

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

ILLINOIS STATE BOARD OF EDUCATION  
School Business Services Department  
100 North First Street, Springfield, Illinois 62777-0001  
217/785-8779

**Illinois School District/Joint Agreement  
Annual Financial Report  
June 30, 2025**

School District  
 Joint Agreement

<p align="center"><b>School District/Joint Agreement Information</b> <i>(See instructions on the inside of this page.)</i></p>		<p align="center"><b>Accounting Basis:</b></p> <p><input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL</p>		<p align="center"><b>Certified Public Accountant Information</b></p>	
<p>School District/Joint Agreement Number: <b>31045046022</b></p>				<p>Name of Auditing Firm: <b>Lauterbach &amp; Amen LLP</b></p>	
<p>County Name: <b>Cook, Dupage, and Kane</b></p>				<p>Name of Audit Manager: <b>Don Shaw</b></p>	
<p>Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDD will populate): <b>SD U-46</b></p>		<p align="center"><a href="#">School District Lookup Tool</a>      <a href="#">School District Directory</a></p>		<p>Address: <b>668 N. River Road</b></p>	
<p>Address: <b>355 E. Chicago ST</b></p>		<p align="center"><b>Filing Status:</b> <a href="#">Auditors must submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system.</a> <a href="#">Superintendents/Directors must upload the limitation of administrative costs and corrective action plan (as applicable).</a> <a href="#">Annual Financial Report (AFR) Instructions</a></p>		<p>City:      State:      Zip Code: <b>Naperville</b>      <b>IL</b>      <b>60563</b></p>	
<p>City: <b>Elgin</b></p>				<p>Phone Number:      Fax Number: <b>(630) 393-1483</b>      <b>(630) 393-2516</b></p>	
<p>Email Address: <a href="mailto:info@u-46.org">info@u-46.org</a></p>				<p><a href="#">IL License Number (9 digit):</a> <b>065-037815</b>      Expiration Date: <b>9/30/2027</b></p>	
<p>Zip Code: <b>60120</b></p>				<p>Email Address: <a href="mailto:dshaw@lauterbachamen.com">dshaw@lauterbachamen.com</a></p>	
<p><b>Annual Financial Report</b> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified      <input checked="" type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer</p>		<p align="center"><b>Annual Financial Report Questions 217-785-8779 or finance1@isbe.net</b></p> <p align="center"><b>Single Audit Questions 217-782-7970 or fsm@isbe.net</b></p>		<p align="center">ISBE Use Only</p>	
<p><input type="checkbox"/> Reviewed by District Superintendent/Administrator <input type="checkbox"/> Provided to Township Treasurer (Cook County only) <input type="checkbox"/> Provided to Regional Superintendent/ISC Director</p>		<p align="center">ISBE Use Only</p>		<p align="center">ISBE Use Only</p>	
<p>District Superintendent/Administrator Name (Type or Print): <b>Dr. Suzanne Johnson</b></p>		<p>Name of Township:</p>		<p>ROE / ISC Number and Name:</p>	
<p>Email Address: <a href="mailto:Suzanne.Johnson@u-46.org">Suzanne.Johnson@u-46.org</a></p>		<p>Township Treasurer Name:</p>		<p>Regional Superintendent/Cook ISC Executive Director Name:</p>	
<p>Telephone:      Fax Number: <b>847-888-5000, ext. 5080</b></p>		<p>Email Address:</p>		<p>Email Address:</p>	
<p>Signature &amp; Date:</p>		<p>Telephone:      Fax Number:</p>		<p>Telephone:      Fax Number:</p>	

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

31-045-0460-22\_AFR25 SD U-46

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

TABLE OF CONTENTS

	TAB Name	AFR Page No.
Auditor's Questionnaire .....	Aud Quest	2
Comments Applicable to the Auditor's Questionnaire .....	Aud Quest	2
Financial Profile Information .....	FP Info	3
Estimated Financial Profile Summary .....	Financial Profile	4
<b>Basic Financial Statements</b>		
Statement of Assets and Liabilities Arising from Cash Transactions/Statement of Position .....	Assets-Liab	5-6
Statement of Revenues Received/Revenues, Expenditures Disbursed/Expenditures, Other		
Sources (Uses) and Changes in Fund Balances (All Funds).....	Acct Summary	7-9
Statements of Revenues Received/Revenues (All Funds).....	Revenues	10-15
Statements of Expenditures Disbursed/Expenditures Budget to Actual (All Funds).....	Expenditures	16-24
<b>Supplementary Schedules</b>		
Schedule of Ad Valorem Tax Receipts.....	Tax Sched	25
Schedule of Short-Term Debt/Long-Term Debt .....	Short-Term Long-Term Debt	26
Schedule of Restricted Local Tax Levies and Selected Revenue Sources/		
Schedule of Tort Immunity Expenditures.....	Rest Tax Levies-Tort Im	27
CARES CRRSA ARP Schedule.....	CARES CRRSA ARP	28-35
<b>Statistical Section</b>		
Schedule of Capital Outlay and Depreciation.....	Cap Outlay Deprec	36
Estimated Operating Expenditures Per Pupil and Per Capita Tuition Charge Computation.....	PCTC-OEPP	37-39
Indirect Cost Rate - Contracts paid in Current Year.....	Contracts Paid in CY	40
Indirect Cost Rate - Computation.....	ICR Computation	41
<b>Report on Shared Services or Outsourcing</b> .....	Shared Outsourced Serv.	42
<b>Administrative Cost Worksheet</b> .....	AC	43
<b>Itemization Schedule</b> .....	ITEMIZATION	44
<b>Reference Page</b> .....	REF	45
<b>Notes, Opinion Letters, etc</b> .....	Opinion-Notes	46
<b>Deficit Reduction Calculation</b> .....	Deficit AFR Sum Calc	47
<b>Audit Checklist/Balancing Schedule</b> .....	AUDITCHECK	Auditcheck
<b>Single Audit and GATA Information</b> .....	Single Audit and GATA Information	---

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

All School Districts/Joint Agreements must complete this form (Note: joint agreement supplementary/statistical schedules may not be applicable)

This form complies with Part 100 (Requirements for Accounting, Budgeting, Financial Reporting, and Auditing).

[23, Illinois Administrative Code 100, Subtitle A, Chapter 1, Subchapter C \(Part 100\)](#)

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 official 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]*.
- 14. At least one of the following forms was filed with ISBE late: The FY24 AFR (ISBE FORM 50-35), FY24 Annual Statement of Affairs (ISBE Form 50-37), or FY25 Budget (ISBE FORM 50-36). Explain in the comments box below in pursuant to *Illinois School Code [105 ILCS 5/3-15.1; 5/10-17; 5/17-1]*.

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

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

**PART C - OTHER ISSUES**

- 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 20. Findings, other than those listed in Part A, were reported (e.g. student activity findings, significant deficiencies internal controls). These findings may be described extensively in the financial notes.
- 21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 1/1/1991 (Ex: 00/00/0000)
- 22. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

**PART D - QUALIFICATIONS OF AUDITING FIRM**

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

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

**Lauterbach & Amen LLP**

*Name of Audit Firm (print)*

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

*Signature of Audit Manager or Firm*

*mm/dd/yyyy*

**FINANCIAL PROFILE INFORMATION**

*Required to be completed for school districts only.*

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

	<b>Tax Year 2024</b>	Equalized Assessed Valuation (EAV):	7,080,298,833					
Rate(s):	Educational 0.032840	+	Operations & Maintenance 0.006227	+	Transportation 0.001599	=	Combined Total 0.040670	Working Cash 0.000463

**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
782,717,120	677,165,354	105,551,766	632,053,134

\* 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 0	+	TAWs 0	+	TANs 0	+	TO/EMP. Orders 0	+	EBF/GSA Certificates 0	+
Other 0	=	Total 0							

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

**D. Long-Term Debt**

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

<input type="checkbox"/>	a. 6.9% for elementary and high school districts.	977,081,239
<input checked="" type="checkbox"/>	b. 13.8% for unit districts.	

Long-Term Debt Outstanding:

c. Long-Term Debt (Principal only)	Acct	
Outstanding:.....	511	237,865,057

**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:** SD U-46  
**District Code:** 31045046022  
**County Name:** Cook, Dupage, and Kane

<b>1. Fund Balance to Revenue Ratio:</b>		<b>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>4</b>
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	632,053,134.00	0.808	<b>Weight</b>	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	782,717,120.00		<b>Value</b>	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	0.00			
<b>2. Expenditures to Revenue Ratio:</b>		<b>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>4</b>
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	677,165,354.00	0.865	<b>Adjustment</b>	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	782,717,120.00		<b>Weight</b>	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	0.00			
Possible Adjustment:			0	<b>Value</b>	1.40
<b>3. Days Cash on Hand:</b>		<b>Total</b>	<b>Days</b>	<b>Score</b>	<b>4</b>
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	684,378,791.00	363.83	<b>Weight</b>	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	1,881,014.87		<b>Value</b>	0.40
<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>		<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>4</b>
Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	<b>Weight</b>	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	244,762,390.51		<b>Value</b>	0.40
<b>5. Percent of Long-Term Debt Margin Remaining:</b>		<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>4</b>
Long-Term Debt Outstanding (P3, Cell H38)		237,865,057.00	75.65	<b>Weight</b>	0.10
Total Long-Term Debt Allowed (P3, Cell H32)		977,081,238.95		<b>Value</b>	0.40

**Total Profile Score: 4.00 \***

**Estimated 2026 Financial Profile Designation: RECOGNITION**

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

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

1	A	B	C	D	E	F	G	H	I	J	K
2	ASSETS (Enter Whole Dollars)	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
3	<b>CURRENT ASSETS (100)</b>										
4	Cash (Accounts 111 through 115) <sup>1</sup>		355,363,397	174,564,598	22,507,440	34,589,419	4,934,580	165,225,288	119,861,377	3,300,656	22,064,945
5	Investments	120									
6	Taxes Receivable	130	130,015,400	20,890,240	15,415,669	5,363,016	2,634,069		1,554,177	4,429,409	2,788,127
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150	16,229,770								
9	Other Receivables	160							3,027,083		
10	Inventory	170									
11	Prepaid Items	180	88,387					3,066,599			
12	Other Current Assets (Describe & Itemize)	190									
13	<b>Total Current Assets</b>		501,696,954	195,454,838	37,923,109	39,952,435	7,568,649	168,291,887	124,442,637	7,730,065	24,853,072
14	<b>CAPITAL ASSETS (200)</b>										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	<b>Total Capital Assets</b>										
24	<b>CURRENT LIABILITIES (400)</b>										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420	2,279,454	17,172,191				14,754,856		222,627	
27	Other Payables	430	11,853					1,433,719			
28	Contracts Payable	440	1,236								
29	Loans Payable	460									
30	Salaries & Benefits Payable	470									
31	Payroll Deductions & Withholdings	480	43,331,847	628,264		450,494	106,743			9,874	
32	Deferred Revenues & Other Current Liabilities	490	136,657,305	21,756,916	16,054,742	5,585,504	2,743,363		1,618,666	4,613,176	2,903,794
33	Due to Activity Fund Organizations	493									
34	<b>Total Current Liabilities</b>		182,281,695	39,557,371	16,054,742	6,035,998	2,850,106	16,188,575	1,618,666	4,845,677	2,903,794
35	<b>LONG-TERM LIABILITIES (500)</b>										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	<b>Total Long-Term Liabilities</b>										
38	Reserved Fund Balance	714			21,868,367	33,916,437	4,718,543	149,036,713		2,884,388	21,949,278
39	Unreserved Fund Balance	730	319,415,259	155,897,467				3,066,599	122,823,971		
40	Investment in General Fixed Assets										
41	<b>Total Liabilities and Fund Balance</b>		501,696,954	195,454,838	37,923,109	39,952,435	7,568,649	168,291,887	124,442,637	7,730,065	24,853,072
42											
43	<b>ASSETS /LIABILITIES for Student Activity Funds</b>										
44	<b>CURRENT ASSETS (100) for Student Activity Funds</b>										
45	Student Activity Fund Cash and Investments	126	3,381,391								
46	<b>Total Student Activity Current Assets For Student Activity Funds</b>		3,381,391								
47	<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>										
48	Total Current Liabilities For Student Activity Funds			0							
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	3,381,391								
50	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>		3,381,391								
51											
52	<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>										
53	<b>Total Current Assets District with Student Activity Funds</b>		505,078,345	195,454,838	37,923,109	39,952,435	7,568,649	168,291,887	124,442,637	7,730,065	24,853,072
54	<b>Total Capital Assets District with Student Activity Funds</b>										
55	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>										
56	<b>Total Current Liabilities District with Student Activity Funds</b>		182,281,695	39,557,371	16,054,742	6,035,998	2,850,106	16,188,575	1,618,666	4,845,677	2,903,794
57	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>										
58	<b>Total Long-Term Liabilities District with Student Activity Funds</b>										
59	Reserved Fund Balance District with Student Activity Funds	714	3,381,391	0	21,868,367	33,916,437	4,718,543	149,036,713	0	2,884,388	21,949,278
60	Unreserved Fund Balance District with Student Activity Funds	730	319,415,259	155,897,467	0	0	0	3,066,599	122,823,971	0	0
61	Investment in General Fixed Assets District with Student Activity Funds										
62	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		505,078,345	195,454,838	37,923,109	39,952,435	7,568,649	168,291,887	124,442,637	7,730,065	24,853,072

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

	A	B	L	M	N
1	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	Account Groups	
2				General Fixed Assets	General Long-Term Debt
3	<b>CURRENT ASSETS (100)</b>				
4	Cash (Accounts 111 through 115) <sup>1</sup>				
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	<b>Total Current Assets</b>		0		
14	<b>CAPITAL ASSETS (200)</b>				
15	Works of Art & Historical Treasures	210			
16	Land	220			
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			237,865,057
23	<b>Total Capital Assets</b>		0		237,865,057
24	<b>CURRENT LIABILITIES (400)</b>				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493			
34	<b>Total Current Liabilities</b>		0		
35	<b>LONG-TERM LIABILITIES (500)</b>				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			237,865,057
37	<b>Total Long-Term Liabilities</b>				237,865,057
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets				
41	<b>Total Liabilities and Fund Balance</b>		0	0	237,865,057
42	<b>ASSETS /LIABILITIES for Student Activity Funds</b>				
43	<b>CURRENT ASSETS (100) for Student Activity Funds</b>				
44	Student Activity Fund Cash and Investments	126			
45	<b>Total Student Activity Current Assets For Student Activity Funds</b>				
46	<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>				
47	Total Current Liabilities For Student Activity Funds				
48	Reserved Student Activity Fund Balance For Student Activity Funds	715			
49	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>				
50	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>				
51	Total Long-Term Liabilities District with Student Activity Funds				237,865,057
52	<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>				
53	<b>Total Current Assets District with Student Activity Funds</b>		0		
54	<b>Total Capital Assets District with Student Activity Funds</b>			0	237,865,057
55	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>				
56	<b>Total Current Liabilities District with Student Activity Funds</b>		0		
57	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>				
58	Reserved Fund Balance District with Student Activity Funds	714	0		
59	Unreserved Fund Balance District with Student Activity Funds	730	0		
60	Investment in General Fixed Assets District with Student Activity Funds			0	
61	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		0	0	237,865,057
62					

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	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
3	<b>RECEIPTS/REVENUES</b>										
4	LOCAL SOURCES	1000	277,073,674	44,236,967	32,365,950	11,127,551	10,250,929	3,351,808	37,746,480	8,417,814	5,646,008
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	211,875,230	92,498,425	0	24,054,660	0	0	0	0	0
7	FEDERAL SOURCES	4000	84,104,133	0	0	0	0	0	0	0	0
8	<b>Total Direct Receipts/Revenues</b>		573,053,037	136,735,392	32,365,950	35,182,211	10,250,929	3,351,808	37,746,480	8,417,814	5,646,008
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	165,019,966								
10	<b>Total Receipts/Revenues</b>		738,073,003	136,735,392	32,365,950	35,182,211	10,250,929	3,351,808	37,746,480	8,417,814	5,646,008
11	<b>DISBURSEMENTS/EXPENDITURES</b>										
12	Instruction	1000	385,193,097				6,960,267			0	
13	Support Services	2000	172,385,927	73,614,812		28,246,949	11,023,784	59,403,320		9,286,656	636,416
14	Community Services	3000	1,969,653	0		0	140,233			0	
15	Payments to Other Districts & Governmental Units	4000	15,754,916	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	36,768,329	0	0			0	0
17	<b>Total Direct Disbursements/Expenditures</b>		575,303,593	73,614,812	36,768,329	28,246,949	18,124,284	59,403,320		9,286,656	636,416
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	165,019,966	0	0	0	0	0		0	0
19	<b>Total Disbursements/Expenditures</b>		740,323,559	73,614,812	36,768,329	28,246,949	18,124,284	59,403,320		9,286,656	636,416
20	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		(2,250,556)	63,120,580	(4,402,379)	6,935,262	(7,873,355)	(56,051,512)	37,746,480	(868,842)	5,009,592
21	<b>OTHER SOURCES/USES OF FUNDS</b>										
22	<b>OTHER SOURCES OF FUNDS (7000)</b>										
23	<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>										
24	Abolishment of the Working Cash Fund <sup>12</sup>	7110									
25	Abatement of the Working Cash Fund <sup>12</sup>	7110									
26	Transfer of Working Cash Fund Interest	7120						28,828,994			
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170									
32	<b>SALE OF BONDS (7200)</b>										
33	Principal on Bonds Sold	7210	433,560					55,625,000			
34	Premium on Bonds Sold	7220						4,920,208			
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets <sup>6</sup>	7300		18,267				985,264			
37	Transfer to Debt Service to Pay Principal on Leases <sup>13</sup>	7400			0						
38	Transfer to Debt Service to Pay Interest on Leases <sup>13</sup>	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990									
44	<b>Total Other Sources of Funds</b>		433,560	18,267	0	0	0	90,359,466	0	0	0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
45	<b>OTHER USES OF FUNDS (8000)</b>										
46	<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>										
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							0		
48	Transfer of Working Cash Fund Interest <sup>12</sup>	8120							28,828,994		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund <sup>4</sup>	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170									0
54	Taxes Pledged to Pay Principal on Leases <sup>13</sup>	8410									
55	Grants/Reimbursements Pledged to Pay Principal on Leases <sup>13</sup>	8420									
56	Other Revenues Pledged to Pay Principal on Leases <sup>13</sup>	8430									
57	Fund Balance Transfers Pledged to Pay Principal on Leases <sup>13</sup>	8440									
58	Taxes Pledged to Pay Interest on Leases <sup>13</sup>	8510									
59	Grants/Reimbursements Pledged to Pay Interest on Leases <sup>13</sup>	8520									
60	Other Revenues Pledged to Pay Interest on Leases <sup>13</sup>	8530									
61	Fund Balance Transfers Pledged to Pay Interest on Leases <sup>13</sup>	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	<b>Total Other Uses of Funds</b>		0	0	0	0	0	0	28,828,994	0	0
77	<b>Total Other Sources/Uses of Funds</b>		433,560	18,267	0	0	0	90,359,466	(28,828,994)	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(1,816,996)	63,138,847	(4,402,379)	6,935,262	(7,873,355)	34,307,954	8,917,486	(868,842)	5,009,592
79	<b>Fund Balances without Student Activity Funds - July 1, 2024</b>		321,232,255	92,758,620	26,270,746	26,981,175	12,591,898	117,795,358	113,906,485	3,753,230	16,939,686
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	<b>Fund Balances without Student Activity Funds - June 30, 2025</b>		319,415,259	155,897,467	21,868,367	33,916,437	4,718,543	152,103,312	122,823,971	2,884,388	21,949,278
84											
85	<b>Student Activity Fund Balance - July 1, 2024</b>		3,265,587								
86	<b>RECEIPTS/REVENUES - Student Activity Funds</b>										
87	<b>Total Student Activity Direct Receipts/Revenues</b>	1799	4,478,480								
88	<b>DISBURSEMENTS/EXPENDITURES - Students Activity Funds</b>										
89	<b>Total Student Activity Disbursements/Expenditures</b>	1999	4,362,676								
90	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		115,804								
91	<b>Student Activity Fund Balance - June 30, 2025</b>		3,381,391								

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	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
92	<b>RECEIPTS/REVENUES (with Student Activity Funds)</b>										
93	LOCAL SOURCES	1000	281,552,154	44,236,967	32,365,950	11,127,551	10,250,929	3,351,808	37,746,480	8,417,814	5,646,008
94	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0
95	STATE SOURCES	3000	211,875,230	92,498,425	0	24,054,660	0	0	0	0	0
96	FEDERAL SOURCES	4000	84,104,133	0	0	0	0	0	0	0	0
97	<b>Total Direct Receipts/Revenues</b>		577,531,517	136,735,392	32,365,950	35,182,211	10,250,929	3,351,808	37,746,480	8,417,814	5,646,008
98	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	165,019,966	0	0	0	0	0	0	0	0
99	<b>Total Receipts/Revenues</b>		742,551,483	136,735,392	32,365,950	35,182,211	10,250,929	3,351,808	37,746,480	8,417,814	5,646,008
100	<b>DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)</b>										
101	Instruction	1000	389,555,773				6,960,267			0	
102	Support Services	2000	172,385,927	73,614,812		28,246,949	11,023,784	59,403,320		9,286,656	636,416
103	Community Services	3000	1,969,653	0		0	140,233				
104	Payments to Other Districts & Governmental Units	4000	15,754,916	0	0	0	0	0		0	0
105	Debt Service	5000	0	0	36,768,329	0	0			0	0
106	<b>Total Direct Disbursements/Expenditures</b>		579,666,269	73,614,812	36,768,329	28,246,949	18,124,284	59,403,320		9,286,656	636,416
107	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	165,019,966	0	0	0	0	0		0	0
108	<b>Total Disbursements/Expenditures</b>		744,686,235	73,614,812	36,768,329	28,246,949	18,124,284	59,403,320		9,286,656	636,416
109	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		(2,134,752)	63,120,580	(4,402,379)	6,935,262	(7,873,355)	(56,051,512)	37,746,480	(868,842)	5,009,592
110	<b>OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)</b>										
111	OTHER SOURCES OF FUNDS (7000)										
112	<b>Total Other Sources of Funds</b>		433,560	18,267	0	0	0	90,359,466	0	0	0
113	OTHER USES OF FUNDS (8000)										
114	<b>Total Other Uses of Funds</b>		0	0	0	0	0	0	28,828,994	0	0
115	<b>Total Other Sources/Uses of Funds</b>		433,560	18,267	0	0	0	90,359,466	(28,828,994)	0	0
116	<b>Fund Balances (All sources with Student Activity Funds) - June 30, 2025</b>		322,796,650	155,897,467	21,868,367	33,916,437	4,718,543	152,103,312	122,823,971	2,884,388	21,949,278

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

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
3	<b>10 - EDUCATIONAL FUND (ED)</b>											
4	<b>INSTRUCTION (ED)</b>	<b>1000</b>										
5	Regular Programs	1100	137,341,056	33,517,824	1,300,494	33,828,127	15,358	1,552,419	1,819,850	8,175	209,383,303	218,487,742
6	Tuition Payment to Charter Schools	1115									0	12,584
7	Pre-K Programs	1125	7,855,008	1,571,961	629,706	583,700		5,095	66,651		10,712,121	17,238,166
8	Special Education Programs (Functions 1200-1220)	1200	52,561,074	14,479,464	410,596	1,131,723		18,163	50,037		68,651,057	62,226,036
9	Special Education Programs Pre-K	1225	2,477,974	963,937	10,745	45,125		130	2,159		3,500,070	3,942,769
10	Remedial and Supplemental Programs K-12	1250	4,047,551	1,212,519	1,176,600	2,488,850		126	12,850		8,938,496	6,360,106
11	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300									0	
13	CTE Programs	1400	4,135,744	1,143,095	732,526	425,050	48,014		300,942		6,785,371	6,223,503
14	Interscholastic Programs	1500	4,321,895	349,346	852,460	142,784					5,666,485	1,629,940
15	Summer School Programs	1600	1,155,919	310,403	3,693	114,438					1,584,453	102,600
16	Gifted Programs	1650	3,906,037	1,309,135	86,424	32,993			9,328		5,343,917	6,604,293
17	Driver's Education Programs	1700	1,198,445	330,052	-	1,367					1,529,864	1,335,550
18	Bilingual Programs	1800	46,795,051	12,508,189	118,974	226,179					59,648,393	55,721,103
19	Truant Alternative & Optional Programs	1900	2,641,120	770,080	5,237	23,138		2,763			3,442,338	3,620,075
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 Progrms - Private Tuition	1922						7,229			7,229	
33	Student Activity Fund Expenditures	1999						4,362,676			4,362,676	
34	<b>Total Instruction <sup>10</sup> (without Student Activity Funds)</b>	<b>1000</b>	<b>268,436,874</b>	<b>68,466,005</b>	<b>5,327,455</b>	<b>39,043,474</b>	<b>63,372</b>	<b>1,585,925</b>	<b>2,261,817</b>	<b>8,175</b>	<b>385,193,097</b>	<b>383,504,467</b>
35	<b>Total Instruction <sup>10</sup> (with Student Activity Funds)</b>	<b>1000</b>	<b>268,436,874</b>	<b>68,466,005</b>	<b>5,327,455</b>	<b>39,043,474</b>	<b>63,372</b>	<b>5,948,601</b>	<b>2,261,817</b>	<b>8,175</b>	<b>389,555,773</b>	<b>383,504,467</b>
36	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>										
37	<b>SUPPORT SERVICES - PUPILS</b>											
38	Attendance & Social Work Services	2110	14,597,725	3,574,742	152,456	8,576		613	2,887		18,336,999	15,024,990
39	Guidance Services	2120	6,420,965	1,742,474	29,319	54,443					8,247,201	8,959,840
40	Health Services	2130	6,422,612	1,534,105	548,034	144,526			112,800		8,762,077	9,192,040
41	Psychological Services	2140	2,067,220	556,136	703,276						3,326,632	3,114,982
42	Speech Pathology & Audiology Services	2150	7,996,932	2,077,494	1,478,189	100,720			151,586		11,804,921	10,984,678
43	Other Support Services - Pupils (Describe & Itemize)	2190	2,594,680	39,999	72,964	61,760					2,769,403	2,233,320
44	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>40,100,134</b>	<b>9,524,950</b>	<b>2,984,238</b>	<b>370,025</b>	<b>0</b>	<b>613</b>	<b>267,273</b>	<b>0</b>	<b>53,247,233</b>	<b>49,509,850</b>
45	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
46	Improvement of Instruction Services	2210	5,911,720	2,276,623	5,436,606	398,706		32,701	13,344		14,069,700	21,115,389
47	Educational Media Services	2220	2,853,333	850,727	850,297	395,461		101			4,949,919	5,037,680
48	Assessment & Testing	2230	1,952,986	375,858	827,871	21,355					3,178,070	2,654,823
49	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>10,718,039</b>	<b>3,503,208</b>	<b>7,114,774</b>	<b>815,522</b>	<b>0</b>	<b>32,802</b>	<b>13,344</b>	<b>0</b>	<b>22,197,689</b>	<b>28,807,892</b>
50	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
51	Board of Education Services	2310	55,176	8,328	156,986	35,452		18,951	46,272		321,165	120,107
52	Executive Administration Services	2320	4,511,549	825,412	1,713,643	318,170		79,917	143,011		7,591,702	9,099,603
53	Special Area Administration Services	2330	4,943,149	2,898,801	663,070	60,489		69,165	13,398		8,648,072	7,398,419
54	Tort Immunity Services	2361, 2365			290,824						290,824	629,000
55	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>9,509,874</b>	<b>3,732,541</b>	<b>2,824,523</b>	<b>414,111</b>	<b>0</b>	<b>168,033</b>	<b>202,681</b>	<b>0</b>	<b>16,851,763</b>	<b>17,247,129</b>

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
56	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
57	Office of the Principal Services	2410	23,561,268	6,454,410	40,333	635,567		12,687	73,752		30,778,017	29,804,089
58	Other Support Services - School Admin (Describe & Itemize)	2490	5,023,603	1,230,052	2,572	118					6,256,345	5,519,495
59	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>28,584,871</b>	<b>7,684,462</b>	<b>42,905</b>	<b>635,685</b>	<b>0</b>	<b>12,687</b>	<b>73,752</b>	<b>0</b>	<b>37,034,362</b>	<b>35,323,584</b>
60	SUPPORT SERVICES - BUSINESS											
61	Direction of Business Support Services	2510	289,145	42,815	14,156	546		8,839			355,501	425,985
62	Fiscal Services	2520	1,896,263	357,098	605,720	21,690		69,190	21,420		2,971,381	3,933,570
63	Operation & Maintenance of Plant Services	2540	239,612	26,108	19,663	136,633	4,339,010		93,968		4,854,994	4,833,570
64	Pupil Transportation Services	2550			560,543						560,543	676,408
65	Food Services	2560	5,124,458	1,928,289	351,200	8,863,030	293,088	30,307	7,332		16,597,704	19,157,078
66	Internal Services	2570	439,409	99,558	312,963	269,068	2,122		405,380		1,528,500	5,634,010
67	<b>Total Support Services - Business</b>	<b>2500</b>	<b>7,988,887</b>	<b>2,453,868</b>	<b>1,864,245</b>	<b>9,290,967</b>	<b>4,634,220</b>	<b>108,336</b>	<b>528,100</b>	<b>0</b>	<b>26,868,623</b>	<b>34,660,621</b>
68	SUPPORT SERVICES - CENTRAL											
69	Direction of Central Support Services	2610									0	
70	Planning, Research, Development, & Evaluation Services	2620			8,100						8,100	8,100
71	Information Services	2630	640,877	58,243	137,430	38,373		5,989			880,912	1,131,949
72	Staff Services	2640	2,498,446	501,206	370,434	51,092		63,302			3,484,480	3,400,022
73	Data Processing Services	2660	3,512,595	629,794	5,250,313	163,222	611,937		486,909		10,654,770	12,570,982
74	<b>Total Support Services - Central</b>	<b>2600</b>	<b>6,651,918</b>	<b>1,189,243</b>	<b>5,766,277</b>	<b>252,687</b>	<b>611,937</b>	<b>69,291</b>	<b>486,909</b>	<b>0</b>	<b>15,028,262</b>	<b>17,111,053</b>
75	Other Support Services (Describe & Itemize)	2900	625,659	455,806	32,509	44,021					1,157,995	5,472,955
76	<b>Total Support Services</b>	<b>2000</b>	<b>104,179,382</b>	<b>28,544,078</b>	<b>20,629,471</b>	<b>11,823,018</b>	<b>5,246,157</b>	<b>391,762</b>	<b>1,572,059</b>	<b>0</b>	<b>172,385,927</b>	<b>188,133,084</b>
77	COMMUNITY SERVICES (ED)	3000	1,046,270	179,942	113,274	623,163		265	6,739		1,969,653	2,290,320
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
80	Payments for Regular Programs	4110			1,712,853			173			1,713,026	799,743
81	Payments for Special Education Programs	4120			240,755						240,755	290,000
82	Payments for Adult/Continuing Education Programs	4130									0	
83	Payments for CTE Programs	4140									0	
84	Payments for Community College Programs	4170									0	
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
86	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			<b>1,953,608</b>			<b>173</b>			<b>1,953,781</b>	<b>1,089,743</b>
87	Payments for Regular Programs - Tuition	4210									0	
88	Payments for Special Education Programs - Tuition	4220						13,801,135			13,801,135	13,127,250
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
90	Payments for CTE Programs - Tuition	4240									0	
91	Payments for Community College Programs - Tuition	4270									0	
92	Payments for Other Programs - Tuition	4280									0	
93	Other Payments to In-State Govt Units	4290									0	
94	<b>Total Payments to Other Govt Units -Tuition (In State)</b>	<b>4200</b>						<b>13,801,135</b>			<b>13,801,135</b>	<b>13,127,250</b>
95	Payments for Regular Programs - Transfers	4310									0	
96	Payments for Special Education Programs - Transfers	4320									0	
97	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	
98	Payments for CTE Programs - Transfers	4340									0	
99	Payments for Community College Program - Transfers	4370									0	
100	Payments for Other Programs - Transfers	4380									0	
101	Other Payments to In-State Govt Units - Transfers	4390									0	
102	<b>Total Payments to Other Govt Units -Transfers (In-State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
103	Payments to Other Govt Units (Out-of-State)	4400									0	
104	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>1,953,608</b>			<b>13,801,308</b>			<b>15,754,916</b>	<b>14,216,993</b>
105	DEBT SERVICES (ED)	5000										

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

1	A	B	C	D	E	F	G	H	I	J	K	L
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
106	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
107	Tax Anticipation Warrants	5110									0	
108	Tax Anticipation Notes	5120									0	
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
110	State Aid Anticipation Certificates	5140									0	
111	Other Interest on Short-Term Debt	5150									0	
112	<b>Total Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
113	<b>Debt Services - Interest on Long-Term Debt</b>	<b>5200</b>									0	
114	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
115	<b>PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>										
116	<b>Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)</b>		373,662,526	97,190,025	28,023,808	51,489,655	5,309,529	15,779,260	3,840,615	8,175	575,303,593	588,144,864
117	<b>Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)</b>		373,662,526	97,190,025	28,023,808	51,489,655	5,309,529	20,141,936	3,840,615	8,175	579,666,269	588,144,864
118	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)</b>										(2,250,556)	
119	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)</b>										(2,134,752)	
120												
121	<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>											
122	<b>SUPPORT SERVICES (O&amp;M)</b>	<b>2000</b>										
123	<b>SUPPORT SERVICES - PUPILS</b>											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
125	<b>SUPPORT SERVICES - BUSINESS</b>											
126	Direction of Business Support Services	2510									0	
127	Facilities Acquisition & Construction Services	2530			18,443		33,371,819				33,390,262	40,138,050
128	Operation & Maintenance of Plant Services	2540	11,655,419	2,313,833	14,800,719	9,768,147	592,512	50,341	395,608		39,576,579	52,950,606
129	Pupil Transportation Services	2550									0	
130	Food Services	2560									0	
131	<b>Total Support Services - Business</b>	<b>2500</b>	<b>11,655,419</b>	<b>2,313,833</b>	<b>14,819,162</b>	<b>9,768,147</b>	<b>33,964,331</b>	<b>50,341</b>	<b>395,608</b>	<b>0</b>	<b>72,966,841</b>	<b>93,088,656</b>
132	Other Support Services (Describe & Itemize)	2900	276,309	38,624	231,894	76,133			25,011		647,971	1,153,297
133	<b>Total Support Services</b>	<b>2000</b>	<b>11,931,728</b>	<b>2,352,457</b>	<b>15,051,056</b>	<b>9,844,280</b>	<b>33,964,331</b>	<b>50,341</b>	<b>420,619</b>	<b>0</b>	<b>73,614,812</b>	<b>94,241,953</b>
134	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>									0	
135	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>	<b>4000</b>										
136	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
137	Payments for Regular Programs	4110									0	
138	Payments for Special Education Programs	4120									0	
139	Payments for CTE Programs	4140									0	
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
141	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			0			0			0	0
142	Payments to Other Govt. Units (Out of State)	4400									0	
143	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			0			0			0	0
144	<b>DEBT SERVICES (O&amp;M)</b>	<b>5000</b>										
145	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
146	Tax Anticipation Warrants	5110									0	
147	Tax Anticipation Notes	5120									0	
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
149	State Aid Anticipation Certificates	5140									0	
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
151	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
152	<b>DEBT SERVICE - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									0	
153	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
154	<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>										
155	<b>Total Direct Disbursements/Expenditures</b>		<b>11,931,728</b>	<b>2,352,457</b>	<b>15,051,056</b>	<b>9,844,280</b>	<b>33,964,331</b>	<b>50,341</b>	<b>420,619</b>	<b>0</b>	<b>73,614,812</b>	<b>94,241,953</b>
156	<b>Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures</b>										<b>63,120,580</b>	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
157			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
158	<b>30 - DEBT SERVICES (DS)</b>											
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
161	Payments for Regular Programs	4110									0	
162	Payments for Special Education Programs	4120									0	
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
164	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
165	DEBT SERVICES (DS)	5000										
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110									0	
168	Tax Anticipation Notes	5120									0	
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
170	State Aid Anticipation Certificates	5140									0	
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						6,278,480			6,278,480	6,092,380
174	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300						30,489,849			30,489,849	26,440,000
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
176	Total Debt Services	5000			0			36,768,329			36,768,329	32,532,380
177	PROVISION FOR CONTINGENCIES (DS)	6000										
178	Total Disbursements/ Expenditures				0			36,768,329			36,768,329	32,532,380
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(4,402,379)	
180												
181	<b>40 - TRANSPORTATION FUND (TR)</b>											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550	16,593,186	4,549,687	3,427,467	3,650,299		26,310			28,246,949	29,491,768
187	Other Support Services (Describe & Itemize)	2900									0	
188	Total Support Services	2000	16,593,186	4,549,687	3,427,467	3,650,299	0	26,310	0	0	28,246,949	29,491,768
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	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
			(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
210	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300									0	
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
212	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										
214	<b>Total Disbursements/ Expenditures</b>		16,593,186	4,549,687	3,427,467	3,650,299	0	26,310	0	0	28,246,949	29,491,768
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										6,935,262	
216												
217	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>											
218	<b>INSTRUCTION (MR/SS)</b>	<b>1000</b>										
219	Regular Programs	1100		2,097,720							2,097,720	1,809,515
220	Pre-K Programs	1125		368,782							368,782	280,050
221	Special Education Programs (Functions 1200-1220)	1200		2,977,503							2,977,503	2,891,310
222	Special Education Programs - Pre-K	1225		107,718							107,718	170,005
223	Remedial and Supplemental Programs - K-12	1250		171,302							171,302	175,085
224	Remedial and Supplemental Programs - Pre-K	1275									0	
225	Adult/Continuing Education Programs	1300									0	
226	CTE Programs	1400		76,270							76,270	81,445
227	Interscholastic Programs	1500		274,941							274,941	58,090
228	Summer School Programs	1600		96,126							96,126	
229	Gifted Programs	1650		52,855							52,855	75,095
230	Driver's Education Programs	1700		15,375							15,375	15,350
231	Bilingual Programs	1800		675,625							675,625	641,555
232	Truants' Alternative & Optional Programs	1900		46,050							46,050	54,195
233	<b>Total Instruction</b>	<b>1000</b>		6,960,267							6,960,267	6,251,695
234	<b>SUPPORT SERVICES (MR/SS)</b>	<b>2000</b>										
235	<b>SUPPORT SERVICES - PUPILS</b>											
236	Attendance & Social Work Services	2110		580,506							580,506	538,420
237	Guidance Services	2120		212,282							212,282	212,120
238	Health Services	2130		724,117							724,117	657,085
239	Psychological Services	2140		26,306							26,306	28,440
240	Speech Pathology & Audiology Services	2150		102,771							102,771	100,360
241	Other Support Services - Pupils (Describe & Itemize)	2190		210,851							210,851	311,590
242	<b>Total Support Services - Pupils</b>	<b>2100</b>		1,856,833							1,856,833	1,848,015
243	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
244	Improvement of Instruction Services	2210		115,220							115,220	114,295
245	Educational Media Services	2220		261,965							261,965	259,490
246	Assessment & Testing	2230		61,965							61,965	56,060
247	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>		439,150							439,150	429,845
248	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
249	Board of Education Services	2310		9,176							9,176	
250	Executive Administration Services	2320		317,761							317,761	288,335
251	Special Area Administration Services	2330		275,586							275,586	271,495
252	Claims Paid from Self Insurance Fund	2361									0	
253	Risk Management and Claims Services Payments	2365									0	
254	<b>Total Support Services - General Administration</b>	<b>2300</b>		602,523							602,523	559,830
255	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
256	Office of the Principal Services	2410		1,041,510							1,041,510	
257	Other Support Services - School Administration (Describe & Itemize)	2490		489,866							489,866	
258	<b>Total Support Services - School Administration</b>	<b>2400</b>		1,531,376							1,531,376	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
259	<b>SUPPORT SERVICES - BUSINESS</b>											
260	Direction of Business Support Services	2510		9,746							9,746	4,390
261	Fiscal Services	2520		312,132							312,132	315,905
262	Facilities Acquisition & Construction Services	2530									0	
263	Operation & Maintenance of Plant Services	2540		2,096,764							2,096,764	2,173,300
264	Pupil Transportation Services	2550		2,815,815							2,815,815	3,030,510
265	Food Services	2560		22,812							22,812	735,850
266	Internal Services	2570		239,860							239,860	250,835
267	<b>Total Support Services - Business</b>	<b>2500</b>		<b>5,497,129</b>							<b>5,497,129</b>	<b>6,510,790</b>
268	<b>SUPPORT SERVICES - CENTRAL</b>											
269	Direction of Central Support Services	2610									0	
270	Planning, Research, Development, & Evaluation Services	2620									0	
271	Information Services	2630		110,117							110,117	95,945
272	Staff Services	2640		362,187							362,187	336,855
273	Data Processing Services	2660		545,445							545,445	538,675
274	<b>Total Support Services - Central</b>	<b>2600</b>		<b>1,017,749</b>							<b>1,017,749</b>	<b>971,475</b>
275	Other Support Services (Describe & Itemize)	2900		79,024							79,024	60,030
276	<b>Total Support Services</b>	<b>2000</b>		<b>11,023,784</b>							<b>11,023,784</b>	<b>10,379,985</b>
277	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		<b>140,233</b>							<b>140,233</b>	<b>145,315</b>
278	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>										
279	Payments for Regular Programs	4110									0	
280	Payments for Special Education Programs	4120									0	
281	Payments for CTE Programs	4140									0	
282	<b>Total Payments to Other Govt Units</b>	<b>4000</b>		<b>0</b>							<b>0</b>	<b>0</b>
283	<b>DEBT SERVICES (MR/SS)</b>	<b>5000</b>										
284	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
285	Tax Anticipation Warrants	5110									0	
286	Tax Anticipation Notes	5120									0	
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
288	State Aid Anticipation Certificates	5140									0	
289	Other (Describe & Itemize)	5150									0	
290	<b>Total Debt Services - Interest</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
291	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>										
292	<b>Total Disbursements/Expenditures</b>			<b>18,124,284</b>				<b>0</b>			<b>18,124,284</b>	<b>16,776,995</b>
293	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(7,873,355)</b>	
294												
295	<b>60 - CAPITAL PROJECTS (CP)</b>											
296	<b>SUPPORT SERVICES (CP)</b>	<b>2000</b>										
297	<b>SUPPORT SERVICES - BUSINESS</b>											
298	Facilities Acquisition and Construction Services	2530			22,303,265	55,544	36,396,166		117,172		58,872,147	80,000,000
299	Other Support Services (Describe & Itemize)	2900						531,173			531,173	
300	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>22,303,265</b>	<b>55,544</b>	<b>36,396,166</b>	<b>531,173</b>	<b>117,172</b>	<b>0</b>	<b>59,403,320</b>	<b>80,000,000</b>
301	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>	<b>4000</b>										
302	<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>											
303	Payments to Regular Programs (In-State)	4110									0	
304	Payments for Special Education Programs	4120									0	
305	Payments for CTE Programs	4140									0	
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
307	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
308	<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>										
309	<b>Total Disbursements/ Expenditures</b>		<b>0</b>	<b>0</b>	<b>22,303,265</b>	<b>55,544</b>	<b>36,396,166</b>	<b>531,173</b>	<b>117,172</b>	<b>0</b>	<b>59,403,320</b>	<b>80,000,000</b>
310	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(56,051,512)</b>	
311												

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
312	<b>70 - WORKING CASH (WC)</b>											
313												
314	<b>80 - TORT FUND (TF)</b>											
315	<b>INSTRUCTION (TF)</b>	<b>1000</b>										
316	Regular Programs	1100									0	
317	Tuition Payment to Charter Schools	1115									0	
318	Pre-K Programs	1125									0	
319	Special Education Programs (Functions 1200 - 1220)	1200									0	
320	Special Education Programs Pre-K	1225									0	
321	Remedial and Supplemental Programs K-12	1250									0	
322	Remedial and Supplemental Programs Pre-K	1275									0	
323	Adult/Continuing Education Programs	1300									0	
324	CTE Programs	1400									0	
325	Interscholastic Programs	1500									0	
326	Summer School Programs	1600									0	
327	Gifted Programs	1650									0	
328	Driver's Education Programs	1700									0	
329	Bilingual Programs	1800									0	
330	Truant Alternative & Optional Programs	1900									0	
331	Pre-K Programs - Private Tuition	1910									0	
332	Regular K-12 Programs Private Tuition	1911									0	
333	Special Education Programs K-12 Private Tuition	1912									0	
334	Special Education Programs Pre-K Tuition	1913									0	
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0	
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	
337	Adult/Continuing Education Programs Private Tuition	1916									0	
338	CTE Programs Private Tuition	1917									0	
339	Interscholastic Programs Private Tuition	1918									0	
340	Summer School Programs Private Tuition	1919									0	
341	Gifted Programs Private Tuition	1920									0	
342	Bilingual Programs Private Tuition	1921									0	
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0	
344	<b>Total Instruction<sup>14</sup></b>	<b>1000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
345	<b>SUPPORT SERVICES (TF)</b>	<b>2000</b>										
346	<b>Support Services - Pupil</b>	<b>2100</b>										
347	Attendance & Social Work Services	2110									0	
348	Guidance Services	2120									0	
349	Health Services	2130									0	
350	Psychological Services	2140									0	
351	Speech Pathology & Audiology Services	2150									0	
352	Other Support Services - Pupils (Describe & Itemize)	2190									0	
353	<b>Total Support Services - Pupil</b>	<b>2100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
354	<b>Support Services - Instructional Staff</b>	<b>2200</b>										
355	Improvement of Instruction Services	2210									0	
356	Educational Media Services	2220									0	
357	Assessment & Testing	2230									0	
358	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
359	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>	<b>2300</b>										
360	Board of Education Services	2310									0	
361	Executive Administration Services	2320	544,948	14,359	2,031						561,338	472,136
362	Special Area Administration Services	2330									0	
363	Claims Paid from Self Insurance Fund	2361			580,500						580,500	100,000
364	Risk Management and Claims Services Payments	2365			1,676,043						1,676,043	3,000,000
365	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>544,948</b>	<b>14,359</b>	<b>2,258,574</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,817,881</b>	<b>3,572,136</b>
366	<b>Support Services - School Administration</b>	<b>2400</b>										
367	Office of the Principal Services	2410									0	
368	Other Support Services - School Administration (Describe & Itemize)	2490									0	
369	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
370	<b>Support Services - Business</b>	2500										
371	Direction of Business Support Services	2510									0	
372	Fiscal Services	2520									0	
373	Facilities Acquisition and Construction Services	2530									0	
374	Operation & Maintenance of Plant Services	2540									0	
375	Pupil Transportation Services	2550									0	
376	Food Services	2560									0	
377	Internal Services	2570									0	
378	<b>Total Support Services - Business</b>	2500	0	0	0	0	0	0	0	0	0	0
379	<b>Support Services - Central</b>	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	<b>Total Support Services - Central</b>	2600	0	0	0	0	0	0	0	0	0	0
386	<b>Other Support Services (Describe &amp; Itemize)</b>	2900			6,466,753			2,022			6,468,775	4,631,782
387	<b>Total Support Services</b>	2000	544,948	14,359	8,725,327	0	0	2,022	0	0	9,286,656	8,203,918
388	<b>COMMUNITY SERVICES (TF)</b>	3000									0	
389	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TF)</b>	4000										
390	<b>Payments to Other Dist &amp; Govt Units (In-State)</b>											
391	Payments for Regular Programs	4110									0	
392	Payments for Special Education Programs	4120									0	
393	Payments for Adult/Continuing Education Programs	4130									0	
394	Payments for CTE Programs	4140									0	
395	Payments for Community College Programs	4170									0	
396	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
397	<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	4100			0			0			0	0
398	Payments for Regular Programs - Tuition	4210									0	
399	Payments for Special Education Programs - Tuition	4220									0	
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
401	Payments for CTE Programs - Tuition	4240									0	
402	Payments for Community College Programs - Tuition	4270									0	
403	Payments for Other Programs - Tuition	4280									0	
404	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0	
405	<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	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	<b>Total Payments to Other Dist &amp; Govt Units-Transfers (In State)</b>	4300			0			0			0	0
414	Payments to Other Dist & Govt Units (Out of State)	4400									0	
415	<b>Total Payments to Other Dist &amp; Govt Units</b>	4000			0			0			0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
416	<b>DEBT SERVICES (TF)</b>	<b>5000</b>										
417	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
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	<b>Total Debt Services - Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
424	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									0	
425	<b>DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup></b>	<b>5300</b>									0	
426	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>									0	
427	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
428	<b>PROVISIONS FOR CONTINGENCIES (TF)</b>	<b>6000</b>										
429	<b>Total Disbursements/Expenditures</b>		544,948	14,359	8,725,327	0	0	2,022	0	0	9,286,656	8,203,918
430	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(868,842)	
432	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>											
433	<b>SUPPORT SERVICES (FP&amp;S)</b>	<b>2000</b>										
434	<b>SUPPORT SERVICES - BUSINESS</b>											
435	Facilities Acquisition & Construction Services	2530					636,416				636,416	6,000,000
436	Operation & Maintenance of Plant Services	2540									0	
437	<b>Total Support Services - Business</b>	<b>2500</b>	0	0	0	0	636,416	0	0	0	636,416	6,000,000
438	Other Support Services (Describe & Itemize)	2900									0	
439	<b>Total Support Services</b>	<b>2000</b>	0	0	0	0	636,416	0	0	0	636,416	6,000,000
440	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (FP&amp;S)</b>	<b>4000</b>										
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	<b>Total Payments to Other Govt Units</b>	<b>4000</b>						0			0	0
445	<b>DEBT SERVICES (FP&amp;S)</b>	<b>5000</b>										
446	<b>DEBT SERVICES- INTEREST ON SHORT-TERM DEBT</b>											
447	Tax Anticipation Warrants	5110									0	
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
449	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
450	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									0	
451	<b>Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)</b>	<b>5300</b>									0	
452	<b>Total Debt Service</b>	<b>5000</b>						0			0	0
453	<b>PROVISION FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>										
454	<b>Total Disbursements/Expenditures</b>		0	0	0	0	636,416	0	0	0	636,416	6,000,000
455	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										5,009,592	

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) <sup>7</sup>		222,799,776	43,860,716	32,302,463	10,515,148	2,091,697		3,150,272	8,401,230	5,636,105
6	Leasing Purposes Levy <sup>8</sup>	1130									
7	Special Education Purposes Levy	1140	40,200,163								
8	FICA/Medicare Only Purposes Levies	1150					2,546,788				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	<b>Total Ad Valorem Taxes Levied By District</b>		<b>262,999,939</b>	<b>43,860,716</b>	<b>32,302,463</b>	<b>10,515,148</b>	<b>4,638,485</b>	<b>0</b>	<b>3,150,272</b>	<b>8,401,230</b>	<b>5,636,105</b>
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220	22,441								
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230					5,548,582				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	1,121,270								
18	<b>Total Payments in Lieu of Taxes</b>		<b>1,143,711</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,548,582</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314	8,515								
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	<b>Total Tuition</b>		<b>8,515</b>								

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

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
41	<b>TRANSPORTATION FEES</b>	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				561,341					
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	<b>Total Transportation Fees</b>					561,341					
64	<b>EARNINGS ON INVESTMENTS</b>	1500									
65	Interest on Investments	1510	3,095,095	78,489	63,487	17,900	63,862	858,950	28,970,067	11,803	9,903
66	Gain or Loss on Sale of Investments	1520									
67	Unrealized Gain or Loss on Investments	1530							5,626,141		
68	<b>Total Earnings on Investments</b>		3,095,095	78,489	63,487	17,900	63,862	858,950	34,596,208	11,803	9,903
69	<b>FOOD SERVICE</b>	1600									
70	Sales to Pupils - Lunch	1611	204,803								
71	Sales to Pupils - Breakfast	1612									
72	Sales to Pupils - A la Carte	1613									
73	Sales to Pupils - Other (Describe & Itemize)	1614									
74	Sales to Adults	1620									
75	Other Food Service (Describe & Itemize)	1690									
76	<b>Total Food Service</b>		204,803								
77	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	1700									
78	Admissions - Athletic	1711	128,983								
79	Admissions - Other (Describe & Itemize)	1719	5,900								
80	Fees	1720									
81	Book Store Sales	1730									
82	Other District/School Activity Revenue (Describe & Itemize)	1790	477,102								
83	Student Activity Funds Revenues	1799	4,478,480								
84	<b>Total District/School Activity Income (without Student Activity Funds)</b>		611,985		0						
85	<b>Total District/School Activity Income (with Student Activity Funds)</b>		5,090,465								

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

1	A	B	C	D	E	F	G	H	I	J	K
			(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	<b>TEXTBOOK INCOME</b>	1800									
87	Rentals - Regular Textbooks	1811	7,632,567								
88	Rentals - Summer School Textbooks	1812									
89	Rentals - Adult/Continuing Education Textbooks	1813									
90	Rentals - Other (Describe & Itemize)	1819	21,294								
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	<b>Total Textbook Income</b>		7,653,861								
97	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	1900									
98	Rentals	1910	74,886	127,942							
99	Contributions and Donations from Private Sources	1920	2,289								
100	Impact Fees from Municipal or County Governments	1930						2,492,858			
101	Services Provided Other Districts	1940									
102	Refund of Prior Years' Expenditures	1950								4,781	
103	Payments of Surplus Moneys from TIF Districts	1960									
104	Drivers' Education Fees	1970	104,761								
105	Proceeds from Vendors' Contracts	1980	55,690								
106	School Facility Occupation Tax Proceeds	1983	612,279								
107	Payment from Other Districts	1991	468,079								
108	Sale of Vocational Projects	1992									
109	Other Local Fees (Describe & Itemize)	1993	37,781								
110	Other Local Revenues (Describe & Itemize)	1999		169,820		33,162					
111	<b>Total Other Revenue from Local Sources</b>		1,355,765	297,762	0	33,162	0	2,492,858	0	4,781	0
112	<b>Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)</b>	1000	277,073,674	44,236,967	32,365,950	11,127,551	10,250,929	3,351,808	37,746,480	8,417,814	5,646,008
113	<b>Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)</b>	1000	281,552,154								
114	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
115	Flow-through Revenue from State Sources	2100									
116	Flow-through Revenue from Federal Sources	2200									
117	Other Flow-Through (Describe & Itemize)	2300									
118	<b>Total Flow-Through Receipts/Revenues from One District to Another District</b>	2000	0	0		0	0				
119	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
120	<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>										
121	Evidence Based Funding Formula (Section 18-8.15)	3001	192,360,655	92,448,425		10,600,387					
122	Reorganization Incentives (Accounts 3005-3021)	3005									
123	General State Aid - Fast Growth District Grant	3030									
124	Other Unrestricted Grants-in-Aid from State Sources (Describe & Itemize)	3099									
125	<b>Total Unrestricted Grants-in-Aid</b>		192,360,655	92,448,425	0	10,600,387	0	0		0	0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
126	<b>RESTRICTED GRANTS-IN-AID (3100 - 3900)</b>										
127	<b>SPECIAL EDUCATION</b>										
128	Special Education - Private Facility Tuition	3100	5,206,761								
129	Special Education - Funding for Children Requiring Sp Ed Services	3105									
130	Special Education - Personnel	3110									
131	Special Education - Orphanage - Individual	3120	1,281,445								
132	Special Education - Orphanage - Summer Individual	3130	70,316								
133	Special Education - Summer School	3145									
134	Special Education - Other (Describe & Itemize)	3199									
135	<b>Total Special Education</b>		6,558,522	0		0					
136	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
137	CTE - Technical Education - Tech Prep	3200									
138	CTE - Secondary Program Improvement (CTEI)	3220	617,353								
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	<b>Total Career and Technical Education</b>		617,353	0			0				
145	<b>BILINGUAL EDUCATION</b>										
146	Bilingual Ed - Downstate - TPI and TBE	3305									
147	Bilingual Education Downstate - Transitional Bilingual Education	3310									
148	<b>Total Bilingual Ed</b>		0				0				
149	State Free Lunch & Breakfast	3360	207,384								
150	School Breakfast Initiative	3365									
151	Driver Education	3370	181,949								
152	Adult Ed (from ICCB)	3410									
153	Adult Ed - Other (Describe & Itemize)	3499									
154	<b>TRANSPORTATION</b>										
155	Transportation - Regular and Vocational	3500				5,050,678					
156	Transportation - Special Education	3510				8,403,595					
157	Transportation - Other (Describe & Itemize)	3599									
158	<b>Total Transportation</b>		0	0		13,454,273	0				
159	Learning Improvement - Change Grants	3610									
160	Scientific Literacy	3660									
161	Truant Alternative/Optional Education	3695	285,069								
162	Early Childhood - Block Grant	3705	8,145,582								
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	28,979								
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	3,489,737	50,000							
172	<b>Total Restricted Grants-In-Aid</b>		19,514,575	50,000	0	13,454,273	0	0	0	0	0
173	<b>Total Receipts from State Sources</b>	<b>3000</b>	<b>211,875,230</b>	<b>92,498,425</b>	<b>0</b>	<b>24,054,660</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
174	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
175	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4099)</b>										
176	Federal Impact Aid	4001									
177	Other Unrestricted Grants-in-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
178	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		0	0	0	0	0	0	0	0	0
179	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>										
180	Head Start	4045									
181	Construction (Impact Aid)	4050									
182	MAGNET	4060									
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
184	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		0	0			0	0			0
185	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)</b>										
186	<b>TITLE V</b>										
187	Title V - Innovation and Flexibility Formula	4100									
188	Title V - District Projects	4105									
189	Title V - Rural Education Initiative (REI)	4107									
190	Title V - Other (Describe & Itemize)	4199									
191	<b>Total Title V</b>		0	0			0	0			
192	<b>FOOD SERVICE</b>										
193	Breakfast Start-Up Expansion	4200									
194	National School Lunch Program	4210	14,238,185								
195	Special Milk Program	4215									
196	School Breakfast Program	4220	3,348,125								
197	Summer Food Service Program	4225	110,872								
198	Child and Adult Care Food Program	4226	956,004								
199	Fresh Fruits & Vegetables	4240									
200	Food Service - Other (Describe & Itemize)	4299									
201	<b>Total Food Service</b>		18,653,186					0			
202	<b>TITLE I</b>										
203	Title I - Low Income	4300	11,339,748								
204	Title I - Low Income - Neglected, Private	4305	3,626,296								
205	Title I - Migrant Education	4340									
206	Title I - Other (Describe & Itemize)	4399									
207	<b>Total Title I</b>		14,966,044	0			0	0			
208	<b>TITLE IV</b>										
209	Title IV - Student Support & Academic Enrichment Grant	4400	598,275								
210	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415									
211	Title IV - 21st Century Comm Learning Centers	4421									
212	Title IV - Other (Describe & Itemize)	4499									
213	<b>Total Title IV</b>		598,275	0			0	0			
214	<b>FEDERAL - SPECIAL EDUCATION</b>										
215	Fed - Spec Education - Preschool Flow-Through	4600	219,215								
216	Fed - Spec Education - Preschool Discretionary	4605									
217	Fed - Spec Education - IDEA - Flow Through	4620	10,943,270								
218	Fed - Spec Education - IDEA - Room & Board	4625	564,828								
219	Fed - Spec Education - IDEA - Discretionary	4630									
220	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	181,841								
221	<b>Total Federal - Special Education</b>		11,909,154	0			0	0			
222	<b>CTE - PERKINS</b>										
223	CTE - Perkins - Title III E - Tech Prep	4770									
224	CTE - Other (Describe & Itemize)	4799									
225	<b>Total CTE - Perkins</b>		0	0			0				

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

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
226	Federal - Adult Education	4810									
227	ARRA - General State Aid - Education Stabilization	4850									
228	ARRA - Title I - Low Income	4851									
229	ARRA - Title I - Neglected, Private	4852									
230	ARRA - Title I - Delinquent, Private	4853									
231	ARRA - Title I - School Improvement (Part A)	4854									
232	ARRA - Title I - School Improvement (Section 1003g)	4855									
233	ARRA - IDEA - Part B - Preschool	4856									
234	ARRA - IDEA - Part B - Flow-Through	4857									
235	ARRA - Title IID - Technology-Formula	4860									
236	ARRA - Title IID - Technology-Competitive	4861									
237	ARRA - McKinney - Vento Homeless Education	4862									
238	ARRA - Child Nutrition Equipment Assistance	4863									
239	Impact Aid Formula Grants	4864									
240	Impact Aid Competitive Grants	4865									
241	Qualified Zone Academy Bond Tax Credits	4866									
242	Qualified School Construction Bond Credits	4867									
243	Build America Bond Tax Credits	4868									
244	Build America Bond Interest Reimbursement	4869									
245	ARRA - General State Aid - Other Govt Services Stabilization	4870									
246	Other ARRA Funds - II	4871									
247	Other ARRA Funds - III	4872									
248	Other ARRA Funds - IV	4873									
249	Other ARRA Funds - V	4874									
250	ARRA - Early Childhood	4875									
251	Other ARRA Funds VII	4876									
252	Other ARRA Funds VIII	4877									
253	Other ARRA Funds IX	4878									
254	Other ARRA Funds X	4879									
255	Other ARRA Funds Ed Job Fund Program	4880									
256	<b>Total Stimulus Programs</b>		0	0	0	0	0	0		0	0
257	Race to the Top Program	4901									
258	Race to the Top - Preschool Expansion Grant	4902									
259	Title III - Immigrant Education Program (IEP)	4905	194,897								
260	Title III - Language Inst Program - Limited Eng (LIPLPE)	4909	1,602,543								
261	McKinney Education for Homeless Children	4920									
262	Title II - Eisenhower Professional Development Formula	4930									
263	Title II - Teacher Quality	4932	3,332,624								
264	Title II - Part A - Supporting Effective Instruction - State Grants	4935	106,150								
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	1,282,412								
269	Medicaid Matching Funds - Fee-for-Service Program	4992	1,183,099								
	Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)	4998									
270			30,275,749								
271	<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		84,104,133	0	0	0	0	0		0	0
272	<b>Total Receipts/Revenues from Federal Sources</b>	4000	84,104,133	0	0	0	0	0	0	0	0
273	<b>Total Direct Receipts/Revenues (without Student Activity Funds 1799)</b>		573,053,037	136,735,392	32,365,950	35,182,211	10,250,929	3,351,808	37,746,480	8,417,814	5,646,008
274	<b>Total Direct Receipts/Revenues (with Student Activity Funds 1799)</b>		577,531,517	136,735,392	32,365,950	35,182,211	10,250,929	3,351,808	37,746,480	8,417,814	5,646,008

	A	B	C	D	E	F
1	<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>					
2	<b>Description (Enter Whole Dollars)</b>	<b>Taxes Received 7-1-24 thru 6-30-25 (from 2023 Levy &amp; Prior Levies) *</b>	<b>Taxes Received (from the 2024 Levy)</b>	<b>Taxes Received (from 2023 &amp; Prior Levies)</b>	<b>Total Estimated Taxes (from the 2024 Levy)</b>	<b>Estimated Taxes Due (from the 2024 Levy)</b>
3				<b>(Column B - C)</b>		<b>(Column E - C)</b>
4		Educational	222,799,776	119,312,201	103,487,575	232,516,489
5	Operations & Maintenance	43,860,716	22,623,592	21,237,124	44,086,963	21,463,371
6	Debt Services **	32,302,463	16,693,814	15,608,649	32,532,404	15,838,590
7	Transportation	10,515,148	5,807,992	4,707,156	11,318,144	5,510,152
8	Municipal Retirement	2,091,697	1,304,761	786,936	2,542,593	1,237,832
9	Capital Improvements	0		0		0
10	Working Cash	3,150,272	1,683,153	1,467,119	3,279,970	1,596,817
11	Tort Immunity	8,401,230	4,796,942	3,604,288	9,347,873	4,550,931
12	Fire Prevention & Safety	5,636,105	3,019,461	2,616,644	5,884,081	2,864,620
13	Leasing Levy	0		0		0
14	Special Education	40,200,163	21,479,435	18,720,728	41,857,407	20,377,972
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	2,546,788	1,547,896	998,892	3,016,399	1,468,503
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	<b>Totals</b>	<b>371,504,358</b>	<b>198,269,247</b>	<b>173,235,111</b>	<b>386,382,323</b>	<b>188,113,076</b>
20						
21	* The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J	K
1	<b>SCHEDULE OF SHORT-TERM DEBT</b>										
2	<b>Description (Enter Whole Dollars)</b>		<b>Outstanding Beginning July 1, 2024</b>	<b>Issued July 1, 2024 thru June 30, 2025</b>	<b>Retired July 1, 2024 thru June 30, 2025</b>	<b>Outstanding Ending June 30, 2025</b>					
3	<b>CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)</b>										
4	<b>Total CPPRT Notes</b>					0					
5	<b>TAX ANTICIPATION WARRANTS (TAW)</b>										
6	Educational Fund					0					
7	Operations & Maintenance Fund					0					
8	Debt Services - Construction					0					
9	Debt Services - Working Cash					0					
10	Debt Services - Refunding Bonds					0					
11	Transportation Fund					0					
12	Municipal Retirement/Social Security Fund					0					
13	Fire Prevention & Safety Fund					0					
14	Other - (Describe & Itemize)					0					
15	<b>Total TAWs</b>		0	0	0	0					
16	<b>TAX ANTICIPATION NOTES (TAN)</b>										
17	Educational Fund					0					
18	Operations & Maintenance Fund					0					
19	Fire Prevention & Safety Fund					0					
20	Other - (Describe & Itemize)					0					
21	<b>Total TANs</b>		0	0	0	0					
22	<b>TEACHERS'/EMPLOYEES' ORDERS (T/EO)</b>										
23	<b>Total T/EOs (Educational, Operations &amp; Maintenance, &amp; Transportation Funds)</b>					0					
24	<b>General State Aid/Evidence-Based Funding Anticipation Certificates</b>										
25	<b>Total (All Funds)</b>					0					
26	<b>OTHER SHORT-TERM BORROWING</b>										
27	<b>Total Other Short-Term Borrowing (Describe &amp; Itemize)</b>					0					
28											
29	<b>SCHEDULE OF LONG-TERM DEBT</b>										
30											
31	<b>Long-Term Debt Identification or Name of Issue</b>	<b>Date of Issue (mm/dd/yy)</b>	<b>Amount of Original Issue</b>	<b>Type of Issue *</b>	<b>Counts Against Statutory Debt Limit? (Y/N)**</b>	<b>Outstanding Beginning July 1, 2024</b>	<b>Issued July 1, 2024 thru June 30, 2025</b>	<b>Any differences (Described and Itemize)</b>	<b>Retired July 1, 2024 thru June 30, 2025</b>	<b>Outstanding Ending June 30, 2025</b>	<b>Amount to be Provided for Payment on Long-Term Debt</b>
32	Taxable GO Ltd. Refunding School Bonds, Series 2015B	02/18/15	10,780,000	3	Y	10,780,000				10,780,000	10,780,000
33	General Obligation Limited Refunding School Bonds, Series 2021	10/05/21	18,730,000	3	Y	8,730,000			5,340,000	3,390,000	3,390,000
34	General Obligation Limited Tax Refunding School Bonds, Series 2023A	11/30/23	44,545,000	3	Y	44,545,000			1,180,000	43,365,000	43,365,000
35	General Obligation Refunding School Bonds, Series 2023B	11/30/23	83,450,000	3	Y	83,450,000			9,290,000	74,160,000	74,160,000
36	General Obligation School Bonds, Series 2024	02/27/24	57,230,000	3	Y	57,230,000			10,630,000	46,600,000	46,600,000
37	General Obligation School Bonds, Series 2025	02/20/25	55,625,000	3	Y		55,625,000			55,625,000	55,625,000
38	Subscription Liability			8	N	7,561,346	433,560		4,049,849	3,945,057	3,945,057
39										0	
40										0	
41										0	
42										0	
43										0	
44										0	
45										0	
46										0	
47										0	
48										0	
49										0	
50			270,360,000			212,296,346	56,058,560	0	30,489,849	237,865,057	237,865,057
51	* Each type of debt issued must be identified separately with the amount:										
52	1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds			7. Leases				10. Other		
53	2. Funding Bonds	5. Tort Judgment Bonds			8. Subscription-Based Information Technology Arrangements				11. Other		
54	3. Refunding Bonds	6. Building Bonds			9. Other				12. Other		
55											
56											
57											
58	** Debts that do not count against the debt limit may include:										
59	Building bonds approved by referendum on or after Nov. 5, 2024; see 105 ILCS 5/19-1(p-225)										
60	Refunding bonds issued to refund building bonds approved by referendum held on or after Nov. 5, 2024; see 105 ILCS 5/19-1(p-225)										
61	Alternate revenue bonds paid from the alternate revenue source; see 30 ILCS 350/15										
62	Warrants in anticipation of taxes levied according to provisions in 105 ILCS 5/17-16										
63	Various individual exemptions; see 105 ILCS 5/19-1										
64											
65	Note: Working Cash Fund Bonds and Funding Bonds may be issued in excess of the statutory debt limit, but do count against the debt limit once issued.										

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

	A	B	C	D	E	F	G	H	I	J	K	
1	<b>SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES</b>											
2	<b>Description (Enter Whole Dollars)</b>					<b>Account No.</b>	<b>Tort Immunity <sup>a</sup></b>	<b>Special Education</b>	<b>Area Vocational Construction</b>	<b>School Facility Occupation Taxes <sup>b</sup></b>	<b>Driver Education</b>	
3	<b>Cash Basis Fund Balance as of July 1, 2024</b>											
4	<b>RECEIPTS:</b>											
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	8,401,230	40,200,163				
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	11,803					
7	Drivers' Education Fees					10-1970					104,761	
8	School Facility Occupation Tax Proceeds					30 or 60-1983						
9	Driver Education					10 or 20-3370						
10	Other Receipts (Describe & Itemize)					--	4,781					
11	Sale of Bonds					10, 20, 40 or 60-7200						
12	<b>Total Receipts</b>						8,417,814	40,200,163	0	0	104,761	
13	<b>DISBURSEMENTS:</b>											
14	Instruction					10 or 50-1000						
15	Facilities Acquisition & Construction Services					20 or 60-2530						
16	Tort Immunity Services					80	9,286,656					
17	<b>DEBT SERVICE:</b>											
18	Debt Services - Interest on Long-Term Debt					30-5200						
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300						
20	Debt Services Other (Describe & Itemize)					30-5400						
21	<b>Total Debt Services</b>									0		
22	Other Disbursements (Describe & Itemize)					--						
23	<b>Total Disbursements</b>						9,286,656	0	0	0	0	
24	<b>Ending Cash Basis Fund Balance as of June 30, 2025</b>						(868,842)	40,200,163	0	0	104,761	
25	<b>Reserved Cash Balance</b>					714						
26	<b>Unreserved Cash Balance</b>					730	(868,842)	40,200,163	0	0	104,761	
28	<b>SCHEDULE OF TORT IMMUNITY EXPENDITURES <sup>a</sup></b>											
30	Yes <input type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?											
31	If yes, list in the aggregate the following:						Total Claims Payments:	9,286,656				
32							Total Reserve Remaining:	(868,842)				
34	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter the total dollar amount for each category.											
35	<b>Expenditures:</b>											
36	Workers' Compensation Act and/or Workers' Occupational Disease Act						0					
37	Unemployment Insurance Act						0					
38	Insurance (Regular or Self-Insurance)						0					
39	Risk Management and Claims Service						9,286,656					
40	Judgments/Settlements						0					
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction						0					
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)						0					
43	Legal Services						0					
44	Principal and Interest on Tort Bonds						0					
45	Other - Explain on Itemization 44 tab						0					
46	<b>Total</b>						0					
47	<b>G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0</b>							<b>OK</b>				
49	<sup>a</sup> Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.											
50	<sup>b</sup> 55 ILCS 5/5-1006.7											

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

1	<b>CARES, CRRSA, and ARP SCHEDULE - FY 2025</b>											Click below for schedule instructions:		
2	<b>Please read schedule instructions before completing.</b>											<a href="#">SCHEDULE INSTRUCTIONS</a>		
3	<b>Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2025</b>											<b>X</b>	<b>Yes</b>	<b>No</b>
4	<b>If the answer to the above question is "YES", this schedule must be completed.</b>													
5	<b>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.</b>													
6	<b>Part 1: CARES, CRRSA, and ARP REVENUE</b>													
7	<b>Revenue Section A</b>	Section A is for revenue recognized in FY 2025 reported on the FY 2025 AFR for FY 2022, FY 2023 and/or FY 2024 EXPENDITURES claimed on July 1, 2024, through June 30, 2025, FRIS grant expenditure reports for expenditures reported in the prior year FY 2022, FY 2023, and/or FY 2024 AFR.												
8			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total		
9	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety			
10	ESSE II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST, D4)	4998										0		
11	ESSE III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3, P4, 15, 25, 35, 45, 55, 65, 75)	4998	30,131,506									30,131,506		
12	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK, JE)	4998										0		
13	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998										0		
14	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998	88,451									88,451		
15	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)	4998										0		
16	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0		
17	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0		
18	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0		
19	<b>Total Revenue Section A</b>		30,219,957	0		0	0	0			0	30,219,957		
20														
21	<b>Revenue Section B</b>	Section B is for revenue recognized in FY 2025 reported on the FY 2025 AFR and for FY 2025 EXPENDITURES claimed on July 1, 2024, through June 30, 2025, FRIS grant expenditure reports and reported in the FY 2025 AFR.												
22			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total		
23	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety			
24	ESSE II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST, D4)	4998										0		
25	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK, JE)	4998										0		
26	ESSE III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3, P4, 15, 25, 35, 45, 55, 65, 75)	4998	54,792									54,792		
27	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998										0		
28	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998										0		
29	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)	4998										0		
30	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0		
31	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0		
32	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0		
33	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998		1,000								1,000		
34	<b>Total Revenue Section B</b>		55,792	0		0	0	0			0	55,792		
35														
36	<b>Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue</b>													
37	Total Other Federal Revenue (Section A plus Section B)	4998	30,275,749	0		0	0	0			0	30,275,749		
38	Total Other Federal Revenue from Revenue Tab	4998	30,275,749	0		0	0	0			0	30,275,749		
39	Difference (must equal 0)		0	0		0	0	0			0	0		
40	Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK			OK	OK		
41														
42														

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

	A	B	C	D	E	F	G	H	I	J	K	L
43	<b>Part 2: CARES, CRRSA, and ARP EXPENDITURES</b>											
44	Review of the July 1, 2024 through June 30, 2025 FRIS Expenditures reports may assist in determining the expenditures to use below.											
45	<b>Expenditure Section A:</b>											
46	<b>ESSER I EXPENDITURES (CARES)</b>		-----DISBURSEMENTS-----									
47			(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	
48	<b>FUNCTION</b>											
49	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
50	INSTRUCTION Total Expenditures		1000									0
51	SUPPORT SERVICES Total Expenditures		2000									0
52	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
53	Facilities Acquisition and Construction Services (Total)		2530									0
54	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)		2540									0
55	FOOD SERVICES (Total)		2560									0
56	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
57	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)		1000									0
58	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)		2000									0
59	<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>		Total Technology	0	0	0		0				0
60												
61												
62												

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

	A	B	C	D	E	F	G	H	I	J	K	L
63	<b>Expenditure Section B:</b>											
64				DISBURSEMENTS								
65	<b>ESSER II EXPENDITURES (CRRSA)</b>			(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	<b>FUNCTION</b>											
68	1. List the total expenditures for the Functions 1000 and 2000 below											
69	INSTRUCTION Total Expenditures	1000										0
70	SUPPORT SERVICES Total Expenditures	2000										0
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	<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>	Total Technology		0	0	0	0	0	0	0		0
81	<b>Expenditure Section C:</b>											
82				DISBURSEMENTS								
83	<b>GEER I EXPENDITURES (CARES)</b>			(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	<b>FUNCTION</b>											
86	1. List the total expenditures for the Functions 1000 and 2000 below											
87	INSTRUCTION Total Expenditures	1000										0
88	SUPPORT SERVICES Total Expenditures	2000										0
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	<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>	Total Technology		0	0	0	0	0	0	0		0

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

	A	B	C	D	E	F	G	H	I	J	K	L	
99	<b>Expenditure Section D:</b>												
100	<b>GEER II EXPENDITURES (CRRSA)</b>			DISBURSEMENTS									
101				(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	<b>FUNCTION</b>												
104	1. List the total expenditures for the Functions 1000 and 2000 below												
105	INSTRUCTION Total Expenditures	1000										0	
106	SUPPORT SERVICES Total Expenditures	2000										0	
107													
108	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)												
109	Facilities Acquisition and Construction Services (Total)	2530										0	
110	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0	
111	FOOD SERVICES (Total)	2560										0	
112													
113	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).												
114	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0	
115	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0	
116	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0	
117	<b>Expenditure Section E:</b>												
118	<b>ESSER III EXPENDITURES (ARP)</b>												
119				DISBURSEMENTS									
120				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
121				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
122	1. List the total expenditures for the Functions 1000 and 2000 below												
123	INSTRUCTION Total Expenditures	1000		1,079,411	330,923	2,722,656	13,485,837			2,992,304		20,611,131	
124	SUPPORT SERVICES Total Expenditures	2000		189,068	52,433	5,552,026		3,782,640				9,576,167	
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						3,782,640				3,782,640	
128	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0	
129	FOOD SERVICES (Total)	2560										0	
130													
131	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).												
132	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0	
133	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0	
134	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0	

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

	A	B	C	D	E	F	G	H	I	J	K	L
135	<b>Expenditure Section F:</b>											
136				-----DISBURSEMENTS-----								
137	<b>CRRSA Child Nutrition (CRRSA)</b>			(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	<b>FUNCTION</b>											
140	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
141	INSTRUCTION Total Expenditures	1000										0
142	SUPPORT SERVICES Total Expenditures	2000										0
143												
144	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
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	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
150	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
151	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
152	<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>	Total Technology		0	0	0			0			0
153	<b>Expenditure Section G:</b>											
154				-----DISBURSEMENTS-----								
155	<b>ARP Child Nutrition (ARP)</b>			(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	<b>FUNCTION</b>											
158	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
159	INSTRUCTION Total Expenditures	1000										0
160	SUPPORT SERVICES Total Expenditures	2000										0
161												
162	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
163	Facilities Acquisition and Construction Services (Total)	2530										0
164	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
165	FOOD SERVICES (Total)	2560										0
166												
167	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
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	<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>	Total Technology		0	0	0			0			0

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

	A	B	C	D	E	F	G	H	I	J	K	L
171	<b>Expenditure Section H:</b>											
172	<b>ARP IDEA (ARP)</b>			DISBURSEMENTS								
173				(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	<b>FUNCTION</b>											
176	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
177	INSTRUCTION Total Expenditures	1000										0
178	SUPPORT SERVICES Total Expenditures	2000										0
180	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
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	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
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	<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>	Total Technology			0	0	0			0		0
189	<b>Expenditure Section I:</b>											
190	<b>ARP Homeless I (ARP)</b>			DISBURSEMENTS								
191				(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	<b>FUNCTION</b>											
194	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
195	INSTRUCTION Total Expenditures	1000										0
196	SUPPORT SERVICES Total Expenditures	2000		27,958	14,298	40,667	5,528					88,451
198	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
199	Facilities Acquisition and Construction Services (Total)	2530										0
200	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
201	FOOD SERVICES (Total)	2560										0
203	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
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	<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>	Total Technology			0	0	0			0		0

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

	A	B	C	D	E	F	G	H	I	J	K	L
207	<b>Expenditure Section J:</b>											
208	<b>CURES (Coronavirus State and Local Fiscal Recovery Funds)</b>		DISBURSEMENTS									
209			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
210												
211	<b>FUNCTION</b>											
212	1. List the total expenditures for the Functions 1000 and 2000 below											
213	INSTRUCTION Total Expenditures	1000										0
214	SUPPORT SERVICES Total Expenditures	2000										0
215	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
216												
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	0	0	0	0	0
225	<b>Expenditure Section K:</b>											
226	<b>Other CARES Act Expenditures (not accounted for above)</b>		DISBURSEMENTS									
227			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
228												
229	<b>FUNCTION</b>											
230	1. List the total expenditures for the Functions 1000 and 2000 below											
231	INSTRUCTION Total Expenditures	1000										0
232	SUPPORT SERVICES Total Expenditures	2000										0
233	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
234												
235	Facilities Acquisition and Construction Services (Total)	2530										0
236	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
237	FOOD SERVICES (Total)	2560										0
238												
239	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
240	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
241	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
242	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology	0	0	0	0	0	0	0	0	0	0

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

	A	B	C	D	E	F	G	H	I	J	K	L	
243	<b>Expenditure Section L:</b>												
244	<b>Other CRRSA Expenditures (not accounted for above)</b>		DISBURSEMENTS										
245			(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	<b>FUNCTION</b>												
248	1. List the total expenditures for the Functions 1000 and 2000 below												
249	INSTRUCTION Total Expenditures	1000										0	
250	SUPPORT SERVICES Total Expenditures	2000										0	
251	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)												
252													
253	Facilities Acquisition and Construction Services (Total)	2530										0	
254	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0	
255	FOOD SERVICES (Total)	2560										0	
256	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).												
257													
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	0	0	0	0	0	
261	<b>Expenditure Section M:</b>												
262	<b>Other ARP Expenditures (not accounted for above)</b>		DISBURSEMENTS										
263			(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	<b>FUNCTION</b>												
266	1. List the total expenditures for the Functions 1000 and 2000 below												
267	INSTRUCTION Total Expenditures	1000										0	
268	SUPPORT SERVICES Total Expenditures	2000										0	
269	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)												
270													
271	Facilities Acquisition and Construction Services (Total)	2530										0	
272	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0	
273	FOOD SERVICES (Total)	2560										0	
274	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).												
275													
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	0	0	0	0	0	
279													
280	<b>Expenditure Section N:</b>												
281	<b>TOTAL EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>		DISBURSEMENTS										
282			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		
283			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures		
284	<b>FUNCTION</b>												
285	INSTRUCTION	1000	1,079,411	330,923	2,722,656	13,485,837	0	0	2,992,304		20,611,131		
286	SUPPORT SERVICES	2000	217,026	66,731	5,592,693	5,528	3,782,640	0	0		9,664,618		
287	Facilities Acquisition and Construction Services (Total)	2530	0	0	0	0	3,782,640	0	0		3,782,640		
288	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	0	0	0	0	0	0	0		0		
289	FOOD SERVICES (Total)	2560	0	0	0	0	0	0	0		0		
290	<b>TOTAL EXPENDITURES</b>											Functions 1000 & 2000 total	30,275,749
291													
292	<b>Expenditure Section O:</b>												
293	<b>TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>		DISBURSEMENTS										
294			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		
295			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures		
296	<b>FUNCTION</b>												
297	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology	0	0	0	0	0	0	0	0	0		

	A	B	C	D	E	F	G	H	I	J	K	L	
1	<b>SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION</b>												
2	<b>Description of Assets</b> (Enter Whole Dollars)	<b>Acct #</b>	<b>Cost Beginning July 1, 2024</b>	<b>Add: Additions July 1, 2024 thru June 30, 2025</b>	<b>Less: Deletions July 1, 2024 thru June 30, 2025</b>	<b>Cost Ending June 30, 2025</b>	<b>Life In Years</b>	<b>Accumulated Depreciation Beginning July 1, 2024</b>	<b>Add: Depreciation Allowable July 1, 2024 thru June 30, 2025</b>	<b>Less: Depreciation Deletions July 1, 2024 thru June 30, 2025</b>	<b>Accumulated Depreciation Ending June 30, 2025</b>	<b>Ending Balance Undepreciated June 30, 2025</b>	
3	<b>Works of Art &amp; Historical Treasures</b>	<b>210</b>				0	50				0	0	
4	<b>Land</b>	<b>220</b>											
5	Non-Depreciable Land	221	28,394,912		43,780	28,351,132							28,351,132
6	Depreciable Land	222				0						0	0
7	<b>Buildings</b>	<b>230</b>											
8	Permanent Buildings	231	768,342,702	17,688,246	3,014,585	783,016,363		50	371,353,382	17,764,894	37,682	389,080,594	393,935,769
9	Temporary Buildings	232				0		20				0	0
10	Improvements Other than Buildings (Infrastructure)	240				0		20				0	0
11	<b>Capitalized Equipment</b>	<b>250</b>											
12	10 Yr Schedule	251	2,306,441			2,306,441		10	1,728,567	230,644		1,959,211	347,230
13	5 Yr Schedule	252	71,797,978	1,412,631	8,291,672	64,918,937		5	60,595,377	5,848,094	8,189,715	58,253,756	6,665,181
14	3 Yr Schedule	253				0		3				0	0
15	<b>Construction in Progress</b>	<b>260</b>	40,050,396	97,524,336	17,663,250	119,911,482		--					119,911,482
16	<b>Total Capital Assets</b>	<b>200</b>	910,892,429	116,625,213	29,013,287	998,504,355			433,677,326	23,843,632	8,227,397	449,293,561	549,210,794
17	<b>Non-Capitalized Equipment</b>	<b>700</b>				4,378,406		10		437,841			
18	<b>Allowable Depreciation</b>									24,281,473			

	A	B	C	D	E	F	H
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2024 - 2025)</b>						
2	<i>This schedule is completed for school districts only.</i>						
3	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>		<b>Amount</b>		
6	<b>OPERATING EXPENSE PER PUPIL</b>						
7	<b>EXPENDITURES:</b>						
8	ED	Expenditures 16-24, L116		Total Expenditures	\$	575,303,593	
9	O&M	Expenditures 16-24, L155		Total Expenditures		73,614,812	
10	DS	Expenditures 16-24, L178		Total Expenditures		36,768,329	
11	TR	Expenditures 16-24, L214		Total Expenditures		28,246,949	
12	MR/SS	Expenditures 16-24, L292		Total Expenditures		18,124,284	
13	TORT	Expenditures 16-24, L429		Total Expenditures		9,286,656	
14				<b>Total Expenditures</b>	\$	<b>741,344,623</b>	
16	<b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>						
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		10,645,470	
35	ED	Expenditures 16-24, L9, Col K - (G+I)	1225	Special Education Programs Pre-K		3,497,911	
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		1,584,453	
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 Progm - Private Tuition		7,229	
52	ED	Expenditures 16-24, L77, Col K - (G+I)	3000	Community Services		1,962,914	
53	ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units		15,754,916	
54	ED	Expenditures 16-24, L116, Col G	-	Capital Outlay		5,309,529	
55	ED	Expenditures 16-24, L116, Col I	-	Non-Capitalized Equipment		3,840,615	
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		33,964,331	
59	O&M	Expenditures 16-24, L155, Col I	-	Non-Capitalized Equipment		420,619	
60	DS	Expenditures 16-24, L164, Col K	4000	Payments to Other Dist & Govt Units		0	

	A	B	C	D	E	F	H
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2024 - 2025)</b>						
2	<i>This schedule is completed for school districts only.</i>						
3	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>	
61	DS	Expenditures 16-24, L174, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			30,489,849	
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			368,782	
68	MR/SS	Expenditures 16-24, L222, Col K	1225 Special Education Programs - Pre-K			107,718	
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			96,126	
72	MR/SS	Expenditures 16-24, L277, Col K	3000 Community Services			140,233	
73	MR/SS	Expenditures 16-24, L282, Col K	4000 Total Payments to Other Govt Units			0	
74	Tort	Expenditures 16-24, L318, Col K - (G+I)	1125 Pre-K Programs			0	
75	Tort	Expenditures 16-24, L320, Col K - (G+I)	1225 Special Education Programs Pre-K			0	
76	Tort	Expenditures 16-24, L322, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K			0	
77	Tort	Expenditures 16-24, L327, Col K - (G+I)	1300 Adult/Continuing Education Programs			0	
78	Tort	Expenditures 16-24, L326, Col K - (G+I)	1600 Summer School Programs			0	
79	Tort	Expenditures 16-24, L331, Col K	1910 Pre-K Programs - Private Tuition			0	
80	Tort	Expenditures 16-24, L332, Col K	1911 Regular K-12 Programs - Private Tuition			0	
81	Tort	Expenditures 16-24, L333, Col K	1912 Special Education Programs K-12 - Private Tuition			0	
82	Tort	Expenditures 16-24, L334, Col K	1913 Special Education Programs Pre-K - Tuition			0	
83	Tort	Expenditures 16-24, L335, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0	
84	Tort	Expenditures 16-24, L336, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0	
85	Tort	Expenditures 16-24, L337, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0	
86	Tort	Expenditures 16-24, L338, Col K	1917 CTE Programs - Private Tuition			0	
87	Tort	Expenditures 16-24, L339, Col K	1918 Interscholastic Programs - Private Tuition			0	
88	Tort	Expenditures 16-24, L340, Col K	1919 Summer School Programs - Private Tuition			0	
89	Tort	Expenditures 16-24, L341, Col K	1920 Gifted Programs - Private Tuition			0	
90	Tort	Expenditures 16-24, L342, Col K	1921 Bilingual Programs - Private Tuition			0	
91	Tort	Expenditures 16-24, L343, Col K	1922 Truants Alternative/Optional Ed Programs - Private Tuition			0	
92	Tort	Expenditures 16-24, L388, Col K - (G+I)	3000 Community Services			0	
93	Tort	Expenditures 16-24, L415, Col K	4000 Total Payments to Other Govt Units			0	
94	Tort	Expenditures 16-24, L429, Col G	- Capital Outlay			0	
95	Tort	Expenditures 16-24, L429, Col I	- Non-Capitalized Equipment			0	
96			<b>Total Deductions for OEPP Computation (Sum of Lines 18 - 95)</b>		\$	<b>108,190,695</b>	
97			<b>Total Operating Expenses Regular K-12 (Line 14 minus Line 96)</b>			<b>633,153,928</b>	
98			<b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2024-2025</b>			<b>29,789,12</b>	
99			<b>Estimated OEPP (Line 97 divided by Line 98)</b>		\$	<b>21,254.54</b>	
100							
101	<b>PER CAPITA TUITION CHARGE</b>						
103	<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>						
104	TR	Revenues 10-15, L42, Col F	1411 Regular - Transp Fees from Pupils or Parents (In State)		\$	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)			561,341	
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			204,803	
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700 Total District/School Activity Income (without Student Activity Funds)			611,985	
116	ED	Revenues 10-15, L86, Col C	1811 Rentals - Regular Textbooks			7,632,567	
117	ED	Revenues 10-15, L89, Col C	1819 Rentals - Other (Describe & Itemize)			21,294	
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			202,828	
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			468,079	
124	ED	Revenues 10-15, L108, Col C	1993 Other Local Fees (Describe & Itemize)			37,781	
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100 Total Special Education			6,558,522	
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200 Total Career and Technical Education			617,353	
127	ED-MR/SS	Revenues 10-15, L147, Col C,G	3300 Total Bilingual Ed			0	
128	ED	Revenues 10-15, L148, Col C	3360 State Free Lunch & Breakfast			207,384	
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			181,949	

	A	B	C	D	E	F	H
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3							
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>	
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation		13,454,273	
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		285,069	
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		28,979	
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		3,539,737	
142	ED	Revenues 10-15, L179, Col C	4045	Head Start (Subtract)		0	
143	ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	
144	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100	Total Title V		0	
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service		18,653,186	
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		14,966,044	
147	ED-O&M-TR-MR/SS	Revenues 10-15, L212, Col C,D,F,G	4400	Total Title IV		598,275	
148	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		10,943,270	
149	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		564,828	
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)		181,841	
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)		194,897	
181	ED-TR-MR/SS	Revenues 10-15, L259, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		1,602,543	
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		3,332,624	
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		106,150	
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		1,282,412	
190	ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		1,183,099	
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)		30,275,749	
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		(30,219,957)	
193	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		22,414,686	
194	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **		16,657,804	
196				<b>Total Deductions for PCTC Computation (Line 104 through Line 194)</b>	\$	<b>127,351,396</b>	
197				<b>Net Operating Expense for Tuition Computation (Line 97 minus Line 196)</b>		<b>505,802,532</b>	
198				<b>Total Depreciation Allowance (from page 36, Line 18, Col I)</b>		<b>24,281,473</b>	
199				<b>Total Allowance for PCTC Computation (Line 197 plus Line 198)</b>		<b>530,084,005</b>	
200			9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2024-2025			29,789.12	
201				<b>Total Estimated PCTC (Line 199 divided by Line 200) * \$</b>		<b>17,794.55</b>	
203	<b>*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA</b>						
204	<b>**Go to the Evidence-Based Funding Distribution Calculation webpage.</b>						
205	Under Reports, open the FY 2025 Special Education Funding Allocation Calculation Details and the FY 2025 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. Please enter 0 if the district does not have allocations for lines 193 and 194						

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

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

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

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

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

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



[Indirect Cost Rate Plan](#)

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

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

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

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 16-24" tab) (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
<i>Enter as shown here: ED-Instruction-Other</i>	<i>10-1000-600</i>	<i>Company Name</i>	<i>500,000</i>	<i>50,000</i>	<i>450,000</i>
Ed-Instruction-Purchased Services	101000300	CDW GOVERNMENT, LLC	1,103,151	50,000	1,053,151
Ed-Instruction-Purchased Services	101000300	CURRICULUM ASSOCIATES INC	1,259,241	50,000	1,209,241
Ed-Instruction-Purchased Services	101000300	LEARNING SERVICES INTERNATIONAL	432,619	50,000	382,619
Ed-Instruction-Purchased Services	101000300	NEWS 2 YOU	205,404	50,000	155,404
Ed-Instruction-Purchased Services	101000300	RIGHT AT SCHOOL, LLC	114,140	50,000	64,140
Ed-Instruction-Purchased Services	101000300	SOUTH ELGIN HIGH SCHOOL	68,037	50,000	18,037
Ed-Instruction-Purchased Services	101000300	WEST LOOP SOCCER CLUB INC.	54,090	50,000	4,090
Ed-Instruction-Supplies	101000400	AMAZON CAPITOL SERVICES	77,406	50,000	27,406
Ed-Instruction-Supplies	101000400	BENCHMARK EDUCATION CO	97,194	50,000	47,194
Ed-Instruction-Supplies	101000400	CURRICULUM ASSOCIATES INC	470,051	50,000	420,051
Ed-Instruction-Supplies	101000400	EDUCATIONAL PRODUCTS, INC.	900,560	50,000	850,560
Ed-Instruction-Supplies	101000400	FRANK COONEY COMPANY	2,785,547	50,000	2,735,547
Ed-Instruction-Supplies	101000400	HAND2MIND	96,006	50,000	46,006
Ed-Instruction-Supplies	101000400	LAKESHORE LEARNING MATERIALS	113,364	50,000	63,364
Ed-Instruction-Supplies	101000400	LIBRARIA	79,541	50,000	29,541
Ed-Instruction-Supplies	101000400	OFFICE DEPOT	133,020	50,000	83,020
Ed-Instruction-Supplies	101000400	VIVACITY TECH PBC	6,027,804	50,000	5,977,804
Ed-Instruction-Supplies	101000400	WAREHOUSE DIRECT, INC.	728,779	50,000	678,779
Ed-SS: Pupils-Purchased Services	102100300	5 STAR INTERPRETING CHICAGO, LLC	121,943	50,000	71,943
Ed-SS: Pupils-Purchased Services	102100300	AMN HEALTHCARE INC	346,059	50,000	296,059
Ed-SS: Pupils-Purchased Services	102100300	CAMMUNICATE THERAPY	96,350	50,000	46,350
Ed-SS: Pupils-Purchased Services	102100300	CHERYL LIPKIE	50,426	50,000	426
Ed-SS: Pupils-Purchased Services	102100300	COMMUNITY THERAPY CORP	124,032	50,000	74,032
Ed-SS: Pupils-Purchased Services	102100300	GENEVA HEARING SERVICES,PC	214,000	50,000	164,000
Ed-SS: Pupils-Purchased Services	102100300	KB BILINGUAL SERVICES	127,806	50,000	77,806
Ed-SS: Pupils-Purchased Services	102100300	MARIA T. RODRIGUEZ	107,738	50,000	57,738
Ed-SS: Pupils-Purchased Services	102100300	PEARSON NCS	53,756	50,000	3,756
Ed-SS: Pupils-Purchased Services	102100300	REBER CONSULTING, LLC	85,000	50,000	35,000
Ed-SS: Pupils-Purchased Services	102100300	REBER CONSULTING, LLC	271,000	50,000	221,000
Ed-SS: Pupils-Purchased Services	102100300	SUNBELT STAFFING LLC	85,655	50,000	35,655
Ed-SS: Pupils-Purchased Services	102100300	TANAMA SPEECH AND LANGUAGE LLC	107,730	50,000	57,730
Ed-SS: Pupils-Purchased Services	102100300	THE STEPPING STONES GROUP	164,449	50,000	114,449
Ed-SS: Pupils-Purchased Services	102100300	THERAPY CARE LTD	59,148	50,000	9,148
Ed-SS: Pupils-Purchased Services	102100300	THERAPY TRAVELERS	97,275	50,000	47,275
Ed-SS: Pupils-Supplies	102100400	PRC-SALTILLO	50,390	50,000	390
Ed-SS: Instructional Staff-Purchased Services	102200300	CATALYST FOR EDUCATIONAL CHANGE	57,284	50,000	7,284
Ed-SS: Instructional Staff-Purchased Services	102200300	CRISIS PREVENTION INSTITUTE INC	294,476	50,000	244,476
Ed-SS: Instructional Staff-Purchased Services	102200300	CURRICULUM ASSOCIATES INC	216,093	50,000	166,093
Ed-SS: Instructional Staff-Purchased Services	102200300	DRC/CTB	56,852	50,000	6,852
Ed-SS: Instructional Staff-Purchased Services	102200300	EASTER SEALS METROPOLITAN	334,880	50,000	284,880
Ed-SS: Instructional Staff-Purchased Services	102200300	HOUGHTON MIFFLIN HARCOURT PUBLISH	56,600	50,000	6,600
Ed-SS: Instructional Staff-Purchased Services	102200300	JAIME HUDSPETH BAILEY	56,300	50,000	6,300
Ed-SS: Instructional Staff-Purchased Services	102200300	LEARNING SERVICES INTERNATIONAL	1,796,248	50,000	1,746,248
Ed-SS: Instructional Staff-Purchased Services	102200300	PANORAMA EDUCATION, INC.	106,125	50,000	56,125
Ed-SS: Instructional Staff-Purchased Services	102200300	ROOSEVELT UNIVERSITY	73,944	50,000	23,944
Ed-SS: Instructional Staff-Purchased Services	102200300	THE FLIPPEN GROUP	210,225	50,000	160,225
Ed-SS: Instructional Staff-Purchased Services	102200300	UNIVERSITY OF COLORADO BOULDER	52,858	50,000	2,858
Ed-SS: Pupil Transportation-Purchased Services	102550300	AXESS TRANSPORTATION	57,338	50,000	7,338
Ed-Community Services-Supplies	103000400	RAINBOW BOOK INC	59,480	50,000	9,480
Ed-Community Services-Supplies	103000400	SCHOLASTIC INC	410,895	50,000	360,895
				0	0
				0	0
				0	0
				0	0



**ESTIMATED INDIRECT COST DATA**

	A	B	C	D	E	F	G	H
1	<b>ESTIMATED INDIRECT COST RATE DATA</b>							
2	<b>SECTION I</b>							
3	<b>Financial Data To Assist Indirect Cost Rate Determination</b>							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>							
5	<p><b>ALL OBJECTS EXCLUDE CAPITAL OUTLAY.</b> With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.</p>							
6	<b>Support Services - Direct Costs</b>							
7	Direction of Business Support Services (10, 50, and 80 -2510)							
8	Fiscal Services (10, 50, & 80 -2520)							
9	Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540)							
10	Food Services (10 & 80 -2560) <i>Must be less than (P16, Col E-F, L65)</i> *Only include food costs.							
11	Value of Commodities Received for Fiscal Year 2025 (Include the value of commodities when determining if a Single Audit is required).							
12	Internal Services (10, 50, and 80 -2570)							
13	Staff Services (10, 50, and 80 -2640)							
14	Data Processing Services (10, 50, & 80 -2660)							
15	<b>SECTION II</b>							
16	<b>Estimated Indirect Cost Rate for Federal Programs</b>							
17				<b>Restricted Program</b>		<b>Unrestricted Program</b>		
18		<b>Function</b>		<b>Indirect Costs</b>	<b>Direct Costs</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>	
19	<b>Instruction</b>	1000			389,828,175		389,828,175	
20	<b>Support Services:</b>							
21	Pupil	2100			54,836,793		54,836,793	
22	Instructional Staff	2200			22,623,495		22,623,495	
23	General Admin.	2300			20,069,486		20,069,486	
24	School Admin.	2400			38,491,986		38,491,986	
25	<b>Business:</b>							
26	Direction of Business Spt. Srv.	2510	365,247		0	365,247	0	
27	Fiscal Services	2520	3,262,093		0	3,262,093	0	
28	Oper. & Maint. Plant Services	2540			41,107,239	41,107,239	0	
29	Pupil Transportation	2550			31,623,307		31,623,307	
30	Food Services	2560			16,320,096		16,320,096	
31	Internal Services	2570	1,360,858		0	1,360,858	0	
32	<b>Central:</b>							
33	Direction of Central Spt. Srv.	2610			0		0	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620			8,100		8,100	
35	Information Services	2630			991,029		991,029	
36	Staff Services	2640	3,846,667		0	3,846,667	0	
37	Data Processing Services	2660	10,101,369		0	10,101,369	0	
38	<b>Other:</b>	2900			8,328,754		8,328,754	
39	<b>Community Services</b>	3000			2,103,147		2,103,147	
40	<b>Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)</b>							
41	<b>Total</b>			18,936,234	608,083,300	60,043,473	566,976,061	
42				<b>Restricted Rate*</b>		<b>Unrestricted Rate*</b>		
43				Total Indirect Costs:	18,936,234	Total Indirect Costs:	60,043,473	
44				Total Direct Costs:	608,083,300	Total Direct Costs:	566,976,061	
45				<b>= 3.11%</b>		<b>= 10.59%</b>		

	A	B	C	D	E	F
1	<b>REPORT ON SHARED SERVICES OR OUTSOURCING</b>					
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				SD U-46	31-045-0460-22_AFR25 SD U-46	
7				31045046022		
8	<i>Check box if this schedule is not applicable.....</i>	<input type="checkbox"/>	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 <span style="float: right;">➔</span>					
10	<b>Service or Function (Check all that apply)</b>			<b>Barriers to Implementation</b>	(Limit text to 200 characters, for additional space use line 33 and 38)	
11	Curriculum Planning					
12	Custodial Services					
13	Educational Shared Programs					
14	Employee Benefits					
15	Energy Purchasing					
16	Food Services					
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance					
20	Investment Pools					
21	Legal Services					
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development					
25	Shared Personnel					
26	Special Education Cooperatives					
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing					
29	Technology Services					
30	Transportation					
31	Vocational Education Cooperatives					
32	All Other Joint/Cooperative Agreements			X	X	Northern Kane County Regional Career and Technical Education System
33	Other					
34						
35	<i>Additional space for Column (D) - Barriers to Implementation:</i>					
36						
37						
38						
40	<i>Additional space for Column (E) - Name of LEA :</i>					
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: SD U-46  
 RCDT Number: 31045046022

Description	Funct. No.	Actual Expenditures, Fiscal Year 2025				Budgeted Expenditures, Fiscal Year 2026			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	7,591,702		561,338	8,153,040	7,562,779		458,856	8,021,635
2. Special Area Administration Services	2330	8,648,072		0	8,648,072	6,805,954			6,805,954
3. Other Support Services - School Administration	2490	6,256,345		0	6,256,345	6,265,213			6,265,213
4. Direction of Business Support Services	2510	355,501	0	0	355,501	442,584			442,584
5. Internal Services	2570	1,528,500		0	1,528,500	1,571,364			1,571,364
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
<b>8. Totals</b>		24,380,120	0	561,338	24,941,458	22,647,894	0	458,856	23,106,750
<b>9. Percent Increase (Decrease) for FY2026 (Budgeted) over FY2025 (Actual)</b>									-7%

**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*

\_\_\_\_\_  
*Contact Name (for questions)*

\_\_\_\_\_  
*Date*

\_\_\_\_\_  
*Contact Telephone Number*

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

- The district is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing.
- The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by July 15, 2025, to ensure inclusion in the fall 2025 report or postmarked by December 15, 2026, to ensure inclusion in the spring 2026 report. Information on the waiver process can be found at the waiver's webpage below.  
<https://www.isbe.net/Pages/Waivers.aspx>
- The district will amend their budget to become in compliance with the limitation.

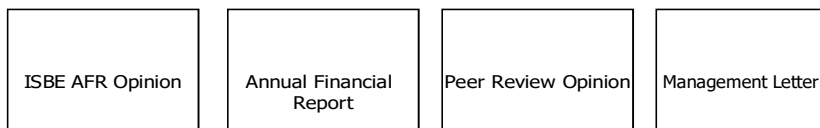
**This page is provided for detailed itemizations as requested within the body of the report.**  
Type Below.

- 1.
- 2.
- 3.
- 4.

Reference Pages.

- <sup>1</sup> Do not enter negative numbers. Reports with negative numbers will be returned for correction.
- <sup>2</sup> GASB Statement No. 24; Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On Behalf of" Payments should only be reflected on this page.
- <sup>3</sup> Equals Line 8 minus Line 17.
- <sup>4</sup> May require notification to the county clerk to abate an equal amount from taxes next extended. Refer to Section 17-2.11 for the applicable provisions and other "limited" transfer authority to O&M.
- <sup>5</sup> Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14
- <sup>6</sup> Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 5-22 and 10-22.8 of the School Code.
- <sup>7</sup> Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.
- <sup>8</sup> Educational Fund (10) - Computer Technology only.
- <sup>9</sup> Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- <sup>10</sup> Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.
- <sup>11</sup> Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness principal only otherwise reported within the fund—e.g. alternate revenue bonds ( Describe & Itemize).
- <sup>12</sup> Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation).  
Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation).
- <sup>13</sup> GASB Statement No. 87; all leases should be reflected on this line.

AFR supporting documentation must be embedded as Microsoft Word (.doc) or Adobe (\*.pdf) and inserted within this 1  
These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes, etc.



***[Please insert files above]***

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

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

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

	A	B	C	D	E	F
1	<b>DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION</b> <b>Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)</b>					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2026 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell F11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	- If the FY 2026 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.					
5	- If the Annual Financial Report requires a deficit reducton plan even though the FY2026 budget does not, a completed deficit reduction plan is still required.					
6	<b>DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only</b> <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	573,053,037	136,735,392	35,182,211	37,746,480	782,717,120
9	Direct Expenditures	575,303,593	73,614,812	28,246,949		677,165,354
10	Difference	(2,250,556)	63,120,580	6,935,262	37,746,480	<b>105,551,766</b>
11	Fund Balance - June 30, 2025	319,415,259	155,897,467	33,916,437	122,823,971	<b>632,053,134</b>
12	<b>Balanced - no deficit reduction plan is required.</b>					
13						
14						
15						

# FY 2025 Audit Checklist

RCDT: 31045046022
School District/Joint Agreement Name: SD U-46
Auditor Name: Don Shaw
License #: 065-037815 License Expiration Date (below): 9/30/2027
31-045-0460-22_AFR25 SD U-46

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

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

## Balancing Schedule

Check this Section for Error Messages

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

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

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

**SINGLE AUDIT WORKPAPERS**

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

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

[Single Audit Workpapers](#)

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**GATA REQUIREMENTS**

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

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

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

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

[Audit Report Review Process Overview Manual](#)