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

[x] School District
[ ] Joint Agreement

School District/Joint Agreement Information

(See instructions on the inside of this page.)

School District/Joint Agreement Number: **49081040022**

County Name: **Rock Island**

Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will populate): **Moline-Coal Valley CUSD 40**

Address: **1900 52nd Avenue**

City: **Moline**

Email Address:

Zip Code: **61265**

Accounting Basis:

[ ] CASH
[x] ACCRUAL

School District Lookup Tool | School District Directory

Filing Status:

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

Certified Public Accountant Information

Name of Auditing Firm: **Bohnsack & Frommelt LLP**

Name of Audit Manager: **Sarah Bohnsack**

Address: **1500 River Drive, Suite 200**

City: **Moline** | State: **IL** | Zip Code: **61265**

Phone Number: **563-343-9595** | Fax Number:

IL License Number (9 digit): **65.024943** | Expiration Date: **9/30/2027**

Email Address: **sarah@bohnsackfrommelt.com**

Annual Financial Report

Type of Auditor's Report Issued:

[ ] Qualified
[ ] Adverse
[ ] Disclaimer
[x] Unqualified

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

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

ISBE Use Only

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

ISBE Use Only

ISBE Use Only

District Superintendent/Administrator Name (Type or Print): **Dr. Rachel Savage, Superintendent**

Email Address: rsavage@molineschools.org

Telephone: **309-743-8102** | Fax Number: **309-757-3476**

Signature & Date: R. Savage 11/12/25

Name of Township:

Township Treasurer Name:

Email Address:

Telephone: | Fax Number:

ROE / ISC Number and Name:

Regional Superintendent/Cook ISC Executive Director Name: **Tammy Muerhoff**

Email Address: tammy.muerhoff@niroe.com

Telephone: **309-736-1111** | Fax Number: **309-736-1127**

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

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

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

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

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

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

   b) Upon receipt, the School District signs and retains one copy for their records. The School District provides the township treasurer (if applicable) 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

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

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AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

- [x] 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: **8/31/2025** (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.

Bohnsack & Frommelt LLP
Certified Public Accountants

Independent Auditor's Report

To the Board of Education
Moline-Coal Valley School District No. 40
Moline, Illinois

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Moline-Coal Valley School District No. 40 (the District) as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. The basic financial statements have been audited; however they are not presented as part of the Annual Financial Report form. The basic financial statements should be read in conjunction with the following auditor's opinion. Our opinion reads as follows:

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Moline-Coal Valley School District No. 40 (the District) as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Moline-Coal Valley School District No. 40, as of June 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to the financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Moline-Coal Valley School District No. 40 and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As discussed in Note 15 to the financial statements, the District adopted new accounting guidance related to Governmental Accounting Standards Board Statement No. 101, *Compensated Absences*. As a result, June 30, 2024 governmental activities net position was restated.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Moline-Coal Valley School District No. 40's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Moline-Coal Valley School District No. 40's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Moline-Coal Valley School District No. 40's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedules of changes in net pension liability and related ratios and schedules of contributions for the Illinois Municipal Retirement Plan; Schedule of the District's proportionate share of the net pension liability and schedule of District contributions of Teachers' Retirement System of the State of Illinois; and Schedule of the District's Proportionate Share of the Total OPEB Liability and Schedule of District Contributions for Teachers' Health Insurance Security Fund and schedule of changes in the District's total OPEB liability and related ratios, and budgetary comparison information, on pages 4–14 and 67-81 be presented to supplement the basic financial statements.

Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate

operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements.

We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Moline-Coal Valley School District No. 40's basic financial statements. The supplementary information as listed in the table of contents, is presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 4, 2025, on our consideration of the Moline-Coal Valley School District No. 40's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Moline-Coal Valley School District No. 40's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Moline-Coal Valley School District No. 40's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

As described more fully in Note 1, these regulatory-based financial statements are issued to comply with regulatory provisions prescribed by the Illinois State Board of Education, which is a comprehensive basis of accounting other than, and differs from, accounting principles generally accepted in the United States of America. They are intended to assure effective legislative and public oversight of school district financing and spending activities of accountable Illinois public school districts. The effect on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonable determinable, are presumed to be material.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying regulatory-based financial statements, as listed in the table of contents of this Annual Financial Report form, are presented for purposes of additional analysis and are not a required part of the basic financial statements of Moline-Coal Valley School District No. 40. 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the 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 is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and the use of the Governing Board, management of Moline-Coal Valley School District No. 40, 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.

Bohnsack & Frommelt LLP

Moline, Illinois
November 4, 2025

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:

Bohnsack & Frommelt 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.

Ryan, Partner
Signature of Audit Manager or Firm

11/4/2025
mm/dd/yyyy

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FINANCIAL PROFILE INFORMATION

Required to be completed for school districts only.

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

Tax Year 2024 Equalized Assessed Valuation (EAV): 1,117,082,807

	Educational		Operations & Maintenance		Transportation		Combined Total	Working Cash
Rate(s):	0.032700	+	0.007500	+	0.001008	=	0.041210	0.000500

A tax rate must be entered in the Educational, Operations and Maintenance, Transportation, and Working Cash boxes above. If the tax rate is zero, enter "0".

B. Results of Operations *

Receipts/Revenues	Disbursements/ Expenditures	Excess/ (Deficiency)	Fund Balance
103,295,233	98,390,348	4,904,885	102,895,565

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

C. Short-Term Debt **

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

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

D. Long-Term Debt

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

[ ]	a. 6.9% for elementary and high school districts.	154,157,427
[x]	b. 13.8% for unit districts.	

Long-Term Debt Outstanding:

	Acct	
c. Long-Term Debt (Principal only) Outstanding:.....	511	16,622,674

E. Material Impact on Financial Position

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

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

Comments:

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ESTIMATED FINANCIAL PROFILE SUMMARY

Financial Profile Website

District Name: Moline-Coal Valley CUSD 40
District Code: 49081040022
County Name: Rock Island

1. Fund Balance to Revenue Ratio:		**Total**	**Ratio**	**Score**	4
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	102,895,565.00	0.997	**Weight**	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	103,228,718.00		**Value**	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	(66,515.00)			
2. Expenditures to Revenue Ratio:		**Total**	**Ratio**	**Score**	4
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	98,390,348.00	0.953	**Adjustment**	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	103,228,718.00		**Weight**	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	(66,515.00)			
Possible Adjustment:			0	**Value**	1.40
3. Days Cash on Hand:		**Total**	**Days**	**Score**	4
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	99,359,865.00	363.54	**Weight**	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	273,306.52		**Value**	0.40
4. Percent of Short-Term Borrowing Maximum Remaining:		**Total**	**Percent**	**Score**	4
Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	**Weight**	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	39,129,735.11		**Value**	0.40
5. Percent of Long-Term Debt Margin Remaining:		**Total**	**Percent**	**Score**	4
Long-Term Debt Outstanding (P3, Cell H38)		16,622,674.00	89.21	**Weight**	0.10
Total Long-Term Debt Allowed (P3, Cell H32)		154,157,427.37		**Value**	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, 2025

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	ASSETS (Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	**CURRENT ASSETS (100)**										
4	Cash (Accounts 111 through 115) [1]		4,397,827	110,259	8,341	25,372	98,918	2,308,028	417,713	16,018	2,263
5	Investments	120	66,928,734	12,456,390	2,496,634	2,129,423	4,638,080	12,495,860	12,894,147	1,721,001	443,700
6	Taxes Receivable	130	42,936,719	9,584,077	4,334,558	1,288,101	2,504,638		638,936	1,847,821	638,936
7	Interfund Receivables	140				520,000					
8	Intergovernmental Accounts Receivable	150	4,391,575					1,645,192			
9	Other Receivables	160	55,320	91,821			608	1,240,425			
10	Inventory	170	64,023								
11	Prepaid Items	180	42,885							3,882	
12	Other Current Assets (Describe & Itemize)	190									
13	**Total Current Assets**		118,817,083	22,242,547	6,839,533	3,962,896	7,242,244	17,689,505	13,950,796	3,588,722	1,084,899
14	**CAPITAL ASSETS (200)**										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	**Total Capital Assets**										
24	**CURRENT LIABILITIES (400)**										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430	1,348,941	1,234,852		19,499		370,978		63,227	2,760
28	Contracts Payable	440		207,981				56,434			
29	Loans Payable	460									
30	Salaries & Benefits Payable	470	5,988,408								
31	Payroll Deductions & Withholdings	480	2,050,658				3,045				
32	Deferred Revenues & Other Current Liabilities	490	35,365,669	7,777,880	3,517,676	1,565,348	2,032,618	1,812,747	518,521	1,499,593	518,521
33	Due to Activity Fund Organizations	493									
34	**Total Current Liabilities**		44,753,676	9,220,713	3,517,676	1,584,847	2,035,663	2,240,159	518,521	1,562,820	521,281
35	**LONG-TERM LIABILITIES (500)**										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	**Total Long-Term Liabilities**										
38	Reserved Fund Balance	714									
39	Unreserved Fund Balance	730	74,063,407	13,021,834	3,321,857	2,378,049	5,206,581	15,449,346	13,432,275	2,025,902	563,618
40	Investment in General Fixed Assets										
41	**Total Liabilities and Fund Balance**		118,817,083	22,242,547	6,839,533	3,962,896	7,242,244	17,689,505	13,950,796	3,588,722	1,084,899
42											
43	**ASSETS /LIABILITIES for Student Activity Funds**										
44	**CURRENT ASSETS (100) for Student Activity Funds**										
45	Student Activity Fund Cash and Investments	126	1,451,772								
46	**Total Student Activity Current Assets For Student Activity Funds**		1,451,772								
47	**CURRENT LIABILITIES (400) For Student Activity Funds**										
48	Total Current Liabilities For Student Activity Funds		13,914								
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	1,437,858								
50	**Total Student Activity Liabilities and Fund Balance For Student Activity Funds**		1,451,772								
51											
52	**Total ASSETS /LIABILITIES District with Student Activity Funds**										
53	**Total Current Assets District with Student Activity Funds**		120,268,855	22,242,547	6,839,533	3,962,896	7,242,244	17,689,505	13,950,796	3,588,722	1,084,899
54	**Total Capital Assets District with Student Activity Funds**										
55	**CURRENT LIABILITIES (400) District with Student Activity Funds**										
56	**Total Current Liabilities District with Student Activity Funds**		44,767,590	9,220,713	3,517,676	1,584,847	2,035,663	2,240,159	518,521	1,562,820	521,281
57	**LONG-TERM LIABILITIES (500) District with Student Activity Funds**										
58	**Total Long-Term Liabilities District with Student Activity Funds**										
59	Reserved Fund Balance District with Student Activity Funds	714	1,437,858	0	0	0	0	0	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	74,063,407	13,021,834	3,321,857	2,378,049	5,206,581	15,449,346	13,432,275	2,025,902	563,618
61	Investment in General Fixed Assets District with Student Activity Funds										
62	**Total Liabilities and Fund Balance District with Student Activity Funds**		120,268,855	22,242,547	6,839,533	3,962,896	7,242,244	17,689,505	13,950,796	3,588,722	1,084,899

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

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	A	B	L	M	N
1			Account Groups		
2	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
3	**CURRENT ASSETS (100)**				
4	Cash (Accounts 111 through 115) [1]				
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	**Total Current Assets**		0		
14	**CAPITAL ASSETS (200)**				
15	Works of Art & Historical Treasures	210			
16	Land	220		2,350,190	
17	Building & Building Improvements	230		193,155,830	
18	Site Improvements & Infrastructure	240		11,108,230	
19	Capitalized Equipment	250		8,681,641	
20	Construction in Progress	260		3,969,749	
21	Amount Available in Debt Service Funds	340			3,321,857
22	Amount to be Provided for Payment on Long-Term Debt	350			13,300,817
23	**Total Capital Assets**			219,265,640	16,622,674
24	**CURRENT LIABILITIES (400)**				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493			
34	**Total Current Liabilities**		0		
35	**LONG-TERM LIABILITIES (500)**				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			16,622,674
37	**Total Long-Term Liabilities**				16,622,674
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			219,265,640	
41	**Total Liabilities and Fund Balance**		0	219,265,640	16,622,674
42					
43	**ASSETS /LIABILITIES for Student Activity Funds**				
44	**CURRENT ASSETS (100) for Student Activity Funds**				
45	Student Activity Fund Cash and Investments	126			
46	**Total Student Activity Current Assets For Student Activity Funds**				
47	**CURRENT LIABILITIES (400) For Student Activity Funds**				
48	Total Current Liabilities For Student Activity Funds				
49	Reserved Student Activity Fund Balance For Student Activity Funds	715			
50	**Total Student Activity Liabilities and Fund Balance For Student Activity Funds**				
51					
52	**Total ASSETS /LIABILITIES District with Student Activity Funds**				
53	**Total Current Assets District with Student Activity Funds**		0		
54	**Total Capital Assets District with Student Activity Funds**			219,265,640	16,622,674
55	**CURRENT LIABILITIES (400) District with Student Activity Funds**				
56	**Total Current Liabilities District with Student Activity Funds**		0		
57	**LONG-TERM LIABILITIES (500) District with Student Activity Funds**				
58	**Total Long-Term Liabilities District with Student Activity Funds**				16,622,674
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			219,265,640	
62	**Total Liabilities and Fund Balance District with Student Activity Funds**		0	219,265,640	16,622,674

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

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	**RECEIPTS/REVENUES**										
4	**LOCAL SOURCES**	1000	46,905,026	8,604,678	3,710,748	1,148,902	2,912,116	6,481,001	1,114,423	1,523,409	558,599
5	**FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT**	2000	0	0		0	0				
6	**STATE SOURCES**	3000	29,482,821	4,229,505	0	459,550	0	50,000	0	0	0
7	**FEDERAL SOURCES**	4000	11,350,328	0	0	0	0	700,517	0	0	0
8	**Total Direct Receipts/Revenues**		87,738,175	12,834,183	3,710,748	1,608,452	2,912,116	7,231,518	1,114,423	1,523,409	558,599
9	*Receipts/Revenues for "On Behalf" Payments* [2]	3998	28,533,000								
10	**Total Receipts/Revenues**		116,271,175	12,834,183	3,710,748	1,608,452	2,912,116	7,231,518	1,114,423	1,523,409	558,599
11	**DISBURSEMENTS/EXPENDITURES**										
12	**Instruction**	1000	59,916,919				1,152,943			0	
13	**Support Services**	2000	24,229,153	10,225,469		1,840,667	1,564,201	3,902,017		1,269,307	468,144
14	**Community Services**	3000	607,479	0		0	1,344			0	
15	**Payments to Other Districts & Governmental Units**	4000	1,570,661	0	0	0	0	0		0	0
16	**Debt Service**	5000	0	0	6,637,950	0	0			0	0
17	**Total Direct Disbursements/Expenditures**		86,324,212	10,225,469	6,637,950	1,840,667	2,718,488	3,902,017		1,269,307	468,144
18	*Disbursements/Expenditures for "On Behalf" Payments* [2]	4180	28,533,000	0	0	0	0	0		0	0
19	**Total Disbursements/Expenditures**		114,857,212	10,225,469	6,637,950	1,840,667	2,718,488	3,902,017		1,269,307	468,144
20	**Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures** [3]		1,413,963	2,608,714	(2,927,202)	(232,215)	193,628	3,329,501	1,114,423	254,102	90,455
21	**OTHER SOURCES/USES OF FUNDS**										
22	**OTHER SOURCES OF FUNDS (7000)**										
23	**PERMANENT TRANSFER FROM VARIOUS FUNDS**										
24	Abolishment of the Working Cash Fund [12]	7110									
25	Abatement of the Working Cash Fund [12]	7110									
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund [4]	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund [5]	7170									
32	**SALE OF BONDS (7200)**										
33	Principal on Bonds Sold	7210			15,000				502,400		
34	Premium on Bonds Sold	7220									
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets [6]	7300									
37	Transfer to Debt Service to Pay Principal on Leases [13]	7400			61,669						
38	Transfer to Debt Service to Pay Interest on Leases [13]	7500			4,846						
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						0			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990			2,951,150						
44	**Total Other Sources of Funds**		0	0	3,032,665	0	0	0	502,400	0	0

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

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
45	OTHER USES OF FUNDS (8000)										
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund [12]	8110							0		
48	Transfer of Working Cash Fund Interest [12]	8120							0		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund [4]	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund [5]	8170									0
54	Taxes Pledged to Pay Principal on Leases [13]	8410									
55	Grants/Reimbursements Pledged to Pay Principal on Leases [13]	8420									
56	Other Revenues Pledged to Pay Principal on Leases [13]	8430	61,669								
57	Fund Balance Transfers Pledged to Pay Principal on Leases [13]	8440									
58	Taxes Pledged to Pay Interest on Leases [13]	8510	4,846								
59	Grants/Reimbursements Pledged to Pay Interest on Leases [13]	8520									
60	Other Revenues Pledged to Pay Interest on Leases [13]	8530									
61	Fund Balance Transfers Pledged to Pay Interest on Leases [13]	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990						2,951,150			
76	**Total Other Uses of Funds**		66,515	0	0	0	0	2,951,150	0	0	0
77	**Total Other Sources/Uses of Funds**		(66,515)	0	3,032,665	0	0	(2,951,150)	502,400	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		1,347,448	2,608,714	105,463	(232,215)	193,628	378,351	1,616,823	254,102	90,455
79	**Fund Balances without Student Activity Funds - July 1, 2024**		72,715,959	10,413,120	3,216,394	2,610,264	5,012,953	15,070,995	11,815,452	1,771,800	473,163
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	**Fund Balances without Student Activity Funds - June 30, 2025**		74,063,407	13,021,834	3,321,857	2,378,049	5,206,581	15,449,346	13,432,275	2,025,902	563,618
84											
85	**Student Activity Fund Balance - July 1, 2024**		1,377,892								
86	RECEIPTS/REVENUES -Student Activity Funds										
87	Total Student Activity Direct Receipts/Revenues	1799	1,149,765								
88	DISBURSEMENTS/EXPENDITURES -Students Activity Funds										
89	Total Student Activity Disbursements/Expenditures	1999	1,089,799								
90	**Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures** [3]		59,966								
91	**Student Activity Fund Balance - June 30, 2025**		1,437,858								

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

	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	48,054,791	8,604,678	3,710,748	1,148,902	2,912,116	6,481,001	1,114,423	1,523,409	558,599
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
96	STATE SOURCES	3000	29,482,821	4,229,505	0	459,550	0	50,000	0	0	0
97	FEDERAL SOURCES	4000	11,350,328	0	0	0	0	700,517	0	0	0
98	Total Direct Receipts/Revenues		88,887,940	12,834,183	3,710,748	1,608,452	2,912,116	7,231,518	1,114,423	1,523,409	558,599
99	*Receipts/Revenues for "On Behalf" Payments* [2]	3998	28,533,000	0	0	0	0	0		0	0
100	Total Receipts/Revenues		117,420,940	12,834,183	3,710,748	1,608,452	2,912,116	7,231,518	1,114,423	1,523,409	558,599
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	61,006,718				1,152,943			0	
103	Support Services	2000	24,229,153	10,225,469		1,840,667	1,564,201	3,902,017		1,269,307	468,144
104	Community Services	3000	607,479	0		0	1,344				
105	Payments to Other Districts & Governmental Units	4000	1,570,661	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	6,637,950	0	0			0	0
107	Total Direct Disbursements/Expenditures		87,414,011	10,225,469	6,637,950	1,840,667	2,718,488	3,902,017		1,269,307	468,144
108	*Disbursements/Expenditures for "On Behalf" Payments* [2]	4180	28,533,000	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		115,947,011	10,225,469	6,637,950	1,840,667	2,718,488	3,902,017		1,269,307	468,144
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures [3]		1,473,929	2,608,714	(2,927,202)	(232,215)	193,628	3,329,501	1,114,423	254,102	90,455
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds		0	0	3,032,665	0	0	0	502,400	0	0
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		66,515	0	0	0	0	2,951,150	0	0	0
116	Total Other Sources/Uses of Funds		(66,515)	0	3,032,665	0	0	(2,951,150)	502,400	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2025		75,501,265	13,021,834	3,321,857	2,378,049	5,206,581	15,449,346	13,432,275	2,025,902	563,618

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

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	**RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)**										
4	**AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY**	1100									
5	Designated Purposes Levies (1110-1120) [7]		34,767,591	7,974,234	3,642,169	1,043,451	950,164		531,618	1,460,821	531,618
6	Leasing Purposes Levy [8]	1130	531,618								
7	Special Education Purposes Levy	1140	425,284								
8	FICA/Medicare Only Purposes Levies	1150					1,180,791				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	**Total Ad Valorem Taxes Levied By District**		35,724,493	7,974,234	3,642,169	1,043,451	2,130,955	0	531,618	1,460,821	531,618
13	**PAYMENTS IN LIEU OF TAXES**	1200									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes [9]	1230	5,946,113				579,310				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	**Total Payments in Lieu of Taxes**		5,946,113	0	0	0	579,310	0	0	0	0
19	**TUITION**	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311									
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									
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	**Total Tuition**		0								

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

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
41	TRANSPORTATION FEES	1400									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411									
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	**Total Transportation Fees**					0					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	3,649,399	437,599	68,579	105,451	201,851	340,372	582,805	62,588	26,981
66	Gain or Loss on Sale of Investments	1520									
67	Unrealized Gain or Loss on Investments	1530									
68	**Total Earnings on Investments**		3,649,399	437,599	68,579	105,451	201,851	340,372	582,805	62,588	26,981
69	FOOD SERVICE	1600									
70	Sales to Pupils - Lunch	1611	502,341								
71	Sales to Pupils - Breakfast	1612									
72	Sales to Pupils - A la Carte	1613	404,116								
73	Sales to Pupils - Other (Describe & Itemize)	1614									
74	Sales to Adults	1620	4,390								
75	Other Food Service (Describe & Itemize)	1690									
76	**Total Food Service**		910,847								
77	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
78	Admissions - Athletic	1711	173,678								
79	Admissions - Other (Describe & Itemize)	1719									
80	Fees	1720	30,202								
81	Book Store Sales	1730									
82	Other District/School Activity Revenue (Describe & Itemize)	1790									
83	Student Activity Funds Revenues	1799	1,149,765								
84	**Total District/School Activity Income (without Student Activity Funds)**		203,880	0							
85	**Total District/School Activity Income (with Student Activity Funds)**		1,353,645								

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

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
86	**TEXTBOOK INCOME**	1800									
87	Rentals - Regular Textbooks	1811	242,229								
88	Rentals - Summer School Textbooks	1812	6,250								
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	(1,320)								
96	**Total Textbook Income**		247,159								
97	**OTHER REVENUE FROM LOCAL SOURCES**	1900									
98	Rentals	1910		58,854							
99	Contributions and Donations from Private Sources	1920	161,574								
100	Impact Fees from Municipal or County Governments	1930									
101	Services Provided Other Districts	1940									
102	Refund of Prior Years' Expenditures	1950									
103	Payments of Surplus Moneys from TIF Districts	1960									
104	Drivers' Education Fees	1970	19,339								
105	Proceeds from Vendors' Contracts	1980									
106	School Facility Occupation Tax Proceeds	1983						5,740,629			
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	42,222	133,991				400,000			
111	**Total Other Revenue from Local Sources**		223,135	192,845	0	0	0	6,140,629	0	0	0
112	**Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)**	1000	46,905,026	8,604,678	3,710,748	1,148,902	2,912,116	6,481,001	1,114,423	1,523,409	558,599
113	**Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)**	1000	48,054,791								
114	**FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)**										
115	Flow-through Revenue from State Sources	2100									
116	Flow-through Revenue from Federal Sources	2200									
117	Other Flow-Through (Describe & Itemize)	2300									
118	**Total Flow-Through Receipts/Revenues from One District to Another District**	2000	0	0		0	0				
119	**RECEIPTS/REVENUES FROM STATE SOURCES (3000)**										
120	**UNRESTRICTED GRANTS-IN-AID (3001-3099)**										
121	Evidence Based Funding Formula (Section 18-8.15)	3001	26,792,624	4,229,505							
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	**Total Unrestricted Grants-In-Aid**		26,792,624	4,229,505	0	0	0	0		0	0

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

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
126	**RESTRICTED GRANTS-IN-AID (3100 - 3900)**										
127	**SPECIAL EDUCATION**										
128	Special Education - Private Facility Tuition	3100	131,046								
129	Special Education - Funding for Children Requiring Sp Ed Services	3105									
130	Special Education - Personnel	3110									
131	Special Education - Orphanage - Individual	3120	226,130								
132	Special Education - Orphanage - Summer Individual	3130									
133	Special Education - Summer School	3145									
134	Special Education - Other (Describe & Itemize)	3199									
135	**Total Special Education**		357,176	0		0					
136	**CAREER AND TECHNICAL EDUCATION (CTE)**										
137	CTE - Technical Education - Tech Prep	3200									
138	CTE - Secondary Program Improvement (CTEI)	3220	114,193								
139	CTE - WECEP	3225									
140	CTE - Agriculture Education	3235									
141	CTE - Instructor Practicum	3240									
142	CTE - Student Organizations	3270									
143	CTE - Other (Describe & Itemize)	3299									
144	**Total Career and Technical Education**		114,193	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	28,635								
150	School Breakfast Initiative	3365									
151	Driver Education	3370	50,892								
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				459,550					
157	Transportation - Other (Describe & Itemize)	3599									
158	**Total Transportation**		0	0		459,550	0				
159	Learning Improvement - Change Grants	3610									
160	Scientific Literacy	3660									
161	Truant Alternative/Optional Education	3695	165,031								
162	Early Childhood - Block Grant	3705	1,904,906								
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	69,364					50,000			
172	**Total Restricted Grants-In-Aid**		2,690,197	0	0	459,550	0	50,000	0	0	0
173	**Total Receipts from State Sources**	3000	29,482,821	4,229,505	0	459,550	0	50,000	0	0	0

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

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	**Acct #**	**Educational**	**Operations & Maintenance**	**Debt Services**	**Transportation**	**Municipal Retirement/ Social Security**	**Capital Projects**	**Working Cash**	**Tort**	**Fire Prevention & Safety**
174	**RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)**										
175	**UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)**										
176	Federal Impact Aid	4001									
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
178	**Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt**		0	0	0	0	0	0	0	0	0
179	**RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)**										
180	Head Start	4045									
181	Construction (Impact Aid)	4050									
182	MAGNET	4060									
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
184	**Total Restricted Grants-In-Aid Received Directly from Federal Govt**		0	0		0	0	0			0
185	**RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)**										
186	**TITLE V**										
187	Title V - Innovation and Flexibility Formula	4100									
188	Title V - District Projects	4105									
189	Title V - Rural Education Initiative (REI)	4107									
190	Title V - Other (Describe & Itemize)	4199									
191	**Total Title V**		0	0		0	0				
192	**FOOD SERVICE**										
193	Breakfast Start-Up Expansion	4200	10,000								
194	National School Lunch Program	4210	2,286,719								
195	Special Milk Program	4215									
196	School Breakfast Program	4220	507,267								
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	**Total Food Service**		2,803,986				0				
202	**TITLE I**										
203	Title I - Low Income	4300	3,772,890								
204	Title I - Low Income - Neglected, Private	4305									
205	Title I - Migrant Education	4340									
206	Title I - Other (Describe & Itemize)	4399									
207	**Total Title I**		3,772,890	0		0	0				
208	**TITLE IV**										
209	Title IV - Student Support & Academic Enrichment Grant	4400	292,030								
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	91,880								
212	Title IV - Other (Describe & Itemize)	4499									
213	**Total Title IV**		383,910	0		0	0				
214	**FEDERAL - SPECIAL EDUCATION**										
215	Fed - Spec Education - Preschool Flow-Through	4600	47,001								
216	Fed - Spec Education - Preschool Discretionary	4605									
217	Fed - Spec Education - IDEA - Flow Through	4620	2,104,191								
218	Fed - Spec Education - IDEA - Room & Board	4625	35,425								
219	Fed - Spec Education - IDEA - Discretionary	4630									
220	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
221	**Total Federal - Special Education**		2,186,617	0		0	0				
222	**CTE - PERKINS**										
223	CTE - Perkins - Title IIIE - Tech Prep	4770									
224	CTE - Other (Describe & Itemize)	4799	1,478								
225	**Total CTE - Perkins**		1,478	0			0				

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

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
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	**Total Stimulus Programs**		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									
260	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	100,363								
261	McKinney Education for Homeless Children	4920									
262	Title II - Eisenhower Professional Development Formula	4930									
263	Title II - Teacher Quality	4932	338,298								
264	Title II - Part A – Supporting Effective Instruction – State Grants	4935									
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	438,871								
269	Medicaid Matching Funds - Fee-for-Service Program	4992	605,968								
270	Other Restricted Grants Received from Fed. Govt. thru State *(Describe & Itemize)*	4998	717,947					700,517			
271	**Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State**		11,350,328	0	0	0	0	700,517		0	0
272	**Total Receipts/Revenues from Federal Sources**	4000	11,350,328	0	0	0	0	700,517	0	0	0
273	**Total Direct Receipts/Revenues (without Student Activity Funds 1799)**		87,738,175	12,834,183	3,710,748	1,608,452	2,912,116	7,231,518	1,114,423	1,523,409	558,599
274	**Total Direct Receipts/Revenues (with Student Activity Funds 1799)**		88,887,940	12,834,183	3,710,748	1,608,452	2,912,116	7,231,518	1,114,423	1,523,409	558,599

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

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	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
3	**10 - EDUCATIONAL FUND (ED)**											
4	**INSTRUCTION (ED)**	**1000**										
5	Regular Programs	1100	32,223,148	8,000,978	69,265	585,782	987,068				41,866,241	42,168,838
6	Tuition Payment to Charter Schools	1115									0	0
7	Pre-K Programs	1125									0	0
8	Special Education Programs (Functions 1200-1220)	1200	7,823,807	1,817,922	696,020	27,088	3,063				10,367,900	10,528,424
9	Special Education Programs Pre-K	1225	180,623	42,044							222,667	222,667
10	Remedial and Supplemental Programs K-12	1250	154,907	43,041	550,593	721,027	121,531				1,591,099	1,959,976
11	Remedial and Supplemental Programs Pre-K	1275	1,033,419	297,234	7,869	12,168					1,350,690	1,348,673
12	Adult/Continuing Education Programs	1300									0	0
13	CTE Programs	1400									0	116
14	Interscholastic Programs	1500	916,254	97,163	218,262	107,330	16,549	1,000			1,356,558	1,337,785
15	Summer School Programs	1600	146,544	20,444	70,000	1,621					238,609	207,866
16	Gifted Programs	1650									0	0
17	Driver's Education Programs	1700	169,044	47,769	1,233	10,040					228,086	269,760
18	Bilingual Programs	1800	1,533,586	370,422	25,832	547					1,930,387	2,112,912
19	Truant Alternative & Optional Programs	1900	577,024	122,552	45,658	19,448					764,682	817,119
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									0	
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 Progms - Private Tuition	1922									0	
33	Student Activity Fund Expenditures	1999						1,089,799			1,089,799	
34	**Total Instruction [10] (without Student Activity Funds)**	**1000**	44,758,356	10,859,569	1,684,732	1,485,051	1,128,211	1,000	0	0	59,916,919	60,974,136
35	**Total Instruction [10] (with Student Activity Funds)**	**1000**	44,758,356	10,859,569	1,684,732	1,485,051	1,128,211	1,090,799	0	0	61,006,718	60,974,136
36	**SUPPORT SERVICES (ED)**	**2000**										
37	**SUPPORT SERVICES - PUPILS**											
38	Attendance & Social Work Services	2110	853,436	231,437	18,635	37,787	2,324				1,143,619	1,232,091
39	Guidance Services	2120	1,537,436	429,516	191,316	30					2,158,298	2,287,731
40	Health Services	2130	1,087,283	125,298	2,660	10,237	10,684				1,236,162	1,235,720
41	Psychological Services	2140	563,953	152,435	2,279	236					718,903	726,185
42	Speech Pathology & Audiology Services	2150	1,183,992	266,756	1,561	259					1,452,568	1,481,673
43	Other Support Services - Pupils *(Describe & Itemize)*	2190	17,026	6	26,395	3,960					47,387	46,732
44	**Total Support Services - Pupils**	**2100**	5,243,126	1,205,448	242,846	52,509	13,008	0	0	0	6,756,937	7,010,132
45	**SUPPORT SERVICES - INSTRUCTIONAL STAFF**											
46	Improvement of Instruction Services	2210	1,112,419	231,097	620,136	26,929		5,700			1,996,281	2,534,254
47	Educational Media Services	2220	575,738	159,725	2,117	11,933					749,513	774,673
48	Assessment & Testing	2230			39,686	2,196					41,882	50,600
49	**Total Support Services - Instructional Staff**	**2200**	1,688,157	390,822	661,939	41,058	0	5,700	0	0	2,787,676	3,359,527
50	**SUPPORT SERVICES - GENERAL ADMINISTRATION**											
51	Board of Education Services	2310	16,041	17	58,838	21,626		10,976			107,498	160,858
52	Executive Administration Services	2320	251,601	69,197	16,310	2,915		860			340,883	371,329
53	Special Area Administration Services	2330	687,291	146,920	2,313	682					837,206	835,707
54	Tort Immunity Services	2361, 2365									0	
55	**Total Support Services - General Administration**	**2300**	954,933	216,134	77,461	25,223	0	11,836	0	0	1,285,587	1,367,894

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
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1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
56	**SUPPORT SERVICES - SCHOOL ADMINISTRATION**											
57	Office of the Principal Services	2410	4,086,713	921,838							5,008,551	5,024,876
58	Other Support Services - School Admin (Describe & Itemize)	2490	262,210	52,559	774						315,543	323,161
59	**Total Support Services - School Administration**	**2400**	4,348,923	974,397	774	0	0	0	0	0	5,324,094	5,348,037
60	**SUPPORT SERVICES - BUSINESS**											
61	Direction of Business Support Services	2510	220,128	51,000	1,114						272,242	280,418
62	Fiscal Services	2520	425,233	55,829	1,711			340			483,113	492,515
63	Operation & Maintenance of Plant Services	2540	147,983	30,388	9,225		153,835				341,431	326,031
64	Pupil Transportation Services	2550			28,316						28,316	12,944
65	Food Services	2560	742,055	6,445	2,580,911	11,503	38,786				3,379,700	4,242,454
66	Internal Services	2570									0	
67	**Total Support Services - Business**	**2500**	1,535,399	143,662	2,621,277	11,503	192,621	340	0	0	4,504,802	5,354,362
68	**SUPPORT SERVICES - CENTRAL**											
69	Direction of Central Support Services	2610									0	
70	Planning, Research, Development, & Evaluation Services	2620									0	
71	Information Services	2630	102,423	20,438	265						123,126	123,061
72	Staff Services	2640	382,872	58,702	17,209	1,570					460,353	12,589,497
73	Data Processing Services	2660	1,154,747	349,334	1,164,116	122,701	168,483	8,295			2,967,676	2,750,246
74	**Total Support Services - Central**	**2600**	1,640,042	428,474	1,181,590	124,271	168,483	8,295	0	0	3,551,155	15,462,804
75	Other Support Services (Describe & Itemize)	2900	18,902								18,902	1,032,651
76	**Total Support Services**	**2000**	15,429,482	3,358,937	4,785,887	254,564	374,112	26,171	0	0	24,229,153	38,935,407
77	**COMMUNITY SERVICES (ED)**	**3000**	372,995	104,039	75,995	50,422	4,028				607,479	709,109
78	**PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)**	**4000**										
79	**PAYMENTS TO OTHER GOVT UNITS (IN-STATE)**											
80	Payments for Regular Programs	4110									0	
81	Payments for Special Education Programs	4120			630,152			10,380			640,532	798,322
82	Payments for Adult/Continuing Education Programs	4130									0	0
83	Payments for CTE Programs	4140									0	0
84	Payments for Community College Programs	4170									0	0
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			2,125						2,125	2,200
86	**Total Payments to Other Govt Units (In-State)**	**4100**			632,277			10,380			642,657	800,522
87	Payments for Regular Programs - Tuition	4210									0	
88	Payments for Special Education Programs - Tuition	4220						811,783			811,783	1,451,266
89	Payments for Adult/Continuing Education Programs - Tuition	4230						4,261			4,261	24,165
90	Payments for CTE Programs - Tuition	4240						99,000			99,000	97,200
91	Payments for Community College Programs - Tuition	4270						12,960			12,960	30,000
92	Payments for Other Programs - Tuition	4280									0	
93	Other Payments to In-State Govt Units	4290									0	
94	**Total Payments to Other Govt Units -Tuition (In State)**	**4200**						928,004			928,004	1,602,631
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	**Total Payments to Other Govt Units -Transfers (In-State)**	**4300**			0			0			0	0
103	Payments to Other Govt Units (Out-of-State)	4400									0	
104	**Total Payments to Other Govt Units**	**4000**			632,277			938,384			1,570,661	2,403,153
105	**DEBT SERVICES (ED)**	**5000**										

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	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
106	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**											
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	**Total Interest on Short-Term Debt**	**5100**						0			0	0
113	**Debt Services - Interest on Long-Term Debt**	**5200**									0	
114	**Total Debt Services**	**5000**						0			0	0
115	**PROVISIONS FOR CONTINGENCIES (ED)**	**6000**										190,695
116	**Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)**		60,560,833	14,322,545	7,178,891	1,790,037	1,506,351	965,555	0	0	86,324,212	103,212,500
117	**Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)**		60,560,833	14,322,545	7,178,891	1,790,037	1,506,351	2,055,354	0	0	87,414,011	103,212,500
118	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)**										1,413,963	
119	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)**										1,473,929	
120												
121	**20 - OPERATIONS & MAINTENANCE FUND (O&M)**											
122	**SUPPORT SERVICES (O&M)**	**2000**										
123	**SUPPORT SERVICES - PUPILS**											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
125	**SUPPORT SERVICES - BUSINESS**											
126	Direction of Business Support Services	2510									0	
127	Facilities Acquisition & Construction Services	2530					879,823				879,823	2,050,370
128	Operation & Maintenance of Plant Services	2540	3,659,871	686,354	1,039,311	1,869,096	2,091,014				9,345,646	11,786,121
129	Pupil Transportation Services	2550									0	
130	Food Services	2560									0	
131	**Total Support Services - Business**	**2500**	3,659,871	686,354	1,039,311	1,869,096	2,970,837	0	0	0	10,225,469	13,836,491
132	Other Support Services (Describe & Itemize)	2900									0	
133	**Total Support Services**	**2000**	3,659,871	686,354	1,039,311	1,869,096	2,970,837	0	0	0	10,225,469	13,836,491
134	**COMMUNITY SERVICES (O&M)**	**3000**									0	
135	**PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)**	**4000**										
136	**PAYMENTS TO OTHER GOVT UNITS (IN-STATE)**											
137	Payments for Regular Programs	4110									0	
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	**Total Payments to Other Govt. Units (In-State)**	**4100**			0			0			0	0
142	Payments to Other Govt. Units (Out of State)	4400									0	
143	**Total Payments to Other Govt Units**	**4000**			0			0			0	0
144	**DEBT SERVICES (O&M)**	**5000**										
145	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**											
146	Tax Anticipation Warrants	5110									0	
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	**Total Debt Service - Interest on Short-Term Debt**	**5100**						0			0	0
152	**DEBT SERVICE - INTEREST ON LONG-TERM DEBT**	**5200**									0	
153	**Total Debt Services**	**5000**						0			0	0
154	**PROVISIONS FOR CONTINGENCIES (O&M)**	**6000**										
155	**Total Direct Disbursements/Expenditures**		3,659,871	686,354	1,039,311	1,869,096	2,970,837	0	0	0	10,225,469	13,836,491
156	**Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures**										2,608,714	

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1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
158	**30 - DEBT SERVICES (DS)**											
159	**PAYMENTS TO OTHER DIST & GOVT UNITS (DS)**	4000										
160	**PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)**											
161	**Payments for Regular Programs**	4110									0	
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						619,633			619,633	622,477
174	**DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired)** [11]	5300						6,003,317			6,003,317	5,941,648
175	**DEBT SERVICES - OTHER (Describe & Itemize)**	5400						15,000			15,000	15,000
176	**Total Debt Services**	5000			0			6,637,950			6,637,950	6,579,125
177	**PROVISION FOR CONTINGENCIES (DS)**	6000										0
178	**Total Disbursements/ Expenditures**				0			6,637,950			6,637,950	6,579,125
179	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(2,927,202)	
180												
181	**40 - TRANSPORTATION FUND (TR)**											
182	**SUPPORT SERVICES (TR)**											
183	**SUPPORT SERVICES - PUPILS**											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
185	**SUPPORT SERVICES - BUSINESS**											
186	Pupil Transportation Services	2550	3,589	439	1,522,735	12,676	301,228				1,840,667	2,077,227
187	Other Support Services (Describe & Itemize)	2900									0	
188	**Total Support Services**	2000	3,589	439	1,522,735	12,676	301,228	0	0	0	1,840,667	2,077,227
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	
210	**DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired)** [11]	5300									0	
211	**DEBT SERVICES - OTHER (Describe & Itemize)**	5400									0	

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1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
212	**Total Debt Services**	**5000**						0			0	0
213	**PROVISION FOR CONTINGENCIES (TR)**	**6000**										
214	**Total Disbursements/ Expenditures**		3,589	439	1,522,735	12,676	301,228	0	0	0	1,840,667	2,077,227
215	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(232,215)	
216												
217	**50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)**											
218	**INSTRUCTION (MR/SS)**	**1000**										
219	Regular Programs	1100		624,465							624,465	631,406
220	Pre-K Programs	1125									0	0
221	Special Education Programs (Functions 1200-1220)	1200		424,672							424,672	472,921
222	Special Education Programs - Pre-K	1225		2,517							2,517	2,518
223	Remedial and Supplemental Programs - K-12	1250									0	0
224	Remedial and Supplemental Programs - Pre-K	1275									0	0
225	Adult/Continuing Education Programs	1300									0	0
226	CTE Programs	1400									0	0
227	Interscholastic Programs	1500		54,008							54,008	52,433
228	Summer School Programs	1600		51							51	20
229	Gifted Programs	1650									0	0
230	Driver's Education Programs	1700		2,318							2,318	2,176
231	Bilingual Programs	1800		23,166							23,166	23,042
232	Truants' Alternative & Optional Programs	1900		21,746							21,746	21,722
233	**Total Instruction**	**1000**		1,152,943							1,152,943	1,206,238
234	**SUPPORT SERVICES (MR/SS)**	**2000**										
235	**SUPPORT SERVICES - PUPILS**											
236	Attendance & Social Work Services	2110		40,802							40,802	40,846
237	Guidance Services	2120		21,161							21,161	21,140
238	Health Services	2130		163,219							163,219	162,799
239	Psychological Services	2140		10,172							10,172	10,470
240	Speech Pathology & Audiology Services	2150		16,558							16,558	16,765
241	Other Support Services - Pupils (Describe & Itemize)	2190		2,893							2,893	2,894
242	**Total Support Services - Pupils**	**2100**		254,805							254,805	254,914
243	**SUPPORT SERVICES - INSTRUCTIONAL STAFF**											
244	Improvement of Instruction Services	2210		25,387							25,387	22,073
245	Educational Media Services	2220		31,045							31,045	31,020
246	Assessment & Testing	2230									0	0
247	**Total Support Services - Instructional Staff**	**2200**		56,432							56,432	53,093
248	**SUPPORT SERVICES - GENERAL ADMINISTRATION**											
249	Board of Education Services	2310		2,688							2,688	2,689
250	Executive Administration Services	2320		5,636							5,636	5,637
251	Special Area Administration Services	2330		12,562							12,562	12,568
252	Claims Paid from Self Insurance Fund	2361									0	
253	Risk Management and Claims Services Payments	2365									0	
254	**Total Support Services - General Administration**	**2300**		20,886							20,886	20,894
255	**SUPPORT SERVICES - SCHOOL ADMINISTRATION**											
256	Office of the Principal Services	2410		211,016							211,016	209,866
257	Other Support Services - School Administration (Describe & Itemize)	2490		8,986							8,986	11,598
258	**Total Support Services - School Administration**	**2400**		220,002							220,002	221,464

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1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
259	**SUPPORT SERVICES - BUSINESS**											
260	Direction of Business Support Services	2510		14,047							14,047	13,968
261	Fiscal Services	2520		50,642							50,642	72,579
262	Facilities Acquisition & Construction Services	2530									0	0
263	Operation & Maintenance of Plant Services	2540		670,199							670,199	726,918
264	Pupil Transportation Services	2550									0	0
265	Food Services	2560		28,106							28,106	29,542
266	Internal Services	2570									0	0
267	**Total Support Services - Business**	**2500**		762,994							762,994	843,007
268	**SUPPORT SERVICES - CENTRAL**											
269	Direction of Central Support Services	2610									0	0
270	Planning, Research, Development, & Evaluation Services	2620									0	0
271	Information Services	2630		16,574							16,574	16,580
272	Staff Services	2640		59,277							59,277	59,185
273	Data Processing Services	2660		170,063							170,063	173,073
274	**Total Support Services - Central**	**2600**		245,914							245,914	248,838
275	Other Support Services (Describe & Itemize)	2900		3,168							3,168	6,239
276	**Total Support Services**	**2000**		1,564,201							1,564,201	1,648,449
277	**COMMUNITY SERVICES (MR/SS)**	**3000**		1,344							1,344	1,148
278	**PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)**	**4000**										
279	Payments for Regular Programs	4110									0	
280	Payments for Special Education Programs	4120									0	
281	Payments for CTE Programs	4140									0	
282	**Total Payments to Other Govt Units**	**4000**		0							0	0
283	**DEBT SERVICES (MR/SS)**	**5000**										
284	**DEBT SERVICE - INTEREST ON SHORT-TERM DEBT**											
285	Tax Anticipation Warrants	5110									0	
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	**Total Debt Services - Interest**	**5000**						0			0	0
291	**PROVISION FOR CONTINGENCIES (MR/SS)**	**6000**										
292	**Total Disbursements/Expenditures**			2,718,488				0			2,718,488	2,855,835
293	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										193,628	
294												
295	**60 - CAPITAL PROJECTS (CP)**											
296	**SUPPORT SERVICES (CP)**	**2000**										
297	**SUPPORT SERVICES - BUSINESS**											
298	Facilities Acquisition and Construction Services	2530					3,902,017				3,902,017	4,843,970
299	Other Support Services (Describe & Itemize)	2900									0	
300	**Total Support Services**	**2000**	0	0	0	0	3,902,017	0	0	0	3,902,017	4,843,970
301	**PAYMENTS TO OTHER DIST & GOVT UNITS (CP)**	**4000**										
302	**PAYMENTS TO OTHER GOVT UNITS (In-State)**											
303	Payments to Regular Programs (In-State)	4110									0	
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	**Total Payments to Other Govt Units**	**4000**			0			0			0	0
308	**PROVISION FOR CONTINGENCIES (S&C/CI)**	**6000**										
309	**Total Disbursements/ Expenditures**		0	0	0	0	3,902,017	0	0	0	3,902,017	4,843,970
310	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										3,329,501	
311												

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1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
312	**70 - WORKING CASH (WC)**											
313												
314	**80 - TORT FUND (TF)**											
315	**INSTRUCTION (TF)**	**1000**										
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	**Total Instruction**[14]	**1000**	0	0	0	0	0	0	0	0	0	0
345	**SUPPORT SERVICES (TF)**	**2000**										
346	**Support Services - Pupil**	**2100**										
347	Attendance & Social Work Services	2110									0	
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	**Total Support Services - Pupil**	**2100**	0	0	0	0	0	0	0	0	0	0
354	**Support Services - Instructional Staff**	**2200**										
355	Improvement of Instruction Services	2210									0	
356	Educational Media Services	2220									0	
357	Assessment & Testing	2230									0	
358	**Total Support Services - Instructional Staff**	**2200**	0	0	0	0	0	0	0	0	0	0
359	**SUPPORT SERVICES - GENERAL ADMINISTRATION**	**2300**										
360	Board of Education Services	2310									0	0
361	Executive Administration Services	2320									0	0
362	Special Area Administration Services	2330									0	0
363	Claims Paid from Self Insurance Fund	2361			21,815						21,815	10,182
364	Risk Management and Claims Services Payments	2365		13,984	1,219,393		14,115				1,247,492	1,484,719
365	**Total Support Services - General Administration**	**2300**	0	13,984	1,241,208	0	14,115	0	0	0	1,269,307	1,494,901
366	**Support Services - School Administration**	**2400**										
367	Office of the Principal Services	2410									0	
368	Other Support Services - School Administration *(Describe & Itemize)*	2490									0	
369	**Total Support Services - School Administration**	**2400**	0	0	0	0	0	0	0	0	0	0

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1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
370	**Support Services - Business**	**2500**										
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	270,711
375	Pupil Transportation Services	2550									0	
376	Food Services	2560									0	
377	Internal Services	2570									0	
378	**Total Support Services - Business**	**2500**	0	0	0	0	0	0	0	0	0	270,711
379	**Support Services - Central**	**2600**										
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	**Total Support Services - Central**	**2600**	0	0	0	0	0	0	0	0	0	0
386	**Other Support Services *(Describe & Itemize)***	**2900**									0	
387	**Total Support Services**	**2000**	0	13,984	1,241,208	0	14,115	0	0	0	1,269,307	1,765,612
388	**COMMUNITY SERVICES (TF)**	**3000**									0	
389	**PAYMENTS TO OTHER DIST & GOVT UNITS (TF)**	**4000**										
390	**Payments to Other Dist & Govt Units (In-State)**											
391	Payments for Regular Programs	4110									0	
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	**Total Payments to Other Dist & Govt Units (In-State)**	**4100**			0			0			0	0
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	**Total Payments to Other Dist & Govt Units - Tuition (In State)**	**4200**						0			0	0
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	**Total Payments to Other Dist & Govt Units-Transfers (In State)**	**4300**			0			0			0	0
414	Payments to Other Dist & Govt Units (Out of State)	4400									0	
415	**Total Payments to Other Dist & Govt Units**	**4000**			0			0			0	0

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

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	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
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	
425	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) [11]	5300									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	13,984	1,241,208	0	14,115	0	0	0	1,269,307	1,765,612
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										254,102	
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					468,144				468,144	590,883
437	Total Support Services - Business	2500	0	0	0	0	468,144	0	0	0	468,144	590,883
438	Other Support Services (Describe & Itemize)	2900									0	
439	Total Support Services	2000	0	0	0	0	468,144	0	0	0	468,144	590,883
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	
451	Debt Service - Payments of Principal on Long-Term Debt [15] (Lease/Purchase Principal Retired)	5300									0	
452	Total Debt Service	5000						0			0	0
453	PROVISION FOR CONTINGENCIES (FP&S)	6000										
454	Total Disbursements/Expenditures		0	0	0	0	468,144	0	0	0	468,144	590,883
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										90,455	

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	A	B	C	D	E	F
1	**SCHEDULE OF AD VALOREM TAX RECEIPTS**					
2	**Description** (Enter Whole Dollars)	**Taxes Received 7-1-24 thru 6-30-25 (from 2023 Levy & Prior Levies) ***	**Taxes Received (from the 2024 Levy)**	**Taxes Received (from 2023 & Prior Levies)**	**Total Estimated Taxes (from the 2024 Levy)**	**Estimated Taxes Due (from the 2024 Levy)**
3				**(Column B - C)**		**(Column E - C)**
4	Educational	34,767,591	20,536,069	14,231,522	36,528,608	15,992,539
5	Operations & Maintenance	7,974,234	4,710,128	3,264,106	8,378,121	3,667,993
6	Debt Services **	3,642,169	2,130,234	1,511,935	3,789,145	1,658,911
7	Transportation	1,043,451	633,040	410,411	1,126,019	492,979
8	Municipal Retirement	950,164	548,888	401,276	976,330	427,442
9	Capital Improvements	0		0		0
10	Working Cash	531,618	314,013	217,605	558,541	244,528
11	Tort Immunity	1,460,821	908,095	552,726	1,615,302	707,207
12	Fire Prevention & Safety	531,618	314,013	217,605	558,541	244,528
13	Leasing Levy	531,618	314,013	217,605	558,541	244,528
14	Special Education	425,284	251,204	174,080	446,833	195,629
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	1,180,791	682,027	498,764	1,213,152	531,125
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	**Totals**	53,039,359	31,341,724	21,697,635	55,749,133	24,407,409
20						
21	** The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.*					
22	*** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).*					

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SCHEDULE OF SHORT-TERM DEBT

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

SCHEDULE OF LONG-TERM DEBT

Long-Term Debt Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Counts Against Statutory Debt Limit? (Y/N)**	Outstanding Beginning July 1, 2024	Issued July 1, 2024 thru June 30, 2025	Any differences (Described and Itemize)	Retired July 1, 2024 thru June 30, 2025	Outstanding Ending June 30, 2025	Amount to be Provided for Payment on Long-Term Debt
Subscription Liability - Finalsite	08/01/22	93,987	8		56,334			18,047	38,287	38,287
Subscription Liability - SC Strategic Solutions	01/17/23	23,058	8		7,682			7,682	0	
Lease liability- copier lease	07/01/23	108,238	7		73,345			35,940	37,405	37,405
Series 2009 GO Bonds	12/15/09	8,300,000	4		1,141,230			566,648	574,582	574,582
Series 2018 GO Bonds (Alternate Revenue Source)	02/27/18	21,925,000	4		8,705,000			2,690,000	6,015,000	2,693,143
Series 2019 GO Bonds	09/09/19	14,000,000	6		8,475,000			2,070,000	6,405,000	6,405,000
Series 2020 GO Bonds	04/06/20	6,395,000	3		3,650,000			615,000	3,035,000	3,035,000
Series 2024 GO Bonds	12/18/24	517,400	1			517,400			517,400	517,400
									0	
									0	
									0	
									0	
									0	
									0	
									0	
									0	
									0	
									0	
		51,362,683			22,108,591	517,400	0	6,003,317	16,622,674	13,300,817

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

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

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

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

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

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

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

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

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

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

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SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES

Description (Enter Whole Dollars)	Account No.	Tort Immunity [a]	Special Education	Area Vocational Construction	School Facility Occupation Taxes [b]	Driver Education
Cash Basis Fund Balance as of July 1, 2024		1,771,800				
RECEIPTS:						
Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100, 80	1,460,821				
Earnings on Investments	10, 20, 40, 50 or 60-1500, 80	62,588				
Drivers' Education Fees	10-1970					
School Facility Occupation Tax Proceeds	30 or 60-1983					
Driver Education	10 or 20-3370					
Other Receipts (Describe & Itemize)	--	0				
Sale of Bonds	10, 20, 40 or 60-7200					
Total Receipts		1,523,409	0	0	0	0
DISBURSEMENTS:						
Instruction	10 or 50-1000					
Facilities Acquisition & Construction Services	20 or 60-2530					
Tort Immunity Services	80	1,269,307				
DEBT SERVICE:						
Debt Services - Interest on Long-Term Debt	30-5200					
Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)	30-5300					
Debt Services Other (Describe & Itemize)	30-5400					
Total Debt Services					0	
Other Disbursements (Describe & Itemize)	--					
Total Disbursements		1,269,307	0	0	0	0
Ending Cash Basis Fund Balance as of June 30, 2025		2,025,902	0	0	0	0
Reserved Cash Balance	714					
Unreserved Cash Balance	730	2,025,902	0	0	0	0

SCHEDULE OF TORT IMMUNITY EXPENDITURES [a]

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

If yes, list in the aggregate the following:

Total Claims Payments:	1,269,307
Total Reserve Remaining:	2,025,902

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

Expenditures:	
Workers' Compensation Act and/or Workers' Occupational Disease Act	304,039
Unemployment Insurance Act	19,912
Insurance (Regular or Self-Insurance)	592,046
Risk Management and Claims Service	79,064
Judgments/Settlements	0
Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction	204,826
Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)	0
Legal Services	69,420
Principal and Interest on Tort Bonds	0
Other -Explain on Itemization 44 tab	0
Total	0
G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0	**OK**

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

[b] 55 ILCS 5/5-1006.7

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

CARES, CRRSA, and ARP SCHEDULE - FY 2025

Click below for schedule instructions:

SCHEDULE INSTRUCTIONS

Please read schedule instructions before completing.

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

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

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

Part 1: CARES, CRRSA, and ARP REVENUE

Revenue Section A

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

Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST, D4)	4998										0
ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3, P4, 15, 25, 35, 45, 55, 65, 75)	4998						171,436				171,436
GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK, JE)	4998										0
ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998										0
ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998										0
CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)	4998										0
Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Total Revenue Section A		0	0		0	0	171,436			0	171,436

Revenue Section B

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

Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST, D4)	4998										0
GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK, JE)	4998										0
ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3, P4, 15, 25, 35, 45, 55, 65, 75)	4998	512,993					529,081				1,042,074
ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998										0
ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998										0
CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)	4998										0
Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998	204,954									204,954
Total Revenue Section B		717,947	0		0	0	529,081			0	1,247,028

Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue

Total Other Federal Revenue (Section A plus Section B)	4998	717,947	0		0	0	700,517			0	1,418,464
Total Other Federal Revenue from Revenue Tab	4998	717,947	0		0	0	700,517			0	1,418,464
Difference (must equal 0)		0	0		0	0	0			0	0
Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK			OK	OK

Part 2: CARES, CRRSA, and ARP EXPENDITURES

Review of the July 1, 2024 through June 30, 2025 FRIS Expenditures reports may assist in determining the expenditures to use below.

Expenditure Section A:

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

	A	B	C	D	E	F	G	H	I	J	K	L
46				DISBURSEMENTS								
47	**ESSER I EXPENDITURES (CARES)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
48				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
49	**FUNCTION**											
50	1. List the total expenditures for the Functions 1000 and 2000 below											
51	INSTRUCTION Total Expenditures	1000										0
52	SUPPORT SERVICES Total Expenditures	2000										0
54	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
55	Facilities Acquisition and Construction Services (Total)	2530										0
56	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
57	FOOD SERVICES (Total)	2560										0
59	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
60	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
61	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
62	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0

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

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
99	**Expenditure Section D:**											
100				DISBURSEMENTS								
101	**GEER II EXPENDITURES (CRRSA)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
102				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
103	**FUNCTION**											
104	**1. List the total expenditures for the Functions 1000 and 2000 below**											
105	INSTRUCTION Total Expenditures	1000										0
106	SUPPORT SERVICES Total Expenditures	2000										0
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
113	**3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).**											
114	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
115	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
116	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
117	**Expenditure Section E:**											
118				DISBURSEMENTS								
119	**ESSER III EXPENDITURES (ARP)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
120				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
121	**FUNCTION**											
122	**1. List the total expenditures for the Functions 1000 and 2000 below**											
123	INSTRUCTION Total Expenditures	1000		504,618	8,374							512,992
124	SUPPORT SERVICES Total Expenditures	2000		0				529,081				529,081
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						529,081				529,081
128	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
129	FOOD SERVICES (Total)	2560										0
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

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

	A	B	C	D	E	F	G	H	I	J	K	L
135	**Expenditure Section F:**											
136				DISBURSEMENTS								
137	**CRRSA Child Nutrition (CRRSA)**			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
138												
139	**FUNCTION**											
140	1. List the total expenditures for the Functions 1000 and 2000 below											
141	INSTRUCTION Total Expenditures	1000										0
142	SUPPORT SERVICES Total Expenditures	2000										0
143												
144	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
145	Facilities Acquisition and Construction Services (Total)	2530										0
146	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
147	FOOD SERVICES (Total)	2560										0
148												
149	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
150	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
151	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
152	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
153	**Expenditure Section G:**											
154				DISBURSEMENTS								
155	**ARP Child Nutrition (ARP)**			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
156												
157	**FUNCTION**											
158	1. List the total expenditures for the Functions 1000 and 2000 below											
159	INSTRUCTION Total Expenditures	1000										0
160	SUPPORT SERVICES Total Expenditures	2000					11,728					11,728
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					11,728					11,728
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

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

	A	B	C	D	E	F	G	H	I	J	K	L
171	**Expenditure Section H:**											
172				DISBURSEMENTS								
173	**ARP IDEA (ARP)**			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
174												
175	**FUNCTION**											
176	1. List the total expenditures for the Functions 1000 and 2000 below											
177	INSTRUCTION Total Expenditures	1000										0
178	SUPPORT SERVICES Total Expenditures	2000										0
180	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
181	Facilities Acquisition and Construction Services (Total)	2530										0
182	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
183	FOOD SERVICES (Total)	2560										0
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	**Expenditure Section I:**											
190				DISBURSEMENTS								
191	**ARP Homeless I (ARP)**			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
192												
193	**FUNCTION**											
194	1. List the total expenditures for the Functions 1000 and 2000 below											
195	INSTRUCTION Total Expenditures	1000										0
196	SUPPORT SERVICES Total Expenditures	2000										0
198	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
199	Facilities Acquisition and Construction Services (Total)	2530										0
200	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
201	FOOD SERVICES (Total)	2560										0
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

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

	A	B	C	D	E	F	G	H	I	J	K	L
207	**Expenditure Section J:**											
208				DISBURSEMENTS								
209	**CURES (Coronavirus State and Local Fiscal Recovery Funds)**			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
210												
211	**FUNCTION**											
212	**1. List the total expenditures for the Functions 1000 and 2000 below**											
213	INSTRUCTION Total Expenditures	1000										0
214	SUPPORT SERVICES Total Expenditures	2000										0
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
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	**Expenditure Section K:**											
226				DISBURSEMENTS								
227	**Other CARES Act Expenditures (not accounted for above)**			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
228												
229	**FUNCTION**											
230	**1. List the total expenditures for the Functions 1000 and 2000 below**											
231	INSTRUCTION Total Expenditures	1000										0
232	SUPPORT SERVICES Total Expenditures	2000										0
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
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

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

	A	B	C	D	E	F	G	H	I	J	K	L
243	**Expenditure Section L:**											
244				DISBURSEMENTS								
245	**Other CRRSA Expenditures (not accounted for above)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
246				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
247	FUNCTION											
248	1. List the total expenditures for the Functions 1000 and 2000 below											
249	INSTRUCTION Total Expenditures	1000										0
250	SUPPORT SERVICES Total Expenditures	2000										0
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
257	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
258	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
259	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
260	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
261	**Expenditure Section M:**											
262				DISBURSEMENTS								
263	**Other ARP Expenditures (not accounted for above)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
264				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
265	FUNCTION											
266	1. List the total expenditures for the Functions 1000 and 2000 below											
267	INSTRUCTION Total Expenditures	1000										0
268	SUPPORT SERVICES Total Expenditures	2000										0
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
275	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
276	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
277	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
278	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
279												
280	**Expenditure Section N:**											
281				DISBURSEMENTS								
282	**TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
283				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
284	FUNCTION											
285	INSTRUCTION	1000		504,618	8,374	0	0	0	0	0		512,992
286	SUPPORT SERVICES	2000		0	0	0	11,728	529,081	0	0		540,809
287	Facilities Acquisition and Construction Services (Total)	2530		0	0	0	0	529,081	0	0		529,081
288	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540		0	0	0	0	0	0	0		0
289	FOOD SERVICES (Total)	2560		0	0	0	11,728	0	0	0		11,728
290	TOTAL EXPENDITURES										Functions 1000 & 2000 total	1,053,801
291												
292	**Expenditure Section O:**											
293				DISBURSEMENTS								
294	**TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
295				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
296	FUNCTION											
297	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology				0	0	0		0		0

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	A	B	C	D	E	F	G	H	I	J	K	L
1	**SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION**											
2	**Description of Assets** (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2024	Add: Additions July 1, 2024 thru June 30, 2025	Less: Deletions July 1, 2024 thru June 30, 2025	Cost Ending June 30, 2025	Life In Years	Accumlated Depreciation Beginning July 1, 2024	Add: Depreciation Allowable July 1, 2024 thru June 30, 2025	Less: Depreciation Deletions July 1, 2024 thru June 30, 2025	Accumulated Depreciation Ending June 30, 2025	Ending Balance Undepreciated June 30, 2025
3	**Works of Art & Historical Treasures**	**210**				0					0	0
4	**Land**	**220**										
5	Non-Depreciable Land	221	1,995,912	354,278		2,350,190						2,350,190
6	Depreciable Land	222				0	50				0	0
7	**Buildings**	**230**										
8	Permanent Buildings	231	178,669,321	14,486,509		193,155,830	50	53,511,787	4,469,227		57,981,014	135,174,816
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	10,704,804	403,426		11,108,230	20	7,961,644	289,845		8,251,489	2,856,741
11	**Capitalized Equipment**	**250**										
12	10 Yr Schedule	251	7,552,495	771,112		8,323,607	10	5,385,716	420,611		5,806,327	2,517,280
13	5 Yr Schedule	252	469,889		220,093	249,796	5	336,817	48,692	220,093	165,416	84,380
14	3 Yr Schedule	253	108,238			108,238	3	36,079	36,079		72,158	36,080
15	**Construction in Progress**	**260**	11,566,068	3,896,275	11,492,594	3,969,749	--					3,969,749
16	**Total Capital Assets**	**200**	211,066,727	19,911,600	11,712,687	219,265,640		67,232,043	5,264,454	220,093	72,276,404	146,989,236
17	**Non-Capitalized Equipment**	**700**				0	10		0			
18	**Allowable Depreciation**								5,264,454			

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	A	B	C	D	E	F	H
1	**ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2024 - 2025)**						
2	*This schedule is completed for school districts only.*						
4	**Fund**	**Sheet, Row**		**ACCOUNT NO - TITLE**		**Amount**	
6				**OPERATING EXPENSE PER PUPIL**			
7	**EXPENDITURES:**						
8	ED	Expenditures 16-24, L116		Total Expenditures	$	86,324,212	
9	O&M	Expenditures 16-24, L155		Total Expenditures		10,225,469	
10	DS	Expenditures 16-24, L178		Total Expenditures		6,637,950	
11	TR	Expenditures 16-24, L214		Total Expenditures		1,840,667	
12	MR/SS	Expenditures 16-24, L292		Total Expenditures		2,718,488	
13	TORT	Expenditures 16-24, L429		Total Expenditures		1,269,307	
14				**Total Expenditures**	$	**109,016,093**	
16	**LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:**						
18	TR	Revenues 10-15, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	$	0	
19	TR	Revenues 10-15, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		0	
20	TR	Revenues 10-15, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)		0	
21	TR	Revenues 10-15, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)		0	
22	TR	Revenues 10-15, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		0	
23	TR	Revenues 10-15, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)		0	
24	TR	Revenues 10-15, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		0	
25	TR	Revenues 10-15, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0	
26	TR	Revenues 10-15, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0	
27	TR	Revenues 10-15, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		0	
28	TR	Revenues 10-15, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0	
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410	Adult Ed (from ICCB)		0	
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0	
31	O&M-TR	Revenues 10-15, L214, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		0	
32	O&M-TR	Revenues 10-15, L215, Col D,F	4605	Fed - Spec Education - Preschool Discretionary		0	
33	O&M	Revenues 10-15, L225, Col D	4810	Federal - Adult Education		0	
34	ED	Expenditures 16-24, L7, Col K - (G+I)	1125	Pre-K Programs		0	
35	ED	Expenditures 16-24, L9, Col K - (G+I)	1225	Special Education Programs Pre-K		222,667	
36	ED	Expenditures 16-24, L11, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		1,350,690	
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		238,609	
39	ED	Expenditures 16-24, L20, Col K	1910	Pre-K Programs - Private Tuition		0	
40	ED	Expenditures 16-24, L21, Col K	1911	Regular K-12 Programs - Private Tuition		0	
41	ED	Expenditures 16-24, L22, Col K	1912	Special Education Programs K-12 - Private Tuition		0	
42	ED	Expenditures 16-24, L23, Col K	1913	Special Education Programs Pre-K - Tuition		0	
43	ED	Expenditures 16-24, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0	
44	ED	Expenditures 16-24, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0	
45	ED	Expenditures 16-24, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0	
46	ED	Expenditures 16-24, L27, Col K	1917	CTE Programs - Private Tuition		0	
47	ED	Expenditures 16-24, L28, Col K	1918	Interscholastic Programs - Private Tuition		0	
48	ED	Expenditures 16-24, L29, Col K	1919	Summer School Programs - Private Tuition		0	
49	ED	Expenditures 16-24, L30, Col K	1920	Gifted Programs - Private Tuition		0	
50	ED	Expenditures 16-24, L31, Col K	1921	Bilingual Programs - Private Tuition		0	
51	ED	Expenditures 16-24, L32, Col K	1922	Truants Alternative/Optional Ed Progms - Private Tuition		0	
52	ED	Expenditures 16-24, L77, Col K - (G+I)	3000	Community Services		603,451	
53	ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units		1,570,661	
54	ED	Expenditures 16-24, L116, Col G	-	Capital Outlay		1,506,351	
55	ED	Expenditures 16-24, L116, Col I	-	Non-Capitalized Equipment		0	
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		2,970,837	
59	O&M	Expenditures 16-24, L155, Col I	-	Non-Capitalized Equipment		0	
60	DS	Expenditures 16-24, L164, Col K	4000	Payments to Other Dist & Govt Units		0	

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	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**	
61	DS	Expenditures 16-24, L174, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		6,003,317	
62	TR	Expenditures 16-24, L189, Col K - (G+I)	3000	Community Services		0	
63	TR	Expenditures 16-24, L200, Col K	4000	Total Payments to Other Govt Units		0	
64	TR	Expenditures 16-24, L210, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		0	
65	TR	Expenditures 16-24, L214, Col G	-	Capital Outlay		301,228	
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		0	
68	MR/SS	Expenditures 16-24, L222, Col K	1225	Special Education Programs - Pre-K		2,517	
69	MR/SS	Expenditures 16-24, L224, Col K	1275	Remedial and Supplemental Programs - Pre-K		0	
70	MR/SS	Expenditures 16-24, L225, Col K	1300	Adult/Continuing Education Programs		0	
71	MR/SS	Expenditures 16-24, L228, Col K	1600	Summer School Programs		51	
72	MR/SS	Expenditures 16-24, L277, Col K	3000	Community Services		1,344	
73	MR/SS	Expenditures 16-24, L282, Col K	4000	Total Payments to Other Govt Units		0	
74	Tort	Expenditures 16-24, L318, Col K - (G+I)	1125	Pre-K Programs		0	
75	Tort	Expenditures 16-24, L320, Col K - (G+I)	1225	Special Education Programs Pre-K		0	
76	Tort	Expenditures 16-24, L322, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0	
77	Tort	Expenditures 16-24, L323, Col K - (G+I)	1300	Adult/Continuing Education Programs		0	
78	Tort	Expenditures 16-24, L326, Col K - (G+I)	1600	Summer School Programs		0	
79	Tort	Expenditures 16-24, L331, Col K	1910	Pre-K Programs - Private Tuition		0	
80	Tort	Expenditures 16-24, L332, Col K	1911	Regular K-12 Programs - Private Tuition		0	
81	Tort	Expenditures 16-24, L333, Col K	1912	Special Education Programs K-12 - Private Tuition		0	
82	Tort	Expenditures 16-24, L334, Col K	1913	Special Education Programs Pre-K - Tuition		0	
83	Tort	Expenditures 16-24, L335, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0	
84	Tort	Expenditures 16-24, L336, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0	
85	Tort	Expenditures 16-24, L337, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0	
86	Tort	Expenditures 16-24, L338, Col K	1917	CTE Programs - Private Tuition		0	
87	Tort	Expenditures 16-24, L339, Col K	1918	Interscholastic Programs - Private Tuition		0	
88	Tort	Expenditures 16-24, L340, Col K	1919	Summer School Programs - Private Tuition		0	
89	Tort	Expenditures 16-24, L341, Col K	1920	Gifted Programs - Private Tuition		0	
90	Tort	Expenditures 16-24, L342, Col K	1921	Bilingual Programs - Private Tuition		0	
91	Tort	Expenditures 16-24, L343, Col K	1922	Truants Alternative/Optional Ed Programs - Private Tuition		0	
92	Tort	Expenditures 16-24, L388, Col K - (G+I)	3000	Community Services		0	
93	Tort	Expenditures 16-24, L415, Col K	4000	Total Payments to Other Govt Units		0	
94	Tort	Expenditures 16-24, L429, Col G	-	Capital Outlay		14,115	
95	Tort	Expenditures 16-24, L429, Col I	-	Non-Capitalized Equipment		0	
96				**Total Deductions for OEPP Computation (Sum of Lines 18 - 95)**	$	**14,785,838**	
97				**Total Operating Expenses Regular K-12 (Line 14 minus Line 96)**		94,230,255	
98				**9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2024-2025**		6,441.00	
99				**Estimated OEPP (Line 97 divided by Line 98)**	$	**14,629.76**	
101				**PER CAPITA TUITION CHARGE**			
103	**LESS OFFSETTING RECEIPTS/REVENUES:**						
104	TR	Revenues 10-15, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	$	0	
105	TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0	
106	TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0	
107	TR	Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0	
108	TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0	
109	TR	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0	
110	TR	Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0	
111	TR	Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0	
112	TR	Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0	
113	TR	Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0	
114	ED	Revenues 10-15, L75, Col C	1600	Total Food Service		910,847	
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		203,880	
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		242,229	
117	ED	Revenues 10-15, L89, Col C	1819	Rentals - Other (Describe & Itemize)		0	
118	ED	Revenues 10-15, L90, Col C	1821	Sales - Regular Textbooks		0	
119	ED	Revenues 10-15, L93, Col C	1829	Sales - Other (Describe & Itemize)		0	
120	ED	Revenues 10-15, L94, Col C	1890	Other (Describe & Itemize)		(1,320)	
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910	Rentals		58,854	
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts		0	
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)		0	
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education		357,176	
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		114,193	
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		28,635	
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		50,892	

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

This schedule is completed for school districts only.

	Fund	Sheet, Row		ACCOUNT NO - TITLE	Amount
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation	459,550
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	165,031
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	69,364
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	0
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	2,803,986
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I	3,772,890
147	ED-O&M-TR-MR/SS	Revenues 10-15, L212, Col C,D,F,G	4400	Total Title IV	383,910
148	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through	2,104,191
149	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board	35,425
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)	0
152	ED-O&M-MR/SS	Revenues 10-15, L224, Col C,D,G	4700	Total CTE - Perkins	1,478
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)	0
181	ED-TR-MR/SS	Revenues 10-15, L259, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)	100,363
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	338,298
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	0
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	438,871
190	ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program	605,968
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)	717,947
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	(171,436)
193	**ED-TR-MR/SS**	**Revenues (Part of EBF Payment)**	**3100**	**Special Education Contributions from EBF Funds ****	3,131,017
194	**ED-MR/SS**	**Revenues (Part of EBF Payment)**	**3300**	**English Learning (Bilingual) Contributions from EBF Funds ****	1,139,308
196				**Total Deductions for PCTC Computation (Line 104 through Line 194)**	$ **18,061,547**
197				**Net Operating Expense for Tuition Computation (Line 97 minus Line 196)**	76,168,708
198				**Total Depreciation Allowance (from page 36, Line 18, Col I)**	5,264,454
199				**Total Allowance for PCTC Computation (Line 197 plus Line 198)**	81,433,162
200				**9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2024-2025**	6,441.00
201				**Total Estimated PCTC (Line 199 divided by Line 200) ***	$ **12,642.94**

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

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

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

Illinois State Board of Education
School Business Services Department

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 complet

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 fo 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

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.

3BC2F43.pdf

Subaward & Subcontract Guidance

Indirect Cost Rate Plan

Column A, B, C, D below must be completed for each contract. Enter Column B without hypens. 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 ba (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)
Enter as shown here: ED-Instruction-Other	*10-1000-600*	*Company Name*	*500,000*	*50,000*
Ed-Support Svc-Purch Svc	10-2560-300	Chartwells	2,580,113	50,000
TRANS-Support Svc-Purch Svc	40-2550-300	Johannes Bus Service	1,461,710	50,000
O&M-Support Svc-Supplies	20-2540-400	MidAmerican Energy	1,082,096	50,000
TORT-Support Svc-Purch Svc	80-2300-300	IL Counties Risk Mgmt Trust	800,593	50,000
Ed-Support Svc-Purch Svc	10-2300-300	Bohnsack & Frommelt LLP	50,300	50,000
Ed-Instruction-Supplies	10-1000-400	CDW Government Inc	427,649	50,000
Ed-Support Svc-Purch Svc	10-2660-300	HMH Education Company (NWEA)	488,629	50,000
Ed-Support Svc-Purch Svc	10-2100-300	SC Strategic Solutions Inc.	198,130	50,000
O&M-Support Svc-Supplies	20-2540-400	City Of Moline Water Department	227,296	50,000
TORT-Support Svc-Purch Svc	80-2540-300	City Of Moline Finance Office	143,033	50,000
O&M-Support Svc-Purch Svc	20-2540-300	CDW Government Inc	63,817	50,000
Ed-Instruction-Purch Svc	10-1000-300	Imagine Learning	82,951	50,000
O&M-Support Svc-Supplies	20-2540-400	Great Western Supply	76,563	50,000
Ed-Instruction-Supplies	10-1000-400	PARAGON	130,609	50,000
Ed-Support Svc-Purch Svc	10-2660-300	Skyward	116,568	50,000
Ed-Instruction-Purch Svc	10-1000-300	Oconomowoc Development Training Cen	77,448	50,000
O&M-Support Svc-Purch Svc	20-2540-300	Republic Services	75,186	50,000
Ed-Instruction-Purch Svc	10-1000-300	High Road School of the Quad Cities	415,614	50,000
TRANS-Support Svc-Purch Svc	40-2550-300	Tri-State Travel	59,565	50,000
Ed-Support Svc-Purch Svc	10-2200-300	Houghton Mifflin Harcout Publishing Con	87,000	50,000
Ed-Instruction-Purch Svc	10-1000-300	Heartspring Inc.	56,207	50,000
TORT-Support Svc-Purch Svc	80-2300-300	Hodges,Loizzi,Eisenhammer,Rodick & Kol	51,347	50,000
Ed-Instruction-Supplies	10-1000-400	The Paper Corporation	701,218	50,000
Ed-Instruction-Purch Svc	10-1000-300	Spring Forward Learning Center	70,000	50,000
O&M-Support Svcs-Supplies	20-2540-400	HD Supply Facilities Maintenance LTD	74,716	50,000
Ed-Instruction-Supplies	10-1000-400	Mystery Science Inc	84,390	50,000
Ed-Support Svc-Purch Svc	10-2660-300	Advanced Business Systems Inc	74,489	50,000
Ed-Support Svc-Purch Svc	10-2200-300	Waterford Research Institute LLC	54,450	50,000
Ed-Support Svc-Purch Svc	10-2200-300	VLP Consulting and Leadership Developm	52,000	50,000
O&M-Support Svc-Purch Svc	20-2540-300	Ruyle Mechanical Service Inc	70,190	50,000
Ed-Instruction-Supplies	10-1000-400	BSN Sports LLC	65,651	50,000
Ed-Instructioin-Purch Svc	10-1000-300	Menta Academy Galesburg	62,511	50,000
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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)
				0
				0
				0

ed incorrectly.
r purchase services and
Cost Rate calculation.

se in the indirect cost rate

Contract Amount deducted from the Indirect Cost Rate Base (Column F)
450,000
2,530,113
1,411,710
1,032,096
750,593
300
377,649
438,629
148,130
177,296
93,033
13,817
32,951
26,563
80,609
66,568
27,448
25,186
365,614
9,565
37,000
6,207
1,347
651,218
20,000
24,716
34,390
24,489
4,450
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15,651
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Contract Amount deducted from the Indirect Cost Rate Base (Column F)
0
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0

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ESTIMATED INDIRECT COST DATA

ESTIMATED INDIRECT COST RATE DATA

SECTION I

Financial Data To Assist Indirect Cost Rate Determination

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

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

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

SECTION II

Estimated Indirect Cost Rate for Federal Programs

		Restricted Program		Unrestricted Program	
	Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs
Instruction	1000		59,941,651		59,941,651
Support Services:					
Pupil	2100		6,998,734		6,998,734
Instructional Staff	2200		2,844,108		2,844,108
General Admin.	2300		2,561,665		2,561,665
School Admin.	2400		5,544,096		5,544,096
Business:					
Direction of Business Spt. Srv.	2510	286,289	0	286,289	0
Fiscal Services	2520	533,755	0	533,755	0
Oper. & Maint. Plant Services	2540		8,112,427	8,112,427	0
Pupil Transportation	2550		1,567,755		1,567,755
Food Services	2560		3,369,020		3,369,020
Internal Services	2570	0	0	0	0
Central:					
Direction of Central Spt. Srv.	2610		0		0
Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0
Information Services	2630		139,700		139,700
Staff Services	2640	519,630	0	519,630	0
Data Processing Services	2660	2,969,256	0	2,969,256	0
Other:	2900		22,070		22,070
Community Services	3000		604,795		604,795
Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)			(8,462,039)		(8,462,039)
Total		4,308,930	83,243,982	12,421,357	75,131,555

Restricted Rate*		Unrestricted Rate*	
Total Indirect Costs:	4,308,930	Total Indirect Costs:	12,421,357
Total Direct Costs:	83,243,982	Total Direct Costs:	75,131,555
= **5.18%**		= **16.53%**	

	A	B	C	D	E	F
1	**REPORT ON SHARED SERVICES OR OUTSOURCING**					
2	School Code, Section 17-1.1 (*Public Act 97-0357*)					
3	Fiscal Year Ending June 30, 2025					
5	*Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current, and next fiscal years.*					
6			Moline-Coal Valley CUSD 40			49-081-0400-22_AFR25 Moline-Coal Valley CUSD 40
7			49081040022			
8	*Check box if this schedule is not applicable.....*	X	**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** ***(Check all that apply)***				**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					
14	Employee Benefits					
15	Energy Purchasing					
16	Food Services					
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance					
20	Investment Pools					
21	Legal Services					
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development					
25	Shared Personnel					
26	Special Education Cooperatives					
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing					
29	Technology Services					
30	Transportation					
31	Vocational Education Cooperatives					
32	All Other Joint/Cooperative Agreements					
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: Moline-Coal Valley CUSD 40
RCDT Number: 49081040022

Description	Funct. No.	Actual Expenditures, Fiscal Year 2025 (10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	Budgeted Expenditures, Fiscal Year 2026 (10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	340,883		0	340,883	375,010			375,010
2. Special Area Administration Services	2330	837,206		0	837,206	871,821			871,821
3. Other Support Services - School Administration	2490	315,543		0	315,543	272,852			272,852
4. Direction of Business Support Services	2510	272,242	0	0	272,242	277,660			277,660
5. Internal Services	2570	0		0	0				0
6. Direction of Central Support Services	2610	0		0	0				0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		1,765,874	0	0	1,765,874	1,797,343	0	0	1,797,343
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.

R. Savage
Signature of Superintendent

11/12/25
Date

Dr. Rachel Savage, Superintendent
Contact Name (for questions)

309-743-8102
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. 1-1890, yearbook, fees fines
2. 1-1999, commerce AP Program, other local revenue
3. 2-1999, e-rate reimbursement, other local revenue
4. 6-1999, other local revenue
5. 1-3999, after school programs grant; 9-3999 School Maintenance Grant
6. 1-4399, Title I school imp and accountability, school impr planning year,
7. 1-4998, ESSER, ARP
8. 6-4998, ESSER
9. 1-4999, School Mental Health grant; 4997 Stronger Connections grant

10. 1-2190, MHS commencement, crossing guard supplies, ALL registration
11. 1-2490, ALL curriculum
12. 1-2900, Bartlett Operations Manager
13. 1-4190, other
14. 5-2190, MHS hall monitor, ALL registration
15. 5-2490, ALL curriculum
16. 5-2900, Bartlett Center

Moline-Coal Valley CUSD 40
49081040022

Reference Pages.

[1] Do not enter negative numbers. Reports with negative numbers will be returned for correction.

[2] GASB Statement No. 24; Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On Behalf of" Payments should only be reflected on this page.

[3] Equals Line 8 minus Line 17.

[4] May require notification to the county clerk to abate an equal amount from taxes next extended. Refer to Section 17-2.11 for the applicable provisions and other "limited" transfer authority to O&M.

[5] Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14

[6] Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 5-22 and 10-22.8 of the School Code.

[7] Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.

[8] Educational Fund (10) - Computer Technology only.

[9] Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.

[10] Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.

[11] Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund—e.g. alternate revenue bonds (Describe & Itemize).

[12] Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation).

Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation).

[13] GASB Statement No. 87; all leases should be reflected on this line.

AFR supporting documentation must be embedded as Microsoft Word (.doc) or Adobe (*.pdf) and inserted within th
These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes, etc.

[Please insert files above]

Instructions to insert word doc or pdf files:

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

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

	A	B	C	D	E	F
1	**DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION** **Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)**					
2	***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.***					
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 reducton plan even though the FY2026 budget does not, a completed deficit reduction plan is still required.*					
6	**DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only** *(All AFR pages must be completed to generate the following calculation)*					
7	**Description**	**EDUCATIONAL FUND (10)**	**OPERATIONS & MAINTENANCE FUND (20)**	**TRANSPORTATION FUND (40)**	**WORKING CASH FUND (70)**	**TOTAL**
8	**Direct Revenues**	87,738,175	12,834,183	1,608,452	1,114,423	103,295,233
9	**Direct Expenditures**	86,324,212	10,225,469	1,840,667		98,390,348
10	**Difference**	1,413,963	2,608,714	(232,215)	1,114,423	**4,904,885**
11	**Fund Balance - June 30, 2025**	74,063,407	13,021,834	2,378,049	13,432,275	**102,895,565**
12						
13			**Balanced - no deficit reduction plan is required.**			
14						
15						

FY 2025 Audit Checklist

RCDT: 49081040022
School District/Joint Agreement Name: Moline-Coal Valley CUSD 40
Auditor Name: Sarah Bohnsack
License #: 65.024943 License Expiration Date (below): 9/30/2027
49-081-0400-22_AFR25 Moline-Coal Valley CUSD 40

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

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

Balancing Schedule

Check this Section for Error Messages

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

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

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

SINGLE AUDIT WORKPAPERS

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

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

Single Audit Workpapers

GATA REQUIREMENTS

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

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

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

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

Audit Report Review Process Overview Manual