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.)*	**Accounting Basis:**	**Certified Public Accountant Information**
School District/Joint Agreement Number: **06016100002**	[ ] CASH [X] ACCRUAL	Name of Auditing Firm: **GASSENSMITH & MICHALESKO, LTD.**
County Name: **COOK**		Name of Audit Manager: **JOHN MICHALESKO**
Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will populate): **Berwyn South SD 100**	School District Lookup Tool · School District Directory	Address: **323 SPRINGFIELD AVENUE**
Address: **3401 GUNDERSON AVENUE**	**Filing Status:**	City: **JOLIET** · State: **IL** · Zip Code: **60435**
City: **BERWYN**	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).	Phone Number: **815-744-6200** · Fax Number: **815-744-3822**
Email Address:	Annual Financial Report (AFR) Instructions	IL License Number (9 digit): **065.033820** · Expiration Date: **9/30/2027**
Zip Code: **60402**		Email Address: JOHN@GASSENSMITH.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

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District Superintendent/Administrator Name (Type or Print): **DR. MARY HAVIS**		Name of Township:		ROE / ISC Number and Name:	
Email Address:		Township Treasurer Name:		Regional Superintendent/Cook ISC Executive Director Name:	
Telephone:	Fax Number:	Email Address:		Email Address:	
Signature & Date:		Telephone:	Fax Number:	Telephone:	Fax Number:

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

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

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

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

PART C - OTHER ISSUES

- [ ] **19.** Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- [x] **20.** Findings, other than those listed in Part A, were reported (e.g. student activity findings, significant deficiencies internal controls). These findings may be described extensively in the financial notes.
- [x] **21.** Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: **2/12/1995** (Ex: 00/00/0000)

- [ ] **22.** If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

PART D - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

GASSENSMITH & MICHALESKO, LTD.

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.

Signature of Audit Manager or Firm

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): 634,641,183

	Educational		Operations & Maintenance		Transportation		Combined Total	Working Cash
Rate(s):	0.026110	+	0.004625	+	0.000353	=	0.031090	0.000000

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

B. Results of Operations *

Receipts/Revenues	Disbursements/ Expenditures	Excess/ (Deficiency)	Fund Balance
51,052,304	54,265,308	(3,213,004)	55,753,369

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

C. Short-Term Debt **

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

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

D. Long-Term Debt

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

x	a. 6.9% for elementary and high school districts.	43,790,242
	b. 13.8% for unit districts.	

Long-Term Debt Outstanding:

	Acct	
c. Long-Term Debt (Principal only) Outstanding:.....	511	14,255,000

E. Material Impact on Financial Position

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

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

Comments:

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ESTIMATED FINANCIAL PROFILE SUMMARY

Financial Profile Website

District Name: Berwyn South SD 100
District Code: 06016100002
County Name: COOK

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)	55,753,369.00	1.129	**Weight**	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	49,398,288.00		**Value**	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	(1,654,016.00)			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)					
2. Expenditures to Revenue Ratio:		**Total**	**Ratio**	**Score**	3
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	54,265,308.00	1.099	**Adjustment**	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	49,398,288.00		**Weight**	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	(1,654,016.00)			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)				**Value**	1.05
Possible Adjustment:					
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	58,608,336.00	388.81	**Weight**	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	150,736.97		**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	16,771,345.22		**Value**	0.40
5. Percent of Long-Term Debt Margin Remaining:		**Total**	**Percent**	**Score**	3
Long-Term Debt Outstanding (P3, Cell H38)		14,255,000.00	67.44	**Weight**	0.10
Total Long-Term Debt Allowed (P3, Cell H32)		43,790,241.63		**Value**	0.30

Total Profile Score: **3.55** *

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]		46,813,495	1,337,929	1,801,331	1,215,493	2,580,423	1,382,085	9,241,419		
5	Investments	120									
6	Taxes Receivable	130	9,410,574	1,540,836	1,874,482	112,793	1,048,657	92,935			
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150	317,205								
9	Other Receivables	160									
10	Inventory	170									
11	Prepaid Items	180	385,391	85,782		42,891					
12	Other Current Assets (Describe & Itemize)	190									
13	**Total Current Assets**		56,926,665	2,964,547	3,675,813	1,371,177	3,629,080	1,475,020	9,241,419	0	0
14	**CAPITAL ASSETS (200)**										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	**Total Capital Assets**										
24	**CURRENT LIABILITIES (400)**										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430	64,043	32,602							
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470	3,385,068								
31	Payroll Deductions & Withholdings	480	292,138				128,841				
32	Deferred Revenues & Other Current Liabilities	490	9,336,054	1,528,634	1,859,638	111,900	1,040,351				
33	Due to Activity Fund Organizations	493									
34	**Total Current Liabilities**		13,077,303	1,561,236	1,859,638	111,900	1,169,192	0	0	0	0
35	**LONG-TERM LIABILITIES (500)**										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	**Total Long-Term Liabilities**										
38	Reserved Fund Balance	714									
39	Unreserved Fund Balance	730	43,849,362	1,403,311	1,816,175	1,259,277	2,459,888	1,475,020	9,241,419		
40	Investment in General Fixed Assets										
41	**Total Liabilities and Fund Balance**		56,926,665	2,964,547	3,675,813	1,371,177	3,629,080	1,475,020	9,241,419	0	0
42											
43	**ASSETS /LIABILITIES for Student Activity Funds**										
44	**CURRENT ASSETS (100) for Student Activity Funds**										
45	Student Activity Fund Cash and Investments	126	58,119								
46	**Total Student Activity Current Assets For Student Activity Funds**		58,119								
47	**CURRENT LIABILITIES (400) For Student Activity Funds**										
48	Total Current Liabilities For Student Activity Funds		0								
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	58,119								
50	**Total Student Activity Liabilities and Fund Balance For Student Activity Funds**		58,119								
51											
52	**Total ASSETS /LIABILITIES District with Student Activity Funds**										
53	**Total Current Assets District with Student Activity Funds**		56,984,784	2,964,547	3,675,813	1,371,177	3,629,080	1,475,020	9,241,419	0	0
54	**Total Capital Assets District with Student Activity Funds**										
55	**CURRENT LIABILITIES (400) District with Student Activity Funds**										
56	**Total Current Liabilities District with Student Activity Funds**		13,077,303	1,561,236	1,859,638	111,900	1,169,192	0	0	0	0
57	**LONG-TERM LIABILITIES (500) District with Student Activity Funds**										
58	**Total Long-Term Liabilities District with Student Activity Funds**										
59	Reserved Fund Balance District with Student Activity Funds	714	58,119	0	0	0	0	0	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	43,849,362	1,403,311	1,816,175	1,259,277	2,459,888	1,475,020	9,241,419	0	0
61	Investment in General Fixed Assets District with Student Activity Funds										
62	**Total Liabilities and Fund Balance District with Student Activity Funds**		56,984,784	2,964,547	3,675,813	1,371,177	3,629,080	1,475,020	9,241,419	0	0

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

Page 6

	A	B	L	M	N
1				Account Groups	
2	**ASSETS (Enter Whole Dollars)**	**Acct. #**	**Agency Fund**	**General Fixed Assets**	**General Long-Term Debt**
3	**CURRENT ASSETS (100)**				
4	Cash (Accounts 111 through 115) [1]				
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	**Total Current Assets**		0		
14	**CAPITAL ASSETS (200)**				
15	Works of Art & Historical Treasures	210			
16	Land	220		6,384,746	
17	Building & Building Improvements	230		57,872,592	
18	Site Improvements & Infrastructure	240			
19	Capitalized Equipment	250		14,398,145	
20	Construction in Progress	260		7,112,490	
21	Amount Available in Debt Service Funds	340			1,801,331
22	Amount to be Provided for Payment on Long-Term Debt	350			12,453,669
23	**Total Capital Assets**			85,767,973	14,255,000
24	**CURRENT LIABILITIES (400)**				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493			
34	**Total Current Liabilities**		0		
35	**LONG-TERM LIABILITIES (500)**				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			14,255,000
37	**Total Long-Term Liabilities**				14,255,000
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			85,767,973	
41	**Total Liabilities and Fund Balance**		0	85,767,973	14,255,000
42					
43	**ASSETS /LIABILITIES for Student Activity Funds**				
44	**CURRENT ASSETS (100) for Student Activity Funds**				
45	Student Activity Fund Cash and Investments	126			
46	**Total Student Activity Current Assets For Student Activity Funds**				
47	**CURRENT LIABILITIES (400) For Student Activity Funds**				
48	Total Current Liabilities For Student Activity Funds				
49	Reserved Student Activity Fund Balance For Student Activity Funds	715			
50	**Total Student Activity Liabilities and Fund Balance For Student Activity Funds**				
51					
52	**Total ASSETS /LIABILITIES District with Student Activity Funds**				
53	**Total Current Assets District with Student Activity Funds**		0		
54	**Total Capital Assets District with Student Activity Funds**			85,767,973	14,255,000
55	**CURRENT LIABILITIES (400) District with Student Activity Funds**				
56	**Total Current Liabilities District with Student Activity Funds**		0		
57	**LONG-TERM LIABILITIES (500) District with Student Activity Funds**				
58	**Total Long-Term Liabilities District with Student Activity Funds**				14,255,000
59	Reserved Fund Balance District with Student Activity Funds	714	0		
60	Unreserved Fund Balance District with Student Activity Funds	730	0		
61	Investment in General Fixed Assets District with Student Activity Funds			85,767,973	
62	**Total Liabilities and Fund Balance District with Student Activity Funds**		0	85,767,973	14,255,000

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

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	**RECEIPTS/REVENUES**										
4	**LOCAL SOURCES**	1000	10,990,124	1,635,743	1,900,438	145,484	1,077,442	437,577	1,509,165	0	0
5	**FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT**	2000	2,972	0		0	0				
6	**STATE SOURCES**	3000	23,436,180	6,550,000	0	905,782	0	0	0	0	0
7	**FEDERAL SOURCES**	4000	5,876,854	0	0	0	0	0	0	0	0
8	**Total Direct Receipts/Revenues**		40,306,130	8,185,743	1,900,438	1,051,266	1,077,442	437,577	1,509,165	0	0
9	*Receipts/Revenues for "On Behalf" Payments* [2]	3998	14,526,412								
10	**Total Receipts/Revenues**		54,832,542	8,185,743	1,900,438	1,051,266	1,077,442	437,577	1,509,165	0	0
11	**DISBURSEMENTS/EXPENDITURES**										
12	**Instruction**	1000	31,743,736				599,372			0	
13	**Support Services**	2000	15,532,518	4,318,440		2,340,017	768,423	7,078,111		0	0
14	**Community Services**	3000	330,597	0		0	5,576			0	
15	**Payments to Other Districts & Governmental Units**	4000	0	0	0	0	0	0		0	0
16	**Debt Service**	5000	0	0	3,161,462	0	0			0	0
17	**Total Direct Disbursements/Expenditures**		47,606,851	4,318,440	3,161,462	2,340,017	1,373,371	7,078,111		0	0
18	*Disbursements/Expenditures for "On Behalf" Payments* [2]	4180	14,526,412	0	0	0	0	0		0	0
19	**Total Disbursements/Expenditures**		62,133,263	4,318,440	3,161,462	2,340,017	1,373,371	7,078,111		0	0
20	**Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures** [3]		(7,300,721)	3,867,303	(1,261,024)	(1,288,751)	(295,929)	(6,640,534)	1,509,165	0	0
21	**OTHER SOURCES/USES OF FUNDS**										
22	**OTHER SOURCES OF FUNDS (7000)**										
23	**PERMANENT TRANSFER FROM VARIOUS FUNDS**										
24	Abolishment of the Working Cash Fund [12]	7110									
25	Abatement of the Working Cash Fund [12]	7110									
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130									
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									
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			0						
38	Transfer to Debt Service to Pay Interest on Leases [13]	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						7,654,016			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990									
44	**Total Other Sources of Funds**		0	0	0	0	0	7,654,016	0	0	0

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

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
45	**OTHER USES OF FUNDS (8000)**										
46	**PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)**										
47	Abolishment or Abatement of the Working Cash Fund [12]	8110							0		
48	Transfer of Working Cash Fund Interest [12]	8120							0		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund [4]	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund [5]	8170									0
54	Taxes Pledged to Pay Principal on Leases[13]	8410									
55	Grants/Reimbursements Pledged to Pay Principal on Leases[13]	8420									
56	Other Revenues Pledged to Pay Principal on Leases[13]	8430									
57	Fund Balance Transfers Pledged to Pay Principal on Leases[13]	8440									
58	Taxes Pledged to Pay Interest on Leases[13]	8510									
59	Grants/Reimbursements Pledged to Pay Interest on Leases[13]	8520									
60	Other Revenues Pledged to Pay Interest on Leases[13]	8530									
61	Fund Balance Transfers Pledged to Pay Interest on Leases[13]	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810	137,825								
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	1,516,191								
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840		6,000,000							
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	**Total Other Uses of Funds**		1,654,016	6,000,000	0	0	0	0	0	0	0
77	**Total Other Sources/Uses of Funds**		(1,654,016)	(6,000,000)	0	0	0	7,654,016	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(8,954,737)	(2,132,697)	(1,261,024)	(1,288,751)	(295,929)	1,013,482	1,509,165	0	0
79	**Fund Balances without Student Activity Funds - July 1, 2024**		52,804,099	3,536,008	3,077,199	2,548,028	2,755,817	461,538	7,732,254		
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	**Fund Balances without Student Activity Funds - June 30, 2025**		43,849,362	1,403,311	1,816,175	1,259,277	2,459,888	1,475,020	9,241,419	0	0
84											
85	**Student Activity Fund Balance - July 1, 2024**		45,609								
86	**RECEIPTS/REVENUES -Student Activity Funds**										
87	**Total Student Activity Direct Receipts/Revenues**	1799	91,401								
88	**DISBURSEMENTS/EXPENDITURES -Students Activity Funds**										
89	**Total Student Activity Disbursements/Expenditures**	1999	78,891								
90	**Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures** [3]		12,510								
91	**Student Activity Fund Balance - June 30, 2025**		58,119								

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

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
92											
93	**RECEIPTS/REVENUES (with Student Activity Funds)**										
94	**LOCAL SOURCES**	1000	11,081,525	1,635,743	1,900,438	145,484	1,077,442	437,577	1,509,165	0	0
95	**FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT**	2000	2,972	0		0	0				
96	**STATE SOURCES**	3000	23,436,180	6,550,000	0	905,782	0	0	0	0	0
97	**FEDERAL SOURCES**	4000	5,876,854	0	0	0	0	0	0	0	0
98	**Total Direct Receipts/Revenues**		40,397,531	8,185,743	1,900,438	1,051,266	1,077,442	437,577	1,509,165	0	0
99	*Receipts/Revenues for "On Behalf" Payments* [2]	3998	14,526,412	0	0	0	0	0		0	0
100	**Total Receipts/Revenues**		54,923,943	8,185,743	1,900,438	1,051,266	1,077,442	437,577	1,509,165	0	0
101	**DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)**										
102	**Instruction**	1000	31,822,627				599,372			0	
103	**Support Services**	2000	15,532,518	4,318,440		2,340,017	768,423	7,078,111		0	0
104	**Community Services**	3000	330,597	0		0	5,576				
105	**Payments to Other Districts & Governmental Units**	4000	0	0	0	0	0	0		0	0
106	**Debt Service**	5000	0	0	3,161,462	0	0			0	0
107	**Total Direct Disbursements/Expenditures**		47,685,742	4,318,440	3,161,462	2,340,017	1,373,371	7,078,111		0	0
108	*Disbursements/Expenditures for "On Behalf" Payments* [2]	4180	14,526,412	0	0	0	0	0		0	0
109	**Total Disbursements/Expenditures**		62,212,154	4,318,440	3,161,462	2,340,017	1,373,371	7,078,111		0	0
110	**Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures** [3]		(7,288,211)	3,867,303	(1,261,024)	(1,288,751)	(295,929)	(6,640,534)	1,509,165	0	0
111	**OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)**										
112	**OTHER SOURCES OF FUNDS (7000)**										
113	**Total Other Sources of Funds**		0	0	0	0	0	7,654,016	0	0	0
114	**OTHER USES OF FUNDS (8000)**										
115	**Total Other Uses of Funds**		1,654,016	6,000,000	0	0	0	0	0	0	0
116	**Total Other Sources/Uses of Funds**		(1,654,016)	(6,000,000)	0	0	0	7,654,016	0	0	0
117	**Fund Balances (All sources with Student Activity Funds) - June 30, 2025**		43,907,481	1,403,311	1,816,175	1,259,277	2,459,888	1,475,020	9,241,419	0	0

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

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	**RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)**										
4	**AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY**	1100									
5	Designated Purposes Levies (1110-1120) [7]		8,424,350	1,554,764	1,891,221	126,632	491,835	0	0	0	0
6	Leasing Purposes Levy [8]	1130	0								
7	Special Education Purposes Levy	1140	1,083,610								
8	FICA/Medicare Only Purposes Levies	1150					566,247				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190	0								
12	**Total Ad Valorem Taxes Levied By District**		9,507,960	1,554,764	1,891,221	126,632	1,058,082	0	0	0	0
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	0	0	0	0	14,295	437,577	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	**Total Payments in Lieu of Taxes**		0	0	0	0	14,295	437,577	0	0	0
19	**TUITION**	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311	0								
21	Regular - Tuition from Other Districts (In State)	1312	0								
22	Regular - Tuition from Other Sources (In State)	1313	0								
23	Regular - Tuition from Other Sources (Out of State)	1314	0								
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	0								
25	Summer Sch - Tuition from Other Districts (In State)	1322	0								
26	Summer Sch - Tuition from Other Sources (In State)	1323	0								
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	0								
28	CTE - Tuition from Pupils or Parents (In State)	1331	0								
29	CTE - Tuition from Other Districts (In State)	1332	0								
30	CTE - Tuition from Other Sources (In State)	1333	0								
31	CTE - Tuition from Other Sources (Out of State)	1334	0								
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	0								
33	Special Ed - Tuition from Other Districts (In State)	1342	0								
34	Special Ed - Tuition from Other Sources (In State)	1343	0								
35	Special Ed - Tuition from Other Sources (Out of State)	1344	0								
36	Adult - Tuition from Pupils or Parents (In State)	1351	0								
37	Adult - Tuition from Other Districts (In State)	1352	0								
38	Adult - Tuition from Other Sources (In State)	1353	0								
39	Adult - Tuition from Other Sources (Out of State)	1354	0								
40	**Total Tuition**		0								

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

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
41	**TRANSPORTATION FEES**	1400									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411				0					
43	Regular - Transp Fees from Other Districts (In State)	1412				0					
44	Regular - Transp Fees from Other Sources (In State)	1413				0					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				0					
46	Regular Transp Fees from Other Sources (Out of State)	1416				0					
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0					
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				0					
52	CTE - Transp Fees from Other Districts (In State)	1432				0					
53	CTE - Transp Fees from Other Sources (In State)	1433				0					
54	CTE - Transp Fees from Other Sources (Out of State)	1434				0					
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0					
56	Special Ed - Transp Fees from Other Districts (In State)	1442				0					
57	Special Ed - Transp Fees from Other Sources (In State)	1443				0					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				0					
60	Adult - Transp Fees from Other Districts (In State)	1452				0					
61	Adult - Transp Fees from Other Sources (In State)	1453				0					
62	Adult - Transp Fees from Other Sources (Out of State)	1454				0					
63	**Total Transportation Fees**					0					
64	**EARNINGS ON INVESTMENTS**	1500									
65	Interest on Investments	1510	996,285	0	0	0	0	0	1,509,165	0	0
66	Gain or Loss on Sale of Investments	1520									
67	Unrealized Gain or Loss on Investments	1530									
68	**Total Earnings on Investments**		996,285	0	0	0	0	0	1,509,165	0	0
69	**FOOD SERVICE**	1600									
70	Sales to Pupils - Lunch	1611	0								
71	Sales to Pupils - Breakfast	1612	0								
72	Sales to Pupils - A la Carte	1613	0								
73	Sales to Pupils - Other (Describe & Itemize)	1614	0								
74	Sales to Adults	1620	1,143								
75	Other Food Service (Describe & Itemize)	1690	0								
76	**Total Food Service**		1,143								
77	**DISTRICT/SCHOOL ACTIVITY INCOME**	1700									
78	Admissions - Athletic	1711	0	0							
79	Admissions - Other (Describe & Itemize)	1719	0	0							
80	Fees	1720	105,616	0							
81	Book Store Sales	1730	0	0							
82	Other District/School Activity Revenue (Describe & Itemize)	1790	87,691	0							
83	Student Activity Funds Revenues	1799	91,401								
84	**Total District/School Activity Income (without Student Activity Funds)**		193,307	0							
85	**Total District/School Activity Income (with Student Activity Funds)**		284,708								

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

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
86	**TEXTBOOK INCOME**	**1800**									
87	Rentals - Regular Textbooks	1811	0								
88	Rentals - Summer School Textbooks	1812	0								
89	Rentals - Adult/Continuing Education Textbooks	1813	0								
90	Rentals - Other (Describe & Itemize)	1819	0								
91	Sales - Regular Textbooks	1821	0								
92	Sales - Summer School Textbooks	1822	0								
93	Sales - Adult/Continuing Education Textbooks	1823	0								
94	Sales - Other (Describe & Itemize)	1829	0								
95	Other (Describe & Itemize)	1890	0								
96	**Total Textbook Income**		0								
97	**OTHER REVENUE FROM LOCAL SOURCES**	**1900**									
98	Rentals	1910	0	70,927							
99	Contributions and Donations from Private Sources	1920	300	0	0	0	0	0	0	0	0
100	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0	0	0
101	Services Provided Other Districts	1940	0	0							
102	Refund of Prior Years' Expenditures	1950	65,100	534	0	0	0	0		0	0
103	Payments of Surplus Moneys from TIF Districts	1960	48,248	7,602	9,217	2,453	5,065	0	0	0	0
104	Drivers' Education Fees	1970	0								
105	Proceeds from Vendors' Contracts	1980	0	0							
106	School Facility Occupation Tax Proceeds	1983									
107	Payment from Other Districts	1991	0								
108	Sale of Vocational Projects	1992	0								
109	Other Local Fees (Describe & Itemize)	1993	0								
110	Other Local Revenues (Describe & Itemize)	1999	177,781	1,916	0	16,399	0	0	0	0	0
111	**Total Other Revenue from Local Sources**		291,429	80,979	9,217	18,852	5,065	0	0	0	0
112	**Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)**	**1000**	10,990,124	1,635,743	1,900,438	145,484	1,077,442	437,577	1,509,165	0	0
113	**Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)**	**1000**	11,081,525								
114	**FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)**										
115	Flow-through Revenue from State Sources	2100	2,972	0		0	0				
116	Flow-through Revenue from Federal Sources	2200	0	0		0	0				
117	Other Flow-Through (Describe & Itemize)	2300	0	0		0	0				
118	**Total Flow-Through Receipts/Revenues from One District to Another District**	**2000**	2,972	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	21,250,162	6,500,000	0	0	0	0		0	0
122	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
123	General State Aid - Fast Growth District Grant	3030	0	0	0	0	0	0		0	0
124	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
125	**Total Unrestricted Grants-In-Aid**		21,250,162	6,500,000	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	641,928			0					
129	Special Education - Funding for Children Requiring Sp Ed Services	3105									
130	Special Education - Personnel	3110									
131	Special Education - Orphanage - Individual	3120	0			0					
132	Special Education - Orphanage - Summer Individual	3130	0			0					
133	Special Education - Summer School	3145									
134	Special Education - Other (Describe & Itemize)	3199	0	0		0					
135	**Total Special Education**		641,928	0		0					
136	**CAREER AND TECHNICAL EDUCATION (CTE)**										
137	CTE - Technical Education - Tech Prep	3200	0	0			0				
138	CTE - Secondary Program Improvement (CTEI)	3220	0	0			0				
139	CTE - WECEP	3225	0	0			0				
140	CTE - Agriculture Education	3235	0	0			0				
141	CTE - Instructor Practicum	3240	0	0			0				
142	CTE - Student Organizations	3270	0	0			0				
143	CTE - Other (Describe & Itemize)	3299	0	0			0				
144	**Total Career and Technical Education**		0	0			0				
145	**BILINGUAL EDUCATION**										
146	Bilingual Ed - Downstate - TPI and TBE	3305	0				0				
147	Bilingual Education Downstate - Transitional Bilingual Education	3310	0				0				
148	**Total Bilingual Ed**		0				0				
149	State Free Lunch & Breakfast	3360	26,041								
150	School Breakfast Initiative	3365	0	0							
151	Driver Education	3370	0	0							
152	Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0	0	0
153	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0
154	**TRANSPORTATION**										
155	Transportation - Regular and Vocational	3500	0	0		276,890	0				
156	Transportation - Special Education	3510	0	0		628,892	0				
157	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
158	**Total Transportation**		0	0		905,782	0				
159	Learning Improvement - Change Grants	3610	0								
160	Scientific Literacy	3660	0								
161	Truant Alternative/Optional Education	3695	0								
162	Early Childhood - Block Grant	3705	1,437,433								
163	Chicago General Education Block Grant	3766	0								
164	Chicago Educational Services Block Grant	3767	0								
165	School Safety & Educational Improvement Block Grant	3775	0								
166	Technology - Technology for Success	3780	0								
167	State Charter Schools	3815	0								
168	Extended Learning Opportunities - Summer Bridges	3825	0								
169	Infrastructure Improvements - Planning/Construction	3920		0							
170	School Infrastructure - Maintenance Projects	3925		50,000							
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	80,616	0	0	0	0	0	0	0	0
172	**Total Restricted Grants-In-Aid**		2,186,018	50,000	0	905,782	0	0	0	0	0
173	**Total Receipts from State Sources**	**3000**	23,436,180	6,550,000	0	905,782	0	0	0	0	0

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

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
174	**RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)**										
175	**UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)**										
176	Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
178	**Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt**		0	0	0	0	0	0	0	0	0
179	**RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)**										
180	Head Start	4045	0								
181	Construction (Impact Aid)	4050	0	0				0			
182	MAGNET	4060	0	0		0	0	0			
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0		0	0	0			0
184	**Total Restricted Grants-In-Aid Received Directly from Federal Govt**		0	0		0	0	0			0
185	**RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)**										
186	**TITLE V**										
187	Title V - Innovation and Flexibility Formula	4100	0	0		0	0				
188	Title V - District Projects	4105	0	0		0	0				
189	Title V - Rural Education Initiative (REI)	4107	0	0		0	0				
190	Title V - Other (Describe & Itemize)	4199	0	0		0	0				
191	**Total Title V**		0	0		0	0				
192	**FOOD SERVICE**										
193	Breakfast Start-Up Expansion	4200	0				0				
194	National School Lunch Program	4210	1,564,941				0				
195	Special Milk Program	4215	0				0				
196	School Breakfast Program	4220	899,401				0				
197	Summer Food Service Program	4225	0				0				
198	Child and Adult Care Food Program	4226	13,871				0				
199	Fresh Fruits & Vegetables	4240	0								
200	Food Service - Other (Describe & Itemize)	4299	0				0				
201	**Total Food Service**		2,478,213				0				
202	**TITLE I**										
203	Title I - Low Income	4300	981,147	0		0	0				
204	Title I - Low Income - Neglected, Private	4305	0	0		0	0				
205	Title I - Migrant Education	4340	0	0		0	0				
206	Title I - Other (Describe & Itemize)	4399	10,000	0		0	0				
207	**Total Title I**		991,147	0		0	0				
208	**TITLE IV**										
209	Title IV - Student Support & Academic Enrichment Grant	4400	84,349	0		0	0				
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	0	0		0	0				
212	Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
213	**Total Title IV**		84,349	0		0	0				
214	**FEDERAL - SPECIAL EDUCATION**										
215	Fed - Spec Education - Preschool Flow-Through	4600	44,812	0		0	0				
216	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
217	Fed - Spec Education - IDEA - Flow Through	4620	926,531	0		0	0				
218	Fed - Spec Education - IDEA - Room & Board	4625	0	0		0	0				
219	Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0				
220	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
221	**Total Federal - Special Education**		971,343	0		0	0				
222	**CTE - PERKINS**										
223	CTE - Perkins - Title IIIE - Tech Prep	4770									
224	CTE - Other (Describe & Itemize)	4799	0								
225	**Total CTE - Perkins**		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**
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	0								
258	Race to the Top - Preschool Expansion Grant	4902	0	0		0	0				
259	Title III - Immigrant Education Program (IEP)	4905	0			0	0				
260	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	82,097			0	0				
261	McKinney Education for Homeless Children	4920	0	0		0	0				
262	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
263	Title II - Teacher Quality	4932	148,943	0		0	0				
264	Title II - Part A – Supporting Effective Instruction – State Grants	4935	0	0		0	0				
265	Federal Charter Schools	4960	0	0		0	0				
266	State Assessment Grants	4981	0	0		0	0				
267	Grant for State Assessments and Related Activities	4982	0	0		0	0				
268	Medicaid Matching Funds - Administrative Outreach	4991	187,291	0		0	0				
269	Medicaid Matching Funds - Fee-for-Service Program	4992	519,938	0		0	0				
270	Other Restricted Grants Received from Fed. Govt. thru State *(Describe & Itemize)*	4998	413,533	0		0	0	0			
271	**Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State**		5,876,854	0	0	0	0	0		0	0
272	**Total Receipts/Revenues from Federal Sources**	**4000**	5,876,854	0	0	0	0	0	0	0	0
273	**Total Direct Receipts/Revenues (without Student Activity Funds 1799)**		40,306,130	8,185,743	1,900,438	1,051,266	1,077,442	437,577	1,509,165	0	0
274	**Total Direct Receipts/Revenues (with Student Activity Funds 1799)**		40,397,531	8,185,743	1,900,438	1,051,266	1,077,442	437,577	1,509,165	0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
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	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
3	**10 - EDUCATIONAL FUND (ED)**											
4	**INSTRUCTION (ED)**	**1000**										
5	Regular Programs	1100	18,102,267	2,675,551	649,239	412,996	6,691	0	18,471	0	21,865,215	22,153,341
6	Tuition Payment to Charter Schools	1115									0	
7	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	
8	Special Education Programs (Functions 1200-1220)	1200	4,825,256	1,293,720	296,186	35,188	1,285	1,872,549	0	0	8,324,184	8,424,777
9	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0	
10	Remedial and Supplemental Programs K-12	1250	160,400	18,775	480,235	166,672	0	0	0	0	826,082	920,902
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	
12	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	
13	CTE Programs	1400	0	0	0	0	0	0	0	0	0	
14	Interscholastic Programs	1500	0	0	0	0	0	0	0	0	0	
15	Summer School Programs	1600	0	0	0	0	0	0	0	0	0	
16	Gifted Programs	1650	48,975	839	6,353	4,141	0	0	0	0	60,308	76,811
17	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	
18	Bilingual Programs	1800	603,765	10,265	48,845	5,072	0	0	0	0	667,947	716,944
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	
20	Pre-K Programs - Private Tuition	1910						0			0	
21	Regular K-12 Programs - Private Tuition	1911						0			0	
22	Special Education Programs K-12 - Private Tuition	1912						0			0	
23	Special Education Programs Pre-K - Tuition	1913						0			0	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0			0	
26	Adult/Continuing Education Programs - Private Tuition	1916						0			0	
27	CTE Programs - Private Tuition	1917						0			0	
28	Interscholastic Programs - Private Tuition	1918						0			0	
29	Summer School Programs - Private Tuition	1919						0			0	
30	Gifted Programs - Private Tuition	1920						0			0	
31	Bilingual Programs - Private Tuition	1921						0			0	
32	Truants Alternative/Optional Ed Progms - Private Tuition	1922						0			0	
33	Student Activity Fund Expenditures	1999						78,891			78,891	45,000
34	**Total Instruction [10] (without Student Activity Funds)**	**1000**	23,740,663	3,999,150	1,480,858	624,069	7,976	1,872,549	18,471	0	31,743,736	32,292,775
35	**Total Instruction [10] (with Student Activity Funds)**	**1000**	23,740,663	3,999,150	1,480,858	624,069	7,976	1,951,440	18,471	0	31,822,627	32,337,775
36	**SUPPORT SERVICES (ED)**	**2000**										
37	**SUPPORT SERVICES - PUPILS**											
38	Attendance & Social Work Services	2110	1,394,097	117,272	206,835	1,362	0	0	0	0	1,719,566	1,750,857
39	Guidance Services	2120	0	0	8,400	0	0	0	0	0	8,400	13,500
40	Health Services	2130	312,161	367,207	141,358	890	0	0	0	0	821,616	894,201
41	Psychological Services	2140	105,573	1,794	128,966	1,500	0	0	0	0	237,833	305,164
42	Speech Pathology & Audiology Services	2150	323,519	69,419	744,357	0	0	0	0	0	1,137,295	1,140,273
43	Other Support Services - Pupils *(Describe & Itemize)*	2190	154,948	0	95,711	0	0	0	0	0	250,659	279,950
44	**Total Support Services - Pupils**	**2100**	2,290,298	555,692	1,325,627	3,752	0	0	0	0	4,175,369	4,383,945
45	**SUPPORT SERVICES - INSTRUCTIONAL STAFF**											
46	Improvement of Instruction Services	2210	577,547	238,107	508,903	903,510	0	244	0	0	2,228,311	2,471,461
47	Educational Media Services	2220	130,019	0	0	2,921	0	1,135	0	0	134,075	158,000
48	Assessment & Testing	2230	0	0	0	0	0	0	0	0	0	13,285
49	**Total Support Services - Instructional Staff**	**2200**	707,566	238,107	508,903	906,431	0	1,379	0	0	2,362,386	2,642,746
50	**SUPPORT SERVICES - GENERAL ADMINISTRATION**											
51	Board of Education Services	2310	0	0	54,313	4,522	0	15,086	0	0	73,921	130,500
52	Executive Administration Services	2320	269,658	112,001	15,509	1,324	0	0	0	0	398,492	423,740
53	Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0	
54	Tort Immunity Services	2361, 2365	0	0	180,598	0	0	0	0	0	180,598	184,523
55	**Total Support Services - General Administration**	**2300**	269,658	112,001	250,420	5,846	0	15,086	0	0	653,011	738,763

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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	3,702,019	1,007,557	334,271	58,298	0	0	0	0	5,102,145	5,533,288
58	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	
59	**Total Support Services - School Administration**	**2400**	3,702,019	1,007,557	334,271	58,298	0	0	0	0	5,102,145	5,533,288
60	**SUPPORT SERVICES - BUSINESS**											
61	Direction of Business Support Services	2510	123,831	2,743	0	0	0	0	0	0	126,574	126,575
62	Fiscal Services	2520	175,812	92,591	60,434	3,713	0	76,424	0	0	408,974	436,540
63	Operation & Maintenance of Plant Services	2540	15,625	0	79,290	0	0	0	0	0	94,915	103,083
64	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	
65	Food Services	2560	0	0	2,558	2,181,977	0	0	0	0	2,184,535	2,228,500
66	Internal Services	2570	0	0	0	0	0	0	0	0	0	
67	**Total Support Services - Business**	**2500**	315,268	95,334	142,282	2,185,690	0	76,424	0	0	2,814,998	2,894,698
68	**SUPPORT SERVICES - CENTRAL**											
69	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	
70	Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	
71	Information Services	2630	0	0	0	0	0	0	0	0	0	
72	Staff Services	2640	0	0	1,899	0	0	0	0	0	1,899	2,000
73	Data Processing Services	2660	0	0	28,981	0	0	0	0	0	28,981	30,000
74	**Total Support Services - Central**	**2600**	0	0	30,880	0	0	0	0	0	30,880	32,000
75	Other Support Services (Describe & Itemize)	2900	43,213	620	322,415	27,481	0	0	0	0	393,729	242,707
76	**Total Support Services**	**2000**	7,328,022	2,009,311	2,914,798	3,187,498	0	92,889	0	0	15,532,518	16,468,147
77	**COMMUNITY SERVICES (ED)**	**3000**	21,169	67	304,449	4,912	0	0	0	0	330,597	495,465
78	**PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)**	**4000**										
79	**PAYMENTS TO OTHER GOVT UNITS (IN-STATE)**											
80	Payments for Regular Programs	4110			0			0			0	
81	Payments for Special Education Programs	4120			0			0			0	
82	Payments for Adult/Continuing Education Programs	4130			0			0			0	
83	Payments for CTE Programs	4140			0			0			0	
84	Payments for Community College Programs	4170			0			0			0	
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	
86	**Total Payments to Other Govt Units (In-State)**	**4100**			0			0			0	0
87	Payments for Regular Programs - Tuition	4210						0			0	
88	Payments for Special Education Programs - Tuition	4220						0			0	
89	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	
90	Payments for CTE Programs - Tuition	4240						0			0	
91	Payments for Community College Programs - Tuition	4270						0			0	
92	Payments for Other Programs - Tuition	4280						0			0	
93	Other Payments to In-State Govt Units	4290						0			0	
94	**Total Payments to Other Govt Units -Tuition (In State)**	**4200**						0			0	0
95	Payments for Regular Programs - Transfers	4310						0			0	
96	Payments for Special Education Programs - Transfers	4320						0			0	
97	Payments for Adult/Continuing Ed Programs-Transfers	4330						0			0	
98	Payments for CTE Programs - Transfers	4340						0			0	
99	Payments for Community College Program - Transfers	4370						0			0	
100	Payments for Other Programs - Transfers	4380						0			0	
101	Other Payments to In-State Govt Units - Transfers	4390			0			0			0	
102	**Total Payments to Other Govt Units -Transfers (In-State)**	**4300**			0			0			0	0
103	Payments to Other Govt Units (Out-of-State)	4400			0			0			0	
104	**Total Payments to Other Govt Units**	**4000**			0			0			0	0
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			0	
108	Tax Anticipation Notes	5120						0			0	
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	
110	State Aid Anticipation Certificates	5140						0			0	
111	Other Interest on Short-Term Debt	5150						0			0	
112	**Total Interest on Short-Term Debt**	**5100**						0			0	0
113	**Debt Services - Interest on Long-Term Debt**	**5200**						0			0	
114	**Total Debt Services**	**5000**						0			0	0
115	**PROVISIONS FOR CONTINGENCIES (ED)**	**6000**										
116	**Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)**		31,089,854	6,008,528	4,700,105	3,816,479	7,976	1,965,438	18,471	0	47,606,851	49,256,387
117	**Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)**		31,089,854	6,008,528	4,700,105	3,816,479	7,976	2,044,329	18,471	0	47,685,742	49,301,387
118	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)**										(7,300,721)	
119	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)**										(7,288,211)	
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	0	0	0	0	0	0	0	0	
127	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	
128	Operation & Maintenance of Plant Services	2540	1,989,114	317,975	811,136	967,121	214,864	0	18,230	0	4,318,440	4,527,610
129	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	
130	Food Services	2560					0		0		0	
131	**Total Support Services - Business**	**2500**	1,989,114	317,975	811,136	967,121	214,864	0	18,230	0	4,318,440	4,527,610
132	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	
133	**Total Support Services**	**2000**	1,989,114	317,975	811,136	967,121	214,864	0	18,230	0	4,318,440	4,527,610
134	**COMMUNITY SERVICES (O&M)**	**3000**	0	0	0	0	0	0	0	0	0	
135	**PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)**	**4000**										
136	**PAYMENTS TO OTHER GOVT UNITS (IN-STATE)**											
137	Payments for Regular Programs	4110			0			0			0	
138	Payments for Special Education Programs	4120			0			0			0	
139	Payments for CTE Programs	4140			0			0			0	
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	
141	**Total Payments to Other Govt. Units (In-State)**	**4100**			0			0			0	0
142	Payments to Other Govt. Units (Out of State)	4400			0			0			0	
143	**Total Payments to Other Govt Units**	**4000**			0			0			0	0
144	**DEBT SERVICES (O&M)**	**5000**										
145	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**											
146	Tax Anticipation Warrants	5110						0			0	
147	Tax Anticipation Notes	5120						0			0	
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	
149	State Aid Anticipation Certificates	5140						0			0	
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	
151	**Total Debt Service - Interest on Short-Term Debt**	**5100**						0			0	0
152	**DEBT SERVICE - INTEREST ON LONG-TERM DEBT**	**5200**						0			0	
153	**Total Debt Services**	**5000**						0			0	0
154	**PROVISIONS FOR CONTINGENCIES (O&M)**	**6000**										
155	**Total Direct Disbursements/Expenditures**		1,989,114	317,975	811,136	967,121	214,864	0	18,230	0	4,318,440	4,527,610
156	**Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures**										3,867,303	

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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			0	
162	**Payments for Special Education Programs**	4120						0			0	
163	**Other Payments to In-State Govt Units (Describe & Itemize)**	4190						0			0	
164	**Total Payments to Other Districts & Govt Units (In-State)**	4000						0			0	0
165	**DEBT SERVICES (DS)**	5000										
166	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**											
167	Tax Anticipation Warrants	5110						0			0	
168	Tax Anticipation Notes	5120						0			0	
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	
170	State Aid Anticipation Certificates	5140						0			0	
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	
172	**Total Debt Services - Interest On Short-Term Debt**	5100						0			0	0
173	**DEBT SERVICES - INTEREST ON LONG-TERM DEBT**	5200						653,462			653,462	653,463
174	**DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired)** [11]	5300						2,505,000			2,505,000	2,505,000
175	**DEBT SERVICES - OTHER (Describe & Itemize)**	5400			0			3,000			3,000	3,000
176	**Total Debt Services**	5000			0			3,161,462			3,161,462	3,161,463
177	**PROVISION FOR CONTINGENCIES (DS)**	6000										
178	**Total Disbursements/ Expenditures**				0			3,161,462			3,161,462	3,161,463
179	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(1,261,024)	
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	585,096	287,292	1,294,053	56,576	117,000	0	0	0	2,340,017	2,288,569
187	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	
188	**Total Support Services**	2000	585,096	287,292	1,294,053	56,576	117,000	0	0	0	2,340,017	2,288,569
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			0			0	
193	Payments for Special Education Programs	4120			0			0			0	
194	Payments for Adult/Continuing Education Programs	4130			0			0			0	
195	Payments for CTE Programs	4140			0			0			0	
196	Payments for Community College Programs	4170			0			0			0	
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	
198	**Total Payments to Other Govt. Units (In-State)**	4100			0			0			0	0
199	**PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)**	4400						0			0	
200	**Total Payments to Other Govt Units**	4000			0			0			0	0
201	**DEBT SERVICES (TR)**	5000										
202	**DEBT SERVICE - INTEREST ON SHORT-TERM DEBT**											
203	Tax Anticipation Warrants	5110						0			0	
204	Tax Anticipation Notes	5120						0			0	
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	
206	State Aid Anticipation Certificates	5140						0			0	
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	
208	**Total Debt Services - Interest On Short-Term Debt**	5100						0			0	0
209	**DEBT SERVICES - INTEREST ON LONG-TERM DEBT**	5200						0			0	
210	**DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired)** [11]	5300						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
211	**DEBT SERVICES - OTHER (Describe & Itemize)**	5400						0			0	
212	**Total Debt Services**	5000						0			0	0
213	**PROVISION FOR CONTINGENCIES (TR)**	6000										
214	**Total Disbursements/ Expenditures**		585,096	287,292	1,294,053	56,576	117,000	0	0	0	2,340,017	2,288,569
215	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(1,288,751)	
216												
217	**50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)**											
218	**INSTRUCTION (MR/SS)**	1000										
219	Regular Programs	1100		314,363							314,363	298,853
220	Pre-K Programs	1125		0							0	
221	Special Education Programs (Functions 1200-1220)	1200		273,392							273,392	273,526
222	Special Education Programs - Pre-K	1225		0							0	
223	Remedial and Supplemental Programs - K-12	1250		2,309							2,309	2,309
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		0							0	
228	Summer School Programs	1600		0							0	
229	Gifted Programs	1650		708							708	622
230	Driver's Education Programs	1700		0							0	
231	Bilingual Programs	1800		8,600							8,600	8,600
232	Truants' Alternative & Optional Programs	1900		0							0	
233	**Total Instruction**	1000		599,372							599,372	583,910
234	**SUPPORT SERVICES (MR/SS)**	2000										
235	**SUPPORT SERVICES - PUPILS**											
236	Attendance & Social Work Services	2110		19,971							19,971	19,970
237	Guidance Services	2120		0							0	
238	Health Services	2130		30,016							30,016	32,419
239	Psychological Services	2140		1,385							1,385	1,385
240	Speech Pathology & Audiology Services	2150		4,634							4,634	4,641
241	Other Support Services - Pupils (Describe & Itemize)	2190		24,857							24,857	24,857
242	**Total Support Services - Pupils**	2100		80,863							80,863	83,272
243	**SUPPORT SERVICES - INSTRUCTIONAL STAFF**											
244	Improvement of Instruction Services	2210		52,929							52,929	53,055
245	Educational Media Services	2220		20,580							20,580	21,158
246	Assessment & Testing	2230		0							0	1,771
247	**Total Support Services - Instructional Staff**	2200		73,509							73,509	75,984
248	**SUPPORT SERVICES - GENERAL ADMINISTRATION**											
249	Board of Education Services	2310		0							0	
250	Executive Administration Services	2320		9,454							9,454	9,453
251	Special Area Administration Services	2330		0							0	
252	Claims Paid from Self Insurance Fund	2361		0							0	
253	Risk Management and Claims Services Payments	2365		0							0	
254	**Total Support Services - General Administration**	2300		9,454							9,454	9,453
255	**SUPPORT SERVICES - SCHOOL ADMINISTRATION**											
256	Office of the Principal Services	2410		176,469							176,469	176,757
257	Other Support Services - School Administration (Describe & Itemize)	2490		0							0	
258	**Total Support Services - School Administration**	2400		176,469							176,469	176,757

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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		1,796							1,796	1,796
261	Fiscal Services	2520		28,182							28,182	38,181
262	Facilities Acquisition & Construction Services	2530		0							0	
263	Operation & Maintenance of Plant Services	2540		313,086							313,086	327,016
264	Pupil Transportation Services	2550		85,064							85,064	87,667
265	Food Services	2560		0							0	
266	Internal Services	2570		0							0	
267	**Total Support Services - Business**	**2500**		428,128							428,128	454,660
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		0							0	
272	Staff Services	2640		0							0	
273	Data Processing Services	2660		0							0	
274	**Total Support Services - Central**	**2600**		0							0	0
275	Other Support Services (Describe & Itemize)	2900		0							0	
276	**Total Support Services**	**2000**		768,423							768,423	800,126
277	**COMMUNITY SERVICES (MR/SS)**	**3000**		5,576							5,576	5,576
278	**PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)**	**4000**										
279	Payments for Regular Programs	4110										
280	Payments for Special Education Programs	4120		0							0	
281	Payments for CTE Programs	4140		0							0	
282	**Total Payments to Other Govt Units**	**4000**		0							0	0
283	**DEBT SERVICES (MR/SS)**	**5000**										
284	**DEBT SERVICE - INTEREST ON SHORT-TERM DEBT**											
285	Tax Anticipation Warrants	5110						0			0	
286	Tax Anticipation Notes	5120						0			0	
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	
288	State Aid Anticipation Certificates	5140						0			0	
289	Other (Describe & Itemize)	5150						0			0	
290	**Total Debt Services - Interest**	**5000**						0			0	0
291	**PROVISION FOR CONTINGENCIES (MR/SS)**	**6000**										
292	**Total Disbursements/Expenditures**			1,373,371				0			1,373,371	1,389,612
293	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(295,929)	
294												
295	**60 - CAPITAL PROJECTS (CP)**											
296	**SUPPORT SERVICES (CP)**	**2000**										
297	**SUPPORT SERVICES - BUSINESS**											
298	Facilities Acquisition and Construction Services	2530	0	0	0	0	7,078,111	0	0	0	7,078,111	6,307,703
299	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	
300	**Total Support Services**	**2000**	0	0	0	0	7,078,111	0	0	0	7,078,111	6,307,703
301	**PAYMENTS TO OTHER DIST & GOVT UNITS (CP)**	**4000**										
302	**PAYMENTS TO OTHER GOVT UNITS (In-State)**											
303	Payments to Regular Programs (In-State)	4110			0			0			0	
304	Payments for Special Education Programs	4120			0			0			0	
305	Payments for CTE Programs	4140			0			0			0	
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			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	7,078,111	0	0	0	7,078,111	6,307,703
310	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(6,640,534)	
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	
361	Executive Administration Services	2320									0	
362	Special Area Administration Services	2330									0	
363	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0	
364	Risk Management and Claims Services Payments	2365	0	0	0	0	0	0	0	0	0	
365	**Total Support Services - General Administration**	**2300**	0	0	0	0	0	0	0	0	0	0
366	**Support Services - School Administration**	**2400**										
367	Office of the Principal Services	2410									0	
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	
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	0
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	0	0	0	0	0	0	0	0	0
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

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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	0	0	0	0	0	0	0	0	0
430	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										0	
431												
432	**90 - FIRE PREVENTION & SAFETY FUND (FP&S)**											
433	**SUPPORT SERVICES (FP&S)**	**2000**										
434	**SUPPORT SERVICES - BUSINESS**											
435	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	
436	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	
437	**Total Support Services - Business**	**2500**	0	0	0	0	0	0	0	0	0	0
438	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	
439	**Total Support Services**	**2000**	0	0	0	0	0	0	0	0	0	0
440	**PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)**	**4000**										
441	Payments to Regular Programs	4110						0			0	
442	Payments to Special Education Programs	4120						0			0	
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0	
444	**Total Payments to Other Govt Units**	**4000**						0			0	0
445	**DEBT SERVICES (FP&S)**	**5000**										
446	**DEBT SERVICES- INTEREST ON SHORT-TERM DEBT**											
447	Tax Anticipation Warrants	5110						0			0	
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	
449	**Total Debt Service - Interest on Short-Term Debt**	**5100**						0			0	0
450	**DEBT SERVICES - INTEREST ON LONG-TERM DEBT**	**5200**						0			0	
451	**Debt Service - Payments of Principal on Long-Term Debt** [15] **(Lease/Purchase Principal Retired)**	**5300**						0			0	
452	**Total Debt Service**	**5000**						0			0	0
453	**PROVISION FOR CONTINGENCIES (FP&S)**	**6000**										
454	**Total Disbursements/Expenditures**		0	0	0	0	0	0	0	0	0	0
455	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										0	

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	A	B	C	D	E	F
1	**SCHEDULE OF AD VALOREM TAX RECEIPTS**					
2	**Description** (Enter Whole Dollars)	**Taxes Received 7-1-24 thru 6-30-25 (from 2023 Levy & Prior Levies) ***	**Taxes Received (from the 2024 Levy)**	**Taxes Received (from 2023 & Prior Levies)**	**Total Estimated Taxes (from the 2024 Levy)**	**Estimated Taxes Due (from the 2024 Levy)**
3				**(Column B - C)**		**(Column E - C)**
4	Educational	8,424,350	8,067,986	356,364	16,570,304	8,502,318
5	Operations & Maintenance	1,554,764	1,491,186	63,578	3,062,648	1,571,462
6	Debt Services **	1,891,221	1,814,081	77,140	3,725,821	1,911,740
7	Transportation	126,632	109,157	17,475	224,191	115,034
8	Municipal Retirement	491,835	471,742	20,093	968,880	497,138
9	Capital Improvements	0		0		0
10	Working Cash	0		0		0
11	Tort Immunity	0		0		0
12	Fire Prevention & Safety	0		0		0
13	Leasing Levy	0		0		0
14	Special Education	1,083,610	1,039,355	44,255	2,134,662	1,095,307
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	566,247	543,124	23,123	1,115,487	572,363
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	**Totals**	14,138,659	13,536,631	602,028	27,801,993	14,265,362
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
REFUNDING SCHOOL BONDS	11/15/16	4,580,000	3	Y	4,580,000				4,580,000	4,001,249
REFUNDING SCHOOL BONDS	11/15/16	4,490,000	3	Y	4,490,000			750,000	3,740,000	3,267,395
REFUNDING SCHOOL BONDS	12/03/19	4,320,000	3	Y	2,915,000				2,915,000	2,546,646
REFUNDING SCHOOL BONDS	12/03/19	2,155,000	3	Y	875,000			35,000	840,000	733,854
REFUNDING SCHOOL BONDS	12/03/19	6,620,000	3	Y	3,900,000			1,720,000	2,180,000	1,904,525
									0	
									0	
									0	
									0	
									0	
									0	
									0	
									0	
									0	
									0	
									0	
									0	
									0	
		22,165,000			16,760,000	0	0	2,505,000	14,255,000	12,453,669

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

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

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

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

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

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

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

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

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

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

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	A	B	C	D	E	F	G	H	I	J	K
1	**SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES**										
2	**Description** (Enter Whole Dollars)					**Account No.**	**Tort Immunity** [a]	**Special Education**	**Area Vocational Construction**	**School Facility Occupation Taxes** [b]	**Driver Education**
3	**Cash Basis Fund Balance as of July 1, 2024**						0				
4	**RECEIPTS:**										
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	0	1,083,610			
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	0				
7	Drivers' Education Fees					10-1970					
8	School Facility Occupation Tax Proceeds					30 or 60-1983					
9	Driver Education					10 or 20-3370					
10	Other Receipts (Describe & Itemize)					--	0				
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	**Total Receipts**						0	1,083,610	0	0	0
13	**DISBURSEMENTS:**										
14	Instruction					10 or 50-1000		1,083,610			
15	Facilities Acquisition & Construction Services					20 or 60-2530					
16	Tort Immunity Services					80	0				
17	**DEBT SERVICE:**										
18	Debt Services - Interest on Long-Term Debt					30-5200					
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300					
20	Debt Services Other (Describe & Itemize)					30-5400					
21	**Total Debt Services**									0	
22	Other Disbursements (Describe & Itemize)					--					
23	**Total Disbursements**						0	1,083,610	0	0	0
24	**Ending Cash Basis Fund Balance as of June 30, 2025**						0	0	0	0	0
25	**Reserved Cash Balance**					714					
26	**Unreserved Cash Balance**					730	0	0	0	0	0

	A	B	C	D	E	F	G
28	**SCHEDULE OF TORT IMMUNITY EXPENDITURES** [a]						
29							
30	**Yes** [ ] **No** [x] Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?						
31	If yes, list in the aggregate the following:					Total Claims Payments:	0
32						Total Reserve Remaining:	0
34	*In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter the total dollar amount for each category.*						
35	**Expenditures:**						
36	Workers' Compensation Act and/or Workers' Occupational Disease Act						0
37	Unemployment Insurance Act						0
38	Insurance (Regular or Self-Insurance)						0
39	Risk Management and Claims Service						0
40	Judgments/Settlements						0
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction						0
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)						0
43	Legal Services						0
44	Principal and Interest on Tort Bonds						0
45	Other -Explain on Itemization 44 tab						0
46	**Total**						0
47	**G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0**						**OK**

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

[b] 55 ILCS 5/5-1006.7

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

CARES, CRRSA, and ARP SCHEDULE - FY 2025

Click below for schedule instructions:

SCHEDULE INSTRUCTIONS

Please read schedule instructions before completing.

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

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

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

Part 1: CARES, CRRSA, and ARP REVENUE

Revenue Section A

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

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

Revenue Section B

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

Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST, D4)	4998										0
GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK, JE)	4998										0
ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3, P4, 15, 25, 35, 45, 55, 65, 75)	4998	413,533									413,533
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										0
Total Revenue Section B		**413,533**	**0**		**0**	**0**	**0**			**0**	**413,533**

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

Total Other Federal Revenue (Section A plus Section B)	4998	413,533	0		0	0	0			0	413,533
Total Other Federal Revenue from Revenue Tab	4998	413,533	0		0	0	0			0	413,533
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

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

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:

ESSER I EXPENDITURES (CARES)

FUNCTION		DISBURSEMENTS								
		(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
1. List the total expenditures for the Functions 1000 and 2000 below										
INSTRUCTION Total Expenditures	1000									0
SUPPORT SERVICES Total Expenditures	2000									0
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
Facilities Acquisition and Construction Services (Total)	2530									0
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0
FOOD SERVICES (Total)	2560									0
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0
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										0
124	SUPPORT SERVICES Total Expenditures	2000				351,520	62,013					413,533
126	**2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)**											
127	Facilities Acquisition and Construction Services (Total)	2530										0
128	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540				94,673						94,673
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)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
138				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
139	**FUNCTION**											
140	**1. List the total expenditures for the Functions 1000 and 2000 below**											
141	INSTRUCTION Total Expenditures	1000										0
142	SUPPORT SERVICES Total Expenditures	2000										0
143												
144	**2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)**											
145	Facilities Acquisition and Construction Services (Total)	2530										0
146	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
147	FOOD SERVICES (Total)	2560										0
148												
149	**3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).**											
150	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
151	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
152	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
153	**Expenditure Section G:**											
154				DISBURSEMENTS								
155	**ARP Child Nutrition (ARP)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
156				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
157	**FUNCTION**											
158	**1. List the total expenditures for the Functions 1000 and 2000 below**											
159	INSTRUCTION Total Expenditures	1000										0
160	SUPPORT SERVICES Total Expenditures	2000										0
161												
162	**2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)**											
163	Facilities Acquisition and Construction Services (Total)	2530										0
164	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
165	FOOD SERVICES (Total)	2560										0
166												
167	**3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).**											
168	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
169	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
170	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0

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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)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
174				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
175	**FUNCTION**											
176	**1. List the total expenditures for the Functions 1000 and 2000 below**											
177	INSTRUCTION Total Expenditures	1000										0
178	SUPPORT SERVICES Total Expenditures	2000										0
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)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
192				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
193	**FUNCTION**											
194	**1. List the total expenditures for the Functions 1000 and 2000 below**											
195	INSTRUCTION Total Expenditures	1000										0
196	SUPPORT SERVICES Total Expenditures	2000										0
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)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
210				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
211	**FUNCTION**											
212	**1. List the total expenditures for the Functions 1000 and 2000 below**											
213	INSTRUCTION Total Expenditures	1000										0
214	SUPPORT SERVICES Total Expenditures	2000										0
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)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
228				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
229	**FUNCTION**											
230	**1. List the total expenditures for the Functions 1000 and 2000 below**											
231	INSTRUCTION Total Expenditures	1000										0
232	SUPPORT SERVICES Total Expenditures	2000										0
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
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		0	0	0	0	0	0	0		0
286	SUPPORT SERVICES	2000		0	0	351,520	62,013	0	0	0		413,533
287	Facilities Acquisition and Construction Services (Total)	2530		0	0	0	0	0	0	0		0
288	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540		0	0	94,673	0	0	0	0		94,673
289	FOOD SERVICES (Total)	2560		0	0	0	0	0	0	0		0
290	TOTAL EXPENDITURES										Functions 1000 & 2000 total	413,533
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	6,384,746			6,384,746						6,384,746
6	Depreciable Land	222				0	**50**				0	0
7	**Buildings**	**230**										
8	Permanent Buildings	231	43,705,547			43,705,547	**50**	20,561,621	670,157		21,231,778	22,473,769
9	Temporary Buildings	232				0	**20**				0	0
10	Improvements Other than Buildings (Infrastructure)	240	10,779,703	3,387,342		14,167,045	**20**	2,714,691	891,397		3,606,088	10,560,957
11	**Capitalized Equipment**	**250**										
12	10 Yr Schedule	251	10,960,286	13,088		10,973,374	**10**	10,527,572	205,799		10,733,371	240,003
13	5 Yr Schedule	252	427,948	117,000		544,948	**5**	250,563	64,253		314,816	230,132
14	3 Yr Schedule	253	2,879,823			2,879,823	**3**	2,879,823			2,879,823	0
15	**Construction in Progress**	**260**	3,211,969	5,021,532	1,121,011	7,112,490	**--**					7,112,490
16	**Total Capital Assets**	**200**	78,350,022	8,538,962	1,121,011	85,767,973		36,934,270	1,831,606	0	38,765,876	47,002,097
17	**Non-Capitalized Equipment**	**700**				36,701	**10**		3,670			
18	**Allowable Depreciation**								1,835,276			

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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	$	47,606,851	
9	O&M	Expenditures 16-24, L155		Total Expenditures		4,318,440	
10	DS	Expenditures 16-24, L178		Total Expenditures		3,161,462	
11	TR	Expenditures 16-24, L214		Total Expenditures		2,340,017	
12	MR/SS	Expenditures 16-24, L292		Total Expenditures		1,373,371	
13	TORT	Expenditures 16-24, L429		Total Expenditures		0	
14					**Total Expenditures**	$ **58,800,141**	
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		0	
36	ED	Expenditures 16-24, L11, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0	
37	ED	Expenditures 16-24, L12, Col K - (G+I)	1300	Adult/Continuing Education Programs		0	
38	ED	Expenditures 16-24, L15, Col K - (G+I)	1600	Summer School Programs		0	
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		330,597	
53	ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units		0	
54	ED	Expenditures 16-24, L116, Col G	-	Capital Outlay		7,976	
55	ED	Expenditures 16-24, L116, Col I	-	Non-Capitalized Equipment		18,471	
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		214,864	
59	O&M	Expenditures 16-24, L155, Col I	-	Non-Capitalized Equipment		18,230	
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		2,505,000	
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		117,000	
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		0	
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		0	
72	MR/SS	Expenditures 16-24, L277, Col K	3000	Community Services		5,576	
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		0	
95	Tort	Expenditures 16-24, L429, Col I	-	Non-Capitalized Equipment		0	
96				**Total Deductions for OEPP Computation (Sum of Lines 18 - 95)**	$	**3,217,714**	
97				**Total Operating Expenses Regular K-12 (Line 14 minus Line 96)**		55,582,427	
98				**9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2024-2025**		2,689.26	
99				**Estimated OEPP (Line 97 divided by Line 98)**	$	**20,668.30**	
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		1,143	
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		193,307	
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		0	
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)		0	
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910	Rentals		70,927	
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		641,928	
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		0	
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		26,041	
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		0	

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

This schedule is completed for school districts only.

Fund	Sheet, Row		ACCOUNT NO - TITLE	Amount
ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation	905,782
ED	Revenues 10-15, L158, Col C	3610	Learning Improvement - Change Grants	0
ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660	Scientific Literacy	0
ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695	Truant Alternative/Optional Education	0
ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant	0
ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant	0
ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant	0
ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780	Technology - Technology for Success	0
ED-TR	Revenues 10-15, L166, Col C,F	3815	State Charter Schools	0
O&M	Revenues 10-15, L169, Col D	3925	School Infrastructure - Maintenance Projects	50,000
ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999	Other Restricted Revenue from State Sources	80,616
ED	Revenues 10-15, L179, Col C	4045	Head Start (Subtract)	0
ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt	0
ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100	Total Title V	0
ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service	2,478,213
ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I	991,147
ED-O&M-TR-MR/SS	Revenues 10-15, L212, Col C,D,F,G	4400	Total Title IV	84,349
ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through	926,531
ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board	0
ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary	0
ED-O&M-TR-MR/SS	Revenues 10-15, L219, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)	0
ED-O&M-MR/SS	Revenues 10-15, L224, Col C,D,G	4700	Total CTE - Perkins	0
ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C225 thru J254)	4800	Total ARRA Program Adjustments	0
ED	Revenues 10-15, L256, Col C	4901	Race to the Top	0
ED-O&M-TR-MR/SS	Revenues 10-15, L257, Col C,D,F,G	4902	Race to the Top-Preschool Expansion Grant	0
ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)	0
ED-TR-MR/SS	Revenues 10-15, L259, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)	82,097
ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4920	McKinney Education for Homeless Children	0
ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula	0
ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4932	Title II - Teacher Quality	148,943
ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4935	Title II - Part A – Supporting Effective Instruction – State Grants	0
ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4960	Federal Charter Schools	0
ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4981	State Assessment Grants	0
ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4982	Grant for State Assessments and Related Activities	0
ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach	187,291
ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program	519,938
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)	413,533
Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY21, FY22, FY23, FY24, or FY25 revenue received in FY25 for FY21, FY22, FY23, FY24, or FY25 Expenses	0
ED-TR-MR/SS	**Revenues (Part of EBF Payment)**	**3100**	**Special Education Contributions from EBF Funds ****	1,967,823
ED-MR/SS	**Revenues (Part of EBF Payment)**	**3300**	**English Learning (Bilingual) Contributions from EBF Funds ****	935,809

Total Deductions for PCTC Computation (Line 104 through Line 194)	$	**10,705,418**
Net Operating Expense for Tuition Computation (Line 97 minus Line 196)		44,877,009
Total Depreciation Allowance (from page 36, Line 18, Col I)		1,835,276
Total Allowance for PCTC Computation (Line 197 plus Line 198)		46,712,285
9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2024-2025		2,689.26
Total Estimated PCTC (Line 199 divided by Line 200) *	$	**17,369.94**

***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

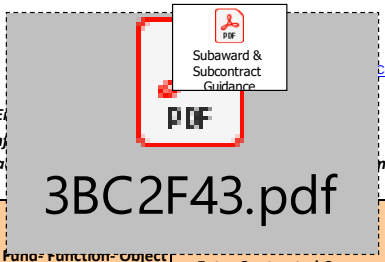
Please do not remove and reinsert this tab from the workbook or paste into this tab. The AFR will be returned to the auditor if this tab is completed incorrectly.

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

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

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

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



Cost Rate Plan

Column A, B, C, D below must be completed for each contract. E
Column (E) and (F) are calculated automatically based on the in
The amount in column (E) is the amount allowed on each contra ***n column (F) is the amount that will be deducted from the base in the indirect cost rate (tab 41) for Program Year 2027.***

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund-Function-Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 16-24" tab) (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
Enter as shown here: ED-Instruction-Other	*10-1000-600*	*Company Name*	*500,000*	*50,000*	*450,000*
ED PS	10-2400-300	cannon	201,384	50,000	151,384
ED PS	10-1000-300	Renaissance	51,500	50,000	1,500
ED PS	10-1000-300	IXL	50,513	50,000	513
				0	0
				0	0
				0	0

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund-Function-Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 16-24" tab) (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
				0	0
				0	0
				0	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.	2,181,977
Value of Commodities Received for Fiscal Year 2025 (Include the value of commodities when determining if a Single Audit is required).	121,691
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

	Function	Restricted Program		Unrestricted Program	
		Indirect Costs	Direct Costs	Indirect Costs	Direct Costs
Instruction	1000		32,316,661		32,316,661
Support Services:					
Pupil	2100		4,256,232		4,256,232
Instructional Staff	2200		2,435,895		2,435,895
General Admin.	2300		662,465		662,465
School Admin.	2400		5,278,614		5,278,614
Business:					
Direction of Business Spt. Srv.	2510	128,370	0	128,370	0
Fiscal Services	2520	437,156	0	437,156	0
Oper. & Maint. Plant Services	2540		4,493,347	4,493,347	0
Pupil Transportation	2550		2,308,081		2,308,081
Food Services	2560		2,558		2,558
Internal Services	2570	0	0	0	0
Central:					
Direction of Central Spt. Srv.	2610		0		0
Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0
Information Services	2630		0		0
Staff Services	2640	1,899	0	1,899	0
Data Processing Services	2660	28,981	0	28,981	0
Other:	2900		393,729		393,729
Community Services	3000		336,173		336,173
Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)			(153,397)		(153,397)
Total		596,406	52,330,358	5,089,753	47,837,011
		Restricted Rate*		**Unrestricted Rate***	
		Total Indirect Costs:	596,406	Total Indirect Costs:	5,089,753
		Total Direct Costs:	52,330,358	Total Direct Costs:	47,837,011
		= **1.14%**		= **10.64%**	

REPORT ON SHARED SERVICES OR OUTSOURCING
School Code, Section 17-1.1 (*Public Act 97-0357*)
Fiscal Year Ending June 30, 2025

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

Berwyn South SD 100
06016100002

06-016-1000-02_AFR25 Berwyn South SD 100

Check box if this schedule is not applicable.....	☐	**Prior Fiscal Year**	**Current Fiscal Year**	**Next Fiscal Year**	**Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative, or Shared Service.**
Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget					
Service or Function ***(Check all that apply)***				**Barriers to Implementation**	(Limit text to 200 characters, for additional space use line 33 and 38)
Curriculum Planning					
Custodial Services					
Educational Shared Programs					
Employee Benefits		X	X		SELF, SSCIp
Energy Purchasing					
Food Services					
Grant Writing					
Grounds Maintenance Services					
Insurance		X	X		Education Benefits Cooperative
Investment Pools					
Legal Services					
Maintenance Services					
Personnel Recruitment					
Professional Development					
Shared Personnel					
Special Education Cooperatives					
STEM (science, technology, engineering and math) Program Offerings					
Supply & Equipment Purchasing					
Technology Services					
Transportation					
Vocational Education Cooperatives					
All Other Joint/Cooperative Agreements					
Other					

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

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

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

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

School District Name: Berwyn South SD 100
RCDT Number: 06016100002

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	398,492		0	398,492	441,717			441,717
2. Special Area Administration Services	2330	0		0	0				0
3. Other Support Services - School Administration	2490	0		0	0				0
4. Direction of Business Support Services	2510	126,574	0	0	126,574	139,076			139,076
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		525,066	0	0	525,066	580,793	0	0	580,793
9. Percent Increase (Decrease) for FY2026 (Budgeted) over FY2025 (Actual)									11%

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

Signature of Superintendent | *Date*

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

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

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

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

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

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

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

1.
2.
3.
4.

Reference Pages.

[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 this
These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes, etc.



[Please insert files above]

Instructions to insert word doc or pdf files:

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

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

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

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

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

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

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

Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
Direct Revenues	40,306,130	8,185,743	1,051,266	1,509,165	51,052,304
Direct Expenditures	47,606,851	4,318,440	2,340,017		54,265,308
Difference	(7,300,721)	3,867,303	(1,288,751)	1,509,165	**(3,213,004)**
Fund Balance - June 30, 2025	43,849,362	1,403,311	1,259,277	9,241,419	**55,753,369**

Unbalanced - however, a deficit reduction plan is not required at this time.

FY 2025 Audit Checklist

RCDT: 06016100002
School District/Joint Agreement Name: Berwyn South SD 100
Auditor Name: JOHN MICHALESKO
License #: 065.033820 License Expiration Date (below):
9/30/2027
06-016-1000-02_AFR25 Berwyn South SD 100

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?	Deficit reduction plan is not required.
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