ILLINOIS STATE BOARD OF EDUCATION
100 N First St, Springfield, IL 62777-0001

School Business Services Department
(217) 785-8779

Illinois School District/Joint Agreement
Annual Financial Report
June 30, 2026

School District/Joint Agreement Information

School District/Joint Agreement Number:
05016225017

Name of School District/Joint Agreement
(use drop-down arrow to locate district, RCDT will populate):
Glenbrook HSD 225

County Name:

Address:
3801 W. Lake Avenue, Suite 200

City:
Glenview

Email Address:
vtarver@glenbrook225.org

Zip Code:

District Superintendent/Administrator Name (Type or Print):
DR. R.J. Gravel

Email Address:
rgravel@Glenbrook225.org

Telephone:
847-998-6100

Signature

Date:

05016225017_AFR26 Glenbrook HSD 225

SD/JA26 ISBE Form SD50-35/JA50-60 (07/26-version1)

[X]	School District
[ ]	Joint Agreement

Accounting Basis

[ ]	Cash
[X]	Accrual

Type of Auditor's Report Issued

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

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

Auditors must submit the electronic AFR directly to ISBE via the IWAS-School District Financial Reports system.

Annual Financial Report (AFR) Instructions

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

After ISBE accepts the AFR submission, superintendents must digitally sign the AFR and upload a Corrective Action Plan (as applicable) in the School District Financial Reports system accessed through IWAS.

Certified Public Accountant Information

Name of Auditing Firm:
Lauterbach and Amen, LLP

Name of Audit Manager:
Don Shaw

Address:
668 N. River Road

City / State / Zip:
Naperville / IL / 60563

Phone Number:
630-393-1483

Email Address:
dshaw@lauterbachamen.com

IL License Number (9 digit):
065-037815

Expiration Date:
09/30/27

Name of Township:

Township Treasurer Name:

Email Address:

Telephone:

ROE / ISC Number and Name:

Regional Superintendent/Cook ISC Executive Director Name:

Email Address:

Telephone:

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 entity is responsible for obtaining the concurring legal opinion and/or other supporting authorization/documentation, as necessary, to use the applicable account code.

TABLE OF CONTENTS

	TAB Name	AFR Page No.
Auditor's Questionnaire	Aud Quest	3-4
Financial Profile Information	FP Info	5
Estimated Financial Profile Summary	Financial Profile	6
Basic Financial Statements		
Statement of Assets and Liabilities Arising from Cash Transactions/Statement of Position	Assets-Liab	7-8
Statement of Revenues Received/Revenues, Expenditures Disbursed/Expenditures, Other Sources (Uses) and Changes in Fund Balances (All Funds)	Acct Summary	9-11
Statements of Revenues Received/Revenues (All Funds)	Revenues	12-15
Statements of Expenditures Disbursed/Expenditures Budget to Actual (All Funds)	Expenditures	16-23
Supplementary Schedules		
Schedule of Ad Valorem Tax Receipts	Tax Sched	24
Schedule of Short-Term Debt/Long-Term Debt	Short-Term Long-Term Debt	25
Schedule of Restricted Local Tax Levies and Selected Revenue Sources/ Schedule of Tort Immunity Expenditures	Rest Tax Levies-Tort Im	26
CARES CRRSA ARP Schedule	CARES CRRSA ARP	27-34
Statistical Section		
Schedule of Capital Outlay and Depreciation	Cap Outlay Deprec	35
Estimated Operating Expenditures Per Pupil and Per Capita Tuition Charge Computation	OEPP-PCTC	36-37
Indirect Cost Rate - Contracts paid in Current Year	Contracts Paid in CY	38-39
Indirect Cost Rate - Computation	ICR Computation	40
Report on Shared Services or Outsourcing	Shared Outsourced Serv.	41
Administrative Cost Worksheet	AC	42
Itemization Schedule	ITEMIZATION	43
Reference Page	REF	44
Notes, Opinion Letters, etc	Opinion-Notes	45
Deficit Reduction Calculation	Deficit AFR Sum Calc	46
Audit Checklist/Balancing Schedule	AUDITCHECK	Auditcheck
Single Audit and GATA Information	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 I, Subchapter C (Part 100)

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

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

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

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

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

   b) Upon receipt, the School District signs and retains one copy for their records. The School District provides the township treasurer (if applicable) and the Regional Superintendent's office with a copy no later than October 15, annually.
   Note: Township Treasurers and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.
   - Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized.
     Federal Single Audit 2 CFR 200.500

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

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

- ☐ **1.** One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interested statements pursuant to the *Illinois Government Ethics Act. [5 ILCS 420/4A-101]*
- ☐ **2.** One or more custodians of funds failed to comply with the bonding requirements pursuant to *Illinois School Code [105 ILCS 5/8-2;10-20.19;19-6].*
- ☐ **3.** One or more contracts were executed or purchases made contrary to the provisions of the *Illinois School Code [105 ILCS 5/10-20.21].*
- ☐ **4.** One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted *[30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq].*
- ☐ **5.** Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.
- ☐ **6.** One or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- ☐ **7.** One or more long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- ☐ **8.** Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the *Illinois State Revenue Sharing Act [30 ILCS 115/12].*
- ☐ **9.** One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per the *Illinois School Code [105 ILCS* 5/10-22.33, 20-4 and 20-5].
- ☐ **10.** One or more interfund loans were outstanding beyond the term provided by statute per *Illinois School Code [105 ILCS 5/10-22.33, 20-4, 20-5].*
- ☐ **11.** One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per *Illinois* School Code [105 ILCS 5/17-2A].
- ☐ **12.** Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements, or expenses were observed.
- ☐ **13.** The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBE rules pursuant to *Illinois School Code [105 ILCS 5/2-3.27; 2-3.28].*
- ☐ **14.** At least one of the following forms was filed with ISBE late: The FY25 AFR (ISBE FORM 50-35) or FY26 Budget (ISBE FORM 50-36). Explain in the comments box below in pursuant to Illinois School Code [105 ILCS 5/3-15.1; 5/10-17; 5/17-1].

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

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

PART C - OTHER ISSUES

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

PART D - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

Lauterbach and Amen, LLP

Name of Audit Firm (print)

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

Lauterbach & Amen, LLP

Signature of Audit Manager or Firm

09/30/2026

mm/dd/yyyy

FINANCIAL PROFILE INFORMATION

Required to be completed for school districts only.

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

Tax Year 2025 Equalized Assessed Valuation (EAV): 7,513,856,268

	Educational		Operations & Maintenance		Transportation		Combined Total	Working Cash
Rate(s):	0.014543	+	0.000177	+	0.000553	=	0.015270	0.000011

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
173,984,550	157,718,827	16,265,723	115,201,856

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

C. Short-Term Debt **

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

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

D. Long-Term Debt

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

x	a. 6.9% for elementary and high school districts.	518,456,082
	b. 13.8% for unit districts.	

Long-Term Debt Outstanding:

	Acct	
c. Long-Term Debt (Principal only) Outstanding:.....	511	19,385,000

E. Material Impact on Financial Position

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

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

Comments:

ESTIMATED FINANCIAL PROFILE SUMMARY

Financial Profile Website

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

1. Fund Balance to Revenue Ratio:		**Total**	**Ratio**	**Score**	4
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	115,201,856.00	0.682	**Weight**	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	168,984,550.00		**Value**	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	(5,000,000.00)			
2. Expenditures to Revenue Ratio:		**Total**	**Ratio**	**Score**	4
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	157,718,827.00	0.933	**Adjustment**	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	168,984,550.00		**Weight**	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	(5,000,000.00)			
Possible Adjustment:			0	**Value**	1.40
3. Days Cash on Hand:		**Total**	**Days**	**Score**	4
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	124,078,449.00	283.21	**Weight**	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	438,107.85		**Value**	0.40
4. Percent of Short-Term Borrowing Maximum Remaining:		**Total**	**Percent**	**Score**	4
Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	**Weight**	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	97,526,097.43		**Value**	0.40
5. Percent of Long-Term Debt Margin Remaining:		**Total**	**Percent**	**Score**	4
Long-Term Debt Outstanding (P3, Cell H38)		19,385,000.00	96.26	**Weight**	***0.100***
Total Long-Term Debt Allowed (P3, Cell H32)		518,456,082.49		**Value**	***0.400***

Total Profile Score: **4.00** *

Estimated 2027 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, 2026

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**ASSETS (Enter Whole Dollars)**	**Acct. #**	**Educational**	**Operations & Maintenance**	**Debt Services**	**Transportation**	**Municipal Retirement/Social Security**	**Capital Projects**	**Working Cash**	**Tort**	**Fire Prevention & Safety**
3	**CURRENT ASSETS (100)**										
4	Cash (Accounts 111 through 115) [1]		84,601,830	26,819,170	7,254,769	7,128,567	3,559,472	3,247,727	5,528,882	-	-
5	Investments	120	-	-	-	-	-	-	-	-	-
6	Taxes Receivable	130	65,443,526	7,809,694	5,289,062	2,440,549	1,171,430	-	48,800	-	-
7	Interfund Receivables	140	-	-	-	-	-	-	-	-	-
8	Intergovernmental Accounts Receivable	150	1,512,546	-	-	3,053	-	-	-	-	-
9	Other Receivables	160	1,524,595	337,726	-	-	-	52,663	70,723	-	-
10	Inventory	170	-	-	-	-	-	-	-	-	-
11	Prepaid Items	180	265,791	-	-	-	-	-	-	-	-
12	Other Current Assets (Describe & Itemize)	190	-	-	-	-	-	-	-	-	-
13	**Total Current Assets**		153,348,288	34,966,590	12,543,831	9,572,169	4,730,902	3,300,390	5,648,405	0	0
14	**CAPITAL ASSETS (200)**										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	**Total Capital Assets**										
24	**CURRENT LIABILITIES (400)**										
25	Interfund Payables	410	-	-	-	-	-	-		-	-
26	Intergovernmental Accounts Payable	420	732,454	5,890	-	201,516	-	-	-	-	-
27	Other Payables	430	282,138	-	-	-	-	265,321	-	-	-
28	Contracts Payable	440	-	-	-	-	-	-	-	-	-
29	Loans Payable	460	-	-	-	-	-	-	-	-	-
30	Salaries & Benefits Payable	470	-	6	-	-	-	-	-	-	-
31	Payroll Deductions & Withholdings	480	12,432,410	5,964	-	-	264,443	-	-	-	-
32	Deferred Revenues & Other Current Liabilities	490	64,246,756	7,693,595	5,184,064	2,685,035	1,148,175	-	47,832	-	-
33	Due to Activity Fund Organizations	493	-	-	-	-	-	-	-	-	-
34	**Total Current Liabilities**		77,693,758	7,705,455	5,184,064	2,886,551	1,412,618	265,321	47,832	0	0
35	**LONG-TERM LIABILITIES (500)**										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	**Total Long-Term Liabilities**										
38	Reserved Fund Balance	714	265,791	27,261,135	7,359,767	6,685,618	3,318,284	3,035,069	5,600,573	-	-
39	Unreserved Fund Balance	730	75,388,739	-					-	-	
40	Investment in General Fixed Assets										
41	**Total Liabilities and Fund Balance**		153,348,288	34,966,590	12,543,831	9,572,169	4,730,902	3,300,390	5,648,405	0	0
42											
43	**ASSETS /LIABILITIES for Student Activity Funds**										
44	**CURRENT ASSETS (100) for Student Activity Funds**										
45	Student Activity Fund Cash and Investments	126	1,646,071								
46	**Total Student Activity Current Assets For Student Activity Funds**		1,646,071								
47	**CURRENT LIABILITIES (400) For Student Activity Funds**										
48	Total Current Liabilities For Student Activity Funds		0								
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	1,646,071								
50	**Total Student Activity Liabilities and Fund Balance For Student Activity Funds**		1,646,071								
51											
52	**Total ASSETS /LIABILITIES District with Student Activity Funds**										
53	**Total Current Assets District with Student Activity Funds**		154,994,359	34,966,590	12,543,831	9,572,169	4,730,902	3,300,390	5,648,405	0	0
54	**Total Capital Assets District with Student Activity Funds**										
55	**CURRENT LIABILITIES (400) District with Student Activity Funds**										
56	**Total Current Liabilities District with Student Activity Funds**		77,693,758	7,705,455	5,184,064	2,886,551	1,412,618	265,321	47,832	0	0
57	**LONG-TERM LIABILITIES (500) District with Student Activity Funds**										
58	**Total Long-Term Liabilities District with Student Activity Funds**										
59	Reserved Fund Balance District with Student Activity Funds	714	1,911,862	27,261,135	7,359,767	6,685,618	3,318,284	3,035,069	5,600,573	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	75,388,739	0	0	0	0	0	0	0	0
61	Investment in General Fixed Assets District with Student Activity Funds										
62	**Total Liabilities and Fund Balance District with Student Activity Funds**		154,994,359	34,966,590	12,543,831	9,572,169	4,730,902	3,300,390	5,648,405	0	0

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2026

	A	B	L	M	N
1				Account Groups	
2	**ASSETS (Enter Whole Dollars)**	**Acct. #**	**Agency Fund**	**General Fixed Assets**	**General Long-Term Debt**
3	**CURRENT ASSETS (100)**				
4	Cash (Accounts 111 through 115) [1]		-		
5	Investments	120	-		
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160	-		
10	Inventory	170	-		
11	Prepaid Items	180	-		
12	Other Current Assets (Describe & Itemize)	190	-		
13	**Total Current Assets**		0		
14	**CAPITAL ASSETS (200)**				
15	Works of Art & Historical Treasures	210			
16	Land	220		1,477,361	
17	Building & Building Improvements	230		107,204,174	
18	Site Improvements & Infrastructure	240		3,482,023	
19	Capitalized Equipment	250		6,074,261	
20	Construction in Progress	260		11,092,162	
21	Amount Available in Debt Service Funds	340			
22	Amount to be Provided for Payment on Long-Term Debt	350			19,385,000
23	**Total Capital Assets**			129,329,981	19,385,000
24	**CURRENT LIABILITIES (400)**				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493	-		
34	**Total Current Liabilities**		0		
35	**LONG-TERM LIABILITIES (500)**				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			19,385,000
37	**Total Long-Term Liabilities**				19,385,000
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			129,329,981	
41	**Total Liabilities and Fund Balance**		0	129,329,981	19,385,000
42					
43	**ASSETS /LIABILITIES for Student Activity Funds**				
44	**CURRENT ASSETS (100) for Student Activity Funds**				
45	Student Activity Fund Cash and Investments	126			
46	**Total Student Activity Current Assets For Student Activity Funds**				
47	**CURRENT LIABILITIES (400) For Student Activity Funds**				
48	Total Current Liabilities For Student Activity Funds				
49	Reserved Student Activity Fund Balance For Student Activity Funds	715			
50	**Total Student Activity Liabilities and Fund Balance For Student Activity Funds**				
51					
52	**Total ASSETS /LIABILITIES District with Student Activity Funds**				
53	**Total Current Assets District with Student Activity Funds**		0		
54	**Total Capital Assets District with Student Activity Funds**			129,329,981	19,385,000
55	**CURRENT LIABILITIES (400) District with Student Activity Funds**				
56	**Total Current Liabilities District with Student Activity Funds**		0		
57	**LONG-TERM LIABILITIES (500) District with Student Activity Funds**				
58	**Total Long-Term Liabilities District with Student Activity Funds**				19,385,000
59	Reserved Fund Balance District with Student Activity Funds	714	0		
60	Unreserved Fund Balance District with Student Activity Funds	730	0		
61	Investment in General Fixed Assets District with Student Activity Funds			129,329,981	
62	**Total Liabilities and Fund Balance District with Student Activity Funds**		0	129,329,981	19,385,000

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2026

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	**RECEIPTS/REVENUES**										
4	**LOCAL SOURCES**	1000	135,513,374	20,108,032	10,389,040	5,463,024	2,887,956	190,345	164,913	0	0
5	**FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT**	2000	0	0		0	0				
6	**STATE SOURCES**	3000	4,223,307	0	0	4,403,471	0	50,000	0	0	0
7	**FEDERAL SOURCES**	4000	4,108,429	0	0	0	0	0	0	0	0
8	**Total Direct Receipts/Revenues**		143,845,110	20,108,032	10,389,040	9,866,495	2,887,956	240,345	164,913	0	0
9	*Receipts/Revenues for "On Behalf" Payments* [2]	3998	33,379,239								
10	**Total Receipts/Revenues**		177,224,349	20,108,032	10,389,040	9,866,495	2,887,956	240,345	164,913	0	0
11	**DISBURSEMENTS/EXPENDITURES**										
12	**Instruction**	1000	85,955,225				1,895,739			0	
13	**Support Services**	2000	52,386,261	12,290,930		5,720,041	2,165,282	12,120,269		0	0
14	**Community Services**	3000	1,008,395	0		0	(38,567)			0	
15	**Payments to Other Districts & Governmental Units**	4000	357,975	0	0	0	0	0		0	0
16	**Debt Service**	5000	0	0	10,052,575	0	0			0	0
17	**Total Direct Disbursements/Expenditures**		139,707,856	12,290,930	10,052,575	5,720,041	4,022,454	12,120,269		0	0
18	*Disbursements/Expenditures for "On Behalf" Payments* [2]	4180	33,379,239	0	0	0	0	0		0	0
19	**Total Disbursements/Expenditures**		173,087,095	12,290,930	10,052,575	5,720,041	4,022,454	12,120,269		0	0
20	**Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures** [3]		4,137,254	7,817,102	336,465	4,146,454	(1,134,498)	(11,879,924)	164,913	0	0
21	**OTHER SOURCES/USES OF FUNDS**										
22	**OTHER SOURCES OF FUNDS (7000)**										
23	**PERMANENT TRANSFER FROM VARIOUS FUNDS**										
24	Abolishment of the Working Cash Fund [12]	7110									
25	Abatement of the Working Cash Fund [12]	7110									
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund [4]	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund [5]	7170									
32	**SALE OF BONDS (7200)**										
33	Principal on Bonds Sold	7210									
34	Premium on Bonds Sold	7220									
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets [6]	7300	2,232								
37	Transfer to Debt Service to Pay Principal on Leases [13]	7400			0						
38	Transfer to Debt Service to Pay Interest on Leases [13]	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						5,000,000			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990									
44	**Total Other Sources of Funds**		2,232	0	0	0	0	5,000,000	0	0	0

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2026

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
45	**OTHER USES OF FUNDS (8000)**										
46	**PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)**										
47	Abolishment or Abatement of the Working Cash Fund [12]	8110							0		
48	Transfer of Working Cash Fund Interest [12]	8120							0		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund [4]	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund [5]	8170									0
54	Taxes Pledged to Pay Principal on Leases[13]	8410									
55	Grants/Reimbursements Pledged to Pay Principal on Leases[13]	8420									
56	Other Revenues Pledged to Pay Principal on Leases[13]	8430									
57	Fund Balance Transfers Pledged to Pay Principal on Leases[13]	8440									
58	Taxes Pledged to Pay Interest on Leases[13]	8510									
59	Grants/Reimbursements Pledged to Pay Interest on Leases[13]	8520									
60	Other Revenues Pledged to Pay Interest on Leases[13]	8530									
61	Fund Balance Transfers Pledged to Pay Interest on Leases[13]	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830		5,000,000							
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	**Total Other Uses of Funds**		0	5,000,000	0	0	0	0	0	0	0
77	**Total Other Sources/Uses of Funds**		2,232	(5,000,000)	0	0	0	5,000,000	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		4,139,486	2,817,102	336,465	4,146,454	(1,134,498)	(6,879,924)	164,913	0	0
79	**Fund Balances without Student Activity Funds - July 1, 2025**		71,515,044	24,444,033	7,023,302	2,539,164	4,452,782	9,914,993	5,435,660		
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	**Fund Balances without Student Activity Funds - June 30, 2026**		75,654,530	27,261,135	7,359,767	6,685,618	3,318,284	3,035,069	5,600,573	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, 2026

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
84											
85	Student Activity Fund Balance - July 1, 2025		1,664,059								
86	RECEIPTS/REVENUES -Student Activity Funds										
87	Total Student Activity Direct Receipts/Revenues	1799	8,433,313								
88	DISBURSEMENTS/EXPENDITURES -Students Activity Funds										
89	Total Student Activity Disbursements/Expenditures	1999	8,451,301								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures [3]		(17,988)								
91	Student Activity Fund Balance - June 30, 2026		1,646,071								
92											
93	RECEIPTS/REVENUES (with Student Activity Funds)										
94	LOCAL SOURCES	1000	143,946,687	20,108,032	10,389,040	5,463,024	2,887,956	190,345	164,913	0	0
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
96	STATE SOURCES	3000	4,223,307	0	0	4,403,471	0	50,000	0	0	0
97	FEDERAL SOURCES	4000	4,108,429	0	0	0	0	0	0	0	0
98	Total Direct Receipts/Revenues		152,278,423	20,108,032	10,389,040	9,866,495	2,887,956	240,345	164,913	0	0
99	*Receipts/Revenues for "On Behalf" Payments* [2]	3998	33,379,239	0	0	0	0	0		0	0
100	Total Receipts/Revenues		185,657,662	20,108,032	10,389,040	9,866,495	2,887,956	240,345	164,913	0	0
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	94,406,526				1,895,739			0	
103	Support Services	2000	52,386,261	12,290,930		5,720,041	2,165,282	12,120,269		0	0
104	Community Services	3000	1,008,395	0		0	(38,567)				
105	Payments to Other Districts & Governmental Units	4000	357,975	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	10,052,575	0	0			0	0
107	Total Direct Disbursements/Expenditures		148,159,157	12,290,930	10,052,575	5,720,041	4,022,454	12,120,269		0	0
108	*Disbursements/Expenditures for "On Behalf" Payments* [2]	4180	33,379,239	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		181,538,396	12,290,930	10,052,575	5,720,041	4,022,454	12,120,269		0	0
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures [3]		4,119,266	7,817,102	336,465	4,146,454	(1,134,498)	(11,879,924)	164,913	0	0
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds		2,232	0	0	0	0	5,000,000	0	0	0
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		0	5,000,000	0	0	0	0	0	0	0
116	Total Other Sources/Uses of Funds		2,232	(5,000,000)	0	0	0	5,000,000	0	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2026		77,300,601	27,261,135	7,359,767	6,685,618	3,318,284	3,035,069	5,600,573	0	0

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDED JUNE 30, 2026

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	**Acct #**	**Educational**	**Operations & Maintenance**	**Debt Services**	**Transportation**	**Municipal Retirement/ Social Security**	**Capital Projects**	**Working Cash**	**Tort**	**Fire Prevention & Safety**
3	**RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)**										
4	**AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY**	**1100**									
5	Designated Purposes Levies (1110-1120) [7]		125,857,412	15,202,041	10,389,040	5,018,233	277,023	-	94,191	-	-
6	Leasing Purposes Levy [8]	1130	-	-							
7	Special Education Purposes Levy	1140	-	-		-	-	-			
8	FICA/Medicare Only Purposes Levies	1150					2,540,933				
9	Area Vocational Construction Purposes Levy	1160		-	-			-			
10	Summer School Purposes Levy	1170	-								
11	Other Tax Levies (Describe & Itemize)	1190	-	-	-	-	-	-	-	-	-
12	**Total Ad Valorem Taxes Levied By District**		125,857,412	15,202,041	10,389,040	5,018,233	2,817,956	0	94,191	0	0
13	**PAYMENTS IN LIEU OF TAXES**	**1200**									
14	Mobile Home Privilege Tax	1210	-	-	-	-	-	-	-	-	-
15	Payments from Local Housing Authorities	1220	-	-	-	-	-	-	-	-	-
16	Corporate Personal Property Replacement Taxes [9]	1230	-	3,544,417	-	-	70,000	-	-	-	-
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	-	-	-	-	-	-	-	-	-
18	**Total Payments in Lieu of Taxes**		0	3,544,417	0	0	70,000	0	0	0	0
19	**TUITION**	**1300**									
20	Regular - Tuition from Pupils or Parents (In State)	1311	-								
21	Regular - Tuition from Other Districts (In State)	1312	-								
22	Regular - Tuition from Other Sources (In State)	1313	-								
23	Regular - Tuition from Other Sources (Out of State)	1314	-								
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	380,889								
25	Summer Sch - Tuition from Other Districts (In State)	1322	-								
26	Summer Sch - Tuition from Other Sources (In State)	1323	-								
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	-								
28	CTE - Tuition from Pupils or Parents (In State)	1331	-								
29	CTE - Tuition from Other Districts (In State)	1332	-								
30	CTE - Tuition from Other Sources (In State)	1333	-								
31	CTE - Tuition from Other Sources (Out of State)	1334	-								
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	-								
33	Special Ed - Tuition from Other Districts (In State)	1342	-								
34	Special Ed - Tuition from Other Sources (In State)	1343	-								
35	Special Ed - Tuition from Other Sources (Out of State)	1344	-								
36	Adult - Tuition from Pupils or Parents (In State)	1351	-								
37	Adult - Tuition from Other Districts (In State)	1352	-								
38	Adult - Tuition from Other Sources (In State)	1353	-								
39	Adult - Tuition from Other Sources (Out of State)	1354	-								
40	**Total Tuition**		380,889								
41	**TRANSPORTATION FEES**	**1400**									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411				444,791					
43	Regular - Transp Fees from Other Districts (In State)	1412				-					
44	Regular - Transp Fees from Other Sources (In State)	1413				-					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				-					
46	Regular Transp Fees from Other Sources (Out of State)	1416				-					
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				-					
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				-					
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				-					
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				-					
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				-					
52	CTE - Transp Fees from Other Districts (In State)	1432				-					
53	CTE - Transp Fees from Other Sources (In State)	1433				-					
54	CTE - Transp Fees from Other Sources (Out of State)	1434				-					
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				-					
56	Special Ed - Transp Fees from Other Districts (In State)	1442				-					
57	Special Ed - Transp Fees from Other Sources (In State)	1443				-					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				-					
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				-					
60	Adult - Transp Fees from Other Districts (In State)	1452				-					
61	Adult - Transp Fees from Other Sources (In State)	1453				-					
62	Adult - Transp Fees from Other Sources (Out of State)	1454				-					
63	**Total Transportation Fees**					444,791					

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDED JUNE 30, 2026

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
64	**EARNINGS ON INVESTMENTS**	**1500**									
65	Interest on Investments	1510	4,646,894	311,679	-	-	-	52,662	70,722	-	-
66	Gain or Loss on Sale of Investments	1520	-	-	-	-	-	-	-	-	-
67	Unrealized Gain or Loss on Investments	1530	-	-	-	-	-	-	-	-	-
68	**Total Earnings on Investments**		4,646,894	311,679	0	0	0	52,662	70,722	0	0
69	**FOOD SERVICE**	**1600**									
70	Sales to Pupils - Lunch	1611	-								
71	Sales to Pupils - Breakfast	1612	-								
72	Sales to Pupils - A la Carte	1613	-								
73	Sales to Pupils - Other (Describe & Itemize)	1614	-								
74	Sales to Adults	1620	-								
75	Other Food Service (Describe & Itemize)	1690	-								
76	**Total Food Service**		0								
77	**DISTRICT/SCHOOL ACTIVITY INCOME**	**1700**									
78	Admissions - Athletic	1711	141,699	-							
79	Admissions - Other (Describe & Itemize)	1719	35,637	-							
80	Fees	1720	3,079,843	448,113							
81	Book Store Sales	1730	5,244	-							
82	Other District/School Activity Revenue (Describe & Itemize)	1790	-	-							
83	Student Activity Funds Revenues	1799	8,433,313								
84	**Total District/School Activity Income (without Student Activity Funds)**		3,262,423	448,113							
85	**Total District/School Activity Income (with Student Activity Funds)**		11,695,736								
86	**TEXTBOOK INCOME**	**1800**									
87	Rentals - Regular Textbooks	1811	-								
88	Rentals - Summer School Textbooks	1812	-								
89	Rentals - Adult/Continuing Education Textbooks	1813	-								
90	Rentals - Other (Describe & Itemize)	1819	-								
91	Sales - Regular Textbooks	1821	-								
92	Sales - Summer School Textbooks	1822	-								
93	Sales - Adult/Continuing Education Textbooks	1823	-								
94	Sales - Other (Describe & Itemize)	1829	-								
95	Other (Describe & Itemize)	1890	1,060								
96	**Total Textbook Income**		1,060								
97	**OTHER REVENUE FROM LOCAL SOURCES**	**1900**									
98	Rentals	1910	463,723	86,731							
99	Contributions and Donations from Private Sources	1920	25,329	-	-	-	-	137,683	-	-	-
100	Impact Fees from Municipal or County Governments	1930	-	-	-	-	-	-	-	-	-
101	Services Provided Other Districts	1940	66,204	-		-					
102	Refund of Prior Years' Expenditures	1950	527,402	515,051	-	-	-	-		-	-
103	Payments of Surplus Moneys from TIF Districts	1960	-	-	-	-	-	-	-	-	-
104	Drivers' Education Fees	1970	69,057								
105	Proceeds from Vendors' Contracts	1980	-	-	-	-	-	-	-	-	-
106	School Facility Occupation Tax Proceeds	1983	-		-			-			
107	Payment from Other Districts	1991	-	-	-	-	-	-			
108	Sale of Vocational Projects	1992	-								
109	Other Local Fees (Describe & Itemize)	1993	-	-	-	-	-	-			
110	Other Local Revenues (Describe & Itemize)	1999	212,981	-	-	-	-	-	-	-	-
111	**Total Other Revenue from Local Sources**		1,364,696	601,782	0	0	0	137,683	0	0	0
112	**Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)**	**1000**	135,513,374	20,108,032	10,389,040	5,463,024	2,887,956	190,345	164,913	0	0
113	**Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)**	**1000**	143,946,687								
114	**FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)**										
115	Flow-through Revenue from State Sources	2100	-	-		-	-				
116	Flow-through Revenue from Federal Sources	2200	-	-		-	-				
117	Other Flow-Through (Describe & Itemize)	2300	-	-		-	-				
118	**Total Flow-Through Receipts/Revenues from One District to Another District**	**2000**	0	0		0	0				

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDED JUNE 30, 2026

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	**Acct #**	**Educational**	**Operations & Maintenance**	**Debt Services**	**Transportation**	**Municipal Retirement/ Social Security**	**Capital Projects**	**Working Cash**	**Tort**	**Fire Prevention & Safety**
119	**RECEIPTS/REVENUES FROM STATE SOURCES (3000)**										
120	**UNRESTRICTED GRANTS-IN-AID (3001-3099)**										
121	Evidence Based Funding Formula (Section 18-8.15)	3001	3,395,968	-	-	-	-	-			
122	Reorganization Incentives (Accounts 3005-3021)	3005	-	-	-	-	-	-			
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	-	-	-	-	-	-			
124	**Total Unrestricted Grants-In-Aid**		3,395,968	0	0	0	0	0		0	0
125	**RESTRICTED GRANTS-IN-AID (3100 - 3900)**										
126	**SPECIAL EDUCATION**										
127	Special Education - Private/Public Facility Tuition	3100	433,520			-					
128	Special Education - Orphanage - Individual	3120	-			-					
129	Special Education - Orphanage - Summer Individual	3130	308			-					
130	Special Education - Other (Describe & Itemize)	3199	-			-					
131	**Total Special Education**		433,828	0		0					
132	**CAREER AND TECHNICAL EDUCATION (CTE)**										
133	CTE - Technical Education - Tech Prep	3200	-	-			-				
134	CTE - Secondary Program Improvement (CTEI)	3220	307,962	-			-				
135	CTE - WECEP	3225	-	-			-				
136	CTE - Agriculture Education	3235	-	-			-				
137	CTE - Instructor Practicum	3240	-	-			-				
138	CTE - Student Organizations	3270	9,500	-			-				
139	CTE - Other (Describe & Itemize)	3299	-	-			-				
140	**Total Career and Technical Education**		317,462	0			0				
141	**BILINGUAL EDUCATION**										
142	State Free Lunch & Breakfast	3360	-								
143	School Breakfast Initiative	3365	-	-			-				
144	Driver Education	3370	71,688	-			-				
145	Adult Ed (from ICCB)	3410	-	-	-	-	-	-	-	-	-
146	Adult Ed - Other (Describe & Itemize)	3499	-	-	-	-	-	-	-	-	-
147	**TRANSPORTATION**										
148	Transportation - Regular and Vocational	3500				-	-				
149	Transportation - Special Education	3510				4,403,471	-				
150	Transportation - Other (Describe & Itemize)	3599				-	-				
151	**Total Transportation**		0	0		4,403,471	0				
152	Learning Improvement - Change Grants	3610									
153	Scientific Literacy	3660									
154	Truant Alternative/Optional Education	3695									
155	Early Childhood - Block Grant	3705									
156	Chicago General Education Block Grant	3766									
157	Chicago Educational Services Block Grant	3767									
158	School Safety & Educational Improvement Block Grant	3775									
159	Technology - Technology for Success	3780									
160	State Charter Schools	3815									
161	Extended Learning Opportunities - Summer Bridges	3825									
162	Infrastructure Improvements - Planning/Construction	3920									
163	School Infrastructure - Maintenance Projects	3925						50,000			
164	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	4,361	-	-	-	-	-	-	-	-
165	**Total Restricted Grants-In-Aid**		827,339	0	0	4,403,471	0	50,000	0	0	0
166	**Total Receipts from State Sources**	**3000**	4,223,307	0	0	4,403,471	0	50,000	0	0	0
167	**RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)**										
168	**UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)**										
169	Federal Impact Aid	4001	-	-	-	-	-	-	-	-	-
170	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	-	-	-	-	-	-	-	-	-
171	**Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt**		0	0	0	0	0	0	0	0	0
172	**RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)**										
173	Head Start	4045	-								
174	Construction (Impact Aid)	4050	-	-				-			
175	MAGNET	4060	-	-		-	-	-			
176	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	68,789	-		-	-	-			
177	**Total Restricted Grants-In-Aid Received Directly from Federal Govt**		68,789	0		0	0	0			0

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDED JUNE 30, 2026

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	**Acct #**	**Educational**	**Operations & Maintenance**	**Debt Services**	**Transportation**	**Municipal Retirement/ Social Security**	**Capital Projects**	**Working Cash**	**Tort**	**Fire Prevention & Safety**
178	**RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)**										
179	**TITLE V**										
180	Title V - Innovation and Flexibility Formula	4100	-	-		-	-				
181	Title V - District Projects	4105	-	-		-	-				
182	Title V - Rural Education Initiative (REI)	4107	-	-		-	-				
183	Title V - Other (Describe & Itemize)	4199	-	-		-	-				
184	**Total Title V**		0	0		0	0				
185	**FOOD SERVICE**										
186	Breakfast Start-Up Expansion	4200	-				-				
187	National School Lunch Program	4210	-				-				
188	Special Milk Program	4215	-				-				
189	School Breakfast Program	4220	-				-				
190	Summer Food Service Program	4225	-				-				
191	Child and Adult Care Food Program	4226	-				-				
192	Fresh Fruits & Vegetables	4240	-								
193	Food Service - Other (Describe & Itemize)	4299	-				-				
194	**Total Food Service**		0				0				
195	**TITLE I**										
196	Title I - Low Income	4300	299,608	-		-	-				
197	Title I - Low Income - Neglected, Private	4305	-	-		-	-				
198	Title I - Migrant Education	4340	-	-		-	-				
199	Title I - Other (Describe & Itemize)	4399	-	-		-	-				
200	**Total Title I**		299,608	0		0	0				
201	**TITLE IV**										
202	Title IV - Student Support & Academic Enrichment Grant	4400	33,586	-		-	-				
203	Title IV - Part A – Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415	-	-		-	-				
204	Title IV - 21st Century Comm Learning Centers	4421	-	-		-	-				
205	Title IV - Other (Describe & Itemize)	4499	-	-		-	-				
206	**Total Title IV**		33,586	0		0	0				
207	**FEDERAL - SPECIAL EDUCATION**										
208	Fed - Spec Education - Preschool Flow-Through	4600	-	-		-	-				
209	Fed - Spec Education - Preschool Discretionary	4605	-	-		-	-				
210	Fed - Spec Education - IDEA - Flow Through	4620	1,625,437	-		-	-				
211	Fed - Spec Education - IDEA - Room & Board	4625	1,438,217	-		-	-				
212	Fed - Spec Education - IDEA - Discretionary	4630	-	-		-	-				
213	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	87,009	-		-	-				
214	**Total Federal - Special Education**		3,150,663	0		0	0				
215	**CTE - PERKINS**										
216	CTE - Perkins - Title IIIE - Tech Prep	4770	-	-			-				
217	CTE - Other (Describe & Itemize)	4799	-	-			-				
218	**Total CTE - Perkins**		0	0			0				
219	Federal - Adult Education	4810									
220	Qualified Zone Academy Bond Tax Credits	4866									
221	Qualified School Construction Bond Credits	4867									
222	Build America Bond Tax Credits	4868									
223	Build America Bond Interest Reimbursement	4869									
224	**Total Stimulus Programs**		0	0	0	0	0	0		0	0
225	Race to the Top Program	4901	-								
226	Race to the Top - Preschool Expansion Grant	4902	-								
227	Title III - Immigrant Education Program (IEP)	4905	8,940								
228	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	34,946								
229	McKinney Education for Homeless Children	4920	-								
230	Title II - Eisenhower Professional Development Formula	4930	-								
231	Title II - Teacher Quality	4932	85,606								
232	Title II - Part A – Supporting Effective Instruction – State Grants	4935	-								
233	Federal Charter Schools	4960	-								
234	State Assessment Grants	4981	-								
235	Grant for State Assessments and Related Activities	4982	-								
236	Medicaid Matching Funds - Administrative Outreach	4991	107,599								
237	Medicaid Matching Funds - Fee-for-Service Program	4992	318,692								
238	Other Restricted Grants Received from Fed. Govt. thru State *(Describe & Itemize)*	4998	-								
239	**Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State**		4,039,640	0	0	0	0	0		0	0
240	**Total Receipts/Revenues from Federal Sources**	**4000**	4,108,429	0	0	0	0	0	0	0	0
241	**Total Direct Receipts/Revenues (without Student Activity Funds 1799)**		143,845,110	20,108,032	10,389,040	9,866,495	2,887,956	240,345	164,913	0	0
242	**Total Direct Receipts/Revenues (with Student Activity Funds 1799)**		152,278,423	20,108,032	10,389,040	9,866,495	2,887,956	240,345	164,913	0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2026

	A	B	C	D	E	F	G	H	I	J	K	L	M
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget	
3	**10 - EDUCATIONAL FUND (ED)**												
4	**INSTRUCTION (ED)**	**1000**											
5	Regular Programs	1100	36,022,467	5,515,591	273,957	426,908	12,220	12,691	120,390	-	42,384,224	43,134,519	
6	Tuition Payment to Charter Schools	1115			-						0	-	
7	Pre-K Programs	1125	1,200	-	-	-	-	-	-	-	1,200	1,250	
8	Special Education Programs (Functions 1200-1220)	1200	11,603,751	2,487,058	451,767	118,070	130,607	100	64,890	-	14,856,243	15,273,138	
9	Special Education Programs Pre-K	1225	-	-	-	-	-	-	-	-	0	-	
10	Remedial and Supplemental Programs K-12	1250	1,159,347	163,486	34,795	-	-	-	-	-	1,357,628	1,350,924	
11	Remedial and Supplemental Programs Pre-K	1275	-	-	-	-	-	-	-	-	0	-	
12	Adult/Continuing Education Programs	1300	-	-	-	-	-	-	-	-	0	-	
13	CTE Programs	1400	4,671,429	820,406	61,559	228,759	124,362	3,120	57,657	-	5,967,292	6,006,533	
14	Interscholastic Programs	1500	7,348,214	502,393	630,939	304,276	65,217	148,300	98,676	-	9,098,015	9,661,541	
15	Summer School Programs	1600	631,168	4,783	19,007	14,749	-	-	-	-	669,707	738,392	
16	Gifted Programs	1650	842,640	137,982	4,895	2,534	-	-	-	-	988,051	996,520	
17	Driver's Education Programs	1700	880,330	133,279	673	2,778	-	340	192	-	1,017,592	1,026,021	
18	Bilingual Programs	1800	1,564,125	292,505	30,740	32,795	-	-	-	-	1,920,165	1,942,499	
19	Truant Alternative & Optional Programs	1900	-	-	-	-	-	33,415	-	-	33,415	40,000	
20	Pre-K Programs - Private Tuition	1910						-			0	-	
21	Regular K-12 Programs - Private Tuition	1911						-			0	-	
22	Special Education Programs K-12 - Private Tuition	1912						7,661,693			7,661,693	8,228,448	
23	Special Education Programs Pre-K - Tuition	1913						-			0	-	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914						-			0	-	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915						-			0	-	
26	Adult/Continuing Education Programs - Private Tuition	1916						-			0	-	
27	CTE Programs - Private Tuition	1917						-			0	-	
28	Interscholastic Programs - Private Tuition	1918						-			0	-	
29	Summer School Programs - Private Tuition	1919						-			0	-	
30	Gifted Programs - Private Tuition	1920						-			0	-	
31	Bilingual Programs - Private Tuition	1921						-			0	-	
32	Truants Alternative/Optional Ed Progms - Private Tuition	1922						-			0	-	
33	Student Activity Fund Expenditures	1999						8,451,301			8,451,301	-	
34	**Total Instruction [10] (without Student Activity Funds)**	**1000**	64,724,671	10,057,483	1,508,332	1,130,869	332,406	7,859,659	341,805	0	85,955,225	88,399,785	
35	**Total Instruction [10] (with Student Activity Funds)**	**1000**	64,724,671	10,057,483	1,508,332	1,130,869	332,406	16,310,960	341,805	0	94,406,526	88,399,785	
36	**SUPPORT SERVICES (ED)**	**2000**											
37	**SUPPORT SERVICES - PUPILS**												
38	Attendance & Social Work Services	2110	3,299,452	843,516	16,570	13,735	-	1,018	2,212	-	4,176,503	4,174,526	
39	Guidance Services	2120	6,828,704	1,086,146	41,637	38,511	-	1,059	6,271	-	8,002,328	8,108,105	
40	Health Services	2130	768,346	112,631	557,035	47,225	-	405	1,834	-	1,487,476	1,524,718	
41	Psychological Services	2140	1,906,080	453,456	20,672	490	-	-	-	-	2,380,698	2,383,140	
42	Speech Pathology & Audiology Services	2150	825,904	136,452	-	-	-	-	-	-	962,356	964,465	
43	Other Support Services - Pupils *(Describe & Itemize)*	2190	1,610,055	539,945	467,291	42,022	92,943	6,948	880,807	-	3,640,011	3,456,897	
44	**Total Support Services - Pupils**	**2100**	15,238,541	3,172,146	1,103,205	141,983	92,943	9,430	891,124	0	20,649,372	20,611,851	
45	**SUPPORT SERVICES - INSTRUCTIONAL STAFF**												
46	Improvement of Instruction Services	2210	1,721,488	542,068	287,234	46,100	-	-	1,965	-	2,598,855	3,144,709	
47	Educational Media Services	2220	1,177,787	247,314	3,171	184,452	-	776	1,518	-	1,615,018	1,626,729	
48	Assessment & Testing	2230	189,605	19,832	46,206	405,597	-	-	-	-	661,240	630,275	
49	**Total Support Services - Instructional Staff**	**2200**	3,088,880	809,214	336,611	636,149	0	776	3,483	0	4,875,113	5,401,713	
50	**SUPPORT SERVICES - GENERAL ADMINISTRATION**												
51	Board of Education Services	2310	36,686	7,552	1,753,294	72,765	-	13,603	-	-	1,883,900	2,088,507	
52	Executive Administration Services	2320	737,081	184,038	141,882	22,494	-	795	545	-	1,086,835	1,112,725	
53	Special Area Administration Services	2330	1,368,311	271,660	80,227	17,018	-	56,075	2,373	-	1,795,664	1,784,518	
54	Tort Immunity Services	2361, 2365	-	-	-	-	-	-	-	-	0	-	
55	**Total Support Services - General Administration**	**2300**	2,142,078	463,250	1,975,403	112,277	0	70,473	2,918	0	4,766,399	4,985,750	
56	**SUPPORT SERVICES - SCHOOL ADMINISTRATION**												
57	Office of the Principal Services	2410	2,498,560	452,706	16,860	131,692	-	5,438	98,846	-	3,204,102	3,239,106	
58	Other Support Services - School Admin (Describe & Itemize)	2490	3,493,430	747,003	-	-	-	-	-	-	4,240,433	4,236,324	
59	**Total Support Services - School Administration**	**2400**	5,991,990	1,199,709	16,860	131,692	0	5,438	98,846	0	7,444,535	7,475,430	

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2026

	A	B	C	D	E	F	G	H	I	J	K	L	M
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget	
60	**SUPPORT SERVICES - BUSINESS**												
61	Direction of Business Support Services	2510	400,446	47,816	41,375	8,089	-	1,744	-	-	499,470	653,129	
62	Fiscal Services	2520	463,088	120,520	24,465	1,596	-	5,859	-	-	615,528	636,328	
63	Operation & Maintenance of Plant Services	2540	-	-	252,307	2,010,887	-	-	-	-	2,263,194	2,188,229	
64	Pupil Transportation Services	2550	-	-	-	-	-	-	-	-	0	2,250	
65	Food Services	2560	-	-	72,447	9,460	93,001	75	-	-	174,983	175,537	
66	Internal Services	2570	138,484	-	916,680	864,761	96,914	-	2,200	-	2,019,039	2,049,835	
67	**Total Support Services - Business**	**2500**	1,002,018	168,336	1,307,274	2,894,793	189,915	7,678	2,200	0	5,572,214	5,705,308	
68	**SUPPORT SERVICES - CENTRAL**												
69	Direction of Central Support Services	2610	-	-	-	697	-	-	-	-	697	1,000	
70	Planning, Research, Development, & Evaluation Services	2620	-	-	-	-	-	-	-	-	0	-	
71	Information Services	2630	253,897	56,826	193,216	3,875	-	2,045	55	-	509,914	651,978	
72	Staff Services	2640	782,860	1,786,438	183,549	25,227	-	450	1,867	1,604,145	4,384,536	3,585,235	
73	Data Processing Services	2660	1,299,579	287,489	1,788,645	7,118	-	-	696,100	-	4,078,931	4,639,349	
74	**Total Support Services - Central**	**2600**	2,336,336	2,130,753	2,165,410	36,917	0	2,495	698,022	1,604,145	8,974,078	8,877,562	
75	Other Support Services (Describe & Itemize)	2900	76,503	-	2,983	1,795	-	-	23,269	-	104,550	129,149	
76	**Total Support Services**	**2000**	29,876,346	7,943,408	6,907,746	3,955,606	282,858	96,290	1,719,862	1,604,145	52,386,261	53,186,763	
77	**COMMUNITY SERVICES (ED)**	**3000**	477,150	115,478	92,207	61,501	169,996	90,863	1,200	-	1,008,395	1,122,404	
78	**PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)**	**4000**											
79	**PAYMENTS TO OTHER GOVT UNITS (IN-STATE)**												
80	Payments for Regular Programs	4110			39,386						39,386	39,386	
81	Payments for Special Education Programs	4120			318,589						318,589	318,589	
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	**Total Payments to Other Govt Units (In-State)**	**4100**			357,975			0			357,975	357,975	
87	Payments for Regular Programs - Tuition	4210									0		
88	Payments for Special Education Programs - Tuition	4220									0		
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0		
90	Payments for CTE Programs - Tuition	4240									0		
91	Payments for Community College Programs - Tuition	4270									0		
92	Payments for Other Programs - Tuition	4280									0		
93	Other Payments to In-State Govt Units	4290									0		
94	**Total Payments to Other Govt Units -Tuition (In State)**	**4200**						0			0	0	
95	Payments for Regular Programs - Transfers	4310									0		
96	Payments for Special Education Programs - Transfers	4320									0		
97	Payments for Adult/Continuing Ed Programs-Transfers	4330									0		
98	Payments for CTE Programs - Transfers	4340									0		
99	Payments for Community College Program - Transfers	4370									0		
100	Payments for Other Programs - Transfers	4380									0		
101	Other Payments to In-State Govt Units - Transfers	4390									0		
102	**Total Payments to Other Govt Units -Transfers (In-State)**	**4300**			0			0			0	0	
103	Payments to Other Govt Units (Out-of-State)	4400									0		
104	**Total Payments to Other Govt Units**	**4000**			357,975			0			357,975	357,975	
105	**DEBT SERVICES (ED)**	**5000**											
106	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**												
107	Tax Anticipation Warrants	5110									0		
108	Tax Anticipation Notes	5120									0		
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0		
110	State Aid Anticipation Certificates	5140									0		
111	Other Interest on Short-Term Debt	5150									0		
112	**Total Interest on Short-Term Debt**	**5100**						0			0	0	
113	**Debt Services - Interest on Long-Term Debt**	**5200**									0		
114	**Total Debt Services**	**5000**						0			0	0	
115	**PROVISIONS FOR CONTINGENCIES (ED)**	**6000**											
116	**Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)**		95,078,167	18,116,369	8,866,260	5,147,976	785,260	8,046,812	2,062,867	1,604,145	139,707,856	143,066,927	
117	**Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)**		95,078,167	18,116,369	8,866,260	5,147,976	785,260	16,498,113	2,062,867	1,604,145	148,159,157	143,066,927	
118	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)**										4,137,254		
119	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)**										4,119,266		
120													

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2026

	A	B	C	D	E	F	G	H	I	J	K	L	M
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget	
121	**20 - OPERATIONS & MAINTENANCE FUND (O&M)**												
122	**SUPPORT SERVICES (O&M)**	**2000**											
123	**SUPPORT SERVICES - PUPILS**												
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0		
125	**SUPPORT SERVICES - BUSINESS**												
126	Direction of Business Support Services	2510	-	-	-	-	-	-	-	-	0	-	
127	Facilities Acquisition & Construction Services	2530	-	-	-	-	2,050,528	-	287,149	-	2,337,677	2,662,160	
128	Operation & Maintenance of Plant Services	2540	5,036,179	1,423,300	1,890,393	743,834	792,022	-	67,525	-	9,953,253	9,916,002	
129	Pupil Transportation Services	2550	-	-	-	-	-	-	-	-	0	-	
130	Food Services	2560									0		
131	**Total Support Services - Business**	**2500**	5,036,179	1,423,300	1,890,393	743,834	2,842,550	0	354,674	0	12,290,930	12,578,162	
132	Other Support Services (Describe & Itemize)	2900									0		
133	**Total Support Services**	**2000**	5,036,179	1,423,300	1,890,393	743,834	2,842,550	0	354,674	0	12,290,930	12,578,162	
134	**COMMUNITY SERVICES (O&M)**	**3000**									0		
135	**PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)**	**4000**											
136	**PAYMENTS TO OTHER GOVT UNITS (IN-STATE)**												
137	Payments for Regular Programs	4110									0		
138	Payments for Special Education Programs	4120									0		
139	Payments for CTE Programs	4140									0		
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0		
141	**Total Payments to Other Govt. Units (In-State)**	**4100**			0			0			0	0	
142	Payments to Other Govt. Units (Out of State)	4400									0		
143	**Total Payments to Other Govt Units**	**4000**			0			0			0	0	
144	**DEBT SERVICES (O&M)**	**5000**											
145	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**												
146	Tax Anticipation Warrants	5110									0		
147	Tax Anticipation Notes	5120									0		
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0		
149	State Aid Anticipation Certificates	5140									0		
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0		
151	**Total Debt Service - Interest on Short-Term Debt**	**5100**						0			0	0	
152	**DEBT SERVICE - INTEREST ON LONG-TERM DEBT**	**5200**									0		
153	**Total Debt Services**	**5000**						0			0	0	
154	**PROVISIONS FOR CONTINGENCIES (O&M)**	**6000**											
155	**Total Direct Disbursements/Expenditures**		5,036,179	1,423,300	1,890,393	743,834	2,842,550	0	354,674	0	12,290,930	12,578,162	
156	**Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures**										7,817,102		
157													
158	**30 - DEBT SERVICES (DS)**												
159	**PAYMENTS TO OTHER DIST & GOVT UNITS (DS)**	**4000**											
160	**PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)**												
161	**Payments for Regular Programs**	**4110**									0		
162	**Payments for Special Education Programs**	**4120**									0		
163	**Other Payments to In-State Govt Units (Describe & Itemize)**	**4190**									0		
164	**Total Payments to Other Districts & Govt Units (In-State)**	**4000**						0			0	0	
165	**DEBT SERVICES (DS)**	**5000**											
166	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**												
167	Tax Anticipation Warrants	5110									0		
168	Tax Anticipation Notes	5120									0		
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0		
170	State Aid Anticipation Certificates	5140									0		
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0		
172	**Total Debt Services - Interest On Short-Term Debt**	**5100**						0			0	0	
173	**DEBT SERVICES - INTEREST ON LONG-TERM DEBT**	**5200**						1,029,096			1,029,096	1,029,097	
174	**DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired)** [11]	**5300**						9,020,000			9,020,000	9,020,000	
175	**DEBT SERVICES - OTHER (Describe & Itemize)**	**5400**			3,479			-			3,479	3,480	
176	**Total Debt Services**	**5000**			3,479			10,049,096			10,052,575	10,052,577	
177	**PROVISION FOR CONTINGENCIES (DS)**	**6000**											
178	**Total Disbursements/ Expenditures**				3,479			10,049,096			10,052,575	10,052,577	
179	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										336,465		
180													

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2026

	A	B	C	D	E	F	G	H	I	J	K	L	M
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget	
181	**40 - TRANSPORTATION FUND (TR)**												
182	**SUPPORT SERVICES (TR)**												
183	**SUPPORT SERVICES - PUPILS**												
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0		
185	**SUPPORT SERVICES - BUSINESS**												
186	Pupil Transportation Services	2550	13,182	32	5,500,476	10,309	195,369	673	-	-	5,720,041	8,271,475	
187	Other Support Services (Describe & Itemize)	2900	-	-	-	-	-	-	-	-	0	-	
188	**Total Support Services**	**2000**	13,182	32	5,500,476	10,309	195,369	673	0	0	5,720,041	8,271,475	
189	**COMMUNITY SERVICES (TR)**	**3000**									0		
190	**PAYMENTS TO OTHER DIST & GOVT UNITS (TR)**	**4000**											
191	**PAYMENTS TO OTHER GOVT UNITS (IN-STATE)**												
192	Payments for Regular Programs	4110									0		
193	Payments for Special Education Programs	4120									0		
194	Payments for Adult/Continuing Education Programs	4130									0		
195	Payments for CTE Programs	4140									0		
196	Payments for Community College Programs	4170									0		
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0		
198	**Total Payments to Other Govt. Units (In-State)**	**4100**			0			0			0	0	
199	**PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)**	**4400**									0		
200	**Total Payments to Other Govt Units**	**4000**			0			0			0	0	
201	**DEBT SERVICES (TR)**	**5000**											
202	**DEBT SERVICE - INTEREST ON SHORT-TERM DEBT**												
203	Tax Anticipation Warrants	5110									0		
204	Tax Anticipation Notes	5120									0		
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0		
206	State Aid Anticipation Certificates	5140									0		
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0		
208	**Total Debt Services - Interest On Short-Term Debt**	**5100**						0			0	0	
209	**DEBT SERVICES - INTEREST ON LONG-TERM DEBT**	**5200**									0		
210	**DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired)** [11]	**5300**									0		
211	**DEBT SERVICES - OTHER (Describe & Itemize)**	**5400**									0		
212	**Total Debt Services**	**5000**						0			0	0	
213	**PROVISION FOR CONTINGENCIES (TR)**	**6000**											
214	**Total Disbursements/ Expenditures**		13,182	32	5,500,476	10,309	195,369	673	0	0	5,720,041	8,271,475	
215	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										4,146,454		
216													
217	**50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)**												
218	**INSTRUCTION (MR/SS)**	**1000**											
219	Regular Programs	1100		794,227							794,227	821,016	
220	Pre-K Programs	1125		-							0	-	
221	Special Education Programs (Functions 1200-1220)	1200		449,752							449,752	464,838	
222	Special Education Programs - Pre-K	1225		-							0	-	
223	Remedial and Supplemental Programs - K-12	1250		15,989							15,989	17,154	
224	Remedial and Supplemental Programs - Pre-K	1275		-							0	-	
225	Adult/Continuing Education Programs	1300		-							0	-	
226	CTE Programs	1400		113,678							113,678	113,778	
227	Interscholastic Programs	1500		387,528							387,528	376,148	
228	Summer School Programs	1600		37,164							37,164	31,143	
229	Gifted Programs	1650		11,642							11,642	11,730	
230	Driver's Education Programs	1700		12,079							12,079	12,107	
231	Bilingual Programs	1800		73,680							73,680	74,645	
232	Truants' Alternative & Optional Programs	1900		-							0	-	
233	**Total Instruction**	**1000**		1,895,739							1,895,739	1,922,559	
234	**SUPPORT SERVICES (MR/SS)**	**2000**											
235	**SUPPORT SERVICES - PUPILS**												
236	Attendance & Social Work Services	2110		150,936							150,936	150,935	
237	Guidance Services	2120		209,078							209,078	210,256	
238	Health Services	2130		52,622							52,622	54,220	
239	Psychological Services	2140		27,050							27,050	27,123	
240	Speech Pathology & Audiology Services	2150		17,628							17,628	17,613	
241	Other Support Services - Pupils (Describe & Itemize)	2190		204,950							204,950	207,558	
242	**Total Support Services - Pupils**	**2100**		662,264							662,264	667,705	

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2026

	A	B	C	D	E	F	G	H	I	J	K	L	M
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget	
243	**SUPPORT SERVICES - INSTRUCTIONAL STAFF**												
244	Improvement of Instruction Services	2210		53,022							53,022	84,310	
245	Educational Media Services	2220		59,402							59,402	59,386	
246	Assessment & Testing	2230		20,372							20,372	43,038	
247	**Total Support Services - Instructional Staff**	**2200**		132,796							132,796	186,734	
248	**SUPPORT SERVICES - GENERAL ADMINISTRATION**												
249	Board of Education Services	2310		4,929							4,929	4,919	
250	Executive Administration Services	2320		24,666							24,666	24,598	
251	Special Area Administration Services	2330		43,311							43,311	43,839	
252	Claims Paid from Self Insurance Fund	2361		-							0	-	
253	Risk Management and Claims Services Payments	2365		-							0	-	
254	**Total Support Services - General Administration**	**2300**		72,906							72,906	73,356	
255	**SUPPORT SERVICES - SCHOOL ADMINISTRATION**												
256	Office of the Principal Services	2410		124,531							124,531	123,664	
257	Other Support Services - School Administration (Describe & Itemize)	2490		123,789							123,789	124,480	
258	**Total Support Services - School Administration**	**2400**		248,320							248,320	248,144	
259	**SUPPORT SERVICES - BUSINESS**												
260	Direction of Business Support Services	2510		10,844							10,844	22,129	
261	Fiscal Services	2520		62,420							62,420	62,571	
262	Facilities Acquisition & Construction Services	2530		-							0	-	
263	Operation & Maintenance of Plant Services	2540		649,428							649,428	643,904	
264	Pupil Transportation Services	2550		1,525							1,525	1,463	
265	Food Services	2560		5,106							5,106	5,822	
266	Internal Services	2570		9,017							9,017	9,421	
267	**Total Support Services - Business**	**2500**		738,340							738,340	745,310	
268	**SUPPORT SERVICES - CENTRAL**												
269	Direction of Central Support Services	2610		-							0	-	
270	Planning, Research, Development, & Evaluation Services	2620		-							0	-	
271	Information Services	2630		35,002							35,002	34,976	
272	Staff Services	2640		100,804							100,804	90,284	
273	Data Processing Services	2660		174,850							174,850	176,401	
274	**Total Support Services - Central**	**2600**		310,656							310,656	301,661	
275	Other Support Services (Describe & Itemize)	2900									0		
276	**Total Support Services**	**2000**		2,165,282							2,165,282	2,222,910	
277	**COMMUNITY SERVICES (MR/SS)**	**3000**		(38,567)							(38,567)	4,296	
278	**PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)**	**4000**											
279	Payments for Regular Programs	4110									0		
280	Payments for Special Education Programs	4120									0		
281	Payments for CTE Programs	4140									0		
282	**Total Payments to Other Govt Units**	**4000**		0							0	0	
283	**DEBT SERVICES (MR/SS)**	**5000**											
284	**DEBT SERVICE - INTEREST ON SHORT-TERM DEBT**												
285	Tax Anticipation Warrants	5110									0		
286	Tax Anticipation Notes	5120									0		
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0		
288	State Aid Anticipation Certificates	5140									0		
289	Other (Describe & Itemize)	5150									0		
290	**Total Debt Services - Interest**	**5000**						0			0	0	
291	**PROVISION FOR CONTINGENCIES (MR/SS)**	**6000**											
292	**Total Disbursements/Expenditures**			4,022,454				0			4,022,454	4,149,765	
293	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(1,134,498)		
294													

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2026

	A	B	C	D	E	F	G	H	I	J	K	L	M
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		
2	**Description** (Enter Whole Dollars)	**Funct #**	**Salaries**	**Employee Benefits**	**Purchased Services**	**Supplies & Materials**	**Capital Outlay**	**Other Objects**	**Non-Capitalized Equipment**	**Termination Benefits**	**Total**	**Budget**	
295	**60 - CAPITAL PROJECTS (CP)**												
296	**SUPPORT SERVICES (CP)**	**2000**											
297	**SUPPORT SERVICES - BUSINESS**												
298	Facilities Acquisition and Construction Services	2530	-	-	-	-	12,120,269	-	-	-	12,120,269	13,791,318	
299	Other Support Services (Describe & Itemize)	2900	-	-	-	-	-	-	-	-	0		
300	**Total Support Services**	**2000**	0	0	0	0	12,120,269	0	0	0	12,120,269	13,791,318	
301	**PAYMENTS TO OTHER DIST & GOVT UNITS (CP)**	**4000**											
302	**PAYMENTS TO OTHER GOVT UNITS (In-State)**												
303	Payments to Regular Programs (In-State)	4110									0		
304	Payments for Special Education Programs	4120									0		
305	Payments for CTE Programs	4140									0		
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0		
307	**Total Payments to Other Govt Units**	**4000**			0			0			0	0	
308	**PROVISION FOR CONTINGENCIES (S&C/CI)**	**6000**											
309	**Total Disbursements/ Expenditures**		0	0	0	0	12,120,269	0	0	0	12,120,269	13,791,318	
310	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(11,879,924)		
311													
312	**70 - WORKING CASH (WC)**												
313													
314	**80 - TORT FUND (TF)**												
315	**INSTRUCTION (TF)**	**1000**											
316	Regular Programs	1100									0		
317	Tuition Payment to Charter Schools	1115									0		
318	Pre-K Programs	1125									0		
319	Special Education Programs (Functions 1200 - 1220)	1200									0		
320	Special Education Programs Pre-K	1225									0		
321	Remedial and Supplemental Programs K-12	1250									0		
322	Remedial and Supplemental Programs Pre-K	1275									0		
323	Adult/Continuing Education Programs	1300									0		
324	CTE Programs	1400									0		
325	Interscholastic Programs	1500									0		
326	Summer School Programs	1600									0		
327	Gifted Programs	1650									0		
328	Driver's Education Programs	1700									0		
329	Bilingual Programs	1800									0		
330	Truant Alternative & Optional Programs	1900									0		
331	Pre-K Programs - Private Tuition	1910									0		
332	Regular K-12 Programs Private Tuition	1911									0		
333	Special Education Programs K-12 Private Tuition	1912									0		
334	Special Education Programs Pre-K Tuition	1913									0		
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0		
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0		
337	Adult/Continuing Education Programs Private Tuition	1916									0		
338	CTE Programs Private Tuition	1917									0		
339	Interscholastic Programs Private Tuition	1918									0		
340	Summer School Programs Private Tuition	1919									0		
341	Gifted Programs Private Tuition	1920									0		
342	Bilingual Programs Private Tuition	1921									0		
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0		
344	**Total Instruction** [14]	**1000**	0	0	0	0	0	0	0	0	0	0	
345	**SUPPORT SERVICES (TF)**	**2000**											
346	**Support Services - Pupil**	**2100**											
347	Attendance & Social Work Services	2110									0		
348	Guidance Services	2120									0		
349	Health Services	2130									0		
350	Psychological Services	2140									0		
351	Speech Pathology & Audiology Services	2150									0		
352	Other Support Services - Pupils (Describe & Itemize)	2190									0		
353	**Total Support Services - Pupil**	**2100**	0	0	0	0	0	0	0	0	0	0	

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2026

	A	B	C	D	E	F	G	H	I	J	K	L	M
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget	
354	**Support Services - Instructional Staff**	**2200**											
355	Improvement of Instruction Services	2210									0		
356	Educational Media Services	2220									0		
357	Assessment & Testing	2230									0		
358	**Total Support Services - Instructional Staff**	**2200**	0	0	0	0	0	0	0	0	0	0	
359	**SUPPORT SERVICES - GENERAL ADMINISTRATION**	**2300**											
360	Board of Education Services	2310									0		
361	Executive Administration Services	2320									0		
362	Special Area Administration Services	2330									0		
363	Claims Paid from Self Insurance Fund	2361									0		
364	Risk Management and Claims Services Payments	2365									0		
365	**Total Support Services - General Administration**	**2300**	0	0	0	0	0	0	0	0	0	0	
366	**Support Services - School Administration**	**2400**											
367	Office of the Principal Services	2410									0		
368	Other Support Services - School Administration *(Describe & Itemize)*	2490									0		
369	**Total Support Services - School Administration**	**2400**	0	0	0	0	0	0	0	0	0	0	
370	**Support Services - Business**	**2500**											
371	Direction of Business Support Services	2510									0		
372	Fiscal Services	2520									0		
373	Facilities Acquisition and Construction Services	2530									0		
374	Operation & Maintenance of Plant Services	2540									0		
375	Pupil Transportation Services	2550									0		
376	Food Services	2560									0		
377	Internal Services	2570									0		
378	**Total Support Services - Business**	**2500**	0	0	0	0	0	0	0	0	0	0	
379	**Support Services - Central**	**2600**											
380	Direction of Central Support Services	2610									0		
381	Planning, Research, Development & Evaluation Services	2620									0		
382	Information Services	2630									0		
383	Staff Services	2640									0		
384	Data Processing Services	2660									0		
385	**Total Support Services - Central**	**2600**	0	0	0	0	0	0	0	0	0	0	
386	**Other Support Services *(Describe & Itemize)***	**2900**									0		
387	**Total Support Services**	**2000**	0	0	0	0	0	0	0	0	0	0	
388	**COMMUNITY SERVICES (TF)**	**3000**									0		
389	**PAYMENTS TO OTHER DIST & GOVT UNITS (TF)**	**4000**											
390	**Payments to Other Dist & Govt Units (In-State)**												
391	Payments for Regular Programs	4110									0		
392	Payments for Special Education Programs	4120									0		
393	Payments for Adult/Continuing Education Programs	4130									0		
394	Payments for CTE Programs	4140									0		
395	Payments for Community College Programs	4170									0		
396	Other Payments to In-State Govt Units *(Describe & Itemize)*	4190									0		
397	**Total Payments to Other Dist & Govt Units (In-State)**	**4100**			0			0			0	0	
398	Payments for Regular Programs - Tuition	4210									0		
399	Payments for Special Education Programs - Tuition	4220									0		
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0		
401	Payments for CTE Programs - Tuition	4240									0		
402	Payments for Community College Programs - Tuition	4270									0		
403	Payments for Other Programs - Tuition	4280									0		
404	Other Payments to In-State Govt Units *(Describe & Itemize)*	4290									0		
405	**Total Payments to Other Dist & Govt Units - Tuition (In State)**	**4200**						0			0	0	
406	Payments for Regular Programs - Transfers	4310									0		
407	Payments for Special Education Programs - Transfers	4320									0		
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0		
409	Payments for CTE Programs - Transfers	4340									0		
410	Payments for Community College Program - Transfers	4370									0		
411	Payments for Other Programs - Transfers	4380									0		
412	Other Payments to In-State Govt Units - Transfers *(Describe & Itemize)*	4390									0		
413	**Total Payments to Other Dist & Govt Units-Transfers (In State)**	**4300**			0			0			0	0	
414	Payments to Other Dist & Govt Units (Out of State)	4400									0		
415	**Total Payments to Other Dist & Govt Units**	**4000**			0			0			0	0	

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2026

	A	B	C	D	E	F	G	H	I	J	K	L	M
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		
2	**Description** (Enter Whole Dollars)	**Funct #**	**Salaries**	**Employee Benefits**	**Purchased Services**	**Supplies & Materials**	**Capital Outlay**	**Other Objects**	**Non-Capitalized Equipment**	**Termination Benefits**	**Total**	**Budget**	
416	**DEBT SERVICES (TF)**	**5000**											
417	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**												
418	Tax Anticipation Warrants	5110									0		
419	Tax Anticipation Notes	5120									0		
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0		
421	State Aid Anticipation Certificates	5140									0		
422	Other Interest or Short-Term Debt	5150									0		
423	**Total Debt Services - Interest on Short-Term Debt**	**5100**						0			0	0	
424	**DEBT SERVICES - INTEREST ON LONG-TERM DEBT**	**5200**									0		
425	**DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired)** [11]	**5300**									0		
426	**DEBT SERVICES - OTHER (Describe & Itemize)**	**5400**									0		
427	**Total Debt Services**	**5000**						0			0	0	
428	**PROVISIONS FOR CONTINGENCIES (TF)**	**6000**											
429	**Total Disbursements/Expenditures**		0	0	0	0	0	0	0	0	0	0	
430	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										0		
432	**90 - FIRE PREVENTION & SAFETY FUND (FP&S)**												
433	**SUPPORT SERVICES (FP&S)**	**2000**											
434	**SUPPORT SERVICES - BUSINESS**												
435	Facilities Acquisition & Construction Services	2530									0		
436	Operation & Maintenance of Plant Services	2540									0		
437	**Total Support Services - Business**	**2500**	0	0	0	0	0	0	0	0	0	0	
438	Other Support Services (Describe & Itemize)	2900									0		
439	**Total Support Services**	**2000**	0	0	0	0	0	0	0	0	0	0	
440	**PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)**	**4000**											
441	Payments to Regular Programs	4110									0		
442	Payments to Special Education Programs	4120									0		
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0		
444	**Total Payments to Other Govt Units**	**4000**						0			0	0	
445	**DEBT SERVICES (FP&S)**	**5000**											
446	**DEBT SERVICES- INTEREST ON SHORT-TERM DEBT**												
447	Tax Anticipation Warrants	5110									0		
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0		
449	**Total Debt Service - Interest on Short-Term Debt**	**5100**						0			0	0	
450	**DEBT SERVICES - INTEREST ON LONG-TERM DEBT**	**5200**									0		
451	**Debt Service - Payments of Principal on Long-Term Debt** [15] **(Lease/Purchase Principal Retired)**	**5300**									0		
452	**Total Debt Service**	**5000**						0			0	0	
453	**PROVISION FOR CONTINGENCIES (FP&S)**	**6000**											
454	**Total Disbursements/Expenditures**		0	0	0	0	0	0	0	0	0	0	
455	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										0		

	A	B	C	D	E	F
1	**SCHEDULE OF AD VALOREM TAX RECEIPTS**					
2	**Description (Enter Whole Dollars)**	**Taxes Received 7-1-25 thru 6-30-26 (from 2024 Levy & Prior Levies) ***	**Taxes Received (from the 2025 Levy)**	**Taxes Received (from 2024 & Prior Levies)**	**Total Estimated Taxes (from the 2025 Levy)**	**Estimated Taxes Due (from the 2025 Levy)**
3				**(Column B - C)**		**(Column E - C)**
4	Educational	125,857,412	68,190,536	57,666,876	133,634,062	65,443,526
5	Operations & Maintenance	15,202,041	8,137,509	7,064,532	15,947,203	7,809,694
6	Debt Services **	10,389,040	5,511,072	4,877,968	10,800,134	5,289,062
7	Transportation	5,018,233	2,542,991	2,475,242	4,983,540	2,440,549
8	Municipal Retirement	277,023	101,697	175,326	199,298	97,601
9	Capital Improvements	0		0		0
10	Working Cash	94,191	50,849	43,342	99,649	48,800
11	Tort Immunity	0		0		0
12	Fire Prevention & Safety	0		0		0
13	Leasing Levy	0		0		0
14	Special Education	0		0		0
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	2,540,933	1,118,904	1,422,029	2,758,733	1,639,829
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	**Totals**	159,378,873	85,653,558	73,725,315	168,422,619	82,769,061
20						
21	** The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.*					
22	*** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).*					

SCHEDULE OF SHORT-TERM DEBT

Description (Enter Whole Dollars)	Outstanding Beginning July 1, 2025	Issued July 1, 2025 thru June 30, 2026	Retired July 1, 2025 thru June 30, 2026	Outstanding Ending June 30, 2026
CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)				
Total CPPRT Notes				0
TAX ANTICIPATION WARRANTS (TAW)				
Educational Fund				0
Operations & Maintenance Fund				0
Debt Services - Construction				0
Debt Services - Working Cash				0
Debt Services - Refunding Bonds				0
Transportation Fund				0
Municipal Retirement/Social Security Fund				0
Fire Prevention & Safety Fund				0
Other - (Describe & Itemize)				0
Total TAWs	0	0	0	0
TAX ANTICIPATION NOTES (TAN)				
Educational Fund				0
Operations & Maintenance Fund				0
Fire Prevention & Safety Fund				0
Other - (Describe & Itemize)				0
Total TANs	0	0	0	0
TEACHERS'/EMPLOYEES' ORDERS (T/EO)				
Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)				0
General State Aid/Evidence-Based Funding Anticipation Certificates				
Total (All Funds)				0
OTHER SHORT-TERM BORROWING				
Total Other Short-Term Borrowing (Describe & Itemize)				0

SCHEDULE OF LONG-TERM DEBT

Long-Term Debt Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Counts Against Statutory Debt Limit? (Y/N)**	Outstanding Beginning July 1, 2025	Issued July 1, 2025 thru June 30, 2026	Any differences (Described and Itemize)	Retired July 1, 2025 thru June 30, 2026	Outstanding Ending June 30, 2026	Amount to be Provided for Payment on Long-Term Debt
2016B Limited Tax Bonds	10/27/16	4,485,000	4	Y	2,380,000			755,000	1,625,000	1,625,000
2017 Limited Tax Life Safety Bonds	02/06/17	10,000,000	4	Y	5,035,000			1,600,000	3,435,000	3,435,000
2018 Refunding Bonds	04/02/18	13,075,000	3	Y	13,075,000			3,870,000	9,205,000	9,205,000
2020 Refunding Bonds	09/02/20	8,400,000	3	Y	7,915,000			2,795,000	5,120,000	5,120,000
									0	
									0	
									0	
									0	
									0	
									0	
									0	
									0	
									0	
									0	
									0	
									0	
									0	
									0	
		35,960,000			28,405,000	0	0	9,020,000	19,385,000	19,385,000

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

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

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

- Building bonds approved by referendum on or after Nov. 5, 2024; see 105 ILCS 5/19-1(p-225)
- Refunding bonds issued to refund building bonds approved by referendum held on or after Nov. 5, 2024; see 105 ILCS 5/19-1(p-225)
- Alternate revenue bonds paid from the alternate revenue source; see 30 ILCS 350/15
- Warrants in anticipation of taxes levied according to provisions in 105 ILCS 5/17-16
- Various individual exemptions; see 105 ILCS 5/19-1

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

SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES

Description (Enter Whole Dollars)	Account No.	Tort Immunity [a]	Special Education	Area Vocational Construction	School Facility Occupation Taxes [b]	Driver Education
Cash Basis Fund Balance as of July 1, 2025						
RECEIPTS:						
Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100, 80	0				
Earnings on Investments	10, 20, 40, 50 or 60-1500, 80	0				
Drivers' Education Fees	10-1970					69,057
School Facility Occupation Tax Proceeds	30 or 60-1983					
Driver Education	10 or 20-3370					71,688
Other Receipts (Describe & Itemize)	--	0				
Sale of Bonds	10, 20, 40 or 60-7200					
Total Receipts		0	0	0	0	140,745
DISBURSEMENTS:						
Instruction	10 or 50-1000					
Facilities Acquisition & Construction Services	20 or 60-2530					
Tort Immunity Services	80	0				
DEBT SERVICE:						
Debt Services - Interest on Long-Term Debt	30-5200					
Debt Services - Principal Pmts on Long-Term Debt (Lease/Purchase Principal Retired)	30-5300					
Debt Services Other (Describe & Itemize)	30-5400					
Total Debt Services					0	
Other Disbursements (Describe & Itemize)	--					
Total Disbursements		0	0	0	0	0
Ending Cash Basis Fund Balance as of June 30, 2026		0	0	0	0	140,745
Reserved Cash Balance	714					
Unreserved Cash Balance	730	0	0	0	0	140,745

SCHEDULE OF TORT IMMUNITY EXPENDITURES [a]

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

If yes, list in the aggregate the following:

Total Claims Payments:	0
Total Reserve Remaining:	0

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

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

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

[b] 55 ILCS 5/5-1006.7

CARES, CRRSA, ARP Schedule

(Detailed Schedule of Receipts and Disbursements)

CARES, CRRSA, and ARP SCHEDULE - FY 2026

Please read schedule instructions before completing.

Click below for schedule instructions: SCHEDULE INSTRUCTIONS

Did the SD or JA receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2026		Yes		X	No

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

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

Part 1: CARES, CRRSA, and ARP REVENUE

Revenue Section A

Section A is for revenue recognized in FY 2026 reported on the FY 2026 AFR for FY 2023, FY 2024 and/or FY 2025 EXPENDITURES claimed on July 1, 2025, through June 30, 2026, FRIS grant expenditure reports for expenditures reported in the prior year FY 2023, FY 2024, and/or FY 2025 AFR.

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

Revenue Section B

Section B is for revenue recognized in FY 2026 reported on the FY 2026 AFR and for FY 2026 EXPENDITURES claimed on July 1, 2025, through June 30, 2026, FRIS grant expenditure reports and reported in the FY 2026 AFR.

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

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

Total Other Federal Revenue (Section A plus Section B)	4998	0	0		0	0	0			0	0
Total Other Federal Revenue from Revenue Tab	4998	0	0		0	0	0			0	0
Difference (must equal 0)		0	0		0	0	0			0	0
Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK			OK	OK

CARES, CRRSA, ARP Schedule

(Detailed Schedule of Receipts and Disbursements)

Part 2: CARES, CRRSA, and ARP EXPENDITURES

Review of the July 1, 2025 through June 30, 2026 FRIS Expenditures reports may assist in determining the expenditures to use below.

Expenditure Section A:

ESSER I EXPENDITURES (CARES)

FUNCTION		DISBURSEMENTS								
		(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
1. List the total expenditures for the Functions 1000 and 2000 below										
INSTRUCTION Total Expenditures	1000									0
SUPPORT SERVICES Total Expenditures	2000									0
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
Facilities Acquisition and Construction Services (Total)	2530									0
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0
FOOD SERVICES (Total)	2560									0
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0		0

Expenditure Section B:

ESSER II EXPENDITURES (CRRSA)

FUNCTION		DISBURSEMENTS								
		(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
1. List the total expenditures for the Functions 1000 and 2000 below										
INSTRUCTION Total Expenditures	1000									0
SUPPORT SERVICES Total Expenditures	2000									0
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
Facilities Acquisition and Construction Services (Total)	2530									0
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0
FOOD SERVICES (Total)	2560									0
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0		0

CARES, CRRSA, ARP Schedule

(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
82	**Expenditure Section C:**											
83				----------DISBURSEMENTS----------								
84	**GEER I EXPENDITURES (CARES)**			(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
85												
86	**FUNCTION**											
87	**1. List the total expenditures for the Functions 1000 and 2000 below**											
88	INSTRUCTION Total Expenditures	1000										0
89	SUPPORT SERVICES Total Expenditures	2000										0
91	**2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)**											
92	Facilities Acquisition and Construction Services (Total)	2530										0
93	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
94	FOOD SERVICES (Total)	2560										0
96	**3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).**											
97	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
98	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
99	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
100	**Expenditure Section D:**											
101				----------DISBURSEMENTS----------								
102	**GEER II EXPENDITURES (CRRSA)**			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
103												
104	**FUNCTION**											
105	**1. List the total expenditures for the Functions 1000 and 2000 below**											
106	INSTRUCTION Total Expenditures	1000										0
107	SUPPORT SERVICES Total Expenditures	2000										0
109	**2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)**											
110	Facilities Acquisition and Construction Services (Total)	2530										0
111	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
112	FOOD SERVICES (Total)	2560										0
114	**3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).**											
115	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
116	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
117	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
118	**Expenditure Section E:**											
119				----------DISBURSEMENTS----------								
120	**ESSER III EXPENDITURES (ARP)**			(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	**FUNCTION**											
123	**1. List the total expenditures for the Functions 1000 and 2000 below**											
124	INSTRUCTION Total Expenditures	1000										0
125	SUPPORT SERVICES Total Expenditures	2000										0
127	**2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)**											
128	Facilities Acquisition and Construction Services (Total)	2530										0
129	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
130	FOOD SERVICES (Total)	2560										0
132	**3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).**											
133	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
134	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
135	**TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)**	Total Technology				0	0	0		0		0
136	**Expenditure Section F:**											
137				----------DISBURSEMENTS----------								
138	**CRRSA Child Nutrition (CRRSA)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
139				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
140	**FUNCTION**											
141	**1. List the total expenditures for the Functions 1000 and 2000 below**											
142	INSTRUCTION Total Expenditures	1000										0
143	SUPPORT SERVICES Total Expenditures	2000										0
145	**2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)**											
146	Facilities Acquisition and Construction Services (Total)	2530										0
147	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
148	FOOD SERVICES (Total)	2560										0
150	**3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).**											
151	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
152	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
153	**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
154	**Expenditure Section G:**											
155				----------DISBURSEMENTS----------								
156	**ARP Child Nutrition (ARP)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
157				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
158	**FUNCTION**											
159	**1. List the total expenditures for the Functions 1000 and 2000 below**											
160	INSTRUCTION Total Expenditures	1000										0
161	SUPPORT SERVICES Total Expenditures	2000										0
163	**2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)**											
164	Facilities Acquisition and Construction Services (Total)	2530										0
165	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
166	FOOD SERVICES (Total)	2560										0
168	**3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).**											
169	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
170	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
171	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
172	**Expenditure Section H:**											
173				----------DISBURSEMENTS----------								
174	**ARP IDEA (ARP)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
175				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
176	**FUNCTION**											
177	**1. List the total expenditures for the Functions 1000 and 2000 below**											
178	INSTRUCTION Total Expenditures	1000										0
179	SUPPORT SERVICES Total Expenditures	2000										0
181	**2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)**											
182	Facilities Acquisition and Construction Services (Total)	2530										0
183	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
184	FOOD SERVICES (Total)	2560										0
186	**3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).**											
187	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
188	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
189	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
190	**Expenditure Section I:**											
191				----------DISBURSEMENTS----------								
192	**ARP Homeless I (ARP)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
193				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
194	**FUNCTION**											
195	1. List the total expenditures for the Functions 1000 and 2000 below											
196	INSTRUCTION Total Expenditures	1000										0
197	SUPPORT SERVICES Total Expenditures	2000										0
199	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
200	Facilities Acquisition and Construction Services (Total)	2530										0
201	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
202	FOOD SERVICES (Total)	2560										0
204	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
205	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
206	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
207	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
208	**Expenditure Section J:**											
209				----------DISBURSEMENTS----------								
210	**CURES (Coronavirus State and Local Fiscal Recovery Funds)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
211				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
212	**FUNCTION**											
213	1. List the total expenditures for the Functions 1000 and 2000 below											
214	INSTRUCTION Total Expenditures	1000										0
215	SUPPORT SERVICES Total Expenditures	2000										0
217	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
218	Facilities Acquisition and Construction Services (Total)	2530										0
219	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
220	FOOD SERVICES (Total)	2560										0
222	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
223	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
224	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
225	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
226	**Expenditure Section K:**											
227				----------DISBURSEMENTS----------								
228	**Other CARES Act Expenditures (not accounted for above)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
229				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
230	**FUNCTION**											
231	**1. List the total expenditures for the Functions 1000 and 2000 below**											
232	INSTRUCTION Total Expenditures	1000										0
233	SUPPORT SERVICES Total Expenditures	2000										0
235	**2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)**											
236	Facilities Acquisition and Construction Services (Total)	2530										0
237	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
238	FOOD SERVICES (Total)	2560										0
240	**3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).**											
241	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
242	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
243	**TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)**	Total Technology				0	0	0		0		0
244	**Expenditure Section L:**											
245				----------DISBURSEMENTS----------								
246	**Other CRRSA Expenditures (not accounted for above)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
247				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
248	**FUNCTION**											
249	**1. List the total expenditures for the Functions 1000 and 2000 below**											
250	INSTRUCTION Total Expenditures	1000										0
251	SUPPORT SERVICES Total Expenditures	2000										0
253	**2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)**											
254	Facilities Acquisition and Construction Services (Total)	2530										0
255	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
256	FOOD SERVICES (Total)	2560										0
258	**3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).**											
259	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
260	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
261	**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
262	**Expenditure Section M:**											
263				----------DISBURSEMENTS----------								
264	**Other ARP Expenditures (not accounted for above)**			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
265												
266	**FUNCTION**											
267	**1. List the total expenditures for the Functions 1000 and 2000 below**											
268	INSTRUCTION Total Expenditures	1000										0
269	SUPPORT SERVICES Total Expenditures	2000										0
271	**2. List the specific expenditures in Functions: 2530, 2540, & 2560 below**											
272	**(these expenditures are also included in Function 2000 above)**											
273	Facilities Acquisition and Construction Services (Total)	2530										0
274	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
275	FOOD SERVICES (Total)	2560										0
277	**3. List the technology expenses in Functions: 1000 & 2000 below**											
278	**(these expenditures are also included in Functions 1000 & 2000 above).**											
279	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
280	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
281	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
283	**Expenditure Section N:**											
284				----------DISBURSEMENTS----------								
285	**TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)**			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
286												
287	**FUNCTION**											
288	INSTRUCTION	1000		0	0	0	0	0	0	0		0
289	SUPPORT SERVICES	2000		0	0	0	0	0	0	0		0
290	Facilities Acquisition and Construction Services (Total)	2530		0	0	0	0	0	0	0		0
291	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540		0	0	0	0	0	0	0		0
292	FOOD SERVICES (Total)	2560		0	0	0	0	0	0	0		0
293	**TOTAL EXPENDITURES**										**Functions 1000 & 2000 total**	0
295	**Expenditure Section O:**											
296				----------DISBURSEMENTS----------								
297	**TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)**			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
298												
299	**FUNCTION**											
300	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology				0	0	0		0		0

	A	B	C	D	E	F	G	H	I	J	K	L
1	**SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION**											
2	**Description of Assets** (Enter Whole Dollars)	**Acct #**	**Cost Beginning July 1, 2025**	**Add: Additions July 1, 2025 thru June 30, 2026**	**Less: Deletions July 1, 2025 thru June 30, 2026**	**Cost Ending June 30, 2026**	**Life In Years**	**Accumlated Depreciation Beginning July 1, 2025**	**Add: Depreciation Allowable July 1, 2025 thru June 30, 2026**	**Less: Depreciation Deletions July 1, 2025 thru June 30, 2026**	**Accumulated Depreciation Ending June 30, 2026**	**Ending Balance Undepreciated June 30, 2026**
3	**Works of Art & Historical Treasures**	**210**				0					0	0
4	**Land**	**220**										
5	Non-Depreciable Land	221	1,477,361			1,477,361						1,477,361
6	Depreciable Land	222				0	**50**				0	0
7	**Buildings**	**230**										
8	Permanent Buildings	231	225,373,493	11,127,566		236,501,059	**50**	123,937,045	5,359,840		129,296,885	107,204,174
9	Temporary Buildings	232				0	**20**				0	0
10	Improvements Other than Buildings (Infrastructure)	240	9,713,920	225,125		9,939,045	**20**	6,152,119	304,903		6,457,022	3,482,023
11	**Capitalized Equipment**	**250**										
12	10 Yr Schedule	251	8,836,814	1,504,308		10,341,122	**10**	5,251,639	431,511		5,683,150	4,657,972
13	5 Yr Schedule	252	10,332,956	1,579,334		11,912,290	**5**	10,042,968	453,033		10,496,001	1,416,289
14	3 Yr Schedule	253				0	**3**				0	0
15	**Construction in Progress**	**260**	9,157,526	10,829,160	8,894,524	11,092,162	--					11,092,162
16	**Total Capital Assets**	**200**	264,892,070	25,265,493	8,894,524	281,263,039		145,383,771	6,549,287	0	151,933,058	129,329,981
17	**Non-Capitalized Equipment**	**700**				2,417,541	**10**		241,754			
18	**Allowable Depreciation**								6,791,041			

	A	B	C	D	E	F
1	**ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2025 - 2026)**					
2	*This schedule is completed for school districts only.*					
4	**Fund**	**Sheet, Row**		**ACCOUNT NO - TITLE**		**Amount**
6				**OPERATING EXPENSE PER PUPIL**		
7	**EXPENDITURES:**					
8	ED	Expenditures 16-24, L116		Total Expenditures	$	139,707,856
9	O&M	Expenditures 16-24, L155		Total Expenditures		12,290,930
10	DS	Expenditures 16-24, L178		Total Expenditures		10,052,575
11	TR	Expenditures 16-24, L214		Total Expenditures		5,720,041
12	MR/SS	Expenditures 16-24, L292		Total Expenditures		4,022,454
13	TORT	Expenditures 16-24, L429		Total Expenditures		0
14				**Total Expenditures**	$	**171,793,856**
16	**LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:**					
18	TR	Revenues 10-15, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	$	0
19	TR	Revenues 10-15, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		0
20	TR	Revenues 10-15, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)		0
21	TR	Revenues 10-15, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)		0
22	TR	Revenues 10-15, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		0
23	TR	Revenues 10-15, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)		0
24	TR	Revenues 10-15, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		0
25	TR	Revenues 10-15, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0
26	TR	Revenues 10-15, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0
27	TR	Revenues 10-15, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		0
28	TR	Revenues 10-15, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0
29	O&M-TR	Revenues 10-15, L145, Col D & F	3410	Adult Ed (from ICCB)		0
30	O&M-TR	Revenues 10-15, L146, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0
31	O&M-TR	Revenues 10-15, L208, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		0
32	O&M-TR	Revenues 10-15, L209, Col D,F	4605	Fed - Spec Education - Preschool Discretionary		0
33	O&M	Revenues 10-15, L219, Col D	4810	Federal - Adult Education		0
34	ED	Expenditures 16-24, L7, Col K - (G+I)	1125	Pre-K Programs		1,200
35	ED	Expenditures 16-24, L9, Col K - (G+I)	1225	Special Education Programs Pre-K		0
36	ED	Expenditures 16-24, L11, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0
37	ED	Expenditures 16-24, L12, Col K - (G+I)	1300	Adult/Continuing Education Programs		0
38	ED	Expenditures 16-24, L15, Col K - (G+I)	1600	Summer School Programs		669,707
39	ED	Expenditures 16-24, L20, Col K	1910	Pre-K Programs - Private Tuition		0
40	ED	Expenditures 16-24, L21, Col K	1911	Regular K-12 Programs - Private Tuition		0
41	ED	Expenditures 16-24, L22, Col K	1912	Special Education Programs K-12 - Private Tuition		7,661,693
42	ED	Expenditures 16-24, L23, Col K	1913	Special Education Programs Pre-K - Tuition		0
43	ED	Expenditures 16-24, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0
44	ED	Expenditures 16-24, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0
45	ED	Expenditures 16-24, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0
46	ED	Expenditures 16-24, L27, Col K	1917	CTE Programs - Private Tuition		0
47	ED	Expenditures 16-24, L28, Col K	1918	Interscholastic Programs - Private Tuition		0
48	ED	Expenditures 16-24, L29, Col K	1919	Summer School Programs - Private Tuition		0
49	ED	Expenditures 16-24, L30, Col K	1920	Gifted Programs - Private Tuition		0
50	ED	Expenditures 16-24, L31, Col K	1921	Bilingual Programs - Private Tuition		0
51	ED	Expenditures 16-24, L32, Col K	1922	Truants Alternative/Optional Ed Progms - Private Tuition		0
52	ED	Expenditures 16-24, L77, Col K - (G+I)	3000	Community Services		837,199
53	ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units		357,975
54	ED	Expenditures 16-24, L116, Col G	-	Capital Outlay		785,260
55	ED	Expenditures 16-24, L116, Col I	-	Non-Capitalized Equipment		2,062,867
56	O&M	Expenditures 16-24, L134, Col K - (G+I)	3000	Community Services		0
57	O&M	Expenditures 16-24, L143, Col K	4000	Total Payments to Other Govt Units		0
58	O&M	Expenditures 16-24, L155, Col G	-	Capital Outlay		2,842,550
59	O&M	Expenditures 16-24, L155, Col I	-	Non-Capitalized Equipment		354,674
60	DS	Expenditures 16-24, L164, Col K	4000	Payments to Other Dist & Govt Units		0
61	DS	Expenditures 16-24, L174, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		9,020,000
62	TR	Expenditures 16-24, L189, Col K - (G+I)	3000	Community Services		0
63	TR	Expenditures 16-24, L200, Col K	4000	Total Payments to Other Govt Units		0
64	TR	Expenditures 16-24, L210, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		0
65	TR	Expenditures 16-24, L214, Col G	-	Capital Outlay		195,369
66	TR	Expenditures 16-24, L214, Col I	-	Non-Capitalized Equipment		0
67	MR/SS	Expenditures 16-24, L220, Col K	1125	Pre-K Programs		0
68	MR/SS	Expenditures 16-24, L222, Col K	1225	Special Education Programs - Pre-K		0
69	MR/SS	Expenditures 16-24, L224, Col K	1275	Remedial and Supplemental Programs - Pre-K		0
70	MR/SS	Expenditures 16-24, L225, Col K	1300	Adult/Continuing Education Programs		0
71	MR/SS	Expenditures 16-24, L228, Col K	1600	Summer School Programs		37,164
72	MR/SS	Expenditures 16-24, L277, Col K	3000	Community Services		(38,567)
73	MR/SS	Expenditures 16-24, L282, Col K	4000	Total Payments to Other Govt Units		0
74	Tort	Expenditures 16-24, L318, Col K - (G+I)	1125	Pre-K Programs		0
75	Tort	Expenditures 16-24, L320, Col K - (G+I)	1225	Special Education Programs Pre-K		0
76	Tort	Expenditures 16-24, L322, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0
77	Tort	Expenditures 16-24, L323, Col K - (G+I)	1300	Adult/Continuing Education Programs		0
78	Tort	Expenditures 16-24, L326, Col K - (G+I)	1600	Summer School Programs		0
79	Tort	Expenditures 16-24, L331, Col K	1910	Pre-K Programs - Private Tuition		0
80	Tort	Expenditures 16-24, L332, Col K	1911	Regular K-12 Programs - Private Tuition		0
81	Tort	Expenditures 16-24, L333, Col K	1912	Special Education Programs K-12 - Private Tuition		0
82	Tort	Expenditures 16-24, L334, Col K	1913	Special Education Programs Pre-K - Tuition		0
83	Tort	Expenditures 16-24, L335, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0
84	Tort	Expenditures 16-24, L336, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0
85	Tort	Expenditures 16-24, L337, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0
86	Tort	Expenditures 16-24, L338, Col K	1917	CTE Programs - Private Tuition		0
87	Tort	Expenditures 16-24, L339, Col K	1918	Interscholastic Programs - Private Tuition		0
88	Tort	Expenditures 16-24, L340, Col K	1919	Summer School Programs - Private Tuition		0
89	Tort	Expenditures 16-24, L341, Col K	1920	Gifted Programs - Private Tuition		0
90	Tort	Expenditures 16-24, L342, Col K	1921	Bilingual Programs - Private Tuition		0
91	Tort	Expenditures 16-24, L343, Col K	1922	Truants Alternative/Optional Ed Programs - Private Tuition		0
92	Tort	Expenditures 16-24, L388, Col K - (G+I)	3000	Community Services		0
93	Tort	Expenditures 16-24, L415, Col K	4000	Total Payments to Other Govt Units		0
94	Tort	Expenditures 16-24, L429, Col G	-	Capital Outlay		0
95	Tort	Expenditures 16-24, L429, Col I	-	Non-Capitalized Equipment		0
96				**Total Deductions for OEPP Computation (Sum of Lines 18 - 95)**	$	**24,787,091**
97				**Total Operating Expenses Regular K-12 (Line 14 minus Line 96)**		147,006,765
98				**9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2025-2026**		4,643.36
99				**Estimated OEPP (Line 97 divided by Line 98)**	$	**31,659.57**

	A	B	C	D	E	F
1	**ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2025 - 2026)**					
2	*This schedule is completed for school districts only.*					
4	**Fund**	**Sheet, Row**		**ACCOUNT NO - TITLE**		**Amount**
101				**PER CAPITA TUITION CHARGE**		
103	**LESS OFFSETTING RECEIPTS/REVENUES:**					
104	TR	Revenues 10-15, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	$	444,791
105	TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0
106	TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0
107	TR	Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0
108	TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0
109	TR	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0
110	TR	Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0
111	TR	Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0
112	TR	Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0
113	TR	Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0
114	ED	Revenues 10-15, L76, Col C	1600	Total Food Service		0
115	ED-O&M	Revenues 10-15, L84, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		3,710,536
116	ED	Revenues 10-15, L87, Col C	1811	Rentals - Regular Textbooks		0
117	ED	Revenues 10-15, L90, Col C	1819	Rentals - Other (Describe & Itemize)		0
118	ED	Revenues 10-15, L91, Col C	1821	Sales - Regular Textbooks		0
119	ED	Revenues 10-15, L94, Col C	1829	Sales - Other (Describe & Itemize)		0
120	ED	Revenues 10-15, L95, Col C	1890	Other (Describe & Itemize)		1,060
121	ED-O&M	Revenues 10-15, L98, Col C,D	1910	Rentals		550,454
122	ED-O&M-TR	Revenues 10-15, L101, Col C,D,F	1940	Services Provided Other Districts		66,204
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L107, Col C,D,E,F,G	1991	Payment from Other Districts		0
124	ED	Revenues 10-15, L109, Col C	1993	Other Local Fees (Describe & Itemize)		0
125	ED-O&M-TR	Revenues 10-15, L131, Col C,D,F	3100	Total Special Education		433,828
126	ED-O&M-MR/SS	Revenues 10-15, L140, Col C,D,G	3200	Total Career and Technical Education		317,462
127	ED	Revenues 10-15, L142, Col C	3360	State Free Lunch & Breakfast		0
128	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3365	School Breakfast Initiative		0
129	ED-O&M	Revenues 10-15, L144,Col C,D	3370	Driver Education		71,688
130	ED-O&M-TR-MR/SS	Revenues 10-15, L151, Col C,D,F,G	3500	Total Transportation		4,403,471
131	ED	Revenues 10-15, L152, Col C	3610	Learning Improvement - Change Grants		0
132	ED-O&M-TR-MR/SS	Revenues 10-15, L153, Col C,D,F,G	3660	Scientific Literacy		0
133	ED-TR-MR/SS	Revenues 10-15, L154, Col C,F,G	3695	Truant Alternative/Optional Education		0
134	ED-O&M-TR-MR/SS	Revenues 10-15, L156, Col C,D,F,G	3766	Chicago General Education Block Grant		0
135	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0
136	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L158, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L159, Col C,D,E,F,G	3780	Technology - Technology for Success		0
138	ED-TR	Revenues 10-15, L160, Col C,F	3815	State Charter Schools		0
139	O&M	Revenues 10-15, L163, Col D	3925	School Infrastructure - Maintenance Projects		0
140	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L164, Col C-G,J	3999	Other Restricted Revenue from State Sources		4,361
141	ED	Revenues 10-15, L173, Col C	4045	Head Start (Subtract)		0
142	ED-O&M-TR-MR/SS	Revenues 10-15, L177, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		68,789
143	ED-O&M-TR-MR/SS	Revenues 10-15, L184, Col C,D,F,G	4100	Total Title V		0
144	ED-MR/SS	Revenues 10-15, L194, Col C,G	4200	Total Food Service		0
145	ED-O&M-TR-MR/SS	Revenues 10-15, L200, Col C,D,F,G	4300	Total Title I		299,608
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4400	Total Title IV		33,586
147	ED-O&M-TR-MR/SS	Revenues 10-15, L210, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		1,625,437
148	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		1,438,217
149	ED-O&M-TR-MR/SS	Revenues 10-15, L212, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0
150	ED-O&M-TR-MR/SS	Revenues 10-15, L213, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		87,009
151	ED-O&M-MR/SS	Revenues 10-15, L218, Col C,D,G	4700	Total CTE - Perkins		0
156	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C225 thru J254)	4800	Total ARRA Program Adjustments		0
157	ED	Revenues 10-15, L225, Col C	4901	Race to the Top		0
158	ED-O&M-TR-MR/SS	Revenues 10-15, L226, Col C,D,F,G	4902	Race to the Top-Preschool Expansion Grant		0
159	ED-TR-MR/SS	Revenues 10-15, L227, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		8,940
160	ED-TR-MR/SS	Revenues 10-15, L228, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		34,946
161	ED-O&M-TR-MR/SS	Revenues 10-15, L229, Col C,D,F,G	4920	McKinney Education for Homeless Children		0
162	ED-O&M-TR-MR/SS	Revenues 10-15, L230, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0
163	ED-O&M-TR-MR/SS	Revenues 10-15, L231, Col C,D,F,G	4932	Title II - Teacher Quality		85,606
164	ED-O&M-TR-MR/SS	Revenues 10-15, L232, Col C,D,F,G	4935	Title II - Part A – Supporting Effective Instruction – State Grants		0
165	ED-O&M-TR-MR/SS	Revenues 10-15, L233, Col C,D,F,G	4960	Federal Charter Schools		0
166	ED-O&M-TR-MR/SS	Revenues 10-15, L234, Col C,D,F,G	4981	State Assessment Grants		0
167	ED-O&M-TR-MR/SS	Revenues 10-15, L235, Col C,D,F,G	4982	Grant for State Assessments and Related Activities		0
168	ED-O&M-TR-MR/SS	Revenues 10-15, L236, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		107,599
169	ED-O&M-TR-MR/SS	Revenues 10-15, L237, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		318,692
170	ED-O&M-TR-MR/SS	Revenues 10-15, L238, Col C,D,F,G	4998	Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)		0
171	Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for revenue received in FY26 for current or prior year expenses		0
172	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds		38,429
173	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds		1,478,991
175				**Total Deductions for PCTC Computation (Line 104 through Line 172)**	$	**15,629,704**
176				**Net Operating Expense for Tuition Computation (Line 97 minus Line 174)**		131,377,061
177				**Total Depreciation Allowance (from page 36, Line 18, Col I)**		6,791,041
178				**Total Allowance for PCTC Computation (Line 175 plus Line 176)**		138,168,102
179				**9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2025-2026**		4,643.36
180				**Total Estimated PCTC (Line 177 divided by Line 178)**	* $	**29,756.06**
181						
182	***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.**					

Illinois State Board of Education
School Business Services Department

Current Year Payment on Contracts For Indirect Cost Rate Computation

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

This schedule is to calculate the amount allowed on contracts obligated by the school district for the Indirect Cost Rate calculation. The contracts should be only for purchased 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.

Fund Function Object Codes for Vendor

Subaward & Subcontract Guidance

Indirect Cost Rate Plan

Column A, B, C, D below must be completed for each contract. Enter Column B without hypens. Ex) 101000600
Column (E) and (F) are calculated automatically based on the information provided in Columns (A through D).
The amount in column (E) is the amount allowed on each contract in the Indirect Cost Rate calculation. The amount in column (F) is the amount that will be deducted from the base in the indirect cost rate (tab 41) for Program Year 2028.

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 16-24" tab) (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
Enter as shown here: ED-Instruction-Other	*10-1000-600*	*Company Name*	*500,000*	*50,000*	*450,000*
Education - Special Education Instruction - Purchased Services	10-1200-300	1200 Shermer LLC	115,720	50,000	65,720
Operations & Maintenance - Operations & Maintenance of Plant Services - Purchased Services	20-2542-300	1200 Shermer LLC	65,990	50,000	15,990
Education - Health Services - Purchased Services	10-2130-300	Advocate Medical Group	527,792	50,000	477,792
Education - Operations & Maintenance of Plant Services - Supplies & Materials	10-2540-400	Aggressive Energy LLC	965,951	50,000	915,951
Education - Internal Services - Supplies & Materials	10-2570-400	Anderson Lock Company	45,830	45,830	0
Education - Special Education Instruction - Purchased Services	10-1200-300	Aspire Consulting Inc	58,479	50,000	8,479
Education - Psychological Services - Purchased Services	10-2140-300	Aspire Consulting Inc	62,340	50,000	12,340
Education - Special Education Programs K-12- Private Tuition - Purchased Services	10-1912-300	Assured Healthcare Staffing LLC	63,332	50,000	13,332
Education - Special Education Programs K-12- Private Tuition - Dues, Fees & Other	10-1912-600	Bellefaire JCB	211,896	50,000	161,896
Education - Special Education Programs K-12- Private Tuition - Dues, Fees & Other	10-1912-600	Boston Higashi School, Inc	316,805	50,000	266,805
Education - Tort Immunity Services - Dues, Fees, & Other	10-2366-600	Brehm Preparatory School Inc	56,000	50,000	6,000
Education - Special Education Programs K-12- Private Tuition - Dues, Fees & Other	10-1912-600	Brightmont Academy	132,965	50,000	82,965
Education - Interscholastic Programs - Supplies & Materials	10-1510-400	BSN Sports LLC	71,567	50,000	21,567
Education - Special Education Programs K-12- Private Tuition - Dues, Fees & Other	10-1912-600	Casa Pacifica Center for Children and Fami	359,024	50,000	309,024
Education - Board of Education Services - Purchased Services	10-2310-300	CCMSI/Cannon Cochran Management Ser	547,909	50,000	497,909
Education - Data Processing Services - Purchased Services	10-2660-300	CDW LLC	271,100	50,000	221,100
Education - Special Education Programs K-12- Private Tuition - Dues, Fees & Other	10-1912-600	ChanceLight Education	131,840	50,000	81,840
Education - Assessment & Testing - Supplies & Materials	10-2230-400	College Board	399,333	50,000	349,333
Operations & Maintenance - Operations & Maintenance of Plant Services - Supplies & Materials	10-2540-400	Comed	409,355	50,000	359,355
Education - Special Education Programs K-12- Private Tuition - Dues, Fees & Other	10-1912-600	Connection's Academy East	68,616	50,000	18,616
Education - Interscholastic Programs - Purchased Services	10-1510-300	Correct Digital Displays Inc	101,460	50,000	51,460
Operations & Maintenance - Operations & Maintenance of Plant Services - Purchased Services	20-2544-300	Countryside Industries Inc	60,208	50,000	10,208
Education - Special Education Programs K-12- Private Tuition - Dues, Fees & Other	10-1912-600	Cove School	239,125	50,000	189,125
Education - Data Processing Services - Purchased Services	10-2660-300	Crown Castle Fiber LLC	122,018	50,000	72,018
Education - Special Education Programs K-12- Private Tuition - Dues, Fees & Other	10-1912-600	Devereux Advanced Behavioral Health	211,544	50,000	161,544
Education - Executive Administration Services - Purchased Services	10-2321-300	District Management Group LLC	80,000	50,000	30,000
Education - Internal Services -Purchased Services	10-2570-300	EduCare Systems & Management Inc	53,840	50,000	3,840
Education - Special Education Instruction - Purchased Services	10-1200-300	Effective Communication NY LLC	90,391	50,000	40,391
Education - Special Area Administration Services - Purchased Services	10-2330-300	Engler Callaway Baasten & Sraga LLC	63,534	50,000	13,534
Education - Special Education Programs K-12- Private Tuition - Dues, Fees & Other	10-1912-600	Esperanza Community Services	50,273	50,000	273
Education - Special Education Programs K-12- Private Tuition - Purchased Services	10-1912-300	Exceptional Learners Collaborative	146,733	50,000	96,733
Education - Special Education Programs K-12- Private Tuition - Dues, Fees & Other	10-1912-600	Exceptional Learners Collaborative	154,831	50,000	104,831

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)
Education - Special Education Programs K-12- Private Tuition - Dues, Fees & Other	10-1912-600	Felicity Schools LLC	95,436	50,000	45,436
Transportation - Pupil Transportation Services - Purchased Services	40-2550-300	First Student Inc	5,097,539	50,000	5,047,539
Education - Internal Services - Supplies & Materials	10-2574-400	Garvey's Office Products	74,280	50,000	24,280
Education - Data Processing Services - Purchased Services	10-2660-300	Gordon Flesch Company Inc	127,202	50,000	77,202
Education - Internal Services - Purchased Services	10-2574-300	Gordon Flesch Company Inc	163,887	50,000	113,887
Operations & Maintenance - Operations & Maintenance of Plant Services - Supplies & Materials	20-2542-400	HD Supply Inc	96,311	50,000	46,311
Education - Special Education Programs K-12- Private Tuition - Dues, Fees & Other	10-1912-600	Heartspring	326,497	50,000	276,497
Education - Board of Education Services - Purchased Services	10-2310-300	Himes, Petrarca & Fester	121,482	50,000	71,482
Operations & Maintenance - Operations & Maintenance of Plant Services - Purchased Services	20-2544-300	Johnson Controls Fire Protection LP	70,368	50,000	20,368
Education - Special Education Programs K-12- Private Tuition - Dues, Fees & Other	10-1912-600	Little City Foundation	116,126	50,000	66,126
Education - Special Education Programs K-12- Private Tuition - Dues, Fees & Other	10-1912-600	Metro Prep	73,731	50,000	23,731
Education - Internal Services - Supplies & Materials	10-2570-400	MPS	123,296	50,000	73,296
Education - Special Education Programs K-12- Private Tuition - Dues, Fees & Other	10-1912-600	New Horizon Center for Children & Adults	97,114	50,000	47,114
Education - Operations & Maintenance of Plant Services - Supplies & Materials	10-2540-400	NextEra Energy Services LLC	296,853	50,000	246,853
Education - Operations & Maintenance of Plant Services - Supplies & Materials	10-2540-400	Nicor Gas	136,777	50,000	86,777
Operations & Maintenance - Operations & Maintenance of Plant Services - Supplies & Materials	20-2542-400	North American Corporation	117,307	50,000	67,307

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)
Education - Truant Alternative & Optional Programs - Dues, Fees & Other	10-1900-600	North Cook Intermediate Service Center	33,415	33,415	0
Education - Payments for Special Education Programs - Purchased Services	10-4120-300	North Cook Intermediate Service Center	39,386	39,386	0
Education - Board of Education Services - Purchased Services	10-2310-300	Northwestern University	113,566	50,000	63,566
Education - Special Education Programs K-12- Private Tuition - Dues, Fees & Other	10-1912-600	NSSEO/Northwest Suburban Special Ed Or	388,633	50,000	338,633
Education - Special Education Programs K-12- Private Tuition - Dues, Fees & Other	10-1912-600	Oconomowoc Developmental Training Ce	593,507	50,000	543,507
Education - Special Education Programs K-12- Private Tuition - Dues, Fees & Other	10-1912-600	Orchard Village	95,837	50,000	45,837
Education - Data Processing Services - Purchased Services	10-2660-300	Pear Deck Inc	55,130	50,000	5,130
Education - Board of Education Services - Purchased Services	10-2310-300	Petrarca, Gleason, Boyle & Izzo, LLC	143,883	50,000	93,883
Education - Data Processing Services - Purchased Services	10-2660-300	PowerSchool Group LLC	134,381	50,000	84,381
Education - Educational Media Services - Supplies & Materials	10-2222-400	ProQuest LLC	52,631	50,000	2,631
Education - Special Education Programs K-12- Private Tuition - Dues, Fees & Other	10-1912-600	Safe Haven School	52,016	50,000	2,016
Transportation - Pupil Transportation Services - Purchased Services	40-2550-300	Septran Student Transportation	54,547	50,000	4,547
Education - Special Education Programs K-12- Private Tuition - Dues, Fees & Other	10-1912-600	Shrub Oak International School LLC	508,388	50,000	458,388
Operations & Maintenance - Operations & Maintenance of Plant Services - Purchased Services	20-2544-300	Siemens Industry Inc	64,663	50,000	14,663
Education - Special Education Programs K-12- Private Tuition - Dues, Fees & Other	10-1912-600	Soaring Eagle Academy	114,203	50,000	64,203
Education - Data Processing Services - Purchased Services	10-2660-300	Soliant Consulting Inc	289,909	50,000	239,909
Education - Special Education Programs K-12- Private Tuition - Dues, Fees & Other	10-1912-600	Special Education Services	75,475	50,000	25,475
Educartion - Board of Education Services - Purchased Services	10-2310-300	SSCRMP/Secondary School Cooperative Ri	465,019	50,000	415,019
Operations & Maintenance - Operation & Maintenance of Plant Services - Purchased Services	20-2542-300	SSCRMP/Secondary School Cooperative Ri	606,311	50,000	556,311
Education - Special Education Programs K-12- Private Tuition - Dues, Fees & Other	10-1912-600	Telos Academy	155,167	50,000	105,167
Education - Special Education Programs K-12- Private Tuition - Dues, Fees & Other	10-1912-600	TrueNorth Educational Cooperative 804	2,088,257	50,000	2,038,257
Education - Payment for Special Education Programs - Purchased Services	10-4120-300	TrueNorth Educational Cooperative 804	318,589	50,000	268,589
Education - Data Processing Services - Purchased Services	10-2660-300	Turnkey Network Solutions	56,270	50,000	6,270
Education - Other Support Services - Purchased Services	10-2190-300	United Radio Communications Inc	172,266	50,000	122,266
Education - Other Support Services - Purchased Services	10-2190-300	Village of Glenview	184,265	50,000	134,265
Education - Operation & Maintenance of Plant Services - Purchased Services	10-2540-300	Village of Glenview	114,163	50,000	64,163
Education - Operation & Maintenance of Plant Services - Purchased Services	10-2540-300	Village of Northbrook	83,604	50,000	33,604
Education - Other Support Services - Purchased Services	10-2190-300	Village of Northbrook - Police Department	172,325	50,000	122,325
Education - Special Education Programs K-12- Private Tuition - Dues, Fees & Other	10-1912-600	Virtual Connections Academy	118,983	50,000	68,983
Education - Information Services - Purchased Services	10-2630-300	VisioGraphic Inc	55,920	50,000	5,920
Education - Special Education Programs K-12- Private Tuition - Dues, Fees & Other	10-1912-600	Wallace Academy LLC	110,126	50,000	60,126
Operations & Maintenance - Operations & Maintenance of Plant Services - Purchased Services	20-2542-300	Waste Management	84,353	50,000	34,353
Operations & Maintenance - Operations & Maintenance of Plant Services - Supplies & Materials	20-2544-400	WW Grainger Inc	87,231	50,000	37,231
Education - Internal Services - Purchased Services	10-2574-300	Xerox Corporation	253,333	50,000	203,333
Education - Data Processing Services - Purchased Services	10-2660-300	Zoom Video Communications Inc	146,973	50,000	96,973
				0	0
				0	0
				0	0

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 16-24" tab) (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
Total			21,472,729	118,631	17,354,098

	A	B	C	D	E	F
1	**ESTIMATED INDIRECT COST RATE DATA**					
2	**SECTION I**					
3	**Financial Data To Assist Indirect Cost Rate Determination**					
4	***(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)***					
5	**ALL OBJECTS EXCLUDE CAPITAL OUTLAY.** With the exception of line 15, enter the disbursements/expenditures included within the following functions					
6	charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work					
7	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					
8	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					
9	benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.					
10	**Support Services - Direct Costs**					
11	Direction of Business Support Services (10, 50, and 80 -2510)					
12	Fiscal Services (10, 50, & 80 -2520)					
13	Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540)					
14	Food Services (10 & 80 -2560) *Must be less than (Expenditures, Col E-F, L65)* *Only include food costs.					
15	**Value of Commodities Received for Fiscal Year 1 (Include the value of commodities when determining if a Single Audit is required).**					
16	Internal Services (10, 50, and 80 -2570)					
17	Staff Services (10, 50, and 80 -2640)					
18	Data Processing Services (10, 50, & 80 -2660)					
19	**SECTION II**					
20	**Estimated Indirect Cost Rate for Federal Programs**					
21			**Restricted Program**		**Unrestricted Program**	
22		**Function**	**Indirect Costs**	**Direct Costs**	**Indirect Costs**	**Direct Costs**
23	**Instruction**	1000		87,176,753		87,176,753
24	**Support Services:**					
25	Pupil	2100		20,327,569		20,327,569
26	Instructional Staff	2200		5,004,426		5,004,426
27	General Admin.	2300		4,836,387		4,836,387
28	School Admin.	2400		7,594,009		7,594,009
29	**Business:**					
30	Direction of Business Spt. Srv.	2510	510,314	0	510,314	0
31	Fiscal Services	2520	677,948	0	677,948	0
32	Oper. & Maint. Plant Services	2540		12,006,328	12,006,328	0
33	Pupil Transportation	2550		5,526,197		5,526,197
34	Food Services	2560		87,088		87,088
35	Internal Services	2570	1,928,942	0	1,928,942	0
36	**Central:**					
37	Direction of Central Spt. Srv.	2610		697		697
38	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0
39	Information Services	2630		544,861		544,861
40	Staff Services	2640	4,483,473	0	4,483,473	0
41	Data Processing Services	2660	3,557,681	0	3,557,681	0
42	**Other:**	2900		81,281		81,281
43	**Community Services**	3000		798,632		798,632
44	**Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)**			(17,354,098)		(17,354,098)
45		**Total**	11,158,358	126,630,130	23,164,686	114,623,802
46			**Restricted Rate***		**Unrestricted Rate***	
47			Total Indirect Costs:	11,158,358	Total Indirect Costs:	23,164,686
48			Total Direct Costs:	126,630,130	Total Direct Costs:	114,623,802
49			= **8.81%**		= **20.21%**	
50						
51	** These are estimated rates. Final rates, which include carry forward adjustments, will be calculated and published by ISBE.*					

	A	B	C	D	E	F
1	**REPORT ON SHARED SERVICES OR OUTSOURCING**					
2	School Code, Section 17-1.1 (*Public Act 97-0357*)					
3	Fiscal Year Ending June 30, 2026					
5	*Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current, and next fiscal years.*					
6	Glenbrook HSD 225					
7	05016225017					
8	*Check box if this schedule is not applicable.....*		**Prior Fiscal Year**	**Current Fiscal Year**	**Next Fiscal Year**	**Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative, or Shared Service.**
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget					
10	**Service or Function** ***(Check all that apply)***				**Barriers to Implementation**	(Limit text to 200 characters, for additional space use line 33 and 38)
11	Curriculum Planning					
12	Custodial Services					
13	Educational Shared Programs		X	X	N/A	Dual Credit Courses: D225, Oakton Community College
14	Employee Benefits		X	X	N/A	Secondary School Cooperative Risk Management Program
15	Energy Purchasing					
16	Food Services		X	X	N/A	Quest Food Management Services, Inc.
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance		X	X	N/A	SSCRMP
20	Investment Pools		X	X	N/A	IPTIP & ISDLAF
21	Legal Services		X	X	N/A	PTAB
22	Maintenance Services					
23	Personnel Recruitment		X	X	N/A	NWPA
24	Professional Development		X	X	N/A	CADCA, IAASE, IASA, IASB, IASBO, ISPRA, IPA, NWPA
25	Shared Personnel		X	X	N/A	CSL Athletic Officials
26	Special Education Cooperatives		X	X	N/A	NSSED
27	STEM (science, technology, engineering and math) Program Offerings		X	X	N/A	GBS (summer)
28	Supply & Equipment Purchasing		X	X	N/A	IDCMS Rock Salt Bulk Contract
29	Technology Services		X	X	N/A	Northfield Township Technology Consortium
30	Transportation		X	X	N/A	First Student, Inc.
31	Vocational Education Cooperatives		X	X	N/A	NSERVE
32	All Other Joint/Cooperative Agreements		X	X	N/A	The Glen TIF
33	Other					
34						
35	Additional space for Column (D) - Barriers to Implementation:					
36						
38	Additional space for Column (E) - Name of LEA :					
39						

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)
Applies to school districts having a population of less than 500,000

School District Name: Glenbrook HSD 225
RCDT Number: 05016225017

Description	Funct. No.	Actual Expenditures, Fiscal Year 2026 (10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	Budgeted Expenditures, Fiscal Year 2027 (10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	1,086,835		0	1,086,835	801,016			801,016
2. Special Area Administration Services	2330	1,795,664		0	1,795,664	1,741,333			1,741,333
3. Other Support Services - School Administration	2490	4,240,433		0	4,240,433	4,450,623			4,450,623
4. Direction of Business Support Services	2510	499,470	0	0	499,470	857,538			857,538
5. Internal Services	2570	2,019,039		0	2,019,039	2,016,024			2,016,024
6. Direction of Central Support Services	2610	697		0	697	0			0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		9,642,138	0	0	9,642,138	9,866,534	0	0	9,866,534
9. Percent Increase (Decrease) for FY2027 (Budgeted) over FY2026 (Actual)									2%

The district is compliant with the limitation of administrative costs provision. ISBE staff will reach out if data discrepencies are found.

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

1.
2.
3.
4.

Reference Pages.

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

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

[3] Equals Line 8 minus Line 17.

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

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

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

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

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

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

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

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

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

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

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

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

[Please insert files above]

Instructions to insert word doc or pdf files:

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

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

	A	B	C	D	E	F
1	**DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION**					
2	**Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)**					
3	***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***					
4	***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.***					
5	***This may require the FY2027 annual budget to be amended to include a Deficit Reduction Plan and narrative.***					
6	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36. A plan is required when the					
7	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					
8	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					
9	must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall					
10	within the next three years.					
11	- *If the FY 2027 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.*					
12	- *If the Annual Financial Report requires a deficit reducton plan even though the FY2027 budget does not, a completed deficit reduction plan is still required.*					
13	**DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only**					
14	*(All AFR pages must be completed to generate the following calculation)*					
15	**Description**	**EDUCATIONAL FUND (10)**	**OPERATIONS & MAINTENANCE FUND (20)**	**TRANSPORTATION FUND (40)**	**WORKING CASH FUND (70)**	**TOTAL**
16	**Direct Revenues**	143,845,110	20,108,032	9,866,495	164,913	173,984,550
17	**Direct Expenditures**	139,707,856	12,290,930	5,720,041		157,718,827
18	**Difference**	4,137,254	7,817,102	4,146,454	164,913	**16,265,723**
19	**Fund Balance - June 30, 2026**	75,654,530	27,261,135	6,685,618	5,600,573	**115,201,856**
20			**Balanced - no deficit reduction plan is required.**			
21						
22						
23						

FY 2026 Audit Checklist

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

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 3 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 4.
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 3-4", line 21 be sure to check the box and enter the effective date.
8. All entries were entered to the nearest whole dollar amount (Exception: 9 Month ADA on PCTC OEPP Tab).

Balancing Schedule

Check this Section for Error Messages

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

Description:	Error Message
1. Cover Page: The Accounting Basis must be Cash or Accrual. Choose School District or Joint Agreement.	
What Basis of Accounting is used?	ACCRUAL
Choose School District or Joint Agreement.	SCHOOL DISTRICT
Is Budget Deficit Reduction Plan Required?	Congratulations! You have a balanced AFR.
2. FP Info Page 5: Financial Information must be completed. (school districts only)	
Section A: EAV is entered.	OK
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section A: Tax rates are not entered. Cells D10, F10, H10, L10 on tab 3 must have a tax rate or 0 entered.	OK
Section D: Check a or b that agrees with the school district type.	OK
Section E: Is there a material impact on the entity's financial position?	NO
3. Assets-Liab Page 7: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) CP: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Tort: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
4. Assets-Liab Pages 7 & 8: Total Current & Capital Assets must = Total Liabilities & Fund Balance.	
Fund 10, Cell C13 must = Cell C41.	OK
Fund 20, Cell D13 must = Cell D41.	OK
Fund 30, Cell E13 must = Cell E41.	OK
Fund 40, Cell F13 must = Cell F41.	OK
Fund 50, Cell G13 must = Cell G41.	OK
Fund 60, Cell H13 must = Cell H41.	OK
Fund 70, Cell I13 must = Cell I41.	OK
Fund 80, Cell J13 must = Cell J41.	OK
Fund 90, Cell K13 must = Cell K41.	OK
Agency Fund, Cell L13 must = Cell L41.	OK
General Fixed Assets, Cell M23 must = Cell M41.	OK
General Long-Term Debt, Cell N23 must = Cell N41.	OK
5. Assets-Liab Page 7: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.	
Fund 10, Cells C38+C39 must = Cell C81.	OK
Fund 20, Cells D38+D39 must = Cell D81.	OK
Fund 30, Cells E38+E39 must = Cell E81	OK
Fund 40, Cells F38+F39 must = Cell F81.	OK
Fund 50, Cells G38+G39 must = Cell G81.	OK
Fund 60, Cells H38+H39 must = Cell H81.	OK
Fund 70, Cells I38+I39 must = Cell I81.	OK
Fund 80, Cells J38+J39 must = Cell J81.	OK
Fund 90, Cells K38+K39 must = Cell K81.	OK
6. Short-Term Long-Term Debt Page 25: Schedule of Long-Term Debt	
Note: Explain any unreconcilable differences in the Itemization sheet.	
Total Long-Term Debt Issued (P25, Cell G50) must = Principal on Long-Term Debt Sold (P9, Cells C33:K33).	OK
Total Long-Term Debt (Principal) Retired (P18, Cell H174) must = Debt Service - Long-Term Debt (Principal) Retired (P25, Cell I50).	OK
7. Acct Summary Pages 9-11: Other Sources of Funds must = Other Uses of Funds	
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49.	OK
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	OK
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74).	OK
8. Restricted Tax Levies Page 26, Line 25 must = Reserved Fund Balance, Pages 7-8, Line 38.	
Reserved Fund Balance, Page 7, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.	OK
Unreserved Fund Balance, Page 7, Cells C39:H39 must be > 0.	OK
9. Acct Summary Page 9: "On behalf" payments to the Educational Fund	
Fund (10) ED: Account 3998, cell C9 must be entered or explain why this is zero on the Itemization 44 tab.	OK
10. OEPP-PCTC Page 36: The 9 Month ADA must be entered on Line 98.	OK
11. Page 38-39: Contracts Paid in Current Year (CY) MUST be completed. If there are no contracts, state "no contracts" in cell A20 on Contacts Paid in CY tab.	OK
12. Shared Outsourced Services Page 41: Completed.	OK
13. AC Page 42: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.	OK
14. Rest Tax Levies-Tort Im Page 26, G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0.	
Rest Tax Levies-Tort Im 26, B30 or D30 box must be checked	OK
Rest Tax Levies-Tort Im 26, G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0.	OK
15. Assets-Liab Page 7-8: (C45, C48, C49), Acct Summary (C85), Revenues (C82), Expenditures (H33) -Enter Student Activity Funds.	OK
16. CARES CRRSA ARP Schedule Pages 27-34: Revenue 4998 listed on schedule must equal Revenue 4998 listed on Revenue tab.	OK
17. CARES CRRSA ARP Schedule Pages 27-34: Check box yes or no if district/joint agreement received/expended funds.	OK

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

SINGLE AUDIT WORKPAPERS

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

For Fiscal Year 2026 (July 1, 2025-June 30, 2026) all School Districts / Joint Agreements that have $1,000,000 or more in federal awards during its fiscal year must have a Single Audit conducted in accordance with the Uniform Guidance. 2 CFR § 200.501.

Single Audit Work Papers Template can be found at:

https://www.isbe.net/Pages/Federal-and-State-Monitoring.aspx

GATA REQUIREMENTS

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

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

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

Guidance for completing the GATA reporting requirements can be found on our website (www.isbe.net/gata) under the "What's

Audit Report Review Process Overview Manual

Lauterbach & Amen
668 N. River Road
Naperville, IL 60563
630.393.1483
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INDEPENDENT AUDITORS' REPORT
ON THE ANNUAL FINANCIAL REPORT

September 30, 2026

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

We have audited the basic financial statements of Glenbrook High School District 225 (the "District") as of and for the year ended June 30, 2026, and have issued our report thereon, dated September 30, 2026, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to September 30, 2026.

The accompanying Annual Financial Report, Form ISBE SD50-35/JA50-60, for the District as of and for the year ended June 30, 2026 has been prepared in the form prescribed by the Illinois State Board of Education, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information, except for the financial profile information, estimated financial profile summary, supplementary schedules, statistical section, estimate indirect cost rate for federal programs, report on shared service or outsourcing, administrative cost worksheet, and itemization schedule, as listed in the table of contents, which were not audited, and on which we express no opinion, has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information, except for those portions identified above as not audited, is fairly stated in all material respects in relation to the basic financial statements as a whole.

The answers to questions 1 through 25 contained in the "Auditor's Questionnaire" on page 2 are based solely on the procedures performed and data obtained during our audit of the basic financial statements of the District as of and for the year ended June 30, 2026.

This report is intended solely for the information and use of the Board of Education, management of the District, and the Illinois State Board of Education ad is not intended to be and should not be used by anyone other than these specified parties.

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP