	
290	<b>Total Debt Services - Interest</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
291	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>										
292	<b>Total Disbursements/Expenditures</b>			<b>3,834,184</b>				<b>0</b>			<b>3,834,184</b>	<b>4,092,559</b>
293	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(295,067)</b>	
294												
295	<b>60 - CAPITAL PROJECTS (CP)</b>											
296	<b>SUPPORT SERVICES (CP)</b>	<b>2000</b>										
297	<b>SUPPORT SERVICES - BUSINESS</b>											
298	Facilities Acquisition and Construction Services	2530	-	-	-	-	11,258,691	-	32,332	-	11,291,023	10,820,826
299	Other Support Services (Describe & Itemize)	2900	-	-	-	-	-	-	-	-	0	-
300	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,258,691</b>	<b>0</b>	<b>32,332</b>	<b>0</b>	<b>11,291,023</b>	<b>10,820,826</b>
301	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>	<b>4000</b>										
302	<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>											
303	Payments to Regular Programs (In-State)	4110									0	
304	Payments for Special Education Programs	4120									0	
305	Payments for CTE Programs	4140									0	
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
307	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
308	<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>										
309	<b>Total Disbursements/ Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,258,691</b>	<b>0</b>	<b>32,332</b>	<b>0</b>	<b>11,291,023</b>	<b>10,820,826</b>
310	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(11,174,218)</b>	
311												

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2024**

	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
312	<b>70 - WORKING CASH (WC)</b>											
313												
314	<b>80 - TORT FUND (TF)</b>											
315	<b>INSTRUCTION (TF)</b>	<b>1000</b>										
316	Regular Programs	1100									0	
317	Tuition Payment to Charter Schools	1115									0	
318	Pre-K Programs	1125									0	
319	Special Education Programs (Functions 1200 - 1220)	1200									0	
320	Special Education Programs Pre-K	1225									0	
321	Remedial and Supplemental Programs K-12	1250									0	
322	Remedial and Supplemental Programs Pre-K	1275									0	
323	Adult/Continuing Education Programs	1300									0	
324	CTE Programs	1400									0	
325	Interscholastic Programs	1500									0	
326	Summer School Programs	1600									0	
327	Gifted Programs	1650									0	
328	Driver's Education Programs	1700									0	
329	Bilingual Programs	1800									0	
330	Truant Alternative & Optional Programs	1900									0	
331	Pre-K Programs - Private Tuition	1910									0	
332	Regular K-12 Programs Private Tuition	1911									0	
333	Special Education Programs K-12 Private Tuition	1912									0	
334	Special Education Programs Pre-K Tuition	1913									0	
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0	
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	
337	Adult/Continuing Education Programs Private Tuition	1916									0	
338	CTE Programs Private Tuition	1917									0	
339	Interscholastic Programs Private Tuition	1918									0	
340	Summer School Programs Private Tuition	1919									0	
341	Gifted Programs Private Tuition	1920									0	
342	Bilingual Programs Private Tuition	1921									0	
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0	
344	<b>Total Instruction<sup>14</sup></b>	<b>1000</b>	0	0	0	0	0	0	0	0	0	0
345	<b>SUPPORT SERVICES (TF)</b>	<b>2000</b>										
346	<b>Support Services - Pupil</b>	<b>2100</b>										
347	Attendance & Social Work Services	2110									0	
348	Guidance Services	2120									0	
349	Health Services	2130									0	
350	Psychological Services	2140									0	
351	Speech Pathology & Audiology Services	2150									0	
352	Other Support Services - Pupils (Describe & Itemize)	2190									0	
353	<b>Total Support Services - Pupil</b>	<b>2100</b>	0	0	0	0	0	0	0	0	0	0
354	<b>Support Services - Instructional Staff</b>	<b>2200</b>										
355	Improvement of Instruction Services	2210									0	
356	Educational Media Services	2220									0	
357	Assessment & Testing	2230									0	
358	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	0	0	0	0	0	0	0	0	0	0
359	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>	<b>2300</b>										
360	Board of Education Services	2310									0	
361	Executive Administration Services	2320									0	
362	Special Area Administration Services	2330									0	
363	Claims Paid from Self Insurance Fund	2361									0	
364	Risk Management and Claims Services Payments	2365									0	
365	<b>Total Support Services - General Administration</b>	<b>2300</b>	0	0	0	0	0	0	0	0	0	0
366	<b>Support Services - School Administration</b>	<b>2400</b>										
367	Office of the Principal Services	2410									0	
368	Other Support Services - School Administration (Describe & Itemize)	2490									0	
369	<b>Total Support Services - School Administration</b>	<b>2400</b>	0	0	0	0	0	0	0	0	0	0



**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2024**

	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
370	<b>Support Services - Business</b>	<b>2500</b>										
371	Direction of Business Support Services	2510									0	
372	Fiscal Services	2520									0	
373	Facilities Acquisition and Construction Services	2530									0	
374	Operation & Maintenance of Plant Services	2540									0	
375	Pupil Transportation Services	2550									0	
376	Food Services	2560									0	
377	Internal Services	2570									0	
378	<b>Total Support Services - Business</b>	<b>2500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
379	<b>Support Services - Central</b>	<b>2600</b>										
380	Direction of Central Support Services	2610									0	
381	Planning, Research, Development & Evaluation Services	2620									0	
382	Information Services	2630									0	
383	Staff Services	2640									0	
384	Data Processing Services	2660									0	
385	<b>Total Support Services - Central</b>	<b>2600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
386	<b>Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>									0	
387	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
388	<b>COMMUNITY SERVICES (TF)</b>	<b>3000</b>									0	
389	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TF)</b>	<b>4000</b>										
390	<b>Payments to Other Dist &amp; Govt Units (In-State)</b>											
391	Payments for Regular Programs	4110									0	
392	Payments for Special Education Programs	4120									0	
393	Payments for Adult/Continuing Education Programs	4130									0	
394	Payments for CTE Programs	4140									0	
395	Payments for Community College Programs	4170									0	
396	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
397	<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
398	Payments for Regular Programs - Tuition	4210									0	
399	Payments for Special Education Programs - Tuition	4220									0	
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
401	Payments for CTE Programs - Tuition	4240									0	
402	Payments for Community College Programs - Tuition	4270									0	
403	Payments for Other Programs - Tuition	4280									0	
404	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0	
405	<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	<b>4200</b>						<b>0</b>			<b>0</b>	<b>0</b>
406	Payments for Regular Programs - Transfers	4310									0	
407	Payments for Special Education Programs - Transfers	4320									0	
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	
409	Payments for CTE Programs - Transfers	4340									0	
410	Payments for Community College Program - Transfers	4370									0	
411	Payments for Other Programs - Transfers	4380									0	
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0	
413	<b>Total Payments to Other Dist &amp; Govt Units-Transfers (In State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
414	Payments to Other Dist & Govt Units (Out of State)	4400									0	
415	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2024**

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
416	DEBT SERVICES (TF)	5000										
417	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
418	Tax Anticipation Warrants	5110									0	
419	Tax Anticipation Notes	5120									0	
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
421	State Aid Anticipation Certificates	5140									0	
422	Other Interest or Short-Term Debt	5150									0	
423	Total Debt Services - Interest on Short-Term Debt	5100						0			0	0
424	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
425	(Lease/Purchase Principal Retired) <sup>11</sup>										0	
426	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
427	Total Debt Services	5000						0			0	0
428	PROVISIONS FOR CONTINGENCIES (TF)	6000										
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	
436	Operation & Maintenance of Plant Services	2540									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	
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	
442	Payments to Special Education Programs	4120									0	
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									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	
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
449	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300										
451											0	
452	Total Debt Service	5000						0			0	0
453	PROVISION FOR CONTINGENCIES (FP&S)	6000										
454	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	

	A	B	C	D	E	F
1	<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>					
2	<b>Description (Enter Whole Dollars)</b>	<b>Taxes Received 7-1-24 thru 6-30-25 (from 2023 Levy &amp; Prior Levies) *</b>	<b>Taxes Received (from the 2024 Levy)</b>	<b>Taxes Received (from 2023 &amp; Prior Levies)</b>	<b>Total Estimated Taxes (from the 2024 Levy)</b>	<b>Estimated Taxes Due (from the 2024 Levy)</b>
3				<b>(Column B - C)</b>		<b>(Column E - C)</b>
4	Educational	120,966,715	62,834,948	58,131,767	127,293,277	64,458,329
5	Operations & Maintenance	15,966,189	8,134,908	7,831,281	16,479,987	8,345,079
6	Debt Services **	10,203,670	5,313,839	4,889,831	10,764,965	5,451,126
7	Transportation	4,758,305	2,542,173	2,216,132	5,150,024	2,607,851
8	Municipal Retirement	399,137	203,356	195,781	411,966	208,610
9	Capital Improvements	-	0	#VALUE!		0
10	Working Cash	99,785	50,839	48,946	102,992	52,153
11	Tort Immunity	-		#VALUE!		0
12	Fire Prevention & Safety	-		#VALUE!		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	1,533,477	1,016,854	516,623	2,059,980	1,043,126
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	<b>Totals</b>	<b>153,927,278</b>	<b>80,096,918</b>	<b>#VALUE!</b>	<b>162,263,191</b>	<b>82,166,273</b>
20						
21	* The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J	K
1	SCHEDULE OF SHORT-TERM DEBT										
2	Description (Enter Whole Dollars)		Outstanding Beginning July 1, 2024	Issued July 1, 2024 thru June 30, 2025	Retired July 1, 2024 thru June 30, 2025	Outstanding Ending June 30, 2025					
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)										
4	Total CPPRT Notes					0					
5	TAX ANTICIPATION WARRANTS (TAW)										
6	Educational Fund					0					
7	Operations & Maintenance Fund					0					
8	Debt Services - Construction					0					
9	Debt Services - Working Cash					0					
10	Debt Services - Refunding Bonds					0					
11	Transportation Fund					0					
12	Municipal Retirement/Social Security Fund					0					
13	Fire Prevention & Safety Fund					0					
14	Other - (Describe & Itemize)					0					
15	Total TAWs		0	0	0	0					
16	TAX ANTICIPATION NOTES (TAN)										
17	Educational Fund					0					
18	Operations & Maintenance Fund					0					
19	Fire Prevention & Safety Fund					0					
20	Other - (Describe & Itemize)					0					
21	Total TANs		0	0	0	0					
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)										
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)					0					
24	General State Aid/Evidence-Based Funding Anticipation Certificates										
25	Total (All Funds)					0					
26	OTHER SHORT-TERM BORROWING										
27	Total Other Short-Term Borrowing (Describe & Itemize)					0					
28											
29	SCHEDULE OF LONG-TERM DEBT										
30											
31	Long-Term Debt Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Counts Against Statutory Debt Limit? (Y/N)**	Outstanding Beginning July 1, 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
32	2016A Refunding Bonds	10/27/16	39,845,000	3	Y	5,555,000			5,555,000	0	
33	2016B Limited Tax Bonds	10/27/16	4,485,000	4	Y	3,095,000			715,000	2,380,000	2,380,000
34	2017 Limited Tax Life Safety Bonds	02/06/17	10,000,000	4	Y	6,570,000			1,535,000	5,035,000	5,035,000
35	2018 Refunding Bonds	04/02/18	13,075,000	3	Y	13,075,000				13,075,000	13,075,000
36	2020 Refunding Bonds	09/02/20	8,400,000	3	Y	8,285,000			370,000	7,915,000	7,915,000
37										0	
38										0	
39										0	
40										0	
41										0	
42										0	
43										0	
44										0	
45										0	
46										0	
47										0	
48										0	
49										0	
50			75,805,000			36,580,000	0	0	8,175,000	28,405,000	28,405,000
51											
52	* Each type of debt issued must be identified separately with the amount:										
53	1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds			7. Leases			10. Other			
54	2. Funding Bonds	5. Tort Judgment Bonds			8. Subscription-Based Information Technology Arrangements			11. Other			
55	3. Refunding Bonds	6. Building Bonds			9. Other			12. Other			
56											
57											
58	** Debts that do not count against the debt limit may include:										
59	Building bonds approved by referendum on or after Nov. 5, 2024; see 105 ILCS 5/19-1(p-225)										
60	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)										
61	Alternate revenue bonds paid from the alternate revenue source; see 30 ILCS 350/15										
62	Warrants in anticipation of taxes levied according to provisions in 105 ILCS 5/17-16										
63	Various individual exemptions; see 105 ILCS 5/19-1										
64											
65	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**

	A	B	C	D	E	F	G	H	I	J	K
1	<b>SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES</b>										
2	<b>Description (Enter Whole Dollars)</b>					<b>Account No.</b>	<b>Tort Immunity <sup>a</sup></b>	<b>Special Education</b>	<b>Area Vocational Construction</b>	<b>School Facility Occupation Taxes <sup>b</sup></b>	<b>Driver Education</b>
3	<b>Cash Basis Fund Balance as of July 1, 2024</b>										
4	<b>RECEIPTS:</b>										
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					90,196
8	School Facility Occupation Tax Proceeds					30 or 60-1983					
9	Driver Education					10 or 20-3370					51,601
10	Other Receipts (Describe & Itemize)					--	0				
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	<b>Total Receipts</b>						0	0	0	0	141,797
13	<b>DISBURSEMENTS:</b>										
14	Instruction					10 or 50-1000					
15	Facilities Acquisition & Construction Services					20 or 60-2530					
16	Tort Immunity Services					80	0				
17	<b>DEBT SERVICE:</b>										
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	<b>Total Debt Services</b>									0	
22	Other Disbursements (Describe & Itemize)					--					
23	<b>Total Disbursements</b>						0	0	0	0	0
24	<b>Ending Cash Basis Fund Balance as of June 30, 2025</b>						0	0	0	0	141,797
25	<b>Reserved Cash Balance</b>					714					
26	<b>Unreserved Cash Balance</b>					730	0	0	0	0	141,797
27											
28	<b>SCHEDULE OF TORT IMMUNITY EXPENDITURES <sup>a</sup></b>										
29											
30	Yes <input type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?										
31	If yes, list in the aggregate the following:					Total Claims Payments:	0				
32						Total Reserve Remaining:	0				
33											
34	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter the total dollar amount for each category.										
35	<b>Expenditures:</b>										
36	Workers' Compensation Act and/or Workers' Occupational Disease Act						0				
37	Unemployment Insurance Act						0				
38	Insurance (Regular or Self-Insurance)						0				
39	Risk Management and Claims Service						0				
40	Judgments/Settlements						0				
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction						0				
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)						0				
43	Legal Services						0				
44	Principal and Interest on Tort Bonds						0				
45	Other -Explain on Itemization 44 tab						0				
46	<b>Total</b>						0				
47	<b>G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0</b>						OK				
48											
49	<sup>a</sup> Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.										
50	<sup>b</sup> 55 ILCS 5/5-1006.7										

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	<b>CARES, CRRSA, and ARP SCHEDULE - FY 2025</b>											
2											Click below for schedule instructions:	
3	<b>Please read schedule instructions before completing.</b>										<b>SCHEDULE INSTRUCTIONS</b>	
4	Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2025				<b>X</b>	Yes			No			
5	If the answer to the above question is "YES", this schedule must be completed.											
6	PLEASE DO NOT REMOVE AND REINSERT THIS SCHEDULE INTO THE AFR. IF THE LINKS ARE BROKEN, THE AFR WILL BE SENT BACK TO THE AUDITOR FOR CORRECTION.											
7	<b>Part 1: CARES, CRRSA, and ARP REVENUE</b>											
8	<b>Revenue Section A</b>		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.									
9	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
10												
11												
12	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST, D4)	4998										0
13	ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3, P4, 15, 25, 35, 45, 55, 65, 75)	4998										0
14	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK, JE)	4998										0
15	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998										0
16	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998										0
17	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)	4998										0
18	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
19	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
20	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
21	<b>Total Revenue Section A</b>		0	0		0	0	0			0	0
22	<b>Revenue Section B</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.									
23	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
24												
25												
26	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST, D4)	4998										0
27	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK, JE)	4998										0
28	ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3, P4, 15, 25, 35, 45, 55, 65, 75)	4998										0
29	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998	3,977									3,977
30	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998	288									288
31	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)	4998										0
32	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
33	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
34	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
35	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998				11,360						11,360
36	<b>Total Revenue Section B</b>		4,265	0		11,360	0	0			0	15,625
37	<b>Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue</b>											
38	Total Other Federal Revenue (Section A plus Section B)	4998	4,265	0		11,360	0	0			0	15,625
39	Total Other Federal Revenue from Revenue Tab	4998	4,265	0		11,360	0	0			0	15,625
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												

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

	A	B	C	D	E	F	G	H	I	J	K	L
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	ESSER I EXPENDITURES (CARES)		-----DISBURSEMENTS-----									
47			(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	
53												
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	
58												
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	

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

	A	B	C	D	E	F	G	H	I	J	K	L
63	<b>Expenditure Section B:</b>											
64												
65	<b>ESSER II EXPENDITURES (CRRSA)</b>											
66												
67	<b>FUNCTION</b>											
68	1. List the total expenditures for the Functions 1000 and 2000 below											
69	INSTRUCTION Total Expenditures	1000										0
70	SUPPORT SERVICES Total Expenditures	2000										0
71												
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
76												
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	<b>Expenditure Section C:</b>											
82												
83	<b>GEER I EXPENDITURES (CARES)</b>											
84												
85	<b>FUNCTION</b>											
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
89												
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
94												
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



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

	A	B	C	D	E	F	G	H	I	J	K	L
99	<b>Expenditure Section D:</b>											
100	<b>GEER II EXPENDITURES (CRRSA)</b>											
101												
102												
103	<b>FUNCTION</b>											
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
107												
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	<b>Expenditure Section E:</b>											
118	<b>ESSER III EXPENDITURES (ARP)</b>											
119												
120												
121	<b>FUNCTION</b>											
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

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

	A	B	C	D	E	F	G	H	I	J	K	L
135	<b>Expenditure Section F:</b>											
136												
137	<b>CRRSA Child Nutrition (CRRSA)</b>											
138												
139	<b>FUNCTION</b>											
140	1. List the total expenditures for the Functions 1000 and 2000 below											
141	INSTRUCTION Total Expenditures	1000										0
142	SUPPORT SERVICES Total Expenditures	2000										0
143												
144	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
145	Facilities Acquisition and Construction Services (Total)	2530										0
146	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
147	FOOD SERVICES (Total)	2560										0
148												
149	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
150	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
151	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
152	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
153	<b>Expenditure Section G:</b>											
154												
155	<b>ARP Child Nutrition (ARP)</b>											
156												
157	<b>FUNCTION</b>											
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

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

	A	B	C	D	E	F	G	H	I	J	K	L
171	<b>Expenditure Section H:</b>											
172												
173	<b>ARP IDEA (ARP)</b>											
174												
175	<b>FUNCTION</b>											
176	1. List the total expenditures for the Functions 1000 and 2000 below											
177	INSTRUCTION Total Expenditures	1000								3,977		3,977
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								3,977		3,977
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).											
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	<b>Expenditure Section I:</b>											
190												
191	<b>ARP Homeless I (ARP)</b>											
192												
193	<b>FUNCTION</b>											
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			288							288
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			288							288
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

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

	A	B	C	D	E	F	G	H	I	J	K	L
207	<b>Expenditure Section J:</b>											
208	<b>CURES (Coronavirus State and Local Fiscal Recovery Funds)</b>											
209												
210												
211	<b>FUNCTION</b>											
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
224	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
225	<b>Expenditure Section K:</b>											
226	<b>Other CARES Act Expenditures (not accounted for above)</b>											
227												
228												
229	<b>FUNCTION</b>											
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

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

	A	B	C	D	E	F	G	H	I	J	K	L
243	<b>Expenditure Section L:</b>											
244	<b>Other CRRSA Expenditures (not accounted for above)</b>											
245												
246												
247	<b>FUNCTION</b>											
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	<b>Expenditure Section M:</b>											
262	<b>Other ARP Expenditures (not accounted for above)</b>											
263												
264												
265	<b>FUNCTION</b>											
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	<b>Expenditure Section N:</b>											
281	<b>TOTAL EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>											
282												
283												
284	<b>FUNCTION</b>											
285	INSTRUCTION	1000	0	0	0	0	0	0	0	3,977		3,977
286	SUPPORT SERVICES	2000	0	0	288	0	0	0	0	0		288
287	Facilities Acquisition and Construction Services (Total)	2530	0	0	288	0	0	0	0	3,977		4,265
288	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	0	0	0	0	0	0	0	0		0
289	FOOD SERVICES (Total)	2560	0	0	0	0	0	0	0	0		0
290	<b>TOTAL EXPENDITURES</b>										Functions 1000 & 2000 total	4,265
291												
292	<b>Expenditure Section O:</b>											
293	<b>TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>											
294												
295												
296	<b>FUNCTION</b>											
297	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology			0	0	0			0		0

	A	B	C	D	E	F	G	H	I	J	K	L
1	<b>SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION</b>											
2	<b>Description of Assets</b> (Enter Whole Dollars)	<b>Acct #</b>	<b>Cost Beginning July 1, 2024</b>	<b>Add: Additions July 1, 2024 thru June 30, 2025</b>	<b>Less: Deletions July 1, 2024 thru June 30, 2025</b>	<b>Cost Ending June 30, 2025</b>	<b>Life In Years</b>	<b>Accumulated Depreciation Beginning July 1, 2024</b>	<b>Add: Depreciation Allowable July 1, 2024 thru June 30, 2025</b>	<b>Less: Depreciation Deletions July 1, 2024 thru June 30, 2025</b>	<b>Accumulated Depreciation Ending June 30, 2025</b>	<b>Ending Balance Undepreciated June 30, 2025</b>
3	Works of Art & Historical Treasures	210				0	50				0	0
4	Land	220										
5	Non-Depreciable Land	221	1,477,361			1,477,361						1,477,361
6	Depreciable Land	222				0					0	0
7	Buildings	230										
8	Permanent Buildings	231	219,925,588	5,447,905		225,373,493	50	118,935,873	5,001,172		123,937,045	101,436,448
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	6,030,083	3,683,837		9,713,920	20	5,884,073	268,046		6,152,119	3,561,801
11	Capitalized Equipment	250					10					
12	10 Yr Schedule	251	7,225,413	1,611,401		8,836,814		4,674,832	576,807		5,251,639	3,585,175
13	5 Yr Schedule	252	10,234,712	98,244		10,332,956	5	9,030,354	1,012,614		10,042,968	289,988
14	3 Yr Schedule	253				0	3				0	0
15	Construction in Progress	260	5,673,544	9,827,399	6,343,417	9,157,526	--					9,157,526
16	Total Capital Assets	200	250,566,701	20,668,786	6,343,417	264,892,070	10	138,525,132	6,858,639	0	145,383,771	119,508,299
17	Non-Capitalized Equipment	700				2,596,105			259,611			
18	Allowable Depreciation							7,118,250				

	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	\$	137,777,303		
9	O&M	Expenditures 16-24, L155	Total Expenditures		10,460,667		
10	DS	Expenditures 16-24, L178	Total Expenditures		9,590,887		
11	TR	Expenditures 16-24, L214	Total Expenditures		7,400,047		
12	MR/SS	Expenditures 16-24, L292	Total Expenditures		3,834,184		
13	TORT	Expenditures 16-24, L429	Total Expenditures		0		
14	Total Expenditures				\$	169,063,088	
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)	\$	-		
19	TR	Revenues 10-15, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)		-		
20	TR	Revenues 10-15, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)		-		
21	TR	Revenues 10-15, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)		-		
22	TR	Revenues 10-15, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)		-		
23	TR	Revenues 10-15, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)		-		
24	TR	Revenues 10-15, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)		-		
25	TR	Revenues 10-15, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)		-		
26	TR	Revenues 10-15, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)		-		
27	TR	Revenues 10-15, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)		-		
28	TR	Revenues 10-15, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)		-		
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		304		
35	ED	Expenditures 16-24, L9, Col K - (G+I)	1225 Special Education Programs Pre-K		0		
36	ED	Expenditures 16-24, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K		0		
37	ED	Expenditures 16-24, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs		0		
38	ED	Expenditures 16-24, L15, Col K - (G+I)	1600 Summer School Programs		488,212		
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		7,745,949		
42	ED	Expenditures 16-24, L23, Col K	1913 Special Education Programs Pre-K - Tuition		0		
43	ED	Expenditures 16-24, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition		0		
44	ED	Expenditures 16-24, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition		0		
45	ED	Expenditures 16-24, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition		0		
46	ED	Expenditures 16-24, L27, Col K	1917 CTE Programs - Private Tuition		0		
47	ED	Expenditures 16-24, L28, Col K	1918 Interscholastic Programs - Private Tuition		0		
48	ED	Expenditures 16-24, L29, Col K	1919 Summer School Programs - Private Tuition		0		
49	ED	Expenditures 16-24, L30, Col K	1920 Gifted Programs - Private Tuition		0		
50	ED	Expenditures 16-24, L31, Col K	1921 Bilingual Programs - Private Tuition		0		
51	ED	Expenditures 16-24, L32, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition		0		
52	ED	Expenditures 16-24, L77, Col K - (G+I)	3000 Community Services		874,936		
53	ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units		394,410		
54	ED	Expenditures 16-24, L116, Col G	- Capital Outlay		1,994,396		
55	ED	Expenditures 16-24, L116, Col I	- Non-Capitalized Equipment		2,231,747		
56	O&M	Expenditures 16-24, L134, Col K - (G+I)	3000 Community Services		0		
57	O&M	Expenditures 16-24, L143, Col K	4000 Total Payments to Other Govt Units		0		
58	O&M	Expenditures 16-24, L155, Col G	- Capital Outlay		1,534,420		
59	O&M	Expenditures 16-24, L155, Col I	- Non-Capitalized Equipment		332,026		
60	DS	Expenditures 16-24, L164, Col K	4000 Payments to Other Dist & Govt Units		0		

	A	B	C	D	E	F	H
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2024 - 2025)</b>						
2	<i>This schedule is completed for school districts only.</i>						
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>	<b>Amount</b>			
61	DS	Expenditures 16-24, L174, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt	8,175,000			
62	TR	Expenditures 16-24, L189, Col K - (G+H)	3000 Community Services	0			
63	TR	Expenditures 16-24, L200, Col K	4000 Total Payments to Other Govt Units	0			
64	TR	Expenditures 16-24, L210, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt	0			
65	TR	Expenditures 16-24, L214, Col G	- Capital Outlay	0			
66	TR	Expenditures 16-24, L214, Col I	- Non-Capitalized Equipment	0			
67	MR/SS	Expenditures 16-24, L220, Col K	1125 Pre-K Programs	19			
68	MR/SS	Expenditures 16-24, L222, Col K	1225 Special Education Programs - Pre-K	-			
69	MR/SS	Expenditures 16-24, L224, Col K	1275 Remedial and Supplemental Programs - Pre-K	-			
70	MR/SS	Expenditures 16-24, L225, Col K	1300 Adult/Continuing Education Programs	-			
71	MR/SS	Expenditures 16-24, L228, Col K	1600 Summer School Programs	22,222			
72	MR/SS	Expenditures 16-24, L277, Col K	3000 Community Services	2,647			
73	MR/SS	Expenditures 16-24, L282, Col K	4000 Total Payments to Other Govt Units	0			
74	Tort	Expenditures 16-24, L318, Col K - (G+H)	1125 Pre-K Programs	0			
75	Tort	Expenditures 16-24, L320, Col K - (G+H)	1225 Special Education Programs Pre-K	0			
76	Tort	Expenditures 16-24, L322, Col K - (G+H)	1275 Remedial and Supplemental Programs Pre-K	0			
77	Tort	Expenditures 16-24, L323, Col K - (G+H)	1300 Adult/Continuing Education Programs	0			
78	Tort	Expenditures 16-24, L326, Col K - (G+H)	1600 Summer School Programs	0			
79	Tort	Expenditures 16-24, L331, Col K	1910 Pre-K Programs - Private Tuition	0			
80	Tort	Expenditures 16-24, L332, Col K	1911 Regular K-12 Programs - Private Tuition	0			
81	Tort	Expenditures 16-24, L333, Col K	1912 Special Education Programs K-12 - Private Tuition	0			
82	Tort	Expenditures 16-24, L334, Col K	1913 Special Education Programs Pre-K - Tuition	0			
83	Tort	Expenditures 16-24, L335, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition	0			
84	Tort	Expenditures 16-24, L336, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition	0			
85	Tort	Expenditures 16-24, L337, Col K	1916 Adult/Continuing Education Programs - Private Tuition	0			
86	Tort	Expenditures 16-24, L338, Col K	1917 CTE Programs - Private Tuition	0			
87	Tort	Expenditures 16-24, L339, Col K	1918 Interscholastic Programs - Private Tuition	0			
88	Tort	Expenditures 16-24, L340, Col K	1919 Summer School Programs - Private Tuition	0			
89	Tort	Expenditures 16-24, L341, Col K	1920 Gifted Programs - Private Tuition	0			
90	Tort	Expenditures 16-24, L342, Col K	1921 Bilingual Programs - Private Tuition	0			
91	Tort	Expenditures 16-24, L343, Col K	1922 Truants Alternative/Optional Ed Programs - Private Tuition	0			
92	Tort	Expenditures 16-24, L388, Col K - (G+H)	3000 Community Services	0			
93	Tort	Expenditures 16-24, L415, Col K	4000 Total Payments to Other Govt Units	0			
94	Tort	Expenditures 16-24, L429, Col G	- Capital Outlay	0			
95	Tort	Expenditures 16-24, L429, Col I	- Non-Capitalized Equipment	0			
96				Total Deductions for OEPP Computation (Sum of Lines 18 - 95)	\$	23,796,288	
97				Total Operating Expenses Regular K-12 (Line 14 minus Line 96)		145,266,800	
98				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2024-2025		4,632.03	
99				Estimated OEPP (Line 97 divided by Line 98)	\$	31,361.37	
100							
101	<b>PER CAPITA TUITION CHARGE</b>						
103	<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>						
104	TR	Revenues 10-15, L42, Col F	1411 Regular - Transp Fees from Pupils or Parents (In State)	\$ 527,395			
105	TR	Revenues 10-15, L44, Col F	1413 Regular - Transp Fees from Other Sources (In State)	-			
106	TR	Revenues 10-15, L45, Col F	1415 Regular - Transp Fees from Co-curricular Activities (In State)	-			
107	TR	Revenues 10-15, L46, Col F	1416 Regular Transp Fees from Other Sources (Out of State)	-			
108	TR	Revenues 10-15, L51, Col F	1431 CTE - Transp Fees from Pupils or Parents (In State)	-			
109	TR	Revenues 10-15, L53, Col F	1433 CTE - Transp Fees from Other Sources (In State)	-			
110	TR	Revenues 10-15, L54, Col F	1434 CTE - Transp Fees from Other Sources (Out of State)	-			
111	TR	Revenues 10-15, L55, Col F	1441 Special Ed - Transp Fees from Pupils or Parents (In State)	-			
112	TR	Revenues 10-15, L57, Col F	1443 Special Ed - Transp Fees from Other Sources (In State)	-			
113	TR	Revenues 10-15, L58, Col F	1444 Special Ed - Transp Fees from Other Sources (Out of State)	-			
114	ED	Revenues 10-15, L75, Col C	1600 Total Food Service	0			
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700 Total District/School Activity Income (without Student Activity Funds)	3,525,520			
116	ED	Revenues 10-15, L86, Col C	1811 Rentals - Regular Textbooks	-			
117	ED	Revenues 10-15, L89, Col C	1819 Rentals - Other (Describe & Itemize)	-			
118	ED	Revenues 10-15, L90, Col C	1821 Sales - Regular Textbooks	-			
119	ED	Revenues 10-15, L93, Col C	1829 Sales - Other (Describe & Itemize)	-			
120	ED	Revenues 10-15, L94, Col C	1890 Other (Describe & Itemize)	48			
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910 Rentals	625,166			
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940 Services Provided Other Districts	85,970			
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991 Payment from Other Districts	0			
124	ED	Revenues 10-15, L108, Col C	1993 Other Local Fees (Describe & Itemize)	-			
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100 Total Special Education	534,076			
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200 Total Career and Technical Education	277,676			
127	ED-MR/SS	Revenues 10-15, L147, Col C,G	3300 Total Bilingual Ed	0			
128	ED	Revenues 10-15, L148, Col C	3360 State Free Lunch & Breakfast	-			
129	ED-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365 School Breakfast Initiative	0			
130	ED-O&M	Revenues 10-15, L150, Col C,D	3370 Driver Education	51,601			



	A	B	C	D	E	F	H
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2024 - 2025)</b>						
2	<i>This schedule is completed for school districts only.</i>						
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>	<b>Amount</b>			
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation		0	
132	ED	Revenues 10-15, L158, Col C	3610	Learning Improvement - Change Grants		0	
133	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660	Scientific Literacy		0	
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695	Truant Alternative/Optional Education		0	
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant		0	
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0	
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0	
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780	Technology - Technology for Success		0	
139	ED-TR	Revenues 10-15, L166, Col C,F	3815	State Charter Schools		0	
140	O&M	Revenues 10-15, L169, Col D	3925	School Infrastructure - Maintenance Projects		0	
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999	Other Restricted Revenue from State Sources		333,887	
142	ED	Revenues 10-15, L179, Col C	4045	Head Start (Subtract)		0	
143	ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		277,964	
144	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100	Total Title V		0	
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service		0	
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		419,827	
147	ED-O&M-TR-MR/SS	Revenues 10-15, L212, Col C,D,F,G	4400	Total Title IV		32,891	
148	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		1,034,065	
149	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		1,288,456	
150	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0	
151	ED-O&M-TR-MR/SS	Revenues 10-15, L219, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		142,664	
152	ED-O&M-MR/SS	Revenues 10-15, L224, Col C,D,G	4700	Total CTE - Perkins		0	
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C225 thru J254)	4800	Total ARRA Program Adjustments		0	
178	ED	Revenues 10-15, L256, Col C	4901	Race to the Top		0	
179	ED-O&M-TR-MR/SS	Revenues 10-15, L257, Col C,D,F,G	4902	Race to the Top-Preschool Expansion Grant		0	
180	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		9,426	
181	ED-TR-MR/SS	Revenues 10-15, L259, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		38,105	
182	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4920	McKinney Education for Homeless Children		0	
183	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0	
184	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4932	Title II - Teacher Quality		78,324	
185	ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4935	Title II - Part A - Supporting Effective Instruction - State Grants		239,170	
186	ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4960	Federal Charter Schools		0	
187	ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4981	State Assessment Grants		0	
188	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4982	Grant for State Assessments and Related Activities		0	
189	ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		87,203	
190	ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		636,260	
191	ED-O&M-TR-MR/SS	Revenues 10-15, L269, Col C,D,F,G	4998	Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)		15,625	
192	Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY21, FY22, FY23, FY24, or FY25 revenue received in FY25 for FY21, FY22, FY23, FY24, or FY25 Expenses		0	
193	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		1,478,584	
194	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **		38,307	
196	<b>Total Deductions for PCTC Computation (Line 104 through Line 194)</b>					<b>\$ 11,778,210</b>	
197	<b>Net Operating Expense for Tuition Computation (Line 97 minus Line 196)</b>					<b>133,488,590</b>	
198	<b>Total Depreciation Allowance (from page 36, Line 18, Col I)</b>					<b>7,118,250</b>	
199	<b>Total Allowance for PCTC Computation (Line 197 plus Line 198)</b>					<b>140,606,840</b>	
200	<b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2024-2025</b>					<b>4,632.03</b>	
201	<b>Total Estimated PCTC (Line 199 divided by Line 200) * \$</b>					<b>30,355.34</b>	
202							
203	<b>*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.</b>						
204	<b>**Go to the Evidence-Based Funding Distribution Calculation webpage.</b>						
205	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						

### Current Year Payment on Contracts For Indirect Cost Rate Computation

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

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

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

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

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



[Indirect Cost Rate Plan](#)

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

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

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

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function-Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 16-24" tab) (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
<i>Enter as shown here: ED-Instruction-Other</i>	<i>10-1000-600</i>	<i>Company Name</i>	<i>500,000</i>	<i>50,000</i>	<i>450,000</i>
OM-Operations & Maintenance of Plant Services - Purchased Services	20-2540-300	1200 Shermer LLC	177,672	50,000	127,672
ED-Support Services Pupil-Purchased Services	10-2100-300	Advocate Medical Group	564,615	50,000	514,615
ED-Operations & Maintenance of Plant Services - Supplies & Materials	10-2540-400	Aggressive Energy LLC	759,807	50,000	709,807
ED-Student Services-General Ademinstration-Purchased Services	10-2300-300	CCMSI/Cannon Cochran Management	81,013	50,000	31,013
ED-Data Processing Services-Purchase Services	10-2660-300	CDW LLC	339,402	50,000	289,402
Ed-Support Services-Instructional Staff-Purchased Services	10-2200-300	Collaborative for Academic Social and En	55,500	50,000	5,500
ED-Instruction-Purchased Services	10-1000-300	Argo Translation	697,855	50,000	647,855
ED-Internal Services-Purchased Services	10-2570-300	Beck's Book Store, Inc	493,752	50,000	443,752
ED-Instruction-Other	10-1000-600	Bellefaire JCB	938,600	50,000	888,600
Ed-Support Services-Instructional Staff-Supplies & Materials	10-2200-400	College Board	375,708	50,000	325,708
ED-Instruction-Other	10-1000-600	Boston Higashi School, Inc	306,212	50,000	256,212
ED-Instruction-Supplies & Materials	10-1000-400	BSN Sports LLC	110,039	50,000	60,039
OM-Operations & Maintenance of Plant Services - Supplies & Materials	20-2540-400	Com Ed	701,588	50,000	651,588
ED-Instruction-Other	10-1000-600	Connection's Academy East	133,161	50,000	83,161
ED-Instruction-Other	10-1000-600	Cove School	180,025	50,000	130,025
ED-Data Processing Services-Purchase Services	10-2660-300	Crown Castle Fiber LLC	178,503	50,000	128,503
ED-Instruction-Other	10-1000-600	Elevations RTC	171,840	50,000	121,840
ED-Operations & Maintenance of Plant Services - Supplies & Materials	10-2540-400	ENGIE Power & Gas LLC	273,740	50,000	223,740
ED-Instruction-Other	10-1000-600	Esperanza Community Services	56,087	50,000	6,087
ED-Instruction-Other	10-1000-600	Felicity Schools LLC	147,580	50,000	97,580
ED-Information Services-Purchased Services	10-2630-300	Finalsite	73,589	50,000	23,589
TR-Pupil Transportation Services-Purchased Services	40-2550-300	First Student	1,785,314	50,000	1,735,314
ED-Instruction-Other	10-1000-600	Gateway Academy LLC	350,346	50,000	300,346
ED-Internal Services-Purchased Services	10-2570-300	Gordon Flesch Company Inc	255,764	50,000	205,764
OM-Operations & Maintenance of Plant Services - Supplies & Materials	20-2540-400	HD Supply Inc	79,571	50,000	29,571
ED-Instruction-Other	10-1000-600	Heartspring	360,477	50,000	310,477
ED-Support Services - General Administration-Purchased Services	10-2300-300	Himes, Petrarca & Fester	222,545	50,000	172,545
ED-Data Processing Services-Purchase Services	10-2660-300	Jatheon Technologies, Inc	75,339	50,000	25,339
ED-Instruction-Other	10-1000-600	Jewish Child Family Services	54,694	50,000	4,694
ED-Support Services-Pupils-Purchased Services	10-2100-300	Main3e Township High School District 20	99,086	50,000	49,086
ED-Instruction-Other	10-1000-600	Maryville Academy	113,394	50,000	63,394
ED-Internal Services-Supplies & Materials	10-2570-400	MPS	67,171	50,000	17,171
ED-Instruction-Other	10-1000-600	New Horizon Center for Children & Adult	187,075	50,000	137,075
ED-Operations & Maintenance of Plant Services - Supplies & Materials	10-2540-400	Nicor Gas	133,099	50,000	83,099
OM-Operations & Maintenance of Plant Services - Supplies & Materials	20-2540-400	North American Corporation	128,474	50,000	78,474
Ed-Support Services-Instructional Staff-Purchased Services	10-2200-300	North Cook Intermediate Service Center	58,042	50,000	8,042
OM-Operations & Maintenance of Plant Services - Purchased Services	20-2540-300	North Shore Turf Industries, LTD	71,194	50,000	21,194
ED-Instruction-Other	10-1000-600	NSSEO/Northwest Suburban Special Ed C	61,826	50,000	11,826
ED-Instruction-Other	10-1000-600	Oconomowoc Developmenytral Training C	273,980	50,000	223,980
ED-Instruction-Other	10-1000-600	Orchard Village	95,084	50,000	45,084
ED-Instruction-Purchased Services	10-1000-300	Pamela Enright	60,544	50,000	10,544
Ed-Support Services-Instructional Staff-Purchased Services	10-2200-300	Panorama Education Inc	68,055	50,000	18,055
ED-Support Services - General Administration-Purchased Services	10-2300-300	Petrarca, Gleason, Boyle & Izzo, LLC	138,116	50,000	88,116
ED-Data Processing Services-Purchase Services	10-2660-300	PowerSchool Group LLC	163,849	50,000	113,849
Ed-Support Services-Instructional Staff-Supplies & Materials	10-2200-400	Proquest LLC	50,975	50,000	975
ED-Support Services-School Administration-Supplies & Materials	10-2400-400	Quest Food Management Services	107,248	50,000	57,248
ED-Internal Services-Supplies & Materials	10-2570-400	Quill, LLC	66,030	50,000	16,030
ED-Instruction-Other	10-1000-600	Safe Haven School	55,164	50,000	5,164
TR-Pupil Transportation Services-Purchased Services	40-2550-300	Safeway Transportation Services Corp	5,693,958	50,000	5,643,958

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract <small>(must be less than or equal to amount reported in the AFR's "Expenditures 16-24" tab)</small> (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
ED-Support Services-Pupils-Purchased Services	10-2100-300	School Links, Inc	62,450	50,000	12,450
ED-Instruction-Other	10-1000-600	Shrub Oak International School LLC	97,172	50,000	47,172
ED-Instruction-Other	10-1000-600	Soaring Eagle Academy	106,720	50,000	56,720
ED-Data Processing Services-Purchase Services	10-2660-300	Soliant Consulting Inc	593,440	50,000	543,440
ED-Instruction-Other	10-1000-600	Special Education Services	99,091	50,000	49,091
ED-Instruction-Other	10-1000-600	Specialized Education of Illinois Inc	99,950	50,000	49,950
OM-Operations & Maintenance of Plant Services - Purchased Services	20-2540-300	SSCRMP/Secondary School Cooperative #	1,343,151	50,000	1,293,151
ED-Instruction-Other	10-1000-600	Telos Academy	347,262	50,000	297,262
ED-Support Services-Pupils-Purchased Services	10-2100-300	The Stepping Stones Group	70,852	50,000	20,852
ED-Instruction-Other	10-1000-600	TrueNorth Educational Cooperative 804	3,318,936	50,000	3,268,936
ED-Support Services-Pupils-Purchased Services	10-2100-300	Village of Glenview	325,966	50,000	275,966
OM-Operations & Maintenance of Plant Services - Purchased Services	10-2540-300	Village of Northbrook	80,478	50,000	30,478
ED-Support Services-Pupils-Purchased Services	10-2100-300	Village of Northbrook-Police Dept	154,628	50,000	104,628
ED-Instruction-Other	10-1000-600	Virtual Connections Academy	136,503	50,000	86,503
ED-Information Services-Purchased Services	10-2630-300	VisoGraphic Inc	50,904	50,000	904
ED-Instruction-Other	10-1000-600	Wallace Academy LLC	88,406	50,000	38,406
OM-Operations & Maintenance of Plant Services - Purchased Services	20-2540-300	Waste Management	72,494	50,000	22,494
OM-Operations & Maintenance of Plant Services - Supplies & Materials	20-2540-400	WW Grainger Inc	53,902	50,000	3,902
ED-Internal Services-Purchased Services	10-2570-300	Xerox Corporation	249,063	50,000	199,063
ED-Data Processing Services-Purchase Services	10-2660-300	Zoom Video Communications Inc	150,665	50,000	100,665
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Total			25,194,735	0	21,744,735

## ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	<b>ESTIMATED INDIRECT COST RATE DATA</b>							
2	<b>SECTION I</b>							
3	<b>Financial Data To Assist Indirect Cost Rate Determination</b>							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>							
5	<b>ALL OBJECTS EXCLUDE CAPITAL OUTLAY.</b> 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.							
6	<b>Support Services - Direct Costs</b>							
7	Direction of Business Support Services (10, 50, and 80 -2510)							
8	Fiscal Services (10, 50, & 80 -2520)							
9	Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540)							
10	Food Services (10 & 80 -2560) <i>Must be less than (P16, Col E-F, L65) *Only include food costs.</i>							
11	Value of Commodities Received for Fiscal Year 2025 (Include the value of commodities when determining if a Single Audit is required).							
12	Internal Services (10, 50, and 80 -2570)							
13	Staff Services (10, 50, and 80 -2640)							
14	Data Processing Services (10, 50, & 80 -2660)							
15	<b>SECTION II</b>							
16	<b>Estimated Indirect Cost Rate for Federal Programs</b>							
17				<b>Restricted Program</b>		<b>Unrestricted Program</b>		
18		<b>Function</b>		<b>Indirect Costs</b>	<b>Direct Costs</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>	
19	<b>Instruction</b>	1000			84,555,430		84,555,430	
20	<b>Support Services:</b>							
21	Pupil	2100			19,601,389		19,601,389	
22	Instructional Staff	2200			4,885,822		4,885,822	
23	General Admin.	2300			4,811,320		4,811,320	
24	School Admin.	2400			7,179,439		7,179,439	
25	<b>Business:</b>							
26	Direction of Business Spt. Srv.	2510	612,933	0	612,933	0		
27	Fiscal Services	2520	704,000	0	704,000	0		
28	Oper. & Maint. Plant Services	2540		11,240,323	11,240,323	0		
29	Pupil Transportation	2550		7,403,164		7,403,164		
30	Food Services	2560		36,465		36,465		
31	Internal Services	2570	1,749,429	0	1,749,429	0		
32	<b>Central:</b>							
33	Direction of Central Spt. Srv.	2610		21,482		21,482		
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0		
35	Information Services	2630		582,846		582,846		
36	Staff Services	2640	4,725,102	0	4,725,102	0		
37	Data Processing Services	2660	3,998,268	0	3,998,268	0		
38	<b>Other:</b>	2900		207		207		
39	<b>Community Services</b>	3000		877,583		877,583		
40	<b>Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)</b>				(21,744,735)		(21,744,735)	
41	<b>Total</b>			11,789,732	119,450,735	23,030,055	108,210,412	
42				<b>Restricted Rate*</b>		<b>Unrestricted Rate*</b>		
43				Total Indirect Costs:	11,789,732	Total Indirect Costs:	23,030,055	
44				Total Direct Costs:	119,450,735	Total Direct Costs:	108,210,412	
45				<b>= 9.87%</b>		<b>= 21.28%</b>		

	A	B	C	D	E	F
1	<b>REPORT ON SHARED SERVICES OR OUTSOURCING</b> School Code, Section 17-1.1 (Public Act 97-0357) Fiscal Year Ending June 30, 2025					
2						
3						
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current, and next fiscal years.					
6	Glenbrook HSD 225			05-016-2250-17_AFR25 Glenbrook HSD 225		
7	05016225017					
8	<input type="checkbox"/> Check box if this schedule is not applicable.....	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative, or Shared Service.	
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget →					
10	Service or Function ( <i>Check all that apply</i> )			Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)	
11	Curriculum Planning					
12	Custodial Services					
13	Educational Shared Programs	X	X	N/A	Dual Credit Courses: D225, Oakton Community College	
14	Employee Benefits	X	X	N/A	Secondary School Cooperative Risk Management Program	
15	Energy Purchasing					
16	Food Services	X	X	N/A	Quest Food Management Services, Inc.	
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance	X	X	N/A	SSCRMP	
20	Investment Pools	X	X	N/A	IPTIP & ISDLAF	
21	Legal Services	X	X	N/A	PTAB	
22	Maintenance Services					
23	Personnel Recruitment	X	X	N/A	NWPA	
24	Professional Development	X	X	N/A	CADCA, IAASE, IASA, IASB, IASBO, ISPRA, IPA, NWPA	
25	Shared Personnel	X	X	N/A	CSL Athletic Officials	
26	Special Education Cooperatives	X	X	N/A	NSSED	
27	STEM (science, technology, engineering and math) Program Offerings	X	X	N/A	GBS (summer)	
28	Supply & Equipment Purchasing	X	X	N/A	IDCMS Rock Salt Bulk Contract	
29	Technology Services	X	X	N/A	Northfield Township Technology Consortium	
30	Transportation	X	X	N/A	First Student, Inc.	
31	Vocational Education Cooperatives	X	X	N/A	NSERVE	
32	All Other Joint/Cooperative Agreements	X	X	N/A	The Glen TIF	
33	Other					
34						
35	Additional space for Column (D) - Barriers to Implementation:					
36						
37						
38						
40	Additional space for Column (E) - Name of LEA :					
41						
42						
43						

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

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

School District Name: Glenbrook HSD 225  
RCDT Number: 05016225017

Description	Funct. No.	Actual Expenditures, Fiscal Year 2025				Budgeted Expenditures, Fiscal Year 2026			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	1,347,607		0	1,347,607	1,091,881			1,091,881
2. Special Area Administration Services	2330	1,713,579		0	1,713,579	1,752,297			1,752,297
3. Other Support Services - School Administration	2490	4,133,870		0	4,133,870	4,357,735			4,357,735
4. Direction of Business Support Services	2510	609,055	0	0	609,055	666,450			666,450
5. Internal Services	2570	1,747,544		0	1,747,544	1,845,002			1,845,002
6. Direction of Central Support Services	2610	21,482		0	21,482	35,000			35,000
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0	0			0
8. Totals		9,573,137	0	0	9,573,137	9,748,365	0	0	9,748,365
9. Percent Increase (Decrease) for FY2026 (Budgeted) over FY2025 (Actual)									2%

**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.
- 2.
- 3.
- 4.

Reference Pages.

- <sup>1</sup> Do not enter negative numbers. Reports with negative numbers will be returned for correction.
- <sup>2</sup> GASB Statement No. 24; Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On Behalf of" Payments should only be reflected on this page.
- <sup>3</sup> Equals Line 8 minus Line 17.
- <sup>4</sup> 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.
- <sup>5</sup> Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14
- <sup>6</sup> 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.
- <sup>7</sup> Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.
- <sup>8</sup> Educational Fund (10) - Computer Technology only.
- <sup>9</sup> Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- <sup>10</sup> Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.
- <sup>11</sup> 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).
- <sup>12</sup> 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).
- <sup>13</sup> 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  
These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes, etc.

**[Please insert files above]**

**Instructions to insert word doc or pdf files:**

Choose: Insert - Select: Object - Select Create from File tab - Select Browse - Select file  
that you want to embed - Check Display as icon - Select OK.

*Note: If you have trouble inserting pdf files, submit as a separate attachment in IWAS and  
they will be inserted for you.*

	A	B	C	D	E	F
1	<b>DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION</b> <b>Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)</b>					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the 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.</i>					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell F11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	- If the FY 2026 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.					
5	- If the Annual Financial Report requires a deficit reduction plan even though the FY2026 budget does not, a completed deficit reduction plan is still required.					
6	<b>DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only</b> <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	139,236,881	20,455,639	5,297,060	672,947	165,662,527
9	Direct Expenditures	137,777,303	10,460,667	7,400,047		155,638,017
10	Difference	1,459,578	9,994,972	(2,102,987)	672,947	10,024,510
11	Fund Balance - June 30, 2025	71,515,044	24,444,033	2,539,164	5,435,660	103,933,901
12	Balanced - no deficit reduction plan is required.					
13						
14						
15						

# FY 2025 Audit Checklist

RCDT: 05016225017
School District/Joint Agreement Name: Glenbrook HSD 225
Auditor Name: Don Shaw
License #: 065-037815 License Expiration Date (below): 9/30/2027
05-016-2250-17_AFR25 Glenbrook HSD 225

**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
<b>1. Cover Page: The Accounting Basis must be Cash or Accrual. Choose School District or Joint Agreement.</b>	
What Basis of Accounting is used?	ACCRUAL
Choose School District or Joint Agreement.	SCHOOL DISTRICT
Is Budget Deficit Reduction Plan Required?	Congratulations! You have a balanced AFR.
<b>2. Page 3: Financial Information must be completed.</b>	
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
<b>3. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.</b>	
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
<b>4. Page 5 &amp; 6: Total Current &amp; Capital Assets must = Total Liabilities &amp; Fund Balance.</b>	
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
<b>5. Page 5: Sum of Reserved &amp; Unreserved Fund Balance must = Page 8, Ending Fund Balance.</b>	
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
<b>7. Page 26: Schedule of Long-Term Debt</b>	
<b>Note: Explain any unreconcilable differences in the Itemization sheet.</b>	
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
<b>8. Page 7-9: Other Sources of Funds must = Other Uses of Funds</b>	
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
<b>9. Restricted Tax Levies Page 27, Line 25 must = Reserved Fund Balance, Pages 5 &amp; 6, Line 38.</b>	
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
<b>10. Page 7: "On behalf" payments to the Educational Fund</b>	
Fund (10) ED: Account 3998, cell C9 must be entered or explain why this is zero on the Itemization 44 tab.	OK
<b>11. Page 37-39: The 9 Month ADA must be entered on Line 98.</b>	OK
<b>13. Page 37-39: The Special Education Contributions from EBF Funds (line 192) must be entered.</b>	OK
<b>14. Page 37-39: The English Learning (Bilingual) Contributions from EBF Funds (line 193) must be entered.</b>	OK
<b>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.</b>	OK
<b>16. Page 42: SHARED OUTSOURCED SERVICES, Completed.</b>	OK
<b>17. Page 43: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.</b>	OK
<b>18. Page 27: Rest Tax Levies-Tort Im 27, G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0.</b>	OK
<b>19. Assets-Liab (C45, C48, C49), Acct Summary (C85), Revenues (C82), Expenditures (H33) -Enter Student Activity Funds.</b>	OK
<b>20. Page 28-35: CARES CRRSA ARP Schedule - Revenue 4998 listed on schedule must equal Revenue 4998 listed on Revenue tab.</b>	OK
<b>21. Page 28-35: CARES CRRSA ARP Schedule -check box yes or no if district/joint agreement received/expended funds.</b>	OK

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## INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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### SINGLE AUDIT WORKPAPERS

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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](http://www.isbe.net/gata) or via direct link:

[Single Audit Workpapers](#)

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### GATA REQUIREMENTS

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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](http://www.isbe.net/gata)) under the "What's new?" banner, or via the link below.

[Audit Report Review Process Overview Manual](#)



**INDEPENDENT AUDITORS' REPORT  
ON THE ANNUAL FINANCIAL REPORT**

October 2, 2025

Members of the Board of Education  
Glenbrook High School District 225  
Glenview, Illinois

We have audited the basic financial statements of Glenbrook High School District 225 (the "District") as of and for the year ended June 30, 2025, and have issued our report thereon, dated October 2, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to October 2, 2025.

The accompanying Annual Financial Report, Form ISBE SD50-35/JA50-60, for the District as of and for the year ended June 30, 2025 has been prepared in the form prescribed by the Illinois State Board of Education, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information, except for the financial profile information, estimated financial profile summary, supplementary schedules, statistical section, estimate indirect cost rate for federal programs, report on shared service or outsourcing, administrative cost worksheet, and itemization schedule, as listed in the table of contents, which were not audited, and on which we express no opinion, 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 themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information, except for those portions identified above as not audited, is fairly stated in all material respects in relation to the basic financial statements as a whole.

The answers to questions 1 through 25 contained in the "Auditor's Questionnaire" on page 2 are based solely on the procedures performed and data obtained during our audit of the basic financial statements of the District as of and for the year ended June 30, 2025.

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

*Lauterbach & Amen, LLP*  
LAUTERBACH & AMEN, LLP