O'FALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90

ILLINOIS SCHOOL DISTRICT REPORT AND ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2025

O'FALLON COMMUNITY CONSOLIDATED
SCHOOL DISTRICT NO. 90

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SCHOOL DISTRICT NO. 90

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SCHEFFEL BOYLE
Certified Public Accountants

ALTON EDWARDSVILLE BELLEVILLE HIGHLAND
JERSEYVILLE COLUMBIA CARROLLTON

INDEPENDENT AUDITOR'S REPORT

To the Board of Education
O'Fallon Community Consolidated School District No. 90
O'Fallon, Illinois

Opinions

We have audited the accompanying financial statements of O'Fallon Community Consolidated School District No. 90 (the "District") as of and for the year ended June 30, 2025, and the related notes to the financial statements, as listed in the table of contents.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets and liabilities arising from cash transactions of each fund of O'Fallon Community Consolidated School District No. 90 as of June 30, 2025, and its revenues received, expenditures disbursed, other sources (uses), and changes in fund balances for the year then ended, in accordance with the financial reporting provisions prescribed by the Illinois State Board of Education, as described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of O'Fallon Community Consolidated School District No. 90 as of June 30, 2025, or the changes in financial position for the year then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of O'Fallon Community Consolidated School District No. 90, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1, the financial statements are prepared by O'Fallon Community Consolidated School District No. 90 on the basis of the financial reporting provisions of the Illinois State Board of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the Illinois State Board of Education.

BDO ALLIANCE USA

The effects on the financial statements of the variances between the regulatory basis of accounting, described in Note 1, and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Illinois State Board of Education, as described in Note 1. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards,* we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of O'Fallon Community Consolidated School District No. 90's internal controls. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about O'Fallon Community Consolidated School District No. 90's ability to continue as a going concern for a reasonable period of time.

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

Board of Education
O'Fallon Community Consolidated School District No. 90
O'Fallon, Illinois

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively compromise the District's basic financial statements. The supplementary schedules on pages 30 through 40, statistical section on pages 41 through 44 (except for the average daily attendance figure included in the computation of operating expense per pupil on pages 42 and 43 and per capita tuition charge on page 44), itemization schedule on page 49, schedule of revenues and expenditures - student activity fund on pages 76 through 78, and the schedule of expenditures of federal awards on pages 88 through 91 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the information provided on pages 6 through 9, average daily attendance figure included in the computation of operating expense per pupil on pages 42 and 43 and per capita tuition charge on page 44, indirect cost rate - contracts paid in current year on page 45, indirect cost rate - computation on page 46, report on shared services or outsourcing on page 47, administrative costs worksheet on page 48, deficit annual financial report (AFR) summary information on page 50, and audit checklist/balancing schedule on page 51, but does not include the financial statements and our auditor's report therein. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 10, 2025, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Scheffel Boyle

SCHEFFEL BOYLE
Belleville, Illinois

December 10, 2025

FINANCIAL STATEMENTS

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

Accounting Basis:

[X] CASH
[ ] ACCRUAL

School District/Joint Agreement Information

(See instructions on the back of this page.)

School District/Joint Agreement Number:
50082090004

County Name:
ST. CLAIR

Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will populate):
O Fallon CCSD 90

School District Lookup Tool | School District Directory

Address:
118 EAST WASHINGTON STREET

City:
O'FALLON

Email Address:
chruby@of90.net

Zip Code:
62269

Filing Status:

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

Certified Public Accountant Information

Name of Auditing Firm:
SCHEFFEL BOYLE

Name of Audit Manager:
BRIAN A. OTTEN, CPA

Address:
222 EAST MAIN STREET

City: **BELLEVILLE** State: **IL** Zip Code: **62220**

Phone Number: **618-277-8100** Fax Number: **618-277-9307**

IL License Number (9 digit): **65-023476** Expiration Date: **9/30/2027**

Email Address:
brian.otten@scheffelboyle.com

Annual Financial Report

Type of Auditor's Report Issued:

[ ] Qualified [ ] Unqualified
[X] Adverse
[ ] Disclaimer

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

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

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

District Superintendent/Administrator Name (Type or Print):
CARRIE HRUBY

Email Address:
chruby@of90.net

Telephone: **618-632-3666** Fax Number: **618-632-7864**

Signature & Date:

Name of Township:

Township Treasurer Name:

Email Address:

Telephone: Fax Number:

ROE / ISC Number and Name:

Regional Superintendent/Cook ISC Executive Director Name:
LORI COSTELLO

Email Address:
lcostello@sccroe50.org

Telephone: **618-825-3900** Fax Number: **618-825-3999**

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

50-082-0900-04_AFR25 O Fallon CCSD 90

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.

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].*
- [X] **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.
- [ ] **21.** Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: _____ (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:

Scheffel Boyle
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.

Scheffel Boyle
Signature of Audit Manager or Firm

12/10/2025
mm/dd/yyyy

FINANCIAL PROFILE INFORMATION

Required to be completed for school districts only.

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

Tax Year 2024 Equalized Assessed Valuation (EAV): 1,039,487,033

	Educational		Operations & Maintenance		Transportation		Combined Total	Working Cash
Rate(s):	0.013704	+	0.003916	+	0.001175	=	0.018800	0.000490

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
43,683,933	41,959,859	1,724,074	12,953,064

* 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. 71,724,605
- [ ] b. 13.8% for unit districts.

Long-Term Debt Outstanding:

	Acct	
c. Long-Term Debt (Principal only) Outstanding:.....	511	26,070,000

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:

ESTIMATED FINANCIAL PROFILE SUMMARY

Financial Profile Website

District Name: O Fallon CCSD 90
District Code: 50082090004
County Name: ST. CLAIR

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)	12,953,064.00	0.297	**Weight**	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	43,683,933.00		**Value**	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)					
2. Expenditures to Revenue Ratio:		**Total**	**Ratio**	**Score**	4
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	41,959,859.00	0.961	**Adjustment**	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	43,683,933.00		**Weight**	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)			0	**Value**	1.40
Possible Adjustment:					
3. Days Cash on Hand:		**Total**	**Days**	**Score**	3
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	12,953,064.00	111.13	**Weight**	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	116,555.16		**Value**	0.30
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	16,611,002.79		**Value**	0.40
5. Percent of Long-Term Debt Margin Remaining:		**Total**	**Percent**	**Score**	3
Long-Term Debt Outstanding (P3, Cell H38)		26,070,000.00	63.65	**Weight**	0.10
Total Long-Term Debt Allowed (P3, Cell H32)		71,724,605.28		**Value**	0.30

Total Profile Score: **3.80** *

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

	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]		177,020	277,560	305,723	73,907	227,677	770,590	125,388	0	406,532
5	Investments	120	7,356,761	1,862,599	(2,951)	355,533	(94,825)	2,752,024	2,724,296	830,019	629,223
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**		7,533,781	2,140,159	302,772	429,440	132,852	3,522,614	2,849,684	830,019	1,035,755
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									
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	0	0	0	0	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	17,625	214,913							
39	Unreserved Fund Balance	730	7,516,156	1,925,246	302,772	429,440	132,852	3,522,614	2,849,684	830,019	1,035,755
40	Investment in General Fixed Assets										
41	**Total Liabilities and Fund Balance**		7,533,781	2,140,159	302,772	429,440	132,852	3,522,614	2,849,684	830,019	1,035,755
42											
43	**ASSETS /LIABILITIES for Student Activity Funds**										
44	**CURRENT ASSETS (100) for Student Activity Funds**										
45	Student Activity Fund Cash and Investments	126	531,953								
46	**Total Student Activity Current Assets For Student Activity Funds**		531,953								
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	531,953								
50	**Total Student Activity Liabilities and Fund Balance For Student Activity Funds**		531,953								
51											
52	**Total ASSETS /LIABILITIES District with Student Activity Funds**										
53	**Total Current Assets District with Student Activity Funds**		8,065,734	2,140,159	302,772	429,440	132,852	3,522,614	2,849,684	830,019	1,035,755
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**		0	0	0	0	0	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	549,578	214,913	0	0	0	0	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	7,516,156	1,925,246	302,772	429,440	132,852	3,522,614	2,849,684	830,019	1,035,755
61	Investment in General Fixed Assets District with Student Activity Funds										
62	**Total Liabilities and Fund Balance District with Student Activity Funds**		8,065,734	2,140,159	302,772	429,440	132,852	3,522,614	2,849,684	830,019	1,035,755

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

	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		5,126,433	
17	Building & Building Improvements	230		72,264,981	
18	Site Improvements & Infrastructure	240		2,858,283	
19	Capitalized Equipment	250		2,790,492	
20	Construction in Progress	260		3,023,940	
21	Amount Available in Debt Service Funds	340			302,772
22	Amount to be Provided for Payment on Long-Term Debt	350			25,767,228
23	**Total Capital Assets**			86,064,129	26,070,000
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			26,070,000
37	**Total Long-Term Liabilities**				26,070,000
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			86,064,129	
41	**Total Liabilities and Fund Balance**		0	86,064,129	26,070,000
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**			86,064,129	26,070,000
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**				26,070,000
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			86,064,129	
62	**Total Liabilities and Fund Balance District with Student Activity Funds**		0	86,064,129	26,070,000

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

	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	16,702,631	4,395,676	4,050,947	1,144,723	1,339,516	249,035	598,407	2,914,860	476,671
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	15,396,121	0	0	1,644,586	0	0	0	698,329	0
7	FEDERAL SOURCES	4000	3,801,789	0	0	0	0	0	0	0	0
8	**Total Direct Receipts/Revenues**		35,900,541	4,395,676	4,050,947	2,789,309	1,339,516	249,035	598,407	3,613,189	476,671
9	*Receipts/Revenues for "On Behalf" Payments* [2]	3998	10,151,269								
10	**Total Receipts/Revenues**		46,051,810	4,395,676	4,050,947	2,789,309	1,339,516	249,035	598,407	3,613,189	476,671
11	**DISBURSEMENTS/EXPENDITURES**										
12	Instruction	1000	20,985,780				572,820			1,281,419	
13	Support Services	2000	10,536,272	4,056,380		2,620,985	599,469	3,729,488		1,989,542	44,648
14	Community Services	3000	1,724,871	0		0	155,184			0	
15	Payments to Other Districts & Governmental Units	4000	2,035,571	0	0	0	673	0		60,082	0
16	Debt Service	5000	0	0	5,069,857	0	0			0	0
17	**Total Direct Disbursements/Expenditures**		35,282,494	4,056,380	5,069,857	2,620,985	1,328,146	3,729,488		3,331,043	44,648
18	*Disbursements/Expenditures for "On Behalf" Payments* [2]	4180	10,151,269	0	0	0	0	0		0	0
19	**Total Disbursements/Expenditures**		45,433,763	4,056,380	5,069,857	2,620,985	1,328,146	3,729,488		3,331,043	44,648
20	**Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures** [3]		618,047	339,296	(1,018,910)	168,324	11,370	(3,480,453)	598,407	282,146	432,023
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						7,003,042		300,000	
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						0			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990	581								
44	**Total Other Sources of Funds**		581	0	0	0	0	7,003,042	0	300,000	0

See Notes to Financial Statements

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
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							7,303,042		
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									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	**Total Other Uses of Funds**		0	0	0	0	0	0	7,303,042	0	0
77	**Total Other Sources/Uses of Funds**		581	0	0	0	0	7,003,042	(7,303,042)	300,000	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		618,628	339,296	(1,018,910)	168,324	11,370	3,522,589	(6,704,635)	582,146	432,023
79	**Fund Balances without Student Activity Funds - July 1, 2024**		6,915,153	1,800,863	1,321,682	261,116	121,482	25	9,554,319	247,873	603,732
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	**Fund Balances without Student Activity Funds - June 30, 2025**		7,533,781	2,140,159	302,772	429,440	132,852	3,522,614	2,849,684	830,019	1,035,755
84											
85	**Student Activity Fund Balance - July 1, 2024**		475,732								
86	**RECEIPTS/REVENUES -Student Activity Funds**										
87	**Total Student Activity Direct Receipts/Revenues**	1799	730,497								
88	**DISBURSEMENTS/EXPENDITURES -Students Activity Funds**										
89	**Total Student Activity Disbursements/Expenditures**	1999	674,276								
90	**Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures** [3]		56,221								
91	**Student Activity Fund Balance - June 30, 2025**		531,953								

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
92											
93	RECEIPTS/REVENUES (with Student Activity Funds)										
94	LOCAL SOURCES	1000	17,433,128	4,395,676	4,050,947	1,144,723	1,339,516	249,035	598,407	2,914,860	476,671
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
96	STATE SOURCES	3000	15,396,121	0	0	1,644,586	0	0	0	698,329	0
97	FEDERAL SOURCES	4000	3,801,789	0	0	0	0	0	0	0	0
98	Total Direct Receipts/Revenues		36,631,038	4,395,676	4,050,947	2,789,309	1,339,516	249,035	598,407	3,613,189	476,671
99	*Receipts/Revenues for "On Behalf" Payments* [2]	3998	10,151,269	0	0	0	0	0		0	0
100	Total Receipts/Revenues		46,782,307	4,395,676	4,050,947	2,789,309	1,339,516	249,035	598,407	3,613,189	476,671
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	21,660,056				572,820			1,281,419	
103	Support Services	2000	10,536,272	4,056,380		2,620,985	599,469	3,729,488		1,989,542	44,648
104	Community Services	3000	1,724,871	0		0	155,184				
105	Payments to Other Districts & Governmental Units	4000	2,035,571	0	0	0	673	0		60,082	0
106	Debt Service	5000	0	0	5,069,857	0	0			0	0
107	Total Direct Disbursements/Expenditures		35,956,770	4,056,380	5,069,857	2,620,985	1,328,146	3,729,488		3,331,043	44,648
108	*Disbursements/Expenditures for "On Behalf" Payments* [2]	4180	10,151,269	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		46,108,039	4,056,380	5,069,857	2,620,985	1,328,146	3,729,488		3,331,043	44,648
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures [3]		674,268	339,296	(1,018,910)	168,324	11,370	(3,480,453)	598,407	282,146	432,023
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds		581	0	0	0	0	7,003,042	0	300,000	0
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		0	0	0	0	0	0	7,303,042	0	0
116	Total Other Sources/Uses of Funds		581	0	0	0	0	7,003,042	(7,303,042)	300,000	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2025		8,065,734	2,140,159	302,772	429,440	132,852	3,522,614	2,849,684	830,019	1,035,755

See Notes to Financial Statements

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	**RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)**										
4	**AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY**	**1100**									
5	Designated Purposes Levies (1110-1120) [7]		12,686,358	3,625,173	3,938,962	1,087,360	554,626		453,366	2,858,909	453,366
6	Leasing Purposes Levy [8]	1130		453,366							
7	Special Education Purposes Levy	1140	181,520								
8	FICA/Medicare Only Purposes Levies	1150					767,183				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	**Total Ad Valorem Taxes Levied By District**		12,867,878	4,078,539	3,938,962	1,087,360	1,321,809	0	453,366	2,858,909	453,366
13	**PAYMENTS IN LIEU OF TAXES**	**1200**									
14	Mobile Home Privilege Tax	1210	902	286	276	76	93		32	200	32
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes [9]	1230		213,411							
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	**Total Payments in Lieu of Taxes**		902	213,697	276	76	93	0	32	200	32
19	**TUITION**	**1300**									
20	Regular - Tuition from Pupils or Parents (In State)	1311	2,236								
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321									
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	**Total Tuition**		2,236								

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	**Acct #**	**Educational**	**Operations & Maintenance**	**Debt Services**	**Transportation**	**Municipal Retirement/ Social Security**	**Capital Projects**	**Working Cash**	**Tort**	**Fire Prevention & Safety**
41	**TRANSPORTATION FEES**	**1400**									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				30,280					
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	**Total Transportation Fees**					30,280					
64	**EARNINGS ON INVESTMENTS**	**1500**									
65	Interest on Investments	1510	248,589	88,004	111,709	24,075	17,614	249,035	144,984	51,863	23,273
66	Gain or Loss on Sale of Investments	1520									
67	Unrealized Gain or Loss on Investments	1530									
68	**Total Earnings on Investments**		248,589	88,004	111,709	24,075	17,614	249,035	144,984	51,863	23,273
69	**FOOD SERVICE**	**1600**									
70	Sales to Pupils - Lunch	1611									
71	Sales to Pupils - Breakfast	1612									
72	Sales to Pupils - A la Carte	1613									
73	Sales to Pupils - Other (Describe & Itemize)	1614									
74	Sales to Adults	1620									
75	Other Food Service (Describe & Itemize)	1690	1,003,482								
76	**Total Food Service**		1,003,482								
77	**DISTRICT/SCHOOL ACTIVITY INCOME**	**1700**									
78	Admissions - Athletic	1711	14,065								
79	Admissions - Other (Describe & Itemize)	1719									
80	Fees	1720									
81	Book Store Sales	1730									
82	Other District/School Activity Revenue (Describe & Itemize)	1790	70,014								
83	Student Activity Funds Revenues	1799	730,497								
84	**Total District/School Activity Income (without Student Activity Funds)**		94,079	0							
85	**Total District/School Activity Income (with Student Activity Funds)**		824,576								

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	**Acct #**	**Educational**	**Operations & Maintenance**	**Debt Services**	**Transportation**	**Municipal Retirement/ Social Security**	**Capital Projects**	**Working Cash**	**Tort**	**Fire Prevention & Safety**
86	**TEXTBOOK INCOME**	**1800**									
87	Rentals - Regular Textbooks	1811	405,077								
88	Rentals - Summer School Textbooks	1812									
89	Rentals - Adult/Continuing Education Textbooks	1813									
90	Rentals - Other (Describe & Itemize)	1819									
91	Sales - Regular Textbooks	1821									
92	Sales - Summer School Textbooks	1822									
93	Sales - Adult/Continuing Education Textbooks	1823									
94	Sales - Other (Describe & Itemize)	1829									
95	Other (Describe & Itemize)	1890									
96	**Total Textbook Income**		405,077								
97	**OTHER REVENUE FROM LOCAL SOURCES**	**1900**									
98	Rentals	1910		15,436							
99	Contributions and Donations from Private Sources	1920								3,888	
100	Impact Fees from Municipal or County Governments	1930									
101	Services Provided Other Districts	1940									
102	Refund of Prior Years' Expenditures	1950									
103	Payments of Surplus Moneys from TIF Districts	1960	82,429								
104	Drivers' Education Fees	1970									
105	Proceeds from Vendors' Contracts	1980	5,100								
106	School Facility Occupation Tax Proceeds	1983									
107	Payment from Other Districts	1991									
108	Sale of Vocational Projects	1992									
109	Other Local Fees (Describe & Itemize)	1993	54,765								
110	Other Local Revenues (Describe & Itemize)	1999	1,938,094			2,932			25		
111	**Total Other Revenue from Local Sources**		2,080,388	15,436	0	2,932	0	0	25	3,888	0
112	**Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)**	**1000**	16,702,631	4,395,676	4,050,947	1,144,723	1,339,516	249,035	598,407	2,914,860	476,671
113	**Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)**	**1000**	17,433,128								
114	**FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)**										
115	Flow-through Revenue from State Sources	2100									
116	Flow-through Revenue from Federal Sources	2200									
117	Other Flow-Through (Describe & Itemize)	2300									
118	**Total Flow-Through Receipts/Revenues from One District to Another District**	**2000**	0	0		0	0				
119	**RECEIPTS/REVENUES FROM STATE SOURCES (3000)**										
120	**UNRESTRICTED GRANTS-IN-AID (3001-3099)**										
121	Evidence Based Funding Formula (Section 18-8.15)	3001	13,966,579			698,329				698,329	
122	Reorganization Incentives (Accounts 3005-3021)	3005									
123	General State Aid - Fast Growth District Grant	3030									
124	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
125	**Total Unrestricted Grants-In-Aid**		13,966,579	0	0	698,329	0	0		698,329	0

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
126	**RESTRICTED GRANTS-IN-AID (3100 - 3900)**										
127	**SPECIAL EDUCATION**										
128	Special Education - Private Facility Tuition	3100	164,575								
129	Special Education - Funding for Children Requiring Sp Ed Services	3105									
130	Special Education - Personnel	3110									
131	Special Education - Orphanage - Individual	3120	413,619								
132	Special Education - Orphanage - Summer Individual	3130	6,445								
133	Special Education - Summer School	3145									
134	Special Education - Other (Describe & Itemize)	3199									
135	**Total Special Education**		584,639	0		0					
136	**CAREER AND TECHNICAL EDUCATION (CTE)**										
137	CTE - Technical Education - Tech Prep	3200									
138	CTE - Secondary Program Improvement (CTEI)	3220	4,588								
139	CTE - WECEP	3225									
140	CTE - Agriculture Education	3235									
141	CTE - Instructor Practicum	3240									
142	CTE - Student Organizations	3270									
143	CTE - Other (Describe & Itemize)	3299									
144	**Total Career and Technical Education**		4,588	0			0				
145	**BILINGUAL EDUCATION**										
146	Bilingual Ed - Downstate - TPI and TBE	3305	16,153								
147	Bilingual Education Downstate - Transitional Bilingual Education	3310									
148	**Total Bilingual Ed**		16,153				0				
149	State Free Lunch & Breakfast	3360	7,279								
150	School Breakfast Initiative	3365									
151	Driver Education	3370									
152	Adult Ed (from ICCB)	3410									
153	Adult Ed - Other (Describe & Itemize)	3499									
154	**TRANSPORTATION**										
155	Transportation - Regular and Vocational	3500				448,098					
156	Transportation - Special Education	3510				498,159					
157	Transportation - Other (Describe & Itemize)	3599									
158	**Total Transportation**		0	0		946,257	0				
159	Learning Improvement - Change Grants	3610									
160	Scientific Literacy	3660									
161	Truant Alternative/Optional Education	3695									
162	Early Childhood - Block Grant	3705	632,515								
163	Chicago General Education Block Grant	3766									
164	Chicago Educational Services Block Grant	3767									
165	School Safety & Educational Improvement Block Grant	3775									
166	Technology - Technology for Success	3780									
167	State Charter Schools	3815									
168	Extended Learning Opportunities - Summer Bridges	3825									
169	Infrastructure Improvements - Planning/Construction	3920									
170	School Infrastructure - Maintenance Projects	3925									
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	164,368								
172	**Total Restricted Grants-In-Aid**		1,429,542	0	0	946,257	0	0	0	0	0
173	**Total Receipts from State Sources**	**3000**	15,396,121	0	0	1,644,586	0	0	0	698,329	0

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
174	**RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)**										
175	**UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)**										
176	Federal Impact Aid	4001	209,903								
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
178	**Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt**		209,903	0	0	0	0	0	0	0	0
179	**RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)**										
180	Head Start	4045									
181	Construction (Impact Aid)	4050									
182	MAGNET	4060									
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	5,500								
184	**Total Restricted Grants-In-Aid Received Directly from Federal Govt**		5,500	0		0	0	0			0
185	**RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)**										
186	**TITLE V**										
187	Title V - Innovation and Flexibility Formula	4100									
188	Title V - District Projects	4105									
189	Title V - Rural Education Initiative (REI)	4107									
190	Title V - Other (Describe & Itemize)	4199									
191	**Total Title V**		0	0		0	0				
192	**FOOD SERVICE**										
193	Breakfast Start-Up Expansion	4200	5,674								
194	National School Lunch Program	4210	684,496								
195	Special Milk Program	4215									
196	School Breakfast Program	4220	119,847								
197	Summer Food Service Program	4225									
198	Child and Adult Care Food Program	4226									
199	Fresh Fruits & Vegetables	4240									
200	Food Service - Other (Describe & Itemize)	4299									
201	**Total Food Service**		810,017				0				
202	**TITLE I**										
203	Title I - Low Income	4300	370,065								
204	Title I - Low Income - Neglected, Private	4305									
205	Title I - Migrant Education	4340									
206	Title I - Other (Describe & Itemize)	4399									
207	**Total Title I**		370,065	0		0	0				
208	**TITLE IV**										
209	Title IV - Student Support & Academic Enrichment Grant	4400	21,229								
210	Title IV - Part A -- Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415									
211	Title IV - 21st Century Comm Learning Centers	4421									
212	Title IV - Other (Describe & Itemize)	4499									
213	**Total Title IV**		21,229	0		0	0				
214	**FEDERAL - SPECIAL EDUCATION**										
215	Fed - Spec Education - Preschool Flow-Through	4600	30,461								
216	Fed - Spec Education - Preschool Discretionary	4605									
217	Fed - Spec Education - IDEA - Flow Through	4620	1,020,762								
218	Fed - Spec Education - IDEA - Room & Board	4625									
219	Fed - Spec Education - IDEA - Discretionary	4630									
220	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
221	**Total Federal - Special Education**		1,051,223	0		0	0				
222	**CTE - PERKINS**										
223	CTE - Perkins - Title IIIE - Tech Prep	4770									
224	CTE - Other (Describe & Itemize)	4799									
225	**Total CTE - Perkins**		0	0			0				

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
226	Federal - Adult Education	4810									
227	ARRA - General State Aid - Education Stabilization	4850									
228	ARRA - Title I - Low Income	4851									
229	ARRA - Title I - Neglected, Private	4852									
230	ARRA - Title I - Delinquent, Private	4853									
231	ARRA - Title I - School Improvement (Part A)	4854									
232	ARRA - Title I - School Improvement (Section 1003g)	4855									
233	ARRA - IDEA - Part B - Preschool	4856									
234	ARRA - IDEA - Part B - Flow-Through	4857									
235	ARRA - Title IID - Technology-Formula	4860									
236	ARRA - Title IID - Technology-Competitive	4861									
237	ARRA - McKinney - Vento Homeless Education	4862									
238	ARRA - Child Nutrition Equipment Assistance	4863									
239	Impact Aid Formula Grants	4864									
240	Impact Aid Competitive Grants	4865									
241	Qualified Zone Academy Bond Tax Credits	4866									
242	Qualified School Construction Bond Credits	4867									
243	Build America Bond Tax Credits	4868									
244	Build America Bond Interest Reimbursement	4869									
245	ARRA - General State Aid - Other Govt Services Stabilization	4870									
246	Other ARRA Funds - II	4871									
247	Other ARRA Funds - III	4872									
248	Other ARRA Funds - IV	4873									
249	Other ARRA Funds - V	4874									
250	ARRA - Early Childhood	4875									
251	Other ARRA Funds VII	4876									
252	Other ARRA Funds VIII	4877									
253	Other ARRA Funds IX	4878									
254	Other ARRA Funds X	4879									
255	Other ARRA Funds Ed Job Fund Program	4880									
256	**Total Stimulus Programs**		0	0	0	0	0	0		0	0
257	Race to the Top Program	4901									
258	Race to the Top - Preschool Expansion Grant	4902									
259	Title III - Immigrant Education Program (IEP)	4905									
260	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909									
261	McKinney Education for Homeless Children	4920									
262	Title II - Eisenhower Professional Development Formula	4930									
263	Title II - Teacher Quality	4932	71,633								
264	Title II - Part A – Supporting Effective Instruction – State Grants	4935									
265	Federal Charter Schools	4960									
266	State Assessment Grants	4981									
267	Grant for State Assessments and Related Activities	4982									
268	Medicaid Matching Funds - Administrative Outreach	4991	72,606								
269	Medicaid Matching Funds - Fee-for-Service Program	4992	276,347								
270	Other Restricted Grants Received from Fed. Govt. thru State *(Describe & Itemize)*	4998	213,200								
271	**Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State**		3,586,386	0	0	0	0	0		0	0
272	**Total Receipts/Revenues from Federal Sources**	**4000**	3,801,789	0	0	0	0	0	0	0	0
273	**Total Direct Receipts/Revenues (without Student Activity Funds 1799)**		35,900,541	4,395,676	4,050,947	2,789,309	1,339,516	249,035	598,407	3,613,189	476,671
274	**Total Direct Receipts/Revenues (with Student Activity Funds 1799)**		36,631,038	4,395,676	4,050,947	2,789,309	1,339,516	249,035	598,407	3,613,189	476,671

See Notes to Financial Statements

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

	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	11,098,597	3,024,458	22,527	717,981					14,863,563	14,976,729
6	Tuition Payment to Charter Schools	1115									0	
7	Pre-K Programs	1125	177,516	51,223	5,353	5,292					239,384	239,885
8	Special Education Programs (Functions 1200-1220)	1200	3,442,250	1,187,854	3,356	144,165					4,777,625	4,676,108
9	Special Education Programs Pre-K	1225	232,408	64,516		1,263					298,187	295,124
10	Remedial and Supplemental Programs K-12	1250	354,785	71,743		902					427,430	428,042
11	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300									0	
13	CTE Programs	1400				3,110					3,110	3,000
14	Interscholastic Programs	1500	183,683	20,584	32,460	18,401		14,465			269,593	278,181
15	Summer School Programs	1600	70,651	613							71,264	54,127
16	Gifted Programs	1650									0	
17	Driver's Education Programs	1700									0	
18	Bilingual Programs	1800									0	
19	Truant Alternative & Optional Programs	1900	29,497	6,127							35,624	27,924
20	Pre-K Programs - Private Tuition	1910									0	
21	Regular K-12 Programs - Private Tuition	1911									0	
22	Special Education Programs K-12 - Private Tuition	1912									0	
23	Special Education Programs Pre-K - Tuition	1913									0	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
26	Adult/Continuing Education Programs - Private Tuition	1916									0	
27	CTE Programs - Private Tuition	1917									0	
28	Interscholastic Programs - Private Tuition	1918									0	
29	Summer School Programs - Private Tuition	1919									0	
30	Gifted Programs - Private Tuition	1920									0	
31	Bilingual Programs - Private Tuition	1921									0	
32	Truants Alternative/Optional Ed Progms - Private Tuition	1922									0	
33	Student Activity Fund Expenditures	1999						674,276			674,276	
34	**Total Instruction [10] (without Student Activity Funds)**	**1000**	15,589,387	4,427,118	63,696	891,114	0	14,465	0	0	20,985,780	20,979,120
35	**Total Instruction [10] (with Student Activity Funds)**	**1000**	15,589,387	4,427,118	63,696	891,114	0	688,741	0	0	21,660,056	20,979,120
36	**SUPPORT SERVICES (ED)**	**2000**										
37	**SUPPORT SERVICES - PUPILS**											
38	Attendance & Social Work Services	2110	575,861	122,939	7,115						705,915	680,472
39	Guidance Services	2120			8,885						8,885	10,685
40	Health Services	2130	839,106	171,318	1,416	16,538					1,028,378	999,118
41	Psychological Services	2140	407,902	51,082	137,975						596,959	578,984
42	Speech Pathology & Audiology Services	2150	772,349	213,138	18,406	11,862		3,250			1,019,005	981,084
43	Other Support Services - Pupils *(Describe & Itemize)*	2190	10,054								10,054	10,252
44	**Total Support Services - Pupils**	**2100**	2,605,272	558,477	173,797	28,400	0	3,250	0	0	3,369,196	3,260,595
45	**SUPPORT SERVICES - INSTRUCTIONAL STAFF**											
46	Improvement of Instruction Services	2210	225,740	32,056	173,374	9,688					440,858	414,017
47	Educational Media Services	2220	439,072	79,061	108,281	184,317			17,298		828,029	824,041
48	Assessment & Testing	2230			62,217						62,217	73,612
49	**Total Support Services - Instructional Staff**	**2200**	664,812	111,117	343,872	194,005	0	0	17,298	0	1,331,104	1,311,670
50	**SUPPORT SERVICES - GENERAL ADMINISTRATION**											
51	Board of Education Services	2310	11,963	2,271	13,550	23,040					50,824	29,111
52	Executive Administration Services	2320	400,303	67,604	2,166	4,638		30,378			505,089	453,726
53	Special Area Administration Services	2330									0	
54	Tort Immunity Services	2361, 2365									0	
55	**Total Support Services - General Administration**	**2300**	412,266	69,875	15,716	27,678	0	30,378	0	0	555,913	482,837

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
56	**SUPPORT SERVICES - SCHOOL ADMINISTRATION**											
57	Office of the Principal Services	2410	1,812,637	409,352	5,446	10,143					2,237,578	2,209,425
58	Other Support Services - School Admin (Describe & Itemize)	2490				2,410					2,410	2,501
59	**Total Support Services - School Administration**	**2400**	1,812,637	409,352	5,446	12,553	0	0	0	0	2,239,988	2,211,926
60	**SUPPORT SERVICES - BUSINESS**											
61	Direction of Business Support Services	2510	2,250								2,250	2,250
62	Fiscal Services	2520	250,355	18,053	89,114	13,853					371,375	361,715
63	Operation & Maintenance of Plant Services	2540									0	
64	Pupil Transportation Services	2550			340						340	340
65	Food Services	2560	31,123	2,049	1,897,893	14,799	688,885		752		2,635,501	2,732,550
66	Internal Services	2570									0	
67	**Total Support Services - Business**	**2500**	283,728	20,102	1,987,347	28,652	688,885	0	752	0	3,009,466	3,096,855
68	**SUPPORT SERVICES - CENTRAL**											
69	Direction of Central Support Services	2610									0	
70	Planning, Research, Development, & Evaluation Services	2620									0	
71	Information Services	2630									0	
72	Staff Services	2640				24,196					24,196	25,001
73	Data Processing Services	2660									0	
74	**Total Support Services - Central**	**2600**	0	0	0	24,196	0	0	0	0	24,196	25,001
75	Other Support Services (Describe & Itemize)	2900			5,400	1,009					6,409	6,409
76	**Total Support Services**	**2000**	5,778,715	1,168,923	2,531,578	316,493	688,885	33,628	18,050	0	10,536,272	10,395,293
77	**COMMUNITY SERVICES (ED)**	**3000**	1,313,058	293,166	59,128	56,763			2,756		1,724,871	3,278,303
78	**PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)**	**4000**										
79	**PAYMENTS TO OTHER GOVT UNITS (IN-STATE)**											
80	Payments for Regular Programs	4110			1,490,201						1,490,201	
81	Payments for Special Education Programs	4120			6,150			429,453			435,603	461,117
82	Payments for Adult/Continuing Education Programs	4130									0	
83	Payments for CTE Programs	4140									0	
84	Payments for Community College Programs	4170			58,343						58,343	60,001
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						34,686			34,686	
86	**Total Payments to Other Govt Units (In-State)**	**4100**			1,554,694			464,139			2,018,833	521,118
87	Payments for Regular Programs - Tuition	4210									0	
88	Payments for Special Education Programs - Tuition	4220									0	
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
90	Payments for CTE Programs - Tuition	4240									0	
91	Payments for Community College Programs - Tuition	4270									0	
92	Payments for Other Programs - Tuition	4280									0	
93	Other Payments to In-State Govt Units	4290						16,738			16,738	20,094
94	**Total Payments to Other Govt Units -Tuition (In State)**	**4200**						16,738			16,738	20,094
95	Payments for Regular Programs - Transfers	4310									0	
96	Payments for Special Education Programs - Transfers	4320									0	
97	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	
98	Payments for CTE Programs - Transfers	4340									0	
99	Payments for Community College Program - Transfers	4370									0	
100	Payments for Other Programs - Transfers	4380									0	
101	Other Payments to In-State Govt Units - Transfers	4390									0	
102	**Total Payments to Other Govt Units -Transfers (In-State)**	**4300**			0			0			0	0
103	Payments to Other Govt Units (Out-of-State)	4400									0	
104	**Total Payments to Other Govt Units**	**4000**			1,554,694			480,877			2,035,571	541,212
105	**DEBT SERVICES (ED)**	**5000**										

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
107	Tax Anticipation Warrants	5110									0	
108	Tax Anticipation Notes	5120									0	
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
110	State Aid Anticipation Certificates	5140									0	
111	Other Interest on Short-Term Debt	5150									0	
112	Total Interest on Short-Term Debt	5100						0			0	0
113	Debt Services - Interest on Long-Term Debt	5200									0	
114	Total Debt Services	5000						0			0	0
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		22,681,160	5,889,207	4,209,096	1,264,370	688,885	528,970	20,806	0	35,282,494	35,193,928
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		22,681,160	5,889,207	4,209,096	1,264,370	688,885	1,203,246	20,806	0	35,956,770	35,193,928
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										618,047	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										674,268	
120												
121	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
122	SUPPORT SERVICES (O&M)	2000										
123	SUPPORT SERVICES - PUPILS											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
125	SUPPORT SERVICES - BUSINESS											
126	Direction of Business Support Services	2510									0	
127	Facilities Acquisition & Construction Services	2530									0	
128	Operation & Maintenance of Plant Services	2540	1,350,243	333,016	1,057,742	1,265,515	47,356	2,508			4,056,380	4,327,695
129	Pupil Transportation Services	2550									0	
130	Food Services	2560									0	
131	Total Support Services - Business	2500	1,350,243	333,016	1,057,742	1,265,515	47,356	2,508	0	0	4,056,380	4,327,695
132	Other Support Services (Describe & Itemize)	2900									0	
133	Total Support Services	2000	1,350,243	333,016	1,057,742	1,265,515	47,356	2,508	0	0	4,056,380	4,327,695
134	COMMUNITY SERVICES (O&M)	3000									0	
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
137	Payments for Regular Programs	4110									0	
138	Payments for Special Education Programs	4120									0	
139	Payments for CTE Programs	4140									0	
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
141	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
142	Payments to Other Govt. Units (Out of State)	4400									0	
143	Total Payments to Other Govt Units	4000			0			0			0	0
144	DEBT SERVICES (O&M)	5000										
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
146	Tax Anticipation Warrants	5110									0	
147	Tax Anticipation Notes	5120									0	
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
149	State Aid Anticipation Certificates	5140									0	
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0	
153	Total Debt Services	5000						0			0	0
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										2,500
155	Total Direct Disbursements/Expenditures		1,350,243	333,016	1,057,742	1,265,515	47,356	2,508	0	0	4,056,380	4,330,195
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										339,296	

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

	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
158	**30 - DEBT SERVICES (DS)**											
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
161	Payments for Regular Programs	4110									0	
162	Payments for Special Education Programs	4120									0	
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
164	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
165	DEBT SERVICES (DS)	5000										
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110									0	
168	Tax Anticipation Notes	5120									0	
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
170	State Aid Anticipation Certificates	5140									0	
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						932,382			932,382	945,501
174	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) [11]	5300						4,135,000			4,135,000	3,087,000
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400						2,475			2,475	1,204
176	Total Debt Services	5000			0			5,069,857			5,069,857	4,033,705
177	PROVISION FOR CONTINGENCIES (DS)	6000										0
178	Total Disbursements/ Expenditures				0			5,069,857			5,069,857	4,033,705
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,018,910)	
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	26,588	291	2,367,687	226,419					2,620,985	2,528,865
187	Other Support Services (Describe & Itemize)	2900									0	
188	Total Support Services	2000	26,588	291	2,367,687	226,419	0	0	0	0	2,620,985	2,528,865
189	COMMUNITY SERVICES (TR)	3000									0	
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110									0	
193	Payments for Special Education Programs	4120									0	
194	Payments for Adult/Continuing Education Programs	4130									0	
195	Payments for CTE Programs	4140									0	
196	Payments for Community College Programs	4170									0	
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
198	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	
200	Total Payments to Other Govt Units	4000			0			0			0	0
201	DEBT SERVICES (TR)	5000										
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110									0	
204	Tax Anticipation Notes	5120									0	
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
206	State Aid Anticipation Certificates	5140									0	
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
210	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) [11]	5300									0	

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
211	**DEBT SERVICES - OTHER (Describe & Itemize)**	**5400**									0	
212	**Total Debt Services**	**5000**						0			0	0
213	**PROVISION FOR CONTINGENCIES (TR)**	**6000**										
214	**Total Disbursements/ Expenditures**		26,588	291	2,367,687	226,419	0	0	0	0	2,620,985	2,528,865
215	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										168,324	
216												
217	**50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)**											
218	**INSTRUCTION (MR/SS)**	**1000**										
219	Regular Programs	1100		223,414							223,414	245,578
220	Pre-K Programs	1125		7,570							7,570	7,863
221	Special Education Programs (Functions 1200-1220)	1200		284,312							284,312	287,009
222	Special Education Programs - Pre-K	1225		17,333							17,333	17,725
223	Remedial and Supplemental Programs - K-12	1250		25,347							25,347	25,637
224	Remedial and Supplemental Programs - Pre-K	1275									0	
225	Adult/Continuing Education Programs	1300									0	
226	CTE Programs	1400									0	
227	Interscholastic Programs	1500		6,475							6,475	6,549
228	Summer School Programs	1600		7,150							7,150	5,137
229	Gifted Programs	1650									0	
230	Driver's Education Programs	1700									0	
231	Bilingual Programs	1800									0	
232	Truants' Alternative & Optional Programs	1900		1,219							1,219	1,088
233	**Total Instruction**	**1000**		572,820							572,820	596,586
234	**SUPPORT SERVICES (MR/SS)**	**2000**										
235	**SUPPORT SERVICES - PUPILS**											
236	Attendance & Social Work Services	2110		7,717							7,717	7,529
237	Guidance Services	2120									0	
238	Health Services	2130		108,251							108,251	105,719
239	Psychological Services	2140		5,510							5,510	5,462
240	Speech Pathology & Audiology Services	2150		10,596							10,596	10,190
241	Other Support Services - Pupils (Describe & Itemize)	2190		92,250							92,250	90,854
242	**Total Support Services - Pupils**	**2100**		224,324							224,324	219,754
243	**SUPPORT SERVICES - INSTRUCTIONAL STAFF**											
244	Improvement of Instruction Services	2210		3,003							3,003	3,115
245	Educational Media Services	2220		52,942							52,942	51,555
246	Assessment & Testing	2230									0	73
247	**Total Support Services - Instructional Staff**	**2200**		55,945							55,945	54,743
248	**SUPPORT SERVICES - GENERAL ADMINISTRATION**											
249	Board of Education Services	2310		170							170	
250	Executive Administration Services	2320		18,631							18,631	18,189
251	Special Area Administration Services	2330									0	
252	Claims Paid from Self Insurance Fund	2361									0	
253	Risk Management and Claims Services Payments	2365									0	
254	**Total Support Services - General Administration**	**2300**		18,801							18,801	18,189
255	**SUPPORT SERVICES - SCHOOL ADMINISTRATION**											
256	Office of the Principal Services	2410		75,840							75,840	74,574
257	Other Support Services - School Administration (Describe & Itemize)	2490									0	
258	**Total Support Services - School Administration**	**2400**		75,840							75,840	74,574

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
259	**SUPPORT SERVICES - BUSINESS**											
260	Direction of Business Support Services	2510		306							306	306
261	Fiscal Services	2520		22,377							22,377	21,607
262	Facilities Acquisition & Construction Services	2530									0	
263	Operation & Maintenance of Plant Services	2540		196,410							196,410	189,417
264	Pupil Transportation Services	2550		3,300							3,300	3,357
265	Food Services	2560		2,166							2,166	2,103
266	Internal Services	2570									0	
267	**Total Support Services - Business**	**2500**		224,559							224,559	216,790
268	**SUPPORT SERVICES - CENTRAL**											
269	Direction of Central Support Services	2610									0	
270	Planning, Research, Development, & Evaluation Services	2620									0	
271	Information Services	2630									0	
272	Staff Services	2640									0	
273	Data Processing Services	2660									0	
274	**Total Support Services - Central**	**2600**		0							0	0
275	Other Support Services (Describe & Itemize)	2900									0	
276	**Total Support Services**	**2000**		599,469							599,469	584,050
277	**COMMUNITY SERVICES (MR/SS)**	**3000**		155,184							155,184	155,162
278	**PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)**	**4000**										
279	Payments for Regular Programs	4110									0	
280	Payments for Special Education Programs	4120		673							673	625
281	Payments for CTE Programs	4140									0	
282	**Total Payments to Other Govt Units**	**4000**		673							673	625
283	**DEBT SERVICES (MR/SS)**	**5000**										
284	**DEBT SERVICE - INTEREST ON SHORT-TERM DEBT**											
285	Tax Anticipation Warrants	5110									0	
286	Tax Anticipation Notes	5120									0	
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
288	State Aid Anticipation Certificates	5140									0	
289	Other (Describe & Itemize)	5150									0	
290	**Total Debt Services - Interest**	**5000**						0			0	0
291	**PROVISION FOR CONTINGENCIES (MR/SS)**	**6000**										
292	**Total Disbursements/Expenditures**			1,328,146				0			1,328,146	1,336,423
293	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										11,370	
294												
295	**60 - CAPITAL PROJECTS (CP)**											
296	**SUPPORT SERVICES (CP)**	**2000**										
297	**SUPPORT SERVICES - BUSINESS**											
298	Facilities Acquisition and Construction Services	2530			57,969	789	3,670,730				3,729,488	6,500,000
299	Other Support Services (Describe & Itemize)	2900									0	
300	**Total Support Services**	**2000**	0	0	57,969	789	3,670,730	0	0	0	3,729,488	6,500,000
301	**PAYMENTS TO OTHER DIST & GOVT UNITS (CP)**	**4000**										
302	**PAYMENTS TO OTHER GOVT UNITS (In-State)**											
303	Payments to Regular Programs (In-State)	4110									0	
304	Payments for Special Education Programs	4120									0	
305	Payments for CTE Programs	4140									0	
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
307	**Total Payments to Other Govt Units**	**4000**			0			0			0	0
308	**PROVISION FOR CONTINGENCIES (S&C/CI)**	**6000**										
309	**Total Disbursements/ Expenditures**		0	0	57,969	789	3,670,730	0	0	0	3,729,488	6,500,000
310	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(3,480,453)	
311												

See Notes to Financial Statements

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
312	**70 - WORKING CASH (WC)**											
313												
314	**80 - TORT FUND (TF)**											
315	**INSTRUCTION (TF)**	1000										
316	Regular Programs	1100	469,510	58,316							527,826	512,244
317	Tuition Payment to Charter Schools	1115									0	
318	Pre-K Programs	1125									0	
319	Special Education Programs (Functions 1200 - 1220)	1200	712,702	27,197							739,899	748,404
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	12,065	1,629							13,694	13,903
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**[26]	1000	1,194,277	87,142	0	0	0	0	0	0	1,281,419	1,274,551
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	82,638								82,638	81,594
350	Psychological Services	2140									0	
351	Speech Pathology & Audiology Services	2150									0	
352	Other Support Services - Pupils (Describe & Itemize)	2190	743,049								743,049	745,772
353	**Total Support Services - Pupil**	2100	825,687	0	0	0	0	0	0	0	825,687	827,366
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			5,089						5,089	6,289
361	Executive Administration Services	2320	45,735	5,848							51,583	50,705
362	Special Area Administration Services	2330									0	
363	Claims Paid from Self Insurance Fund	2361									0	12,599
364	Risk Management and Claims Services Payments	2365			748,790	28,725	47,265		1,831		826,611	814,435
365	**Total Support Services - General Administration**	2300	45,735	5,848	753,879	28,725	47,265	0	1,831	0	883,283	884,028
366	**Support Services - School Administration**	2400										
367	Office of the Principal Services	2410	130,021	16,169							146,190	142,512
368	Other Support Services - School Administration *(Describe & Itemize)*	2490									0	
369	**Total Support Services - School Administration**	2400	130,021	16,169	0	0	0	0	0	0	146,190	142,512

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
370	**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	132,657		1,725						134,382	129,362
375	Pupil Transportation Services	2550									0	
376	Food Services	2560									0	
377	Internal Services	2570									0	
378	**Total Support Services - Business**	**2500**	132,657	0	1,725	0	0	0	0	0	134,382	129,362
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**	1,134,100	22,017	755,604	28,725	47,265	0	1,831	0	1,989,542	1,983,268
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						60,082			60,082	60,457
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			60,082			60,082	60,457
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			60,082			60,082	60,457

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

	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		2,328,377	109,159	755,604	28,725	47,265	60,082	1,831	0	3,331,043	3,318,276
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										282,146	
432	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
433	SUPPORT SERVICES (FP&S)	2000										
434	SUPPORT SERVICES - BUSINESS											
435	Facilities Acquisition & Construction Services	2530			1,785						1,785	1,785
436	Operation & Maintenance of Plant Services	2540					42,863				42,863	453,215
437	Total Support Services - Business	2500	0	0	1,785	0	42,863	0	0	0	44,648	455,000
438	Other Support Services (Describe & Itemize)	2900									0	
439	Total Support Services	2000	0	0	1,785	0	42,863	0	0	0	44,648	455,000
440	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
441	Payments to Regular Programs	4110									0	
442	Payments to Special Education Programs	4120									0	
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
444	Total Payments to Other Govt Units	4000						0			0	0
445	DEBT SERVICES (FP&S)	5000										
446	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
447	Tax Anticipation Warrants	5110									0	
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
449	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
451	Debt Service - Payments of Principal on Long-Term Debt [15] (Lease/Purchase Principal Retired)	5300									0	
452	Total Debt Service	5000						0			0	0
453	PROVISION FOR CONTINGENCIES (FP&S)	6000										
454	Total Disbursements/Expenditures		0	0	1,785	0	42,863	0	0	0	44,648	455,000
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										432,023	

	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	12,686,358		12,686,358	14,245,130	14,245,130
5	Operations & Maintenance	3,625,173		3,625,173	4,070,631	4,070,631
6	Debt Services **	3,938,962		3,938,962	4,092,460	4,092,460
7	Transportation	1,087,360		1,087,360	1,221,397	1,221,397
8	Municipal Retirement	554,626		554,626	583,152	583,152
9	Capital Improvements	0		0	0	0
10	Working Cash	453,366		453,366	509,349	509,349
11	Tort Immunity	2,858,909		2,858,909	3,226,568	3,226,568
12	Fire Prevention & Safety	453,366		453,366	509,349	509,349
13	Leasing Levy	453,366		453,366	509,349	509,349
14	Special Education	181,520		181,520	203,739	203,739
15	Area Vocational Construction	0		0	0	0
16	Social Security/Medicare Only	767,183		767,183	806,642	806,642
17	Summer School	0		0	0	0
18	Other (Describe & Itemize)	0		0	0	0
19	**Totals**	27,060,189	0	27,060,189	29,977,766	29,977,766
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).*					

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
General Obligation School Refunding Bonds, Series 2009	02/01/09	3,210,000	3	Y	1,050,000			1,050,000	0	
General Obligation School Refunding Bonds, Series 2015A	07/15/15	2,390,000	3	Y	2,005,000				2,005,000	1,981,714
General Obligation School Refunding Bonds, Series 2015B	07/15/15	3,120,000	3	Y	3,120,000				3,120,000	3,083,765
General Obligation Debt Certificates, Series 2015	07/15/15	1,370,000	8	Y	925,000		(70,000)		855,000	845,070
General Obligation School Refunding Bonds, Series 2016A	05/04/16	9,405,000	3	Y	7,870,000			3,035,000	4,835,000	4,778,847
General Obligation School Bonds, Series 2016B	05/04/16	5,475,000	4	Y	5,475,000				5,475,000	5,411,414
General Obligation School Bonds, Series 2019B	05/21/19	2,225,000	6	Y	2,100,000			50,000	2,050,000	2,026,193
General Obligation School Bonds, Series 2024	06/07/24	7,730,000	1	Y	7,730,000				7,730,000	7,640,225
									0	
									0	
									0	
									0	
									0	
									0	
									0	
									0	
									0	
									0	
		34,925,000			30,275,000	0	(70,000)	4,135,000	26,070,000	25,767,228

• 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

SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES

Description (Enter Whole Dollars)	Account No.	Tort Immunity [a]	Special Education	Area Vocational Construction	School Facility Occupation Taxes [b]	Driver Education
Cash Basis Fund Balance as of July 1, 2024		247,873				
RECEIPTS:						
Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100, 80	2,859,109	181,520			
Earnings on Investments	10, 20, 40, 50 or 60-1500, 80	51,863				
Drivers' Education Fees	10-1970					
School Facility Occupation Tax Proceeds	30 or 60-1983					
Driver Education	10 or 20-3370					
Other Receipts (Describe & Itemize)	--	702,217				
Sale of Bonds	10, 20, 40 or 60-7200					
Total Receipts		3,613,189	181,520	0	0	0
DISBURSEMENTS:						
Instruction	10 or 50-1000		181,520			
Facilities Acquisition & Construction Services	20 or 60-2530					
Tort Immunity Services	80	3,331,043				
DEBT SERVICE:						
Debt Services - Interest on Long-Term Debt	30-5200					
Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)	30-5300					
Debt Services Other (Describe & Itemize)	30-5400					
Total Debt Services					0	
Other Disbursements (Describe & Itemize)	--	(300,000)				
Total Disbursements		3,031,043	181,520	0	0	0
Ending Cash Basis Fund Balance as of June 30, 2025		830,019	0	0	0	0
Reserved Cash Balance	714					
Unreserved Cash Balance	730	830,019	0	0	0	0

SCHEDULE OF TORT IMMUNITY EXPENDITURES [a]

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

If yes, list in the aggregate the following:

Total Claims Payments:	3,331,043
Total Reserve Remaining:	830,019

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

Expenditures:	
Workers' Compensation Act and/or Workers' Occupational Disease Act	106,630
Unemployment Insurance Act	4,899
Insurance (Regular or Self-Insurance)	336,446
Risk Management and Claims Service	0
Judgments/Settlements	0
Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction	2,834,301
Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)	0
Legal Services	48,767
Principal and Interest on Tort Bonds	0
Other -Explain on Itemization 44 tab	0
Total	0
G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0	**OK**

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

[b] 55 ILCS 5/5-1006.7

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	494,575									494,575
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		494,575	0		0	0	0			0	494,575

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	414,304									414,304
ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998	4,387									4,387
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

CARES, CRRSA, ARP Schedule

(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
34	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
35	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998										0
36	Total Revenue Section B		418,691	0		0	0	0			0	418,691
37	**Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue**											
38	Total Other Federal Revenue (Section A plus Section B)	4998	913,266	0		0	0	0			0	913,266
39	Total Other Federal Revenue from Revenue Tab	4998	913,266	0		0	0	0			0	913,266
40	Difference (must equal 0)		0	0		0	0	0			0	0
41	Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK			OK	OK
42												
43	**Part 2: CARES, CRRSA, and ARP EXPENDITURES**											
44	**Review of the July 1, 2024 through June 30, 2025 FRIS Expenditures reports may assist in determining the expenditures to use below.**											
45	**Expenditure Section A:**											
46						DISBURSEMENTS						
47	**ESSER I EXPENDITURES (CARES)**					(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
48						Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
49	**FUNCTION**													
50	**1. List the total expenditures for the Functions 1000 and 2000 below**													
51	INSTRUCTION Total Expenditures	1000												0
52	SUPPORT SERVICES Total Expenditures	2000												0
54	**2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)**													
55	Facilities Acquisition and Construction Services (Total)	2530												0
56	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540												0
57	FOOD SERVICES (Total)	2560												0
59	**3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).**													
60	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000												0
61	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000												0
62	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0				0		0
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

CARES, CRRSA, ARP Schedule

(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
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
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

CARES, CRRSA, ARP Schedule

(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
111	FOOD SERVICES (Total)	2560										0
112												
113	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
114	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
115	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
116	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
117	**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		219		41,697	325,054	86,614				453,584
124	SUPPORT SERVICES Total Expenditures	2000		15,955	2,605	23,130	29,269					70,959
125												
126	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
127	Facilities Acquisition and Construction Services (Total)	2530										0
128	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540					24,267					24,267
129	FOOD SERVICES (Total)	2560										0
130												
131	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
132	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000					73,280					73,280
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	73,280	0		0		73,280
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

CARES, CRRSA, ARP Schedule

(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
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
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
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
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					4,387					4,387
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:**											

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(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
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
197												
198	**2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)**											
199	Facilities Acquisition and Construction Services (Total)	2530										0
200	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
201	FOOD SERVICES (Total)	2560										0
202												
203	**3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).**											
204	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
205	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
206	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
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
215												
216	**2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)**											
217	Facilities Acquisition and Construction Services (Total)	2530										0
218	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
219	FOOD SERVICES (Total)	2560										0
220												
221	**3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).**											
222	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
223	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
224	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
225	**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**											

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(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
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
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

CARES, CRRSA, ARP Schedule

(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
273	FOOD SERVICES (Total)	2560										0
275	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
276	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
277	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
278	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
279												
280	**Expenditure Section N:**											
281	**TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)**											
282								DISBURSEMENTS				
283				(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
284	FUNCTION											
285	INSTRUCTION	1000		219	0	41,697	329,441	86,614	0	0		457,971
286	SUPPORT SERVICES	2000		15,955	2,605	23,130	29,269	0	0	0		70,959
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	0	24,267	0	0	0		24,267
289	FOOD SERVICES (Total)	2560		0	0	0	0	0	0	0		0
290	TOTAL EXPENDITURES										Functions 1000 & 2000 total	528,930
291												
292	**Expenditure Section O:**											
293	**TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)**											
294								DISBURSEMENTS				
295				(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
296	FUNCTION											
297	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology				0	73,280	0		0		73,280

	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**	**Accumulated 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	5,126,433			5,126,433						5,126,433
6	Depreciable Land	222				0	50				0	0
7	**Buildings**	**230**										
8	Permanent Buildings	231	72,046,181	218,800		72,264,981	50	34,209,759	1,832,226		36,041,985	36,222,996
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	2,377,431	480,852		2,858,283	20	2,224,700	64,146		2,288,846	569,437
11	**Capitalized Equipment**	**250**										
12	10 Yr Schedule	251	825,026	736,150		1,561,176	10	218,907	106,314		325,221	1,235,955
13	5 Yr Schedule	252	1,189,815	37,356		1,227,171	5	515,365	233,807		749,172	477,999
14	3 Yr Schedule	253	2,145	0		2,145	3	1,430	715		2,145	0
15	**Construction in Progress**	**260**		3,023,940		3,023,940	–					3,023,940
16	**Total Capital Assets**	**200**	81,567,031	4,497,098	0	86,064,129		37,170,161	2,237,208	0	39,407,369	46,656,760
17	**Non-Capitalized Equipment**	**700**				22,637	10		2,264			
18	**Allowable Depreciation**								2,239,472			

	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		$ 35,282,494	
9	O&M	Expenditures 16-24, L155		Total Expenditures		4,056,380	
10	DS	Expenditures 16-24, L178		Total Expenditures		5,069,857	
11	TR	Expenditures 16-24, L214		Total Expenditures		2,620,985	
12	MR/SS	Expenditures 16-24, L292		Total Expenditures		1,328,146	
13	TORT	Expenditures 16-24, L429		Total Expenditures		3,331,043	
14					**Total Expenditures**	$ **51,688,905**	
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		239,384	
35	ED	Expenditures 16-24, L9, Col K - (G+I)	1225	Special Education Programs Pre-K		298,187	
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		71,264	
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		1,722,115	
53	ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units		2,035,571	
54	ED	Expenditures 16-24, L116, Col G	-	Capital Outlay		688,885	
55	ED	Expenditures 16-24, L116, Col I	-	Non-Capitalized Equipment		20,806	
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		47,356	
59	O&M	Expenditures 16-24, L155, Col I	-	Non-Capitalized Equipment		0	
60	DS	Expenditures 16-24, L164, Col K	4000	Payments to Other Dist & Govt Units		0	
61	DS	Expenditures 16-24, L174, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		4,135,000	
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		0	
66	TR	Expenditures 16-24, L214, Col I	-	Non-Capitalized Equipment		0	
67	MR/SS	Expenditures 16-24, L220, Col K	1125	Pre-K Programs		7,570	
68	MR/SS	Expenditures 16-24, L222, Col K	1225	Special Education Programs - Pre-K		17,333	
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		7,150	
72	MR/SS	Expenditures 16-24, L277, Col K	3000	Community Services		155,184	
73	MR/SS	Expenditures 16-24, L282, Col K	4000	Total Payments to Other Govt Units		673	
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	

	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**	
93	Tort	Expenditures 16-24, L415, Col K	4000	Total Payments to Other Govt Units		60,082	
94	Tort	Expenditures 16-24, L429, Col G	-	Capital Outlay		47,265	
95	Tort	Expenditures 16-24, L429, Col I	-	Non-Capitalized Equipment		1,831	
96				**Total Deductions for OEPP Computation (Sum of Lines 18 - 95)**	$	**9,555,656**	
97				**Total Operating Expenses Regular K-12 (Line 14 minus Line 96)**		42,133,249	
98				**9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2024-2025**		3,581.77	
99				**Estimated OEPP (Line 97 divided by Line 98)**	$	**11,763.25**	
100							

	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**	
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)		30,280	
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		1,003,482	
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		94,079	
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		405,077	
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		15,436	
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)		54,765	
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education		584,639	
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		4,588	
127	ED-MR/SS	Revenues 10-15, L147, Col C,G	3300	Total Bilingual Ed		16,153	
128	ED	Revenues 10-15, L148, Col C	3360	State Free Lunch & Breakfast		7,279	
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	
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation		946,257	
132	ED	Revenues 10-15, L158, Col C	3610	Learning Improvement - Change Grants		0	
133	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660	Scientific Literacy		0	
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695	Truant Alternative/Optional Education		0	
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant		0	
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0	
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0	
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780	Technology - Technology for Success		0	
139	ED-TR	Revenues 10-15, L166, Col C,F	3815	State Charter Schools		0	
140	O&M	Revenues 10-15, L169, Col D	3925	School Infrastructure - Maintenance Projects		0	
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999	Other Restricted Revenue from State Sources		184,368	
142	ED	Revenues 10-15, L179, Col C	4045	Head Start (Subtract)		0	
143	ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		5,500	
144	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100	Total Title V		0	
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service		810,017	
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		370,065	
147	ED-O&M-TR-MR/SS	Revenues 10-15, L212, Col C,D,F,G	4400	Total Title IV		21,229	
148	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		1,020,762	
149	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		0	
150	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0	
151	ED-O&M-TR-MR/SS	Revenues 10-15, L219, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0	
152	ED-O&M-MR/SS	Revenues 10-15, L224, Col C,D,G	4700	Total CTE - Perkins		0	
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C225 thru J254)	4800	Total ARRA Program Adjustments		0	
178	ED	Revenues 10-15, L256, Col C	4901	Race to the Top		0	
179	ED-O&M-TR-MR/SS	Revenues 10-15, L257, Col C,D,F,G	4902	Race to the Top-Preschool Expansion Grant		0	
180	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0	
181	ED-TR-MR/SS	Revenues 10-15, L259, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		0	
182	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4920	McKinney Education for Homeless Children		0	
183	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0	
184	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4932	Title II - Teacher Quality		71,633	
185	ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4935	Title II - Part A – Supporting Effective Instruction – State Grants		0	
186	ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4960	Federal Charter Schools		0	
187	ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4981	State Assessment Grants		0	
188	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4982	Grant for State Assessments and Related Activities		0	
189	ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		72,606	
190	ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		276,347	
191	ED-O&M-TR-MR/SS	Revenues 10-15, L269, Col C,D,F,G	4998	Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)		913,266	
192	Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY21, FY22, FY23, FY24, or FY25 revenue received in FY25 for FY21, FY22, FY23, FY24, or FY25 Expenses		(494,575)	
193	**ED-TR-MR/SS**	**Revenues (Part of EBF Payment)**	**3100**	**Special Education Contributions from EBF Funds ****		1,782,244	
194	**ED-MR/SS**	**Revenues (Part of EBF Payment)**	**3300**	**English Learning (Bilingual) Contributions from EBF Funds ****		5,360	
196				**Total Deductions for PCTC Computation (Line 104 through Line 194)**	$	8,200,857	
197				**Net Operating Expense for Tuition Computation (Line 97 minus Line 196)**		33,932,392	
198				**Total Depreciation Allowance (from page 36, Line 18, Col I)**		2,239,472	
199				**Total Allowance for PCTC Computation (Line 197 plus Line 198)**		36,171,864	
200				**9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2024-2025**		3,581.77	
201				**Total Estimated PCTC (Line 199 divided by Line 200) ***	$	10,098.88	
202							
203	***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.**						
204	**Go to the Evidence-Based Funding Distribution Calculation webpage.						
205	Under Reports, open the FY 2025 Special Education Funding Allocation Calculation Details and the FY 2025 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. Please enter 0 if the district does not have allocations for lines 193 and 194						

Current Year Payment on Contracts For Indirect Cost Rate Computation

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

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

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

1. ***The contract must be coded to one af the combinations listed on the icon below.***
2. ***The contract must meet the qualifications below on the "Subaward & Subcantract 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.

Subaward & Subcontract Guidance

Indirect Cost Rate Plan



Column A, B, C, D below must be completed for each contract. Enter Column B without hypens. Ex) 101000600
Column (E) and (F) are calculated automatically based on the information provided in Columns (A through D).
The omount in column (E) is the amount allowed on each contract in the Indirect Cost Rate calculation. The amount in column (F) is the amount t 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*
TRANSPORTATION-PUPIL TRANSPORTATION SERVICES-PURCHASED SERVICES	40-2550-300	ILLINOIS CENTRAL	2,333,988	50,000	2,283,988
O&M-OPERATRION & MAINTENANCE OF PLANT SERVICES-PURCHASED SERVICES	20-2540-300	NEW SYSTEM	159,734	50,000	109,734
ED-FOOD SERVICES-PURCHASED SERVICES	10-2560-300	SODEXO	1,816,732	50,000	1,766,732
TRANSPORTATION-PUPIL TRANSPORTATION SERVICES-PURCHASED SERVICES	40-2550-300	SPECIAL EDUCATION SERVICES	106,770	50,000	56,770
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0

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.	810,017
Value of Commodities Received for Fiscal Year 2025 (Include the value of commodities when determining if a Single Audit is required).	144,016
Internal Services (10, 50, and 80 -2570)	
Staff Services (10, 50, and 80 -2640)	
Data Processing Services (10, 50, & 80 -2660)	

SECTION II

Estimated Indirect Cost Rate for Federal Programs

		Restricted Program		Unrestricted Program	
	Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs
Instruction	1000		22,840,019		22,840,019
Support Services:					
Pupil	2100		4,419,207		4,419,207
Instructional Staff	2200		1,369,751		1,369,751
General Admin.	2300		1,408,901		1,408,901
School Admin.	2400		2,462,018		2,462,018
Business:					
Direction of Business Spt. Srv.	2510	2,556	0	2,556	0
Fiscal Services	2520	393,752	0	393,752	0
Oper. & Maint. Plant Services	2540		4,339,816	4,339,816	0
Pupil Transportation	2550		2,624,625		2,624,625
Food Services	2560		1,138,013		1,138,013
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	24,196	0	24,196	0
Data Processing Services	2660	0	0	0	0
Other:	2900		6,409		6,409
Community Services	3000		1,877,299		1,877,299
Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)			(4,217,224)		(4,217,224)
Total		420,504	38,268,834	4,760,320	33,929,018
		Restricted Rate*		**Unrestricted Rate***	
		Total Indirect Costs:	420,504	Total Indirect Costs:	4,760,320
		Total Direct Costs:	38,268,834	Total Direct Costs:	33,929,018
			= 1.10%		**= 14.03%**

	A	B	C	D	E	F
1	**REPORT ON SHARED SERVICES OR OUTSOURCING**					
2	School Code, Section 17-1.1 (*Public Act 97-0357*)					
3	Fiscal Year Ending June 30, 2025					
5	*Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current, and next fiscal years.*					
6			O Fallon CCSD 90			50-082-0900-04_AFR25 O Fallon CCSD 90
7			50082090004			
8	*Check box if this schedule is not applicable.....*		**Prior Fiscal Year**	**Current Fiscal Year**	**Next Fiscal Year**	**Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative, or Shared Service.**
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget	➡				
10	**Service or Function** ***(Check all that apply)***				**Barriers to Implementation**	(Limit text to 200 characters, for additional space use line 33 and 38)
11	Curriculum Planning					
12	Custodial Services					
13	Educational Shared Programs					
14	Employee Benefits					
15	Energy Purchasing					
16	Food Services					
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance					
20	Investment Pools					
21	Legal Services					
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development		X	X		ROE Staff Development, St. Clair Public Schools
25	Shared Personnel					
26	Special Education Cooperatives		X	X		BASSC, Illinois Center for Autism, Central Institue for the Deaf, The Nurture School
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing					
29	Technology Services					
30	Transportation		X	X		O'Fallon #203, Central #104, Shiloh #85
31	Vocational Education Cooperatives					
32	All Other Joint/Cooperative Agreements					
33	Other					
34						
35	Additional space for Column (D) - Barriers to Implementation:					
36						
37						
38						
40	Additional space for Column (E) - Name of LEA :					
41						
42						
43						

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

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

School District Name: O Fallon CCSD 90
RCDT Number: 50082090004

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	505,089		51,583	556,672	529,009		54,163	583,172
2. Special Area Administration Services	2330	0		0	0				0
3. Other Support Services - School Administration	2490	2,410		0	2,410	2,400			2,400
4. Direction of Business Support Services	2510	2,250	0	0	2,250	2,250			2,250
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		509,749	0	51,583	561,332	533,659	0	54,163	587,822
9. Percent Increase (Decrease) for FY2026 (Budgeted) over FY2025 (Actual)									5%

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

Signature of Superintendent *Date*

Contact Name (for questions) *Contact Telephone Number*

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

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

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

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

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

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

	Page	Account	Fund	Description		Amount
1	16	1690	Education	Student Lunch Type A	$	(1,568)
				Other Food Services		1,005,050
					$	1,003,482
2.	16	1790	Education	Student Activity Fee	$	70,014
3.	17	1993	Education	Retiree Insurance	$	54,765
4.	17	1999	Education	Miscellaneous Revenue	$	1,938,094
5.	17	1999	Transportation	Miscellaneous Revenue	$	2,932
6.	17	1999	Working Cash	Miscellaneous Revenue	$	25
7.	18	3999	Education	Illinois Library Grant	$	4,875
				Veterans Property Relief		179,493
					$	184,368
8.	19	4090	Education	Stem Grant	$	5,500
9.	20	4998	Education	Esser	$	4,387
				Esser III		745,994
				Esser Digital Equity		162,885
					$	913,266
10.	21	2190	Education	Noon Hour Supervisor Sub	$	10,054
11.	22	2490	Education	Registration Supplies	$	2,410
12.	22	2900	Education	Consultation for Cops Grants	$	5,400
				Title I Homeless Supplies	$	1,009
					$	6,409
13.	22	4190	Education	Other Payments to In-state Gov Units	$	34,686
14.	24	5400	Debt Services	Interest	$	2,475
15.	25	2190	IMRF	IMRF Noon Hour Supervisor	$	38,102
				FICA- Noon Supervisors		54,147
				Noon Hour Supervisor Medicare		1
					$	92,250
16.	31	------	O&M	Debt Certificate Payments	$	(70,000)
17.	32	------	Tort	Working Cash Abatement	$	(300,000)

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	35,900,541	4,395,676	2,789,309	598,407	43,683,933
Direct Expenditures	35,282,494	4,056,380	2,620,985		41,959,859
Difference	618,047	339,296	168,324	598,407	**1,724,074**
Fund Balance - June 30, 2025	7,533,781	2,140,159	429,440	2,849,684	**12,953,064**

Balanced - no deficit reduction plan is required.

FY 2025 Audit Checklist

RCDT: 50082090004

School District/Joint Agreement Name: O Fallon CCSD 90

Auditor Name: BRIAN A. OTTEN, CPA

License #: 65-023476 License Expiration Date (below): 9/30/2027

50-082-0900-04_AFR25 O Fallon CCSD 90

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of O'Fallon Community Consolidated School District No. 90 (the "District") conform to the modified cash basis of accounting as defined by the Illinois State Board of Education Audit Guide.

Principles Used to Determine the Scope of the Reporting Entity

The District's reporting entity includes the District's governing board and all related organizations for which the District exercises oversight responsibility.

The District has developed criteria to determine whether outside agencies with activities which benefit the citizens of the District, including joint agreements that serve pupils from numerous districts, should be included within its financial reporting entity. The criteria include, but are not limited to, whether the District exercises oversight responsibility (which includes financial interdependency, selection of governing authority, designation of management's ability to significantly influence operations, and accountability for fiscal matters), scope of public service, and special financing relationships.

The District has determined that no other outside agency or joint agreement meets the above criteria and, therefore, no other agency or joint agreement has been included as a component unit in the District's financial statements.

The District is a member of Belleville Area Special Services Co-Op (BASSC), for special education, along with other area school districts. The District's pupils benefit from programs administered under this joint agreement, and the District benefits from jointly administered grants and programming. The District does not have an equity interest in this joint agreement. The joint agreement is separately audited and is not included in these financial statements. Financial information may be obtained directly from BASSC at 2411 Pathways Crossing, Belleville, Illinois 62221.

Basis of Presentation - Fund Accounting

The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets and liabilities (arising from cash transactions), fund balance, revenue received, and expenditures disbursed. The District maintains individual funds required by the State of Illinois. These funds are grouped as required for reports filed with the Illinois State Board of Education. District resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The District uses the following fund types and account groups:

Governmental Fund Types

Governmental funds are those through which most governmental functions of the District are financed. The acquisition, use, and balances of the District's expendable financial resources and the related liabilities (arising from cash transactions) are accounted for through governmental funds.

The Educational Fund and the Operations and Maintenance Fund are the general operating funds of the District. They are used to account for all financial resources, except those required to be accounted for in another fund. Special Education and Facility Leasing Levy are also included in these funds.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

The Transportation Fund and the Illinois Municipal Retirement/Social Security Fund are used to account for cash received from specific sources (other than those accounted for in the Debt Services Fund or Capital Projects Fund) that are legally restricted to cash disbursements for specified purposes.

The Tort Fund accounts for financial resources held by the District to be used for tort immunity and tort judgment purposes.

The Working Cash Fund accounts for financial resources held by the District to be used for temporary interfund loans to the Educational Fund, Operations and Maintenance Fund, and Transportation Fund.

The Debt Services Fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

The Fire Prevention and Safety Fund and the Capital Projects Fund account for financial resources to be used for the acquisition or construction of major capital facilities.

Fiduciary Fund Types

Fiduciary funds are used to account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governments, or other funds.

The Custodial funds would account for assets held by the district in a custodial arrangement. The District does not have any custodial funds as of June 30, 2025. All Student Activity funds are reported in the Educational Fund.

Governmental and Expendable Trust Funds - Measurement Focus

The financial statements of all governmental funds and expendable trust funds focus on the measurement of spending or "financial flow" and the determination of changes in financial position, rather than upon net income determination. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (cash receipts and other financing sources) and decreases (cash disbursements and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

General Fixed Assets and Long-Term Debt Account Groups

The accounting and reporting treatment applied to all purchased fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. Purchased fixed assets used in governmental fund type operations are accounted for in the general fixed assets account group, rather than in governmental funds. The general fixed assets account group does not include any lease or subscription-based information technology arrangements related assets.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Under the modified cash basis of accounting, the District considers all leases and subscription-based information technology arrangements to be non-cash transactions and as such are not capitalized in the general fixed assets account group. Rather, all leases and subscription-based information technology arrangements payments are recorded as expenditures in the period disbursed in the governmental funds. Likewise, donated general fixed assets are also non-cash transactions and not recorded as expenditures in the governmental funds but disclosed if the District considers the donation to be significant. Assets with an initial cost greater than $5,000 and an estimated useful life in excess of one year are capitalized.

Depreciation is computed for informational purposes, by the straight-line method over the estimated useful lives as follows:

ASSET CLASS	ESTIMATED USEFUL LIVES
Land Improvements	20
Buildings and Improvements	10-50
Equipment	5-10

Depreciation accounting is not considered applicable (except to determine the per capita tuition charges of which $2,237,208 of depreciation expense was allowable).

Long-term liabilities expected to be financed from governmental funds are accounted for in the general long-term debt account group, not in the governmental funds. The general long-term debt account group does not include any lease or subscription-based information technology arrangements related liabilities. Proceeds from sale of bonds are included as receipts in the appropriate fund on the date received.

The two account groups are not "funds". They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

Basis of Accounting

Basis of accounting refers to when revenues received, and expenditures disbursed, are recognized in the accounts and how they are reported on the financial statements. The District maintains its accounting records for all funds and account groups on the modified cash basis of accounting under guidelines prescribed by the Illinois State Board of Education. Accordingly, revenues are recognized and recorded in the accounts when cash is received. In the same manner, expenditures are recognized and recorded upon the disbursement of cash. Assets of a fund are only recorded when a right to receive cash exists which arises from a previous cash transaction. Liabilities of a fund, similarly, result from previous cash transactions.

Modified cash basis financial statements omit recognition of receivables and payables and other accrued and deferred items that do not arise from previous cash transactions.

Proceeds from sales of bonds are included as other financing sources in the appropriate fund on the date received. Related bond principal payable in the future is recorded at the same time in the general long-term debt account group.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Budgets and Budgetary Accounting

The budget for all governmental fund types is prepared on the modified cash basis of accounting, which is the same basis that is used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with Chapter 122, Paragraph 17.1 of the Illinois Revised Statutes. The original budget was passed on September 18, 2024. The original budget was amended on June 18, 2025.

For each fund, total fund expenditures disbursed may not legally exceed the budgeted amounts. The budget lapses at the end of each fiscal year. The District does not utilize an encumbrance system.

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Prior to July 1, the Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing on July 1. The operating budget includes proposed expenditures disbursed and the means of financing them.

2. A public hearing is conducted to obtain taxpayer comments.

3. Prior to October 1, the budget is legally adopted through passage of a resolution.

4. Formal budgetary integration is employed as a management control device during the year.

5. The Board of Education may make transfers between the various items in any fund not exceeding in the aggregate 10 percent of the total of such fund as set forth in the budget.

6. The Board of Education may amend the budget (in other ways) by the same procedures required of its original adoption.

Investments

Investments are stated at cost, which approximates fair value. Gains or losses on the sale of investments are recognized upon realization. The District has adopted a formal written investment and cash management policy. The institutions in which investments are made must be approved by the Board of Education. The Superintendent or appointee manages all investments.

Inventory

Inventory consists of expendable supplies held for consumption. The District maintains records of supply inventories; however, the cost is recorded as an expenditure disbursed at the time the individual items are purchased.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Compensated Absences

Vacation and sick pay are considered to be an expenditure in the year paid. Vacation time is earned based upon negotiated agreements. Employees are required to take their vacation each year; accordingly, no liability exists.

Sick leave is accrued each year for District employees based upon the negotiated agreements and may be accumulated for use in future years. Unused sick leave of certified personnel may be applied to TRS at retirement or resignation. Unused sick leave of noncertified personnel may be applied to IMRF upon retirement or resignation.

Use of Estimates

The preparation of financial statements in conformity with modified cash basis of accounting requires management to make estimates and assumptions that could affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

New and Future Accounting Pronouncements

Effective for fiscal year ended June 30, 2025, the District adopted the provisions of GASB Statement No. 101, *Compensated Absences*. This statement requires the recognition of a liability for both unused and used, but unpaid, compensated absences. The liability is recognized when the leave is attributable to past services, accumulates, and is more likely than not to be used. The liability is measured at the employee's rate of pay as of the statement of assets and liabilities date. Due to the District preparing the financial statements using the modified cash basis of accounting, the implementation of GASB Statement No. 101 had no material impact on the financial statements for the year ended June 30, 2025.

Effective for fiscal year ended June 30, 2025, the District adopted the provisions of GASB Statement No. 102, *Certain Risk Disclosures*. This statement requires governments to disclose information about risks from certain concentrations or constraints that limit their ability to acquire resources or control spending. At this time, the District has not identified any new concentrations or constraints that pose a risk requiring disclosure as a result of adopting this standard.

The GASB issued Statement No. 103, *Financial Reporting Model Improvements*, in April 2024. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025. The District is in the process of completing its assessment of the impact of these requirements.

The GASB issued Statement No. 104, *Disclosure of Certain Capital Assets*, in September 2024. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025. The District is in the process of completing its assessment of the impact of these requirements.

NOTE 2. PROPERTY TAXES

The District's property tax is levied each year on all taxable real property located in the District on or before the last Tuesday in December. The Board passed the 2023 levy on December 19, 2023. Property taxes attach as an enforceable lien on property as of January 1 and are payable in two installments in July and September. The District receives significant distributions of tax receipts during the period of July through December. The Board passed the 2024 levy on December 18, 2024. Taxes recorded in these financial statements are from 2023 and prior tax levies.

The following are the tax rate limits permitted by the school code and by local referendum and the actual rates levied per $100 of assessed valuation.

	LIMIT	2023 LEVY	2024 LEVY
Educational	1.4000	1.3989	1.3704
Bond and Interest	As Needed	0.4236	0.3937
Building Operations and Maintenance	0.4000	0.3974	0.3916
Illinois Municipal Retirement Fund	As Needed	0.0608	0.0561
Transportation	0.1200	0.1192	0.1175
Working Cash	0.0500	0.0497	0.0490
Fire Prevention/Safety	0.0500	0.0497	0.0490
Sepcial Education	0.0200	0.0199	0.0196
Liability Insurance/Tort Immunity	As Needed	0.3134	0.3104
Social Security (Including Medicare)	As Needed	0.0841	0.0776
Lease/Purchase/Rental	0.0500	0.0497	0.0490
		2.9664	2.8839

NOTE 3. FUND BALANCE REPORTING

According to *Government Accounting Standards*, fund balances are to be classified into five major classifications: Nonspendable fund balance, Restricted fund balance, Committed fund balance, Assigned fund balance, and Unassigned fund balance. The regulatory model, followed by the District, only reports Reserved and Unreserved fund balances. Below are definitions of the differences and a reconciliation of how these balances are reported.

Nonspendable Fund Balance

The Nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example inventories and prepaid amounts. Due to the modified cash basis nature of the District, all such items are expensed at the time of purchase, so there is nothing to report for this classification.

Restricted Fund Balance

The Restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the entity. This includes restrictions imposed by creditors, grantors, contributors, laws and regulations of other governments, and restrictions imposed by law through constitutional provisions or enabling legislation.

NOTE 3. FUND BALANCE REPORTING (CONT'D)

Special Revenue funds are, by definition, restricted for those specified purposes. The District has several revenue sources received within different funds that also fall into these categories:

Special Education - Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Educational Fund. At June 30, 2025, expenditures disbursed exceeded revenue received for this purpose, resulting in no restricted fund balance.

Facility Lease Levy - Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Operations and Maintenance funds. At June 30, 2025, revenue received exceeded expenditures disbursed for this purpose, resulting in a restricted fund balance of $211,107.

State Grants - Proceeds from state grants and the related expenditures have been included in the Educational, Operations and Maintenance, and Transportation funds. At June 30, 2025, revenue received exceeded expenditures disbursed for this purpose, resulting in a restricted fund balance of $3,806. The balance is included in the financial statements as reserved in the Operations and Maintenance Fund.

Federal Grants - Proceeds from federal grants and the related expenditures have been included in the Educational and Operations and Maintenance funds. At June 30, 2025, revenue received exceeded expenditures disbursed for this purpose, resulting in a restricted fund balance of $17,625. The balance is included in the financial statements as reserved in the Education Fund.

Social Security - Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Illinois Municipal Retirement/Social Security Fund. At June 30, 2025, expenditures disbursed exceeded revenue received for this purpose, resulting in no restricted fund balance.

Committed Fund Balance

The Committed fund balance classification refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the District's highest level of decision-making authority (the "School Board"). Those committed amounts cannot be used for any other purpose unless the District removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts.

The School Board commits fund balances by making motions or passing resolutions to adopt policy or to approve contracts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Employee contracts for services rendered during the school year for employees electing twelve-month pay schedules are recorded as disbursements in the fiscal year when such checks are drawn. At June 30, 2025, the total amount of unpaid contracts for services performed during the fiscal year ended June 30, 2025, amounted to $1,963790. This amount is shown as unreserved in the Educational Fund.

NOTE 3. FUND BALANCE REPORTING (CONT'D)

The Student Activity funds account for assets held by the District for students and teachers. At June 30, 2025, the total amount of unpaid funds amounts to $531,953. This amount is shown as reserved in the Educational Fund.

Assigned Fund Balance

The Assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for a specific purpose but are neither restricted nor committed.

Intent may be expressed by (a) the School Board itself or (b) the finance committee or by the Superintendent when the School Board has delegated the authority to assign amounts to be used for specific purposes.

Unassigned Fund Balance

The Unassigned fund balance classification is the residual classification for amounts in the general operating funds for amounts that have not been restricted, committed, or assigned to specific purposes within the general funds. Unassigned fund balance amounts are shown in the financial statements as unreserved fund balances in the Educational, Operations and Maintenance, and Working Cash funds.

Regulatory - Fund Balance Definitions

Reserved fund balances are those balances that are reserved for a specified purpose, other than the regular purpose of any given fund. Unreserved fund balances are all balances that are not reserved for a specific purpose, other than the specified purpose of a fund.

Reconciliation of Fund Balance Reporting

The first five columns of the following table represent fund balance reporting according to generally accepted accounting principles. The last two columns represent fund balance reporting under the regulatory basis of accounting utilized in preparation of the financial statements.

	GENERALLY ACCEPTED ACCOUNTING PRINCIPLES					REGULATORY BASIS	
FUND	NON-SPENDABLE	RESTRICTED	COMMITTED	ASSIGNED	UNASSIGNED	FINANCIAL STATEMENTS-RESERVED	FINANCIAL STATEMENTS-UNRESERVED
Educational	$ -	$ 17,625	$ 2,495,716	$ -	$ 5,552,393	$ 549,578	$ 7,516,156
Operations and Maintenance	-	214,903	-	-	2,136,353	214,913	2,136,353
Debt Service	-	302,772	-	-	-	-	302,772
Transportation	-	429,440	-	-	-	-	429,440
Municipal Retirement	-	132,852	-	-	-	-	132,852
Capital Projects	-	3,522,614	-	-	-	-	3,522,614
Working Cash	-	-	-	-	2,849,684	-	2,849,684
Tort Liability	-	830,019	-	-	-	-	830,019
Fire Prevention and Safety	-	1,035,755	-	-	-	-	1,035,755

NOTE 3. FUND BALANCE REPORTING (CONT'D)

Expenditures of Fund Balance

Unless specifically identified, expenditures act to reduce restricted balances first, then committed balances, next assigned balances, and finally act to reduce unassigned balances. Expenditures for a specifically identified purpose will act to reduce the specific classification of fund balance that is identified.

NOTE 4. DEPOSITS AND INVESTMENTS

The District is allowed to invest in securities as authorized by Sections 2 and 6 of the Public Funds Investment Act (30 ILCS 235/2 and 6) and Section 8-7 of the School Code of Illinois.

Cash and investments per the statement of assets and liabilities arising from cash transactions as of June 30, 2025, consist of the following:

	CARRYING AMOUNT	BANK BALANCE
Cash		
Checking Account (Main)	$ 1,445,118	$ 1,676,291
Checking Account (Lunch Accounts)	919,279	916,971
Checking Account (Student Activity Fund)	531,953	564,459
	$ 2,896,350	$ 3,157,721
Investments		
ISDLAF+	$ 7,356,761	$ 7,356,761
IL Funds LGIP	8,523,122	8,523,122
Bank Certificates of Deposit	532,796	532,796
	$ 16,412,679	$ 16,412,679

Concentration of Credit Risk - Concentration of credit risk is the risk of loss attributed to the magnitude of an investment in a single issuer. The District's investment policy places no limit on the amount the District may invest in any one issuer. As of June 30, 2025, approximately 19 percent of the District's cash and investments were maintained at Bank of O'Fallon, 38 percent maintained at Illinois School District Liquid Asset Fund Plus (ISDLAF+), and 43 percent maintained in Illinois Funds Local Government Investment (LGIP).

Custodial Credit Risk Related to Deposits with Financial Institutions - Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District's investment policy requires all amounts deposited or invested with financial institutions in excess of any insurance limit shall be collateralized in accordance with the Public Funds Investment Act, 30 ILCS 235. The Chief School Business Official or designee shall keep the Board of Education informed of collateral agreements.

At June 30, 2025, the District's bank balances were exposed to custodial credit risk as follows:

Insured Through FDIC	$ 500,000
Collateralized by Pledged Securities Held by an Independent Financial Institution in the District's Name	3,190,517
	$ 3,690,517

NOTE 4. DEPOSITS AND INVESTMENTS

Custodial Credit Risk Related to Investments - At year end, none of the district's investments held in ISDLAF+ or Illinois LGIP were subject to custodial credit risk. The investments held in both funds are part of an insured pool. The Illinois School District Liquid Asset Fund and Illinois Local Government Investment Pool are external investment pools that are not registered with the SEC as investment companies, but nevertheless have a policy that will, and does, operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940, and it is controlled by the Illinois State Treasurer. As a result, the District is appropriately insured and collateralized.

Interest Rate Risk - Interest rate risk is the risk that changes in interest rates that will adversely affect the fair value of an investment. The District's investment policy provides that to an extent practicable; investments are matched with anticipated cash flows. The District currently has limited investments to certificates of deposit but does not limit investment maturities as a means of managing its exposure to fair value losses from increasing interest rates.

As of June 30, 2025, the District had the following investments and maturities:

			Investment Maturities (in Years)			
Investment Type	Carrying Amount	Fair Value	Less Than 1	1 - 5	6 - 10	More Than 10
Bank CDs	$ 532,796	$ 532,796	$ 532,796	$ -	$ -	$ -
ISDLAF+	7,356,761	7,356,761	7,356,761	-	-	-
Illinois Funds LGIP	8,523,122	8,523,122	8,523,122	-	-	-
Total	$ 16,412,679	$ 16,412,679	$ 16,412,679	$ -	$ -	$ -

NOTE 5. CHANGES IN GENERAL FIXED ASSETS

A summary of property and equipment included in the general fixed assets account group at June 30, 2025, is as follows:

	JULY 1, 2024	ADDITIONS	DELETIONS	JUNE 30, 2025
Capital Assets Not being Depreciated				
Land	$ 5,126,433	$ -	$ -	$ 5,126,433
Construction in Progress	-	3,023,940	-	3,023,940
Total Capital Assets Not Being Depreciated	5,126,433	3,023,940	-	8,150,373
Capital Assets Being Depreciated				
Buildings	53,571,246	218,800	-	53,790,046
Improvements	18,474,935			18,474,935
Equipment (10 Year)	825,026	736,150	-	1,561,176
Equipment (5 Year)	1,189,815	37,356	-	1,227,171
Equipment (3 Year)	2,145	-	-	2,145
Land Improvements	2,377,431	480,852	-	2,858,283
Total Capital Assets Being Depreciated	76,440,598	1,473,158	-	77,913,756
Less: Accumulated Depreciation				
Buildings	23,216,521	1,006,405	-	24,222,926
Improvements	10,993,238	825,821		11,819,059
Equipment (10 Year)	218,907	106,314	-	325,221
Equipment (5 Year)	515,365	233,807	-	749,172
Equipment (3 Year)	1,430	715	-	2,145
Land Improvements	2,224,700	64,146	-	2,288,846
Total Accumulated Depreciation	37,170,161	2,237,208	-	39,407,369
Capital Assets Being Depreciated, Net	39,270,437	(764,050)	-	38,506,387
Total Capital Assets, Net	$ 44,396,870	$ 2,259,890	$ -	$ 46,656,760

NOTE 6. RETIREMENT BENEFITS

The District's retirement benefits consist of the following:

- Teachers' Retirement System of the State of Illinois
- Illinois Municipal Retirement Fund
- Social Security

The District contributes to two defined benefit pension plans: the Teachers' Retirement System of the State of Illinois and the Illinois Municipal Retirement Fund. The aggregate employer pension expense on a cash basis for the year ended June 30, 2025, is $853,900.

Teachers' Retirement System of the State of Illinois

General Information about the Pension Plan

Plan Description - The District participates in the Teachers' Retirement System of the State of Illinois (TRS). TRS is a cost-sharing multiple-employer defined benefit pension plan that was created by the Illinois legislature for the benefit of Illinois public school teachers employed outside the city of Chicago. TRS members include all active non-annuitants who are employed by a TRS-covered employer to provide services for which teacher licensure is required. The Illinois Pension Code outlines the benefit provisions of TRS, and amendments to the plan can be made only by legislative action with the Governor's approval. The TRS Board of Trustees is responsible for the System's administration.

TRS issues a publicly available financial report that can be obtained at http://www.trsil.org/financial/acfrs/fy2024; by writing to TRS at 2815 W. Washington, P.O. Box 19253, Springfield, Illinois 62794-9253; or by calling (888) 678-3675, option 2.

Benefits Provided - TRS provides retirement, disability, and death benefits. Tier I members have TRS or reciprocal system service prior to January 1, 2011. Tier I members qualify for retirement benefits at age 62 with five years of service, at age 60 with 10 years, or age 55 with 20 years. The benefit is determined by the average of the four highest consecutive years of creditable earnings within the last 10 years of creditable service and the percentage of average salary to which the member is entitled. Most members retire under a formula that provides 2.2 percent of final average salary up to a maximum of 75 percent with 34 years of service.

Tier II members qualify for retirement benefits at age 67 with 10 years of service, or a discounted annuity can be paid at age 62 with 10 years of service. Creditable earnings for retirement purposes are capped, and the final average salary is based on the highest consecutive eight years of creditable service rather than the highest four. Disability provisions for Tier II are identical to those of Tier I. Death benefits are payable under the formula that is different than Tier I.

Essentially, all Tier I retirees receive an annual 3 percent increase in the current retirement benefit beginning January 1 following the attainment of age 61 or on January 1 following the member's first anniversary in retirement, whichever is later. Tier II annual increases will be the lesser of 3 percent of the original benefit or one-half percent of the rate of inflation beginning January 1 following attainment of age 67 or on January 1 following the member's first anniversary in retirement, whichever is later.

NOTE 6. RETIREMENT BENEFITS (CONT'D)

Public Act 100-0023, enacted in 2017, creates an optional Tier III hybrid retirement plan, but it has not yet gone into effect. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2026. One program allows retiring Tier I members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier I and II members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs began in 2019 and are funded by bonds issued by the State of Illinois.

Contributions - The State of Illinois maintains the primary responsibility for funding TRS. The Illinois Pension Code, as amended by Public Act 88-0593 and subsequent acts, provides that for years 2010 through 2045, the minimum contribution to the System for each fiscal year shall be an amount determined to be sufficient to bring the total assets of the System up to 90 percent of the total actuarial liabilities of the System by the end of fiscal year 2045.

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2024, was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

On-Behalf Contributions to TRS - The State of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2025, State of Illinois contributions recognized by the District were based on the state's proportionate share of the collective net pension (asset)/liability associated with the District, and the District recognized revenue and expenditures of $9,971,409 in pension contributions from the State of Illinois.

2.2 Formula Contributions - Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2025, were $115,907.

Federal and Special Trust Fund Contributions - When TRS members are paid from federal and special trust funds administered by the District, there is a statutory requirement for the District to pay an employer pension contribution from those funds. Under Public Act 100-0340, the federal and special trust fund contribution rate is the total employer normal cost beginning with the year ended June 30, 2018.

Previously, employer contributions for employees paid from federal and special trust funds were at the same rate as the state contribution rate to TRS and were much higher.

For the year ended June 30, 2025, the District pension contribution was 10.34 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2025, salaries totaling $115,253 were paid from federal and special trust funds that required District contributions of $11,917.

Employer Retirement Cost Contributions - Under GASB Statement No. 68, contributions that an employer is required to pay because of a TRS member retiring are categorized as specific liability payments. The District is required to make a one-time contribution to TRS for members granted salary increases of over 6 percent, if those salaries are used to calculate a retiree's final average salary.

NOTE 6. RETIREMENT BENEFITS (CONT'D)

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2025, the District paid $-0- to TRS for employer contributions due on salary increases in excess of 6 percent, and $-0- for sick leave days granted in excess of the normal annual allotment.

For the year ended June 30, 2025, the District recognized pension expense of $9,971,409 and revenue of $9,971,409 for support provided by the state.

Illinois Municipal Retirement Fund

General Information about the Pension Plan

Plan Description - The District's defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The District's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-district public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

Benefits Provided - Employees hired before January 1, 2011, are eligible for Tier I benefits. Tier I employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier I employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3 percent of the final rate of earnings for the first 15 years of service credit, plus 2 percent for each year of service credit after 15 years to a maximum of 75 percent of their final rate of earnings. Final rate of earnings is the highest total earnings during any 48 consecutive months within the last 10 years of service, divided by 48. Under Tier I, the pension is increased by 3 percent of the original amount on January 1 every year after retirement.

Employees hired on or after January 1, 2011, are eligible for Tier II benefits. For Tier II employees, pension benefits vest after 10 years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with 10 years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3 percent of the final rate of earnings for the first 15 years of service credit, plus 2 percent for each year of service credit after 15 years to a maximum of 75 percent of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier II, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of:

- 3 percent of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

NOTE 6. RETIREMENT BENEFITS (CONT'D)

Employees Covered by Benefit Terms - As of December 31, 2024, the following employees were covered by the benefit terms:

Retirees and Beneficiaries Currently Receiving Benefits	181
Inactive Plan Members Entitled to but Not Yet Receiving Benefits	454
Active Plan Members	269
	904

Contributions - As set by statute, the District's Regular Plan Members are required to contribute 4.5 percent of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of their own employees. The District's annual contribution rate for calendar year 2024 and 2025 was 5.94 percent and 6.04 percent, respectively. For the fiscal year ended June 30, 2025, the District contributed $474,247 to the plan. The District also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Social Security

Employees not qualifying for coverage under the Illinois Downstate Teachers' Retirement System or the Illinois Municipal Retirement Fund are considered "non-participating employees". These employees and those qualifying for coverage under the Illinois Municipal Retirement Fund are covered under Social Security. The District paid the total required contribution for the current fiscal year of $488,700.

NOTE 7. POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

Teacher Health Insurance Security Fund

General Information about the Plan

Plan Description - The District participates in the Teachers' Health Insurance Security (THIS) Fund which accounts for the Teacher Retirement Insurance Program of Illinois (TRIP or Plan). TRIP is a cost-sharing, multiple-employer defined benefit post-employment healthcare plan that was established by the Illinois legislature for the benefit of retired Illinois public school teachers employed outside the city of Chicago. TRIP health coverage includes provisions for medical, prescription, and behavioral health benefits, but does not provide vision, dental, or life insurance benefits. Annuitants may participate in the State administered Preferred Provider Organization plan or choose from several managed care options. TRIP is administered in accordance with the State Employees Group Insurance Act of 1971 (5 ILSC 375/6.5) which established the eligibility and benefit provisions of the plan.

Benefits Provided - The State Employees Group Insurance Act of 1971 (5 ILCS 375/6.5) requires that the Department's Director determines the rates and premiums of annuitants and dependent beneficiaries and establishes the cost-sharing parameters, as well as funding. Member premiums are set by this statute, which provides for a subsidy of either 50 percent or 75 percent, depending upon member benefit choices. Dependents are eligible for coverage, at a rate of 100 percent of the cost of the coverage.

NOTE 7. POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (CONT'D)

A summary of the post-employment benefit provisions, changes in benefit provisions, employee eligibility requirements including eligibility for vesting, and the authority under which benefit provisions are established are included as an integral part of the financial statements of the Department of Central Management Services. The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General (http://www.auditor.illinois.gov/Audit-Reports/ABC-List.asp). The current reports are listed under "Central Management Services" (http://www.auditor.illinois.gov/Audit-Reports/CMS-THISF.asp).

On-Behalf Contributions to the THIS Fund - The State of Illinois makes employer retiree health insurance contributions on behalf of the employer. State contributions are intended to cover the actuarial costs to the THIS Fund that are not covered by contributions from active members, which were 0.90 percent of pay for the year ended June 30, 2025. State of Illinois contributions were $179,860, and the employer recognized revenue and expenditures of this amount during the year.

Employer Contributions to the THIS Fund - The Employer also makes contributions to the THIS Fund. The employer THIS Fund contribution was 0.67 percent during the year ended June 30, 2025. For the year ended June 30, 2025, the employer paid $133,904 to the THIS Fund.

NOTE 8. CHANGES IN LONG-TERM DEBT AND OTHER OBLIGATIONS

A summary of changes in general long-term debt for the year ended June 30, 2025, is as follows:

Notes from Direct Borrowings and Direct Placements	BALANCES JULY 1, 2024	PROCEEDS	DECREASES	BALANCES JUNE 30, 2025
General Obligation School Bonds, Series 2009	$ 1,050,000	$ -	$ 1,050,000	$ -
General Obligation School Bonds, Series 2015A	2,005,000	-	-	2,005,000
General Obligation School Bonds, Series 2015B	3,120,000	-	-	3,120,000
General Obligation Debt Certificates, Series 2015	925,000	-	70,000	855,000
General Obligation School Bonds, Series 2016A	7,870,000	-	3,035,000	4,835,000
General Obligation School Bonds, Series 2016B	5,475,000	-		5,475,000
General Obligation School Bonds, Series 2019B	2,100,000	-	50,000	2,050,000
General Obligation School Bonds, Series 2024	7,730,000	-	-	7,730,000
	$ 30,275,000	$ -	$ 4,205,000	$ 26,070,000

NOTE 8. CHANGES IN LONG-TERM DEBT AND OTHER OBLIGATIONS (CONT'D)

Notes from Direct Borrowings and Direct Placements

General Obligation School Bonds, Series 2009

On February 1, 2009, General Obligation School Refunding Bonds in the amount of $3,210,000 were issued. Bond principal payments range from $155,000 to $230,000 with annual payments beginning December 1, 2009 and ending December 1, 2028. A portion of these bonds was refunded with the issue of the 2015 and 2016 Project and Restructuring Financing Bonds. The interest rate on the bonds ranges from 1.50 percent to 4.30 percent with semi-annual payment dates of December 1 and June 1. Interest payments began on December 1, 2009 and end December 1, 2028. These bonds were paid off in the current fiscal year.

General Obligation School Bonds, Series 2015A

On July 15, 2015, General Obligation School Refunding Bonds in the amount of $2,390,000 were issued. Bond principal payments range from $385,000 to $2,005,000 with annual payments beginning December 1, 2015 and ending December 1, 2027. The interest rate on the bonds ranges from 3.50 percent to 5.00 percent with semi-annual payment dates of June 1 and December 1. Interest payments begin on December 1, 2015 and end December 1, 2027.

At June 30, 2025, the annual cash flow requirements of bond principal and interest are as follows:

YEAR ENDING JUNE 30,	PRINCIPAL	INTEREST	TOTAL
2026	$ -	$ 70,175	$ 70,175
2027	-	70,175	70,175
2028	2,005,000	35,088	2,040,088
	$ 2,005,000	$ 175,438	$ 2,180,438

General Obligation School Bonds, Series 2015B

On July 15, 2015, General Obligation School Refunding Bonds in the amount of $3,120,000 were issued. Bond principal payments are $3,120,000 with one annual payment due December 1, 2028. The interest rate on the bonds is 3.625 percent with semi-annual payment dates of June 1 and December 1. Interest payments begin on December 1, 2015 and end December 1, 2028.

YEAR ENDING JUNE 30,	PRINCIPAL	INTEREST	TOTAL
2026	$ -	$ 113,100	$ 113,100
2027	-	113,100	113,100
2028	-	113,100	113,100
2029	3,120,000	56,550	3,176,550
	$ 3,120,000	$ 395,850	$ 3,515,850

NOTE 8. CHANGES IN LONG-TERM DEBT AND OTHER OBLIGATIONS (CONT'D)

General Obligation Debt Certificates, Series 2015

On July 15, 2015, General Obligation School Debt Certificates in the amount of $1,370,000 were issued. Bond principal payments range from $15,000 to $100,000 with annual payments beginning December 1, 2015 and ending December 1, 2034. The interest rate on the bonds ranges from 3.00 percent to 5.00 percent with semi-annual payment dates of June 1 and December 1. Interest payments begin on December 1, 2015 and end December 1, 2034.

At June 30, 2025, the annual cash flow requirements of bond principal and interest are as follows:

YEAR ENDING JUNE 30,	PRINCIPAL	INTEREST	TOTAL
2026	$ 70,000	$ 36,538	$ 106,538
2027	75,000	33,263	108,263
2028	75,000	29,513	104,513
2029	80,000	25,638	105,638
2030	85,000	21,513	106,513
2031-2035	470,000	50,119	520,119
	$ 855,000	$ 196,584	$ 1,051,584

General Obligation School Bonds, Series 2016A

On May 4, 2016, General Obligation School Refunding Bonds in the amount of $9,405,000 were issued. Bond principal payments range from $220,000 to $3,135,000 with annual payments beginning December 1, 2016 and ending December 1, 2026. The interest rate on the bonds ranges from 2.00 percent to 3.00 percent with semi-annual payment dates of June 1 and December 1. Interest payments begin on December 1, 2016 and end December 1, 2026.

At June 30, 2025, the annual cash flow requirements of bond principal and interest are as follows:

YEAR ENDING JUNE 30,	PRINCIPAL	INTEREST	TOTAL
2026	$ 3,135,000	$ 81,688	$ 3,216,688
2027	1,700,000	21,250	1,721,250
	$ 4,835,000	$ 102,938	$ 4,937,938

General Obligation School Bonds, Series 2016B

On May 4, 2016, General Obligation School Refunding Bonds in the amount of $5,475,000 were issued. Bond principal payments range from $1,365,000 to $2,565,000 with annual payments beginning December 1, 2026 and ending December 1, 2029. The interest rate on the bonds ranges from 2.75 percent to 3.00 percent with semi-annual payment dates of June 1 and December 1. Interest payments will begin on December 1, 2016 and end December 1, 2029.

NOTE 8. CHANGES IN LONG-TERM DEBT AND OTHER OBLIGATIONS (CONT'D)

At June 30, 2025, the annual cash flow requirements of bond principal and interest are as follows:

YEAR ENDING JUNE 30,	PRINCIPAL	INTEREST	TOTAL
2026	$ -	$ 160,838	$ 160,838
2027	1,545,000	137,663	1,682,663
2028	1,365,000	95,719	1,460,719
2029	-	76,950	76,950
2030	2,565,000	38,475	2,603,475
	$ 5,475,000	$ 509,645	$ 5,984,645

General Obligation School Bonds, Series 2019B

On May 30, 2019, General Obligation School Bonds in the amount of $2,225,000 were issued. Bond principal payments range from $25,000 to $1,280,000 with annual payments beginning December 1, 2021 and ending December 1, 2030. The interest rate on the bonds is 2.46 percent with semi-annual payment dates of June 1 and December 1. Interest payments will begin on December 1, 2019 and end December 1, 2030.

At June 30, 2025, the annual cash flow requirements of bond principal and interest are as follows:

YEAR ENDING JUNE 30,	PRINCIPAL	INTEREST	TOTAL
2026	$ 50,000	$ 49,815	$ 99,815
2027	50,000	48,585	98,585
2028	55,000	47,294	102,294
2029	345,000	42,374	387,374
2030	1,280,000	22,386	1,302,386
2031	270,000	3,321	273,321
	$ 2,050,000	$ 213,775	$ 2,263,775

General Obligation School Bonds, Series 2024

On June 5, 2024, General Obligation School Bonds in the amount of $7,730,000 were issued. Bond principal payments range from $460,000 to $1,555,000 with annual payments beginning December 1, 2030 and ending December 1, 2043. The interest rate on the bonds is 5.00 percent with semi-annual payment dates of June 1 and December 1. Interest payments will begin on December 1, 2030 and end December 1, 2043.

NOTE 8. CHANGES IN LONG-TERM DEBT AND OTHER OBLIGATIONS (CONT'D)

At June 30, 2025, the annual cash flow requirements of bond principal and interest are as follows:

YEAR ENDING JUNE 30,	PRINCIPAL	INTEREST	TOTAL
2026	$ -	$ 386,500	$ 386,500
2027	-	386,500	386,500
2028	-	386,500	386,500
2029	-	386,500	386,500
2030	-	386,500	386,500
2031-2035	995,000	1,731,625	2,726,625
2036-2040	1,635,000	1,603,875	3,238,875
2041-2043	5,100,000	555,500	5,655,500
	$ 7,730,000	$ 5,823,500	$ 13,553,500

Summary

The annual combined cash flow requirements of principal and interest at June 30, 2025, are as follows:

YEAR ENDING JUNE 30,	PRINCIPAL	INTEREST	TOTAL
2026	$ 3,255,000	$ 898,654	$ 4,153,654
2027	3,370,000	810,536	4,180,536
2028	3,500,000	707,214	4,207,214
2029	3,545,000	588,012	4,133,012
2030	3,930,000	468,874	4,398,874
2031-2035	1,735,000	1,785,065	3,520,065
2036-2040	1,635,000	1,603,875	3,238,875
2041-2043	5,100,000	555,500	5,655,500
	$26,070,000	$ 7,417,730	$33,487,730

Legal Debt Margin

At June 30, 2025, the legal debt margin of the school district was as follows:

Assessed Valuation - Tax Year 2024	$ 1,039,487,033
Debt Limit - 6.9 Percent of Assessed Valuation	$ 71,724,605
Less: Long-Term Indebtedness	26,070,000
Principal Portion of BASSC Obligation	470,063
Legal Debt Margin	$ 45,184,542

NOTE 9. INTERFUND RECEIVABLES/PAYABLES

There were no interfund receivables or payables at June 30, 2025.

NOTE 10. INTERFUND TRANSFERS

The District permanently transferred $7,303,042 from the Working Cash Fund to the Tort and Capital Projects Funds. The permanent transfer represents an abatement of the Working Cash Fund and is allowable under Section 20-10 of the School Code of Illinois. The transfer was made to help pay expenditures in the respective funds.

NOTE 11. COMMON BANK ACCOUNTS

Separate bank accounts are not maintained for all District funds; instead, certain funds maintain their uninvested cash balances in common interest-bearing checking and money market accounts, with accounting records being maintained to show the portion of the common bank account balances attributable to each participating fund. Occasionally, certain of the funds participating in the common bank accounts will incur overdrafts (deficits) in the accounts. The overdrafts result from expenditures which have been approved by the Board of Education.

NOTE 12. EXPENDITURES OVER BUDGET

The District expended funds in excess of budget in the following:

Education Fund	$ 762,842
Debt Service Fund	1,036,152
Transportation Fund	92,120
Tort Fund	12,767

NOTE 13. COMMITMENTS

Agreement with BASSC

The District is one of 23 members of Belleville Area Special Services Cooperative (BASSC). As of August 19, 2020, BASSC refinanced the original bond and received additional financing to purchase and renovate a new building through the issuance of a new bond of $4,235,000. The District will be obligated to pay its portion over a 20-year period. The District's percentage of the bond, half of which was based on a percentage of the Equalized Assessed Valuation of the 23 participants for 2015 and the other half based on a percentage of students from the District that participate in BASSC of the 23 participants, is 2.68 percent and 2.17 percent, respectively

As of February 6, 2024, BASSC issued $1,450,000 of bonds to provide for the purchase and installation of solar panels at the Cooperative. The District will be obligated to pay its portion over a 16-year period. The District's portion, which was based on a percentage of the Equalized Assessed Valuation of the 23 participants for 2022, was $94,936. The District will begin making payments in fiscal year 2026.

NOTE 13. COMMITMENTS (CONT'D)

At June 30, 2025, the remaining future payments of principal and interest under the agreement with BASSC are as follows:

YEAR ENDING JUNE 30,	AMOUNT
2026	$ 39,853
2027	39,979
2028	39,515
2029	39,595
2030	39,649
2031-2035	198,104
2036-2040	198,688
2041	7,912
	$ 603,295

Lease Agreements

Beginning in July 2020, the District entered into a lease with American Capital for the purchase of technology equipment. The lease term is 48 months with a monthly payment that ranges from $34,186 to $37,717. Interest is payable each year at the rate of 2.46 percent. The final payment was due July 5, 2024. The amount of $37,717 was expended from the Facility Lease Levy in the Operations and Maintenance funds under this agreement during the fiscal year 2025.

Beginning in July 2021, the District entered into a lease with American Capital for the purchase of technology equipment. The lease term is 48 months with a yearly payment that ranges from $29,829 to $32,712. Interest is payable each year at the rate of 2.308 percent. The final payment is due July 5, 2025. The amount of $31,237 was expended from the Facility Lease Levy in the Operations and Maintenance funds under this agreement during the fiscal year 2025.

At June 30, 2025, future minimum lease payments are as follows:

YEAR ENDING JUNE 30,	AMOUNT
2026	$ 32,712

Beginning in July 2022, the District entered into a lease with American Capital for the purchase of technology equipment. The lease term is 48 months with a yearly payment that ranges from $39,381 to $45,212. Interest is payable each year at the rate of 3.457 percent. The final payment is due July 1, 2026. The amount of $45,212 was expended from the Facility Lease Levy in the Operations and Maintenance funds under this agreement during the fiscal year 2025.

At June 30, 2025, future minimum lease payments are as follows:

YEAR ENDING JUNE 30,	AMOUNT
2026	$ 45,212

NOTE 13. COMMITMENTS (CONT'D)

Beginning in September 2022, the District entered into a lease with Telecom Direct for the purchase of a phone system. The lease term is 60 months with a yearly payment that ranges from $3,068 to $11,684. Interest is payable each year at the rate of 7.932 percent. The final payment is due September 7, 2027. The amount of $12,436 was expended from the Facility Lease Levy in the Operations and Maintenance funds under this agreement during the fiscal year 2025.

At June 30, 2025, future minimum lease payments are as follows:

YEAR ENDING JUNE 30,	AMOUNT
2026	$ 12,436
2027	12,436
	$ 24,872

Beginning in October 2022, the District entered into a lease with Pitney Bowes for the purchase of postage meter. The lease term is 60 months with a yearly payment that ranges from $589 to $1,505. Interest is payable each year at the rate of 6.50 percent. The final payment is due October 18, 2027. The amount of $1,505 was expended from the Facility Lease Levy in the Operations and Maintenance funds under this agreement during the fiscal year 2025.

At June 30, 2025, future minimum lease payments are as follows:

YEAR ENDING JUNE 30,	AMOUNT
2026	$ 1,505
2027	1,505
	$ 3,010

Beginning in July 2023, the District entered into a lease with First American for the purchase of technology equipment. The lease term is 48 months with a yearly payment that ranges from $47,036 to $55,710. Interest is payable each year at the rate of 4.336 percent. The final payment is due July 1, 2027. The amount of $55,741 was expended from the Facility Lease Levy in the Operations and Maintenance funds under this agreement during the fiscal year 2025.

At June 30, 2025, future minimum lease payments are as follows:

YEAR ENDING JUNE 30,	AMOUNT
2026	$ 55,741
2027	55,741
	$ 111,482

NOTE 13. COMMITMENTS (CONT'D)

Revolving Line of Credit

The District has a revolving line of credit with Bank of O'Fallon in the amount of $3,500,000. The line of credit is dated December 4, 2024 and expires December 4, 2025 with an interest rate of 4.75%. The District had a balance of $-0- on the line of credit at June 30, 2025.

NOTE 14. RISK MANAGEMENT

The District purchases commercial property, general liability, school board legal liability, boiler and machinery, pollution incident legal liability, student accident, and workers' compensation insurance policies through Arthur J. Gallagher Risk Management Services to protect the District's assets from all risks. There have been no significant reductions in coverage during the fiscal year. Also, there have been no settlement amounts which have exceeded insurance coverage in the past three years.

The workers' compensation coverage is an assessable risk pool, whereby the District could be assessed for additional premiums should a major catastrophic claim be filed against the funds. At June 30, 2025, the District is not aware of any such claims being filed.

The District elects to be self-insured for unemployment insurance. The District is therefore liable to the State for any payments made to any of its former employees claiming benefits. The District paid $-0- during the year ended June 30, 2025.

NOTE 15. CONTINGENCIES

The District has received funding from state and federal grants in the current and prior years, which are subject to audits by the granting agencies. The School Board believes any adjustments that may arise from these audits will be insignificant to District operations.

Various legal claims arise from time to time in the normal course of business, which in the opinion of management, will have no material effect on the District's financial statements.

NOTE 16. SUBSEQUENT EVENTS

Management has evaluated subsequent events through November 17, 2025, the date on which the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

SCHEDULE "1"

O'FALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90
SCHEDULE OF REVENUES AND EXPENDITURES -
STUDENT ACTIVITY FUND
FOR FISCAL YEAR ENDED JUNE 30, 2025

ASSETS	BEGINNING FUND BALANCE	REVENUES	EXPENDITURES	INTERFUND TRANSFERS	EXCESS OF REVENEUS OVER (UNDER) EXPENDITURES	ENDING FUND BALANCE
8TH GRADE - CARRIEL AND FULTON	$ 13,747	$ 33,837	$ 23,212	$ -	$ 10,625	$ 24,372
CHORUS - CARRIEL AND FULTON	6,521	25,579	28,092	301	(2,513)	4,309
BAND - CARRIEL AND FULTON	14,133	52,840	45,239	-	7,601	21,734
ELEMENTARY BAND - CARRIEL AND FULTON	5,491	12,200	7,034	-	5,166	10,657
DISTRICT TECH DEPARTMENT	165	-	117	-	(117)	48
INTEREST ACCOUNT - CARRIEL AND FULTON	13	300	222	-	78	91
CSX GRANT - CARRIEL AND FULTON	15,046	4,000	4,000	-	-	15,046
PANTHERCAST - CARRIEL AND FULTON	-	-	36	36	(36)	-
6TH GRADE - FULTON	350	4,653	5,004	-	(351)	(1)
7TH GRADE FIELD TRIP - FULTON	6,324	6,369	5,430	-	939	7,263
EMH - CARRIEL AND FULTON	571	2,142	1,589	-	553	1,124
TUTORIAL - CARRIEL AND FULTON	319	-	-	-	-	319
FULTON AFTER CLASS EXPERIENCE	2,760	2,003	3,138	-	(1,135)	1,625
STUDENT ASSISTANCE - FULTON	1,275	3,003	3,956	-	(953)	322
LAND FOR LEARNING - FULTON	4,464	41,289	37,309	-	3,980	8,444
PHYSICAL EDUCATION - FULTON	4,502	14,302	10,075	-	4,227	8,729
BOYS BASKETBALL - FULTON	950	8,849	7,276	(500)	1,573	2,023
GIRLS BASKETBALL - FULTON	485	-	1,230	888	(1,230)	143
VOLLEYBALL - FULTON	3,213	4,412	4,728	-	(316)	2,897
SOCCER - FULTON	1,086	712	281	-	431	1,517
CROSS COUNTRY - FULTON	6,830	1,400	666	-	734	7,564
TRACK - FULTON	1,571	1,884	1,148	-	736	2,307
BOYS BASEBALL - FULTON	7,304	18,953	12,242	(7,784)	6,711	6,231
GIRLS SOFTBALL - FULTON	1,403	700	1,999	2,299	(1,299)	2,403
CHEERLEADING - FULTON	4,935	32,262	32,444	(52)	(182)	4,701
PEPSI MONEY - FULTON	152	796	749	52	47	251
PICTURE MONEY - FULTON	4,302	2,703	3,429	-	(726)	3,576
CONCESSIONS - FULTON	5,427	9,082	8,961	(203)	121	5,345
DIVERSITY CLUB - FULTON	524	280	161	-	119	643
CARTIER HOUSE - FULTON	67	335	335	-	-	67
PECK HOUSE - FULTON	79	-	52	-	(52)	27
OGLE HOUSE - FULTON	146	685	337	-	348	494
CRYDER HOUSE - FULTON	570	-	-	75	-	645
SCHMITT HOUSE - FULTON	3,133	2,691	2,060	-	631	3,764
SCHWARZ HOUSE - FULTON	465	151	-	-	151	616
FULTON ATHLETIC BOOSTER CLUB	10,219	-	141	-	(141)	10,078
POMS - FULTON	(455)	4,804	1,410	400	3,394	3,339
YEARBOOK - FULTON	2,186	1,483	2,103	-	(620)	1,566
DRAMA CLUB - FULTON	5,623	8,713	5,685	(336)	3,028	8,315
ART CLUB - FULTON	221	100	31	-	69	290
SCHOLAR BOWL - FULTON	770	1,256	710	-	546	1,316
ECO CLUB - FULTON	2,339	-	-	-	-	2,339
HONOR SOCIETY - FULTON	22,138	4,791	1,961	-	2,830	24,968
STUDENT COUNCIL - FULTON	3,369	9,233	10,758	139	(1,525)	1,983
FELLOWSHIP OF CHRISTIAN ATHLETES - FULTON	(4)	90	86	-	4	-
STEM - FULTON	584	1,838	2,655	-	(817)	(233)
SCRIP - FULTON	12,969	4,869	922	-	3,947	16,916
CAP AND GOWN - FULTON	1,867	3,237	2,375	-	862	2,729
OFFICE - FULTON	24,309	27,316	18,355	(66)	8,961	33,204
LIBRARY - FULTON	368	729	468	-	261	629
I.D. TAGS - FULTON	11,726	5,875	4,766	-	1,109	12,835
GRANT/SCIENCE FAIR	724	-	-	-	-	724
HOUSE GENERAL - CARRIEL	-	850	811	(119)	39	(80)
HICKORY HOUSE - CARRIEL	-	900	358	104	542	646
MAPLE HOUSE - CARRIEL	-	900	88	150	812	962
OAK HOUSE - CARRIEL	-	900	156	-	744	744
PINE HOUSE - CARRIEL	-	900	64	-	836	836
WILLOW HOUSE - CARRIEL	-	900	-	150	900	1,050
6TH GRADE - CARRIEL	360	900	186	-	714	1,074
7TH GRADE FIELD TRIP - CARRIEL	559	4,620	4,153	-	467	1,026
AGENDAS - CARRIEL	2,030	6,352	9,497	-	(3,145)	(1,115)
TUTORIAL - CARRIEL	264	-	-	-	-	264
CARRIEL AFTER CLASS EXPERIENCE	256	1,555	1,669	-	(114)	142
STUDENT ASSISTANCE - CARRIEL	(488)	-	-	-	-	(488)
PBIS - CARRIEL	19	-	-	-	-	19
LAND FOR LEARNING - CARRIEL	7,283	35,064	35,162	-	(98)	7,185
PHYSICAL EDUCATION - CARRIEL	4,980	21,876	19,862	-	2,014	6,994
DANCE - CARRIEL	2,607	4,458	4,386	-	72	2,679
BOYS BASKETBALL - CARRIEL	90	1,150	1,030	(100)	120	110
GIRLS BASKETBALL - CARRIEL	488	1,000	1,274	449	(274)	663
VOLLEYBALL - CARRIEL	2,772	1,630	1,631	560	(1)	3,331
BOWLING - CARRIEL	1,890	22	94	-	(72)	1,818
SOCCER - CARRIEL	247	-	-	-	-	247
CROSS COUNTRY - CARRIEL	198	-	125	-	(125)	73
TRACK CARRIEL	291	55	75	-	(20)	271
BOYS BASEBALL - CARRIEL	2,825	860	2,863	2,299	(2,003)	3,121
	$ 243,947	$ 447,638	$ 388,461	$ (1,258)	$ 59,177	$ 301,866

O'FALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90
SCHEDULE OF REVENUES AND EXPENDITURES -
STUDENT ACTIVITY FUND
FOR FISCAL YEAR ENDED JUNE 30, 2025

ASSETS	BEGINNING FUND BALANCE	REVENUES	EXPENDITURES	INTERFUND TRANSFERS	EXCESS OF REVENEUS OVER (UNDER) EXPENDITURES	ENDING FUND BALANCE
GIRLS SOFTBALL - CARRIEL	$ 5,128	$ 745	$ 4,269	$ 2,599	$ (3,524)	$ 4,203
FAST CAMP - CARRIEL	368	-	(115)	-	115	483
CHEERLEADING - CARRIEL	(100)	25,031	22,230	276	2,801	2,977
PEPSI MONEY - CARRIEL	329	218	-	-	218	547
PICTURE MONEY - CARRIEL	4,747	2,727	2,978	(369)	(251)	4,127
CONCESSIONS - CARRIEL	5,216	8,771	4,463	(4,199)	4,308	5,325
ELM HOUSE - CARRIEL	-	900	-	-	900	900
SOCIAL COMMITTEE - CARRIEL	1	-	-	-	-	1
CARRIEL ATHLETIC BOOSTER CLUB	9,914	-	-	-	-	9,914
YEARBOOK - CARRIEL	1,672	850	1,179	150	(329)	1,493
DRAMA CLUB - CARRIEL	10,425	5,485	4,221	301	1,264	11,990
ART CLUB - CARRIEL	1,173	1,850	2,528	576	(678)	1,071
SCHOLAR BOWL - CARRIEL	2,420	334	1,633	301	(1,299)	1,422
ECO CLUB - CARRIEL	17,408	10,451	13,850	601	(3,399)	14,610
HONOR SOCIETY - CARRIEL	9,309	3,746	2,045	376	1,701	11,386
STUDENT COUNCIL - CARRIEL	2,056	3,816	2,990	466	826	3,348
FELLOWSHIP OF CHRISTIAN ATHLETES - CARRIEL	72	-	-	-	-	72
STEM - CARRIEL	2,904	550	30	-	520	3,424
SCRIP - CARRIEL	6,973	909	619	-	290	7,263
CAP AND GOWN - CARRIEL	233	1,763	1,759	-	4	237
OFFICE - CARRIEL	1,339	5,160	6,094	-	(934)	405
LIBRARY - CARRIEL	330	244	-	-	244	574
I.D. TAGS - CARRIEL	7,229	7,030	2,675	(275)	4,355	11,309
GRANT - CARRIEL	-	5,000	693	-	4,307	4,307
PREK FIELD TRIPS - EK	9	358	441	110	(83)	36
KINDERGARTEN - EK	350	1,099	1,778	329	(679)	-
1ST GRADE - EK	306	964	745	-	219	525
2ND GRADE - EK	185	-	-	-	-	185
3RD GRADE - EK	2	1,480	1,794	365	(314)	53
4TH GRADE - EK	29	1,219	1,132	-	87	116
5TH GRADE - EK	203	-	-	-	-	203
AUTISM - EK	27	130	130	-	-	27
ENRICHMENT - EK	2,605	20,497	20,102	100	395	3,100
STUDENT ASSISTANCE - EK	1,059	560	663	-	(103)	956
CHARACTER ED/PBIS - EK	3	-	-	-	-	3
PHYSICAL EDUCATION - EK	455	-	45	-	(45)	410
MUSIC - EK	9,024	8,323	14,618	-	(6,295)	2,729
PEPSI MONEY - EK	74	670	930	186	(260)	-
PICTURE MONEY - EK	2,886	2,874	3,730	-	(856)	2,030
SOCIAL COMMITTEE - EK	1,408	2,855	2,404	-	451	1,859
OFFICE - EK	48	3,232	2,254	(885)	978	141
LIBRARY - EK	503	146	15	-	131	634
GRANTS/DONATIONS - EK	1,129	-	260	(205)	(260)	664
PREK FIELD TRIPS - HINCH	253	410	484	-	(74)	179
KINDERGARTEN - HINCH	982	43	1,105	1,078	(1,062)	998
1ST GRADE - HINCH	247	1,284	303	(1,078)	981	150
2ND GRADE - HINCH	-	-	-	-	-	-
3RD GRADE - HINCH	528	1,131	1,245	-	(114)	414
4TH GRADE - HINCH	162	148	216	-	(68)	94
5TH GRADE - HINCH	504	2,110	2,330	-	(220)	284
SPECIAL EDUCATION FIELD TRIPS	370	-	-	-	-	370
ENRICHMENT - HINCH	2,836	10,300	9,324	-	976	3,812
STUDENT ASSISTANCE - HINCH	126	200	85	-	115	241
CHARACTER EDUCATION - HINCH	322	-	-	-	-	322
PHYSICAL EDUCATION - HINCH	287	-	-	-	-	287
MUSIC - HINCH	7,342	7,581	11,961	-	(4,380)	2,962
PEPSI MONEY - HINCH	208	46	96	-	(50)	158
PICTURE MONEY - HINCH	650	1,657	144	-	1,513	2,163
SOCIAL COMMITTEE - HINCH	1,086	1,140	1,303	-	(163)	923
YEARBOOK - HINCH	3,250	1,799	2,744	-	(945)	2,305
STEAM - HINCH	19,727	-	10,901	-	(10,901)	8,826
OFFICE - HINCH	948	615	255	-	360	1,308
LIBRARY - HINCH	267	78	(15)	-	93	360
HAWK - HINCH	728	-	-	-	-	728
PREK FIELD TRIPS - EVANS	318	1,414	1,392	-	22	340
KINDERGARTEN - EVANS	147	-	-	-	-	147
1ST GRADE - EVANS	(44)	906	851	21	55	32
2ND GRADE - EVANS	13	-	-	-	-	13
3RD GRADE - EVANS	302	-	-	-	-	302
4TH GRADE - EVANS	1	235	250	14	(15)	-
5TH GRADE - EVANS	120	791	886	-	(95)	25
READING COUNTS - EVANS	1,380	2,694	3,193	(35)	(499)	846
CHARACTER EDUCATION - EVANS	1,032	441	1,091	(5)	(650)	377
PHYSICAL EDUCATION - EVANS	593	-	117	-	(117)	476
MUSIC - EVANS	2,083	7,292	6,271	-	1,021	3,104
PICTURE MONEY - EVANS	3,538	2,154	2,412	-	(258)	3,280
	$ 159,757	$ 174,456	$ 184,126	$ 798	$ (9,670)	$ 150,885

O'FALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90
SCHEDULE OF REVENUES AND EXPENDITURES -
STUDENT ACTIVITY FUND
FOR FISCAL YEAR ENDED JUNE 30, 2025

ASSETS	BEGINNING FUND BALANCE	REVENUES	EXPENDITURES	INTERFUND TRANSFERS	EXCESS OF REVENEUS OVER (UNDER) EXPENDITURES	ENDING FUND BALANCE
TSHIRTS - EVANS	$ 653	$ 92	$ 42	$ -	$ 50	$ 703
SOCIAL COMMITTEE - EVANS	330	680	862	5	(182)	153
YEARBOOK - EVANS	497	976	880	-	96	593
OFFICE - EVANS	148	239	-	-	239	387
LIBRARY - EVANS	376	233	-	-	233	609
PREK FIELD TRIPS - SCHAEFER	216	490	418	-	72	288
KINDERGARTEN - SCHAEFER	863	2,470	2,476	-	(6)	857
1ST GRADE - SCHAEFER	178	-	-	-	-	178
2ND GRADE - SCHAEFER	-	-	-	-	-	-
3RD GRADE - SCHAEFER	142	1,602	1,224	-	378	520
4TH GRADE - SCHAEFER	788	646	869	-	(223)	565
5TH GRADE - SCHAEFER	766	2,414	1,987	-	427	1,193
ENRICHMENT - SCHAEFER	3,610	15,450	15,463	-	(13)	3,597
CHARACTER EDUCATION - SCHAEFER	1,758	3,102	2,486	-	616	2,374
PHYSICAL EDUCATION - SCHAEFER	1,121	160	160	-	-	1,121
MUSIC - SCHAEFER	4,937	8,517	8,847	-	(330)	4,607
SODA MONEY - SCHAEFER	1,358	1,663	2,387	-	(724)	634
PICTURE MONEY - SCHAEFER	11,535	5,969	3,022	-	2,947	14,482
AGENDAS - SCHAEFER	5,736	1,120	1,230	-	(110)	5,626
STUDENT FUNDRAISING - SCHAEFER	8	-	-	-	-	8
SOCIAL COMMITTEE - SCHAEFER	679	1,531	1,642	-	(111)	568
OFFICE - SCHAEFER	775	-	-	-	-	775
LIBRARY - SCHAEFER	349	365	-	-	365	714
PREK FIELD TRIPS - MOYE	(195)	736	975	456	(239)	22
KINDERGARTEN - MOYE	284	-	-	-	-	284
1ST GRADE - MOYE	-	-	-	-	-	-
2ND GRADE - MOYE	-	-	-	-	-	-
3RD GRADE - MOYE	-	-	-	-	-	-
4TH GRADE - MOYE	-	1,502	1,553	51	(51)	-
5TH GRADE - MOYE	207	2,227	2,226	-	1	208
TOP SHELF - MOYE	197	-	-	-	-	197
ENRICHMENT - MOYE	3,002	17,324	21,908	3,275	(4,584)	1,693
STUDENT ASSISTANCE - MOYE	4,283	-	215	-	(215)	4,068
CHARACTER EDUCATION - MOYE	1,132	2,116	2,223	-	(107)	1,025
PHYSICAL EDUCATION - MOYE	1,194	-	91	-	(91)	1,103
MUSIC - MOYE	2,034	17,675	15,883	-	1,792	3,826
PEPSI MONEY - MOYE	715	809	1,188	-	(379)	336
PICTURE MONEY - MOYE	3,465	4,043	3,636	-	407	3,872
AGENDAS - MOYE	8	2,115	1,586	69	529	606
FUNDRAISING - MOYE	5,396	5,797	4,934	(3,396)	863	2,863
SOCIAL COMMITTEE - MOYE	372	620	338	-	282	654
YEARBOOK - MOYE	2,506	180	581	-	(401)	2,105
OFFICE - MOYE	226	209	151	-	58	284
LIBRARY - MOYE	473	329	-	-	329	802
GRANTS - MOYE	-	5,000	-	-	5,000	5,000
PREK FIELD TRIPS	372	-	-	-	-	372
PREK FUNDRAISING	9,534	2	206	-	(204)	9,330
	$ 72,028	$ 108,403	$ 101,689	$ 460	$ 6,714	$ 79,202
TOTAL	$ 475,732	$ 730,497	$ 674,276	$ -	$ 56,221	$ 531,953

COMPLIANCE AUDITS

SCHEFFEL BOYLE
Certified Public Accountants
ALTON EDWARDSVILLE BELLEVILLE HIGHLAND
JERSEYVILLE COLUMBIA CARROLLTON

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Education
O'Fallon Community Consolidated School District No. 90
O'Fallon, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of O'Fallon Community Consolidated School District No. 90 (the "District") as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 17, 2025.

Our opinion was adverse because the financial statements are not prepared in accordance with generally accepted accounting principles. However, the financial statements were found to be fairly stated on the modified cash basis of accounting, in accordance with regulatory reporting requirements established by the Illinois State Board of Education, which is a comprehensive basis of accounting other than generally accepted accounting principles.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered O'Fallon Community Consolidated School District No. 90's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

MEMBER OF BDO ALLIANCE USA

Board of Education
O'Fallon Community Consolidated School District No. 90
O'Fallon, Illinois

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether O'Fallon Community Consolidated School District No. 90's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards,* and which are described in the accompanying schedule of findings and questioned costs as items 2025-001 and 2025-002.

O'Fallon Community Consolidated School District No. 90 Response to Findings

The District's response to the finding identified in our audit is described in the accompanying schedule of findings and responses. The District's response was not subject to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Scheffel Boyle

SCHEFFEL BOYLE
Belleville, Illinois

December 10, 2025

SCHEFFEL BOYLE
Certified Public Accountants
ALTON EDWARDSVILLE BELLEVILLE HIGHLAND
JERSEYVILLE COLUMBIA CARROLLTON

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Education
O'Fallon Community Consolidated School District No. 90
O'Fallon, Illinois

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited O'Fallon Community Consolidated School District No. 90's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of O'Fallon Community Consolidated School District No. 90's major federal programs for the year ended June 30, 2025. O'Fallon Community Consolidated School District No. 90's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, O'Fallon Community Consolidated School District No. 90 complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of O'Fallon Community Consolidated School District No. 90 and to meet our ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of O'Fallon Community Consolidated School District No. 90's compliance with the compliance requirements referred to above.

AN INDEPENDENT MEMBER OF BDO ALLIANCE USA

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to O'Fallon Community Consolidated School District No. 90's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on O'Fallon Community Consolidated School District No. 90's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about O'Fallon Community Consolidated School District No. 90's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding O'Fallon Community Consolidated School District No. 90's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of O'Fallon Community Consolidated School District No. 90's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of O'Fallon Community Consolidated School District No. 90's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance, and which are described in the accompanying schedule of findings and questioned costs as items 2025-003 and 2025-004. Our opinion on each major federal program is not modified with respect to these matters.

Board of Education
O'Fallon Community Consolidated School District No. 90
O'Fallon, Illinois

Government Auditing Standards requires the auditor to perform limited procedures on O'Fallon Community Consolidated School District No. 90's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. O'Fallon Community Consolidated School District No. 90's response was not subject to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and, therefore, material weaknesses or significant deficiencies may exist that were not identified.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questions costs as items 2025-003 and 2025-004 to be significant deficiencies.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on O'Fallon Community Consolidated School District No. 90's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. O'Fallon Community Consolidated School District No. 90's response was not subject to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Scheffel Boyle

SCHEFFEL BOYLE
Belleville, Illinois

December 10, 2025

ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)
DISTRICT/JOINT AGREEMENT
Year Ending June 30, 2025

DISTRICT/JOINT AGREEMENT NAME	RCDT NUMBER	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER
O'FALLON CCSD 90	**50-082-0900-04**	**065-026956**
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM **SCHEFFEL BOYLE** **222 EAST MAIN STREET** **BELLEVILLE, IL 62220**
ADDRESS OF AUDITED ENTITY *(Street and/or P.O. Box, City, State, Zip Code)* **118 E WASHINGTON ST** **O'FALLON IL 62269**		E-MAIL ADDRESS: brian.otten@scheffelboyle.com NAME OF AUDIT SUPERVISOR **Brian A. Otten, CPA**
		CPA FIRM TELEPHONE NUMBER **618-277-8100** / FAX NUMBER **618-277-9307**

THE FOLLOWING INFORMATION MUST BE INCLUDED IN THE SINGLE AUDIT REPORT:

- [X] A copy of the CPA firm's most recent peer review report and acceptance letter has been submitted to the GATA Portal (either with the audit or under separate cover).
- [X] Financial Statements including footnotes (Title 2 CFR §200.510 (a))
- [X] Schedule of Expenditures of Federal Awards including footnotes (Title 2 CFR §200.510 (b))
- [X] Independent Auditor's Report on the Financial Statements (Title 2 CFR §200.515 (a))
- [X] Independent Auditor's Report on Internal Control Over Financial Reporting and Compliance Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* (Title 2 CFR §200.515 (b))
- [X] Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by Uniform Guidance (Title 2 CFR §200.515 (c))
- [X] Schedule of Findings and Questioned Costs (Title 2 CFR §200.515 (d))
- [X] Summary Schedule of Prior Audit Findings (Title 2 CFR §200.511 (b))
- [X] Corrective Action Plan(s) (Title 2 CFR §200.511 (c))

THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:

- [ ] A Copy of the Federal Data Collection Form (Title 2 CFR §200.512 (b))
- [ ] A Copy of each Management Letter
- [ ] A copy of the Consolidated Year-end Financial Report (CYEFR) and In-relation to opinion

SINGLE AUDIT INFORMATION CHECKLIST

The following checklist is OPTIONAL; it is not a required form for completion of Single Audit information. The purpose of the checklist is to assist in determining if appropriate information has been correctly completed within the Annual Financial Report (AFR). This is not a complete listing of all Single Audit requirements, but highlights some of the more common errors found during ISBE reviews.

GENERAL INFORMATION

X 1. **Signed** and **dated** copies of audit opinion letters have been included with audit package submitted to ISBE.

X 2. All opinion letters use the **most current audit language and formatting** as mandated in SAS 115/SAS 117 and other pronouncements.

X 3. **ALL** Single Audit forms within the AFR Excel workbook have been completed, where appropriate.
- For those forms that are not applicable, "N/A" or similar language has been indicated.

X 4. **ALL** Federal revenues reported in FRIS Report 0053 (Summary of Payments) are accounted for in the Schedule of Expenditures of Federal Awards (SEFA).

X 5. Federal revenues reported on the AFR reconcile to Federal revenues reported on the SEFA.
- Verify or reconcile on reconciliation worksheet.

X 6. *Complete audit package (Data Collection Form, audit reports, etc.) has been submitted electronically to the Federal Audit Clearinghouse*
https://harvester.census.gov/facweb/Default.aspx

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

X 8. All prior year's projects are included and reconciled to final FRIS report amounts.
- Including receipt/revenue and expenditure/disbursement amounts.

X 9. All current year's projects are included and reconciled to most recent FRIS report filed.
- Including receipt/revenue and expenditure/disbursement amounts.

X 10. Differences in reported spending amounts on the SEFA and the final FRIS reports should be detailed and/or documented in a finding,
- discrepancies should be reported as Questioned Costs.

X 11. The total amount provided to subrecipients from each Federal program is included.

X 12. Prior-year and Current-year Child Nutrition Programs (CNP) are included on the SEFA (with prior-year program showing total cash received):
Project year runs from October 1 to September 30, so projects will cross fiscal years;
This means that audited year revenues will include funds from both the prior year and current year projects.

X 13. Each CNP project should be reported on a separate line (one line per project year per program).

X 14. Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year.

X 15. Total CNP Expenditure amounts are consistent with grant amounts awarded by ISBE for each program by project year.

X 16. Exceptions should result in a finding with Questioned Costs.

X 17. The total value of non-cash **COMMODITIES** has been reported on the SEFA (CFDA 10.555).
- The value is determined from the following, **with each item on a separate line**:

X * **Non-Cash Commodities**: Monthly Commodities Bulletin for April (From the Illinois Commodities System accessed through ISBE web site)
Total commodities = A PAL Allocated + B PAL Allocated + Processing Deductions + Total Bonus Allocated
Verify Non-Cash Commodities amount on ISBE web site: https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx

X * **Non-Cash Commodities**: Commodities information for non-cash items received through **Other Food Services**
Districts should track separately through year; no specific report available from ISBE
Verify Non-Cash Commodities amount through Other Food Services on ISBE web site:
https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx

X * **Department of Defense Fresh Fruits and Vegetables** (District should track through year)
- **The two commodity programs should be reported on separate lines on the SEFA.**
Verify Non-Cash Commodities amount through DoD Fresh Fruits and Vegetables on ISBE web site:
https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx

X * *Amounts verified for* **Fresh Fruits and Vegetables** *cash grant program (ISBE code 4 240)*
CFDA number: 10.582

X 18. **TOTALS** have been calculated for Federal revenue and expenditure amounts (Column totals).

X 19. Obligations and Encumbrances are included where appropriate.

X 20. **FINAL STATUS** amounts are calculated, where appropriate.

X 21. Medicaid Fee-for-Service funds, E-Rate reimbursements and Build America Bond interest subsidies have **not** been included on the SEFA.

X 22. **All** programs tested (not just Type A programs) are indicated by either an * or (M) on the SEFA.

X 23. **NOTES TO THE SEFA** within the AFR Excel workbook (SEFA NOTES) have been completed.
Including, but not limited to:

X 24. Basis of Accounting

X 25. Name of Entity

X 26. Type of Financial Statements

X 27. Subrecipient information (**Mark "N/A" if not applicable**)

X * ARRA funds are listed separately from "regular" Federal awards

SINGLE AUDIT INFORMATION CHECKLIST

SUMMARY OF AUDITOR'S RESULTS/FINDINGS/CORRECTIVE ACTION PLAN

- [X] 28. Audit opinions expressed in opinion letters **match** opinions reported in Summary.
- [X] 29. **All** Summary of Auditor Results questions have been answered.
- [X] 30. All tested programs **and** amounts are listed.
- [X] 31. Correct testing threshold has been entered. (Title 2 CFR §200.518)

Findings have been filled out completely and correctly (if none, mark "N/A").

- [X] 32. Financial Statement and/or Federal Award Findings information has been completely filled out for each finding, with finding numbers in correct format.
- [X] 33. Finding completed for each **Significant Deficiency** and for each **Material Weakness** noted in opinion letters.
- [X] 34. Separate finding for each Federal program (i.e., don't report same finding for multiple programs on one sheet).
- [X] 35. Separate finding sheet for each finding on programs (e.g., excess interest earned and unallowable expenditures are two findings and should be reported separately, even if both are on same program).
- [X] 36. Questioned Costs have been calculated where there are questioned costs.
- [X] 37. Questioned Costs are separated by project year **and** by program (and sub-project, if necessary).
- [X] 38. Questioned Costs have been calculated for Interest Earned on **Excess Cash on Hand**.
  - Should be based on actual amount of interest earned
  - Questioned Cost amounts are broken out between programs if multiple programs are listed on the finding
- [X] 39. **A CORRECTIVE ACTION PLAN, on the LEA's letterhead** has been completed for each finding.
  - Including Finding number, action plan details, projected date of completion, name and title of contact person

O'FALLON CCSD 90
50-082-0900-04

RECONCILIATION OF FEDERAL REVENUES
Year Ending June 30, 2025
Annual Financial Report to Schedule of Expenditures of Federal Awards

TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-**9**, Line 7	Account 4000	$ 3,801,789
Flow-through Federal Revenues		
Revenues **10-15**, Line **115**	Account 2200	
Value of Commodities		
ICR Computation 3**7**, Line 11		144,016
Less: Medicaid Fee-for-Service Program		
Revenues **10-15**, Line **266**	Account 4992	(276,347)
AFR TOTAL FEDERAL REVENUES:		$ 3,669,458

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

Medicaid Fee Gross Up	$ 3,025

ADJUSTED AFR FEDERAL REVENUES $ 3,672,483

Total Current Year Federal Revenues Reported on SEFA:
Federal Revenues — Column D

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

ADJUSTED SEFA FEDERAL REVENUE:	$ 3,672,483
DIFFERENCE:	$ -

See notes to financial statements

O'FALLON CCSD 90
50-082-0900-04
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2025

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	AL Number[2] (A)	ISBE Project # (1st 8 digits) or Contract #[3] (B)	Receipts/Revenues Year 7/1/23-6/30/24 (C)	Receipts/Revenues Year 7/1/24-6/30/25 (D)	Expenditure/Disbursements[4] Year 7/1/23-6/30/24 (E)	Year 7/1/23-6/30/24 Pass through to Subrecipients	Year 7/1/24-6/30/25 (F)	Year 7/1/24-6/30/25 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
US DEPARTMENT OF AGRICULTURE - PASS THROUGH ILLINOIS STATE BOARD OF EDUCATION											
National School Lunch Program FY 25 (M)	10.555	25-4210-00	0	506,145	0		506,145			506,145	N/A
National School Lunch Program FY 24 (M)	10.555	24-4210-00	520,654	118,333	520,654		118,333			638,987	N/A
COVID 19 Supply Chain Assistance (M)	10.555	24-4210-SC	53,465	60,018	53,465		60,018			113,483	N/A
National School Breakfast Program FY 25 (M)	10.553	25-4220-00	0	97,968	0		97,968			97,968	N/A
National School Breakfast Program FY 24 (M)	10.553	24-4220-00	99,187	21,879	99,187		21,879			121,066	N/A
USDA Food - Noncash Commodity (M)	10.555		0	136,375	0		136,375			136,375	N/A
Total Child Nutrition			673,306	940,718	673,306		940,718			1,614,024	
Equipment Assistance Grant - Breakfast Start-Up Expansion	10.579	25-4200-00	0	5,674	0		5,674			5,674	10,000
TOTAL US DEPARTMENT OF AGRICULTURE - PASS THROUGH ILLINOIS STATE BOARD OF EDUCATION			673,306	946,392	673,306		946,392			1,619,698	
US DEPARTMENT OF DEFENSE - PASS THROUGH IL STATE BOARD OF EDUCATION											
Department of Defense - Noncash Commodiity	10.555		0	7,641	0		7,641			7,641	N/A
Total Child Nutrition Cluster			673,306	948,359	673,306		948,359			1,621,665	

• **(M)** Program was audited as a major program as defined by §200.518.

***Include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).**

The accompanying notes are an integral part of this schedule.

[1] To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

[2] When the Assistance Listing (AL) number is not available, the auditee should indicate that the AL number is not available and include in the schedule the program's name and, if applicable, other identifying number.

[3] When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)

[4] The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes. .

O'FALLON CCSD 90
50-082-0900-04
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2025

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	AL Number[2] (A)	ISBE Project # (1st 8 digits) or Contract #[3] (B)	Receipts/Revenues Year 7/1/23-6/30/24 (C)	Receipts/Revenues Year 7/1/24-6/30/25 (D)	Expenditure/Disbursements[4] Year 7/1/23-6/30/24 (E)	Expenditure/Disbursements[4] Year 7/1/23-6/30/24 Pass through to Subrecipients	Expenditure/Disbursements[4] Year 7/1/24-6/30/25 (F)	Expenditure/Disbursements[4] Year 7/1/24-6/30/25 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
US DEPT OF HEALTH AND HUMAN SERVICES - PASS THROUGH IL DEPT OF HEALTHCARE AND FAM SVCS											
Medicaid Matching FY 25	93.778	25-4991-00	0	60,450	0		85,197			85,197	N/A
Medicaid Matching FY 24	93.778	24-4991-00	0	15,181	15,181		0			15,181	N/A
TOTAL US DEPT OF HEALTH AND HUMAN SVCS - PASS THROUGH IL DEPT OF HEALTHCARE AND FAM SVCS				75,631	15,181		85,197			100,378	N/A
US DEPARTMENT OF EDUCATION - PASS THROUGH ILLINOIS STATE BOARD OF EDUCATION											
Title I -Low Income FY 25	84.010	25-4300-00	0	260,767	0		372,125		48,952	421,077	525,398
Title I -Low Income FY 24	84.010	24-4300-00	221,422	109,298	326,875		3,845			330,720	451,612
Total Title I - Low Income			221,422	370,065	326,875		375,970			702,845	
Title II - Teacher Quality FY 25	84.367	25-4932-00	0	49,577	0		70,326		12,118	82,444	111,796
Title II - Teacher Quality FY 24	84.367	24-4932-00	42,909	22,056	59,151		5,814			64,965	91,380
Total Title II - Teacher Quality			42,909	71,633	59,151		76,140			135,291	
Title IVA - Student Support and Academic Enrich - FY 25	84.424A	25-4400-00	400	18,147	0		21,229		16,517	21,229	61,461
Title IVA - Student Support and Academic Enrich - FY 24	84.424A	24-4400-00	6,499	3,082	9,581		0			9,581	40,701
Total Title IVA - Student Support and Academic Enrich			6,899	21,229	9,581		21,229			30,810	

• **(M)** Program was audited as a major program as defined by §200.518.

***Include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).**

The accompanying notes are an integral part of this schedule.

---

[1] To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

[2] When the Assistance Listing (AL) number is not available, the auditee should indicate that the AL number is not available and include in the schedule the program's name and, if applicable, other identifying number.

[3] When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)

[4] The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

O'FALLON CCSD 90
50-082-0900-04
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2025

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	AL Number[2] (A)	ISBE Project # (1st 8 digits) or Contract #[3] (B)	Receipts/Revenues Year 7/1/23-6/30/24 (C)	Receipts/Revenues Year 7/1/24-6/30/25 (D)	Expenditure/Disbursements[4] Year 7/1/23-6/30/24 (E)	Expenditure/Disbursements[4] Year 7/1/23-6/30/24 Pass through to Subrecipients	Expenditure/Disbursements[4] Year 7/1/24-6/30/25 (F)	Expenditure/Disbursements[4] Year 7/1/24-6/30/25 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
US DEPARTMENT OF EDUCATION - PASS THROUGH ILLINOIS STATE BOARD OF EDUCATION (CONT'D)											
IDEA Flowthrough FY 25 (M)	84.027A	2025-4620-00	0	953,631	0		995,390		20,000	1,015,390	1,753,659
IDEA Flowthrough FY 24 (M)	84.027A	2024-4620-00	853,754	64,091	915,220		2,625			917,845	1,659,443
IDEA Flowthrough CEIS FY 25 (M)	84.027A	2025-4620-EI	0	3,040	0		3,040			3,040	3,040
IDEA Preschool FY 25 (M)	84.173A	2025-4600-00	0	30,461	0		31,172			31,172	38,322
COVID 19 ARP IDEA Flowthrough FY 25 (M)	84.027X	2025-4998-ID	0	4,387	0		4,387			4,387	4,387
Total IDEA Cluster			853,754	1,055,610	915,220		1,036,614			1,951,834	
EDUCATION STABILIZATION FUNDS											
COVID 19 - ESSER - Digital Equity 3	84.425U	2024-4998-D3	0	162,885	162,885		0			162,885	162,925
COVID 19 - ESSER 3	84.425U	2024-4998-E3	622,141	745,994	843,592		524,543			1,368,135	1,374,367
Total 84.425U			622,141	908,879	1,006,477		524,543			1,531,020	
TOTAL US DEPARTMENT OF EDUCATION - PASS THROUGH ILLINOIS STATE BOARD OF EDUCATION			1,747,125	2,427,416	2,317,304		2,034,496				

• **(M)** Program was audited as a major program as defined by §200.518.

***Include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).**

The accompanying notes are an integral part of this schedule.

[1] To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

[2] When the Assistance Listing (AL) number is not available, the auditee should indicate that the AL number is not available and include in the schedule the program's name and, if applicable, other identifying number.

[3] When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)

[4] The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

O'FALLON CCSD 90
50-082-0900-04
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2025

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	AL Number[2] (A)	ISBE Project # (1st 8 digits) or Contract #[3] (B)	Receipts/Revenues Year 7/1/23-6/30/24 (C)	Receipts/Revenues Year 7/1/24-6/30/25 (D)	Expenditure/Disbursements[4] Year 7/1/23-6/30/24 (E)	Expenditure/Disbursements[4] Year 7/1/23-6/30/24 Pass through to Subrecipients	Expenditure/Disbursements[4] Year 7/1/24-6/30/25 (F)	Expenditure/Disbursements[4] Year 7/1/24-6/30/25 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
US DEPARTMENT OF EDUCATION - DIRECT AWARDS											
IMPACT AID	84.041	2025	0	209,903	0		209,903			209,903	N/A
US DEPARTMENT OF DEFENSE											
SAFB Stem Grant	12.330	2025	0	5,500	0		0			0	17,625
Total Federal Financial Assistance				3,672,483			3,283,629				

- **(M)** Program was audited as a major program as defined by §200.518.

***Include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).**

The accompanying notes are an integral part of this schedule.

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[1] To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

[2] When the Assistance Listing (AL) number is not available, the auditee should indicate that the AL number is not available and include in the schedule the program's name and, if applicable, other identifying number.

[3] When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)

[4] The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

O'FALLON CCSD 90
50-082-0900-04
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
Year Ending June 30, 2025

Note 1: Basis of Presentation[5]

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of O'Fallon CCSD 90 and is presented on the **modified cash basis of accounting.** The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 2: Indirect Facilities & Administration costs[6]

Auditee elected to use 15% de minimis cost rate? _____ YES _X_ NO

Note 3: Subrecipients

Of the federal expenditures presented in the schedule, **O'Fallon CCSD 90** provided federal awards to subrecipients as follows:

Program Title/Subrecipient Name	Federal AL Number	Amount Provided to Subrecipient
None		

Note 4: Non-Cash Assistance

The following amounts were expended in the form of non-cash assistance by O'Fallon CCSD 90 and **should be** included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (AL 10.555)**:	$136,375		
OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES	$7,641	Total Non-Cash	**$144,016**

Note 5: Other Information

Insurance coverage in effect paid with Federal funds during the fiscal year:	
Property	No
Auto	No
General Liability	No
Workers Compensation	No
Loans/Loan Guarantees Outstanding at June 30:	No
District had Federal grants requiring matching expenditures	No
	(Yes/No)

** The amount reported here should match the value reported for non-cash Commodities on the Indirect Cost Rate Computation page.

[5] This note is included to meet the Uniform Guidance requirement that the schedule include notes that describe the significant accounting policies used in preparing the schedule. (§200.510 (b)(6))

[6] The Uniform Guidance requires the Schedule of Expenditures of Federal Awards to note whether or not the auditee elected to use the 15% de minimis cost rate as covered in §200.414 Indirect (F&A) costs. §200.510 (b)(6)

O'FALLON CCSD 90
50-082-0900-04
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2025

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued: Adverse
(Unmodified, Qualified, Adverse, Disclaimer)

INTERNAL CONTROL OVER FINANCIAL REPORTING:

- Material weakness(es) identified? ___ YES X None Reported
- Significant Deficiency(s) identified that are not considered to be material weakness(es)? ___ YES X None Reported
- Noncompliance material to the financial statements noted? X YES ___ NO

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

- Material weakness(es) identified? ___ YES X None Reported
- Significant Deficiency(s) identified that are not considered to be material weakness(es)? X YES ___ None Reported

Type of auditor's report issued on compliance for major programs: Unmodified
(Unmodified, Qualified, Adverse, Disclaimer[7])

Any audit findings disclosed that are required to be reported in accordance with §200.516 (a)? x YES ___ NO

IDENTIFICATION OF MAJOR PROGRAMS:[8]

AL NUMBER(S)[9]	NAME OF FEDERAL PROGRAM or CLUSTER[10]	AMOUNT OF FEDERAL PROGRAM
10.553/10.555	Child Nutrition Cluster	948,359
84.027/84.173	IDEA Cluster	1,036,614
	Total Amount Tested as Major	$1,984,973

Total Federal Expenditures for 7/1/2024 - 6/30/2025 $3,283,629

% tested as Major **60.45%**

Dollar threshold used to distinguish between Type A and Type B programs: $750,000.00

Auditee qualified as low-risk auditee? ___ YES x NO

[7] If the audit report for one or more major programs is other than unmodified, indicate the type of report issued for each program. Example: "Unmodified for all major programs except for [name of program], which was modified and [name of program], which was a disclaimer."

[8] Major programs should generally be reported in the same order as they appear on the SEFA.

[9] When the AL number is not available, include other identifying number, if applicable.

[10] The name of the federal program or cluster should be the same as that listed in the SEFA. For clusters, auditors are only required to list the name of the cluster.

O'FALLON CCSD 90
50-082-0900-04
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2025

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:[11] **2025 - 001** **2. THIS FINDING IS:** [X] New [ ] **Repeat from Prior Year?**
Year originally reported?

3. Criteria or specific requirement

The Illinois Compiled Statutes, Chapter 105, Section 5, Paragraph 17-1, required that total expenditures and transfers not exceed the budgeted expenditures and transfers for any fund.

4. Condition

Management has allowed expenditures and/or transfers to exceed amounts budgeted for the following funds: Education ($762,842), Debt Service ($1,036,152), Transportation ($92,120), and Tort ($12,767).

5. Context[12]

The Education Fund's total budget was $35,193,928 and total expenditures were $35,956,770, resulting in the Fund being overbudget by $762,842. The Debt Service Fund's total budget was $4,033,705 and total expenditures were $5,069,857, resulting in the Fund being overbudget by $1,036,152. The Transportation Fund's total budget was $2,528,865 and total expenditures were $2,620,985, resulting in the Fund being overbudget by $92,120. The Tort Fund's total budget was $3,318,276 and total expenditures were $3,331,043, resulting in the Fund being overbudget by $12,767.

6. Effect

Actual expenditures exceed budget.

7. Cause

The Board of Education is approving expenditures without adequately monitoring budget to actual comparisons.

8. Recommendation

In the future, when budget constraints cannot be met, the amended budget should be filed reflecting the increase in expenditures.

9. Management's response[13]

The District will monitor actual expenditures compared to budget and file budget amendments reflecting the increase in expenditures.

[11] A suggested format for assigning reference numbers is to use the digits of the fiscal year being audited followed by a numeric sequence of findings. For example, findings identified and reported in the audit of fiscal year **2025** would be assigned a reference number of **2025-001, 2025-002**, etc. The sheet is formatted so that only the number need be entered (1, 2, etc.).

[12] Provide sufficient information for judging the prevalence and consequence of the finding, such as relation to universe of costs and/or number of items examined and quantification of audit findings in dollars.

[13] See §200.521 *Management decision* for additional guidance on reporting management's response.

O'FALLON CCSD 90
50-082-0900-04
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2025

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:[11] **2025 - 002** **2. THIS FINDING IS:** [X] New [ ] **Repeat from Prior Year?**
Year originally reported?

3. Criteria or specific requirement
105 ILCS 5/3-15.1 Reports requires that each school district must submit their Annual Financial Report by October 15 to the Regional Office of Education and by November 15 to the Illinois State Board of Education.

4. Condition
Annually, the District must submit their Annual Financial Report to the Regional Office of Education by October 15 and to the Illinois State Board of Education by November 15. The District did not file their 2024 Annual Financial Report until March 13, 2025.

5. Context[12]
Annually, the District must submit their Annual Financial Report to the Regional Office of Education by October 15 and to the Illinois State Board of Education by November 15. The District did not file their 2024 Annual Financial Report until March 13, 2025.

6. Effect
The FY 2024 Annual Financial Report was not filed on time, and the District was not in compliance with State requirements.

7. Cause
Due to staffing constraints the audit was unable to be completed by the deadline.

8. Recommendation
We recommend the District ensure that their Annual Financial Report is filed on time with the respective agencies to comply with State requirements.

9. Management's response[13]
The District will take the auditor's recommendation under consideration.

[11] A suggested format for assigning reference numbers is to use the digits of the fiscal year being audited followed by a numeric sequence of findings. For example, findings identified and reported in the audit of fiscal year **2025** would be assigned a reference number of **2025-001, 2025-002**, etc. The sheet is formatted so that only the number need be entered (1, 2, etc.).

[12] Provide sufficient information for judging the prevalence and consequences of the finding, such as relation to universe of costs and/or number of items examined and quantification of audit findings in dollars.

[13] See §200.521 *Management decision* for additional guidance on reporting management's response.

O'FALLON CCSD 90
50-082-0900-04
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2025

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:[14] **2025 - 003** **2. THIS FINDING IS:** [X] New [ ] Repeat from Prior year?
Year originally reported? ____

3. Federal Program Name and Year: IDEA Flow Through; IDEA Flow Through CEIS; IDEA Preschool Flowthrough

4. Project No.: **4620-00; 4600-00; 4620-EI** **5. AL No.:** **84.027 and 84.173**

6. Passed Through: **Illinois State Board of Education**

7. Federal Agency: **US Department of Education**

8. Criteria or specific requirement (including statutory, regulatory, or other citation)
Reporting. All quarterly expenditure reports must be filed with the Illinois State Board of Education no later than 20 days after the end of the quarter (10/20, 1/20, 4/20, 7/20).

9. Condition[15]
1st quarter report for IDEA Flowthrough was filed 3 days after the 20 day deadline. 1st quarter report for IDEA Preschool Flowthrough was filed 3 days after the 20 day deadline. 2nd quarter report for IDEA Flow Through CEIS was filed 21 days after the 20 day deadline.

10. Questioned Costs[16]
No questioned costs.

11. Context[17]
1st quarter report for IDEA Flowthrough was filed 3 days after the 20 day deadline. 1st quarter report for IDEA Preschool Flowthrough was filed 3 days after the 20 day deadline. 2nd quarter report for IDEA Flow Through CEIS was filed 21 days after the 20 day deadline.

12. Effect
The District was not in compliance by filing their expenditure reports late.

13. Cause
The District did not employ proper oversight to ensure that the quarterly expenditure reports were filed timely.

14. Recommendation
We recommend that steps are taken, including oversight by a second employee, to ensure that all quarterly expenditure reports are filed by the due dates.

15. Management's response[18]
The District will take the necessary steps to file all quarterly expenditure reports on time in the future.

[14] See footnote 11.
[15] Include facts that support the deficiency identified on the audit finding (§200.516 (b)(3)).
[16] Identify questioned costs as required by §200.516 (a)(3 - 4).
[17] See footnote 12.
[18] To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

O'FALLON CCSD 90
50-082-0900-04
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2025

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:[14] **2025 - 004** **2. THIS FINDING IS:** [x] New [ ] Repeat from Prior year?
Year originally reported?

3. Federal Program Name and Year: IDEA Flow Through FY 25

4. Project No.: **4620-00** **5. AL No.:** **84.027**

6. Passed Through: **Illinois State Board of Education**

7. Federal Agency: **US Department of Education**

8. Criteria or specific requirement (including statutory, regulatory, or other citation)

Reporting. The accounts used to record expenditures in the general ledger and the quarterly expenditure report are inconsistent with the budgeted expenses.

9. Condition[15]

It was noted that an expense reported on the June 30, 2025 expenditure report was incorrectly coded. On the general ledger and the expenditure report the expense for $2,195 was coded to 1000-100 instead of 1000-300 as budgeted.

10. Questioned Costs[16]

No questioned costs.

11. Context[17]

The District claimed an expense in an incorrect object code at June 30, 2025.

12. Effect

The expenditures were not correctly reported on the expenditure report as per the budget.

13. Cause

A coding error was made when entering the expenditures into the general ledger and expenditure report.

14. Recommendation

We recommend reviewing the general ledger to determine that expenses are coded appropriately per the budget.

15. Management's response[18]

The District will review the general ledger to the budget before submitting the expenditure reports. When the District filed their final expenditure report on 8/29/2025, the District corrected the miscoding of this expense.

[14] See footnote 11.
[15] Include facts that support the deficiency identified on the audit finding (§200.516 (b)(3)).
[16] Identify questioned costs as required by §200.516 (a)(3 - 4).
[17] See footnote 12.
[18] To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

O'FALLON CCSD 90
50-082-0900-04
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS[19]
Year Ending June 30, 2025

[If there are no prior year audit findings, please submit schedule and indicate **NONE**]

Finding Number	Condition	Current Status[20]
2024-001	The District did not ensure that sufficient funds are provided to its school food service accounts from lunches served to students not eligible for free or reduced price meals. The District did not calculate the paid lunch equity requirements.	The District was not required to calculate the paid lunch equity in 2025.
2024-002	The District did not ensure that sufficient funds are provided to its school food service accounts from breakfasts served to students not eligible for free or reduced price meals. The District did not calculate the paid lunch equity requirements.	The District was not required to calculate the paid lunch equity in 2025.

When possible, all prior findings should be on the same page

[19] Explanation of this schedule - §200.511 (b)

[20] Current Status should include one of the following:

- A statement that corrective action was taken
- A description of any partial or planned corrective action
- An explanation if the corrective action taken was significantly different from that previously reported or in the management decision received from the pass-through entity.

O'Fallon District 90
Learning today, leading tomorrow

Dr. Carrie Hruby
Superintendent
Dr. Joi Wills
Assistant Superintendent

118 E. Washington St. O'Fallon, IL 62269
Phone: 618. 632.3666 | Fax: 618. 632.7864
www.of90.net

December 10, 2025

CORRECTIVE ACTION PLAN

Illinois State Board of Education

O'Fallon Community Consolidated School District No. 90 respectfully submits the following corrective action plan for the year ended June 30, 2025.

Name and address of independent public accounting firm:

Scheffel Boyle CPA's
222 East Main Street
Belleville, Illinois 62220

Audit Period: For the Year Ended June 30, 2025

The findings from the Schedule of Findings and Questioned Costs for the year ended June 30, 2025, are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

FINDINGS - FINANCIAL STATEMENT AUDIT

Compliance and Other Matters

2025-001

Condition: Management has allowed expenditures and/or transfers to exceed amounts budgeted for the following funds: Education ($762,842), Debt Service ($1,036,152), Transportation ($92,120), and Tort ($12,767).

Recommendation: In the future, when budget constraints cannot be met, the amended budget should be filed reflecting the increases in expenditures.

Management Response: The District will monitor actual expenditures compared to budget and file budget amendments reflecting the increase in expenditures.

Anticipated Date of Completion: June 30, 2026

2025-002

Condition: Annually, the District must submit their Annual Financial Report to the Regional Office of Education by October 15 and to the Illinois State Board of Education by November 15. The District did not file their 2024 Annual Financial Report until March 13, 2025.

SCHOOL BOARD MEMBERS

Eric Andrew, Member | Quennetta Chambers, Vice President | Becky Drury, Secretary | Mary Lynam-Miller, Member | Ankur Patel, Member | Emily Sackett, Member | Laura Van Hook, President

Recommendation: We recommend the District ensure that their Annual Financial Report is filed on time with the respective agencies to comply with State requirements.

Management Response: The District will take the auditor's recommendation under consideration.

Anticipated Date of Completion: June 30, 2026

FINDINGS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

Other Matters Required to be Reported in Accordance With Section 200.516(a)

2025-003

Condition: Expenditure reports for the IDEA Flowthrough grants were not filed in a timely manner.

Recommendation: We recommend that steps are taken, including oversight by a second employee, to ensure that all quarterly expenditure reports are filed by the due dates.

Management Response: Management will take the necessary steps to file all quarterly expenditure reports on time in the future.

Anticipated Date of Completion: June 30, 2026

2025-004

Condition: The accounts used to record expenditures in the general ledger and the quarterly expenditure report are inconsistent with the budgeted expenses.

Recommendation: We recommend reviewing the general ledger to determine that expenses are coded appropriately per the budget.

Management Response: The District will review the general ledger to the budget before submitting the expenditure reports.

Anticipated Date of Completion: June 30, 2026

If the Illinois State Board of Education has any questions regarding this plan, contact Terry Wisniewski at 618-632-3666.

Sincerely yours,

Terry Wisniewski, Chief School Business Official