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:
49081040022

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

County Name:
Rock Island

Address:
1900 52nd Avenue

City:
Moline

Email Address:
rsavage@molineschools.org

Zip Code:
61265

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

Email Address:
rsavage@molineschools.org

Telephone:
309-743-8102

Signature

Date:

49081040022_AFR26 Moline-Coal Valley CUSD 40

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

x	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:
Bohnsack & Frommelt LLP

Name of Audit Manager:
Sarah Bohnsack

Address:
575 12th Avenue

City / State / Zip:
East Moline, Illinois 61244

Phone Number:
563-343-9595

Email Address:
sarah@bohnsackfrommelt.com

IL License Number (9 digit):
065.024943

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.

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

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

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

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

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

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

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

Bohnsack & Frommelt LLP

Name of Audit Firm (print)

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

Signature of Audit Manager or Firm

mm/dd/yyyy

FINANCIAL PROFILE INFORMATION

Required to be completed for school districts only.

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

Tax Year 2025 Equalized Assessed Valuation (EAV): 1,183,425,734

	Educational		Operations & Maintenance		Transportation		Combined Total	Working Cash
Rate(s):	0.032700	+	0.007500	+	0.001416	=	0.041620	0.000500

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

B. Results of Operations *

Receipts/Revenues	Disbursements/ Expenditures	Excess/ (Deficiency)	Fund Balance
111,896,417	103,732,720	8,163,697	111,000,743

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

C. Short-Term Debt **

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

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

D. Long-Term Debt

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

	a. 6.9% for elementary and high school districts.	163,312,751
x	b. 13.8% for unit districts.	

Long-Term Debt Outstanding:

	Acct	
c. Long-Term Debt (Principal only) Outstanding:.....	511	57,779,519

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

1. Fund Balance to Revenue Ratio:		**Total**	**Ratio**	**Score**	4
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	111,000,743.00	0.993	**Weight**	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	111,837,898.00		**Value**	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	(58,519.00)			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)					
2. Expenditures to Revenue Ratio:		**Total**	**Ratio**	**Score**	4
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	103,732,720.00	0.928	**Adjustment**	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	111,837,898.00		**Weight**	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	(58,519.00)			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)			0	**Value**	1.40
Possible Adjustment:					
3. Days Cash on Hand:		**Total**	**Days**	**Score**	4
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	105,394,548.00	365.76	**Weight**	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	288,146.44		**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	41,866,052.19		**Value**	0.40
5. Percent of Long-Term Debt Margin Remaining:		**Total**	**Percent**	**Score**	3
Long-Term Debt Outstanding (P3, Cell H38)		57,779,519.00	64.62	**Weight**	***0.100***
Total Long-Term Debt Allowed (P3, Cell H32)		163,312,751.29		**Value**	***0.300***

Total Profile Score: **3.90** *

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]		1,330,739	5,633,472	2,410,565	374,428	549,515	1,234,664	371,868	341,981	104,481
5	Investments	120	74,128,278	7,879,111	2,401,293	1,665,626	4,330,332	63,662,369	14,011,026	1,886,225	863,268
6	Taxes Receivable	130	44,396,716	9,909,987	4,483,479	1,644,553	2,254,925		660,658	1,935,935	660,658
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150	3,764,033			550,000		1,715,976			
9	Other Receivables	160	74,111	23,076			531	880,886			
10	Inventory	170	65,443								
11	Prepaid Items	180	1,108,986							3,882	
12	Other Current Assets (Describe & Itemize)	190									
13	**Total Current Assets**		124,868,306	23,445,646	9,295,337	4,234,607	7,135,303	67,493,895	15,043,552	4,168,023	1,628,407
14	**CAPITAL ASSETS (200)**										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	**Total Capital Assets**										
24	**CURRENT LIABILITIES (400)**										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430	506,352	690,410		41,721		4,211,915		244,477	152,839
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470	9,520,755				225,396				
31	Payroll Deductions & Withholdings	480									
32	Deferred Revenues & Other Current Liabilities	490	35,676,511	7,831,420	3,542,850	1,802,118	1,832,832	1,456,054	522,081	1,526,042	522,081
33	Due to Activity Fund Organizations	493									
34	**Total Current Liabilities**		45,703,618	8,521,830	3,542,850	1,843,839	2,058,228	5,667,969	522,081	1,770,519	674,920
35	**LONG-TERM LIABILITIES (500)**										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	**Total Long-Term Liabilities**										
38	Reserved Fund Balance	714									
39	Unreserved Fund Balance	730	79,164,688	14,923,816	5,752,487	2,390,768	5,077,075	61,825,926	14,521,471	2,397,504	953,487
40	Investment in General Fixed Assets										
41	**Total Liabilities and Fund Balance**		124,868,306	23,445,646	9,295,337	4,234,607	7,135,303	67,493,895	15,043,552	4,168,023	1,628,407
42											
43	**ASSETS /LIABILITIES for Student Activity Funds**										
44	**CURRENT ASSETS (100) for Student Activity Funds**										
45	Student Activity Fund Cash and Investments	126	1,608,847								
46	**Total Student Activity Current Assets For Student Activity Funds**		1,608,847								
47	**CURRENT LIABILITIES (400) For Student Activity Funds**										
48	Total Current Liabilities For Student Activity Funds		11,725								
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	1,597,122								
50	**Total Student Activity Liabilities and Fund Balance For Student Activity Funds**		1,608,847								
51											
52	**Total ASSETS /LIABILITIES District with Student Activity Funds**										
53	**Total Current Assets District with Student Activity Funds**		126,477,153	23,445,646	9,295,337	4,234,607	7,135,303	67,493,895	15,043,552	4,168,023	1,628,407
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**		45,715,343	8,521,830	3,542,850	1,843,839	2,058,228	5,667,969	522,081	1,770,519	674,920
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	1,597,122	0	0	0	0	0	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	79,164,688	14,923,816	5,752,487	2,390,768	5,077,075	61,825,926	14,521,471	2,397,504	953,487
61	Investment in General Fixed Assets District with Student Activity Funds										
62	**Total Liabilities and Fund Balance District with Student Activity Funds**		126,477,153	23,445,646	9,295,337	4,234,607	7,135,303	67,493,895	15,043,552	4,168,023	1,628,407

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		2,547,902	
17	Building & Building Improvements	230		194,670,489	
18	Site Improvements & Infrastructure	240		14,062,277	
19	Capitalized Equipment	250		9,617,141	
20	Construction in Progress	260		12,258,966	
21	Amount Available in Debt Service Funds	340			5,752,487
22	Amount to be Provided for Payment on Long-Term Debt	350			52,027,032
23	**Total Capital Assets**			233,156,775	57,779,519
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			57,779,519
37	**Total Long-Term Liabilities**				57,779,519
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730	0		
40	Investment in General Fixed Assets			233,156,775	
41	**Total Liabilities and Fund Balance**		0	233,156,775	57,779,519
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**			233,156,775	57,779,519
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**				57,779,519
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			233,156,775	
62	**Total Liabilities and Fund Balance District with Student Activity Funds**		0	233,156,775	57,779,519

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	50,388,194	9,267,015	4,050,889	1,533,450	2,789,933	8,341,338	1,089,196	1,774,713	596,718
5	**FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT**	2000	0	0		0	0				
6	**STATE SOURCES**	3000	33,034,287	4,600,000	0	422,355	0	0	0	0	50,000
7	**FEDERAL SOURCES**	4000	11,561,920	0	0	0	0	0	0	0	0
8	**Total Direct Receipts/Revenues**		94,984,401	13,867,015	4,050,889	1,955,805	2,789,933	8,341,338	1,089,196	1,774,713	646,718
9	*Receipts/Revenues for "On Behalf" Payments* [2]	3998	24,623,643								
10	**Total Receipts/Revenues**		119,608,044	13,867,015	4,050,889	1,955,805	2,789,933	8,341,338	1,089,196	1,774,713	646,718
11	**DISBURSEMENTS/EXPENDITURES**										
12	**Instruction**	1000	62,213,926				1,248,812			0	
13	**Support Services**	2000	25,404,603	11,965,033		1,943,086	1,670,310	9,084,308		1,409,861	256,849
14	**Community Services**	3000	569,978	0		0	317			0	
15	**Payments to Other Districts & Governmental Units**	4000	1,636,094	0	0	0	0	0		0	0
16	**Debt Service**	5000	0	0	7,285,478	0	0			0	0
17	**Total Direct Disbursements/Expenditures**		89,824,601	11,965,033	7,285,478	1,943,086	2,919,439	9,084,308		1,409,861	256,849
18	*Disbursements/Expenditures for "On Behalf" Payments* [2]	4180	24,623,643	0	0	0	0	0		0	0
19	**Total Disbursements/Expenditures**		114,448,244	11,965,033	7,285,478	1,943,086	2,919,439	9,084,308		1,409,861	256,849
20	**Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures** [3]		5,159,800	1,901,982	(3,234,589)	12,719	(129,506)	(742,970)	1,089,196	364,852	389,869
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						50,000,000			
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund [4]	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund [5]	7170									
32	**SALE OF BONDS (7200)**										
33	Principal on Bonds Sold	7210							47,400,000		
34	Premium on Bonds Sold	7220			2,726,250				2,600,000	6,750	
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets [6]	7300									
37	Transfer to Debt Service to Pay Principal on Leases[13]	7400			56,173						
38	Transfer to Debt Service to Pay Interest on Leases[13]	7500			2,346						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990			2,880,450						
44	**Total Other Sources of Funds**		0	0	5,665,219	0	0	50,000,000	50,000,000	6,750	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							50,000,000		
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	56,173								
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	2,346								
59	Grants/Reimbursements Pledged to Pay Interest on Leases[13]	8520									
60	Other Revenues Pledged to Pay Interest on Leases[13]	8530									
61	Fund Balance Transfers Pledged to Pay Interest on Leases[13]	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990						2,880,450			
76	**Total Other Uses of Funds**		58,519	0	0	0	0	2,880,450	50,000,000	0	0
77	**Total Other Sources/Uses of Funds**		(58,519)	0	5,665,219	0	0	47,119,550	0	6,750	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		5,101,281	1,901,982	2,430,630	12,719	(129,506)	46,376,580	1,089,196	371,602	389,869
79	**Fund Balances without Student Activity Funds - July 1, 2025**		74,063,407	13,021,834	3,321,857	2,378,049	5,206,581	15,449,346	13,432,275	2,025,902	563,618
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	**Fund Balances without Student Activity Funds - June 30, 2026**		79,164,688	14,923,816	5,752,487	2,390,768	5,077,075	61,825,926	14,521,471	2,397,504	953,487

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		1,437,858								
86	RECEIPTS/REVENUES -Student Activity Funds										
87	Total Student Activity Direct Receipts/Revenues	1799	1,027,293								
88	DISBURSEMENTS/EXPENDITURES -Students Activity Funds										
89	Total Student Activity Disbursements/Expenditures	1999	868,029								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures [3]		159,264								
91	Student Activity Fund Balance - June 30, 2026		1,597,122								
92											
93	RECEIPTS/REVENUES (with Student Activity Funds)										
94	LOCAL SOURCES	1000	51,415,487	9,267,015	4,050,889	1,533,450	2,789,933	8,341,338	1,089,196	1,774,713	596,718
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
96	STATE SOURCES	3000	33,034,287	4,600,000	0	422,355	0	0	0	0	50,000
97	FEDERAL SOURCES	4000	11,561,920	0	0	0	0	0	0	0	0
98	Total Direct Receipts/Revenues		96,011,694	13,867,015	4,050,889	1,955,805	2,789,933	8,341,338	1,089,196	1,774,713	646,718
99	*Receipts/Revenues for "On Behalf" Payments* [2]	3998	24,623,643	0	0	0	0	0		0	0
100	Total Receipts/Revenues		120,635,337	13,867,015	4,050,889	1,955,805	2,789,933	8,341,338	1,089,196	1,774,713	646,718
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	63,081,955				1,248,812			0	
103	Support Services	2000	25,404,603	11,965,033		1,943,086	1,670,310	9,084,308		1,409,861	256,849
104	Community Services	3000	569,978	0		0	317				
105	Payments to Other Districts & Governmental Units	4000	1,636,094	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	7,285,478	0	0			0	0
107	Total Direct Disbursements/Expenditures		90,692,630	11,965,033	7,285,478	1,943,086	2,919,439	9,084,308		1,409,861	256,849
108	*Disbursements/Expenditures for "On Behalf" Payments* [2]	4180	24,623,643	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		115,316,273	11,965,033	7,285,478	1,943,086	2,919,439	9,084,308		1,409,861	256,849
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures [3]		5,319,064	1,901,982	(3,234,589)	12,719	(129,506)	(742,970)	1,089,196	364,852	389,869
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds		0	0	5,665,219	0	0	50,000,000	50,000,000	6,750	0
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		58,519	0	0	0	0	2,880,450	50,000,000	0	0
116	Total Other Sources/Uses of Funds		(58,519)	0	5,665,219	0	0	47,119,550	0	6,750	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2026		80,761,810	14,923,816	5,752,487	2,390,768	5,077,075	61,825,926	14,521,471	2,397,504	953,487

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]		38,338,581	8,793,261	3,978,291	1,462,035	889,414		586,234	1,717,989	586,234
6	Leasing Purposes Levy [8]	1130	586,234								
7	Special Education Purposes Levy	1140	468,969								
8	FICA/Medicare Only Purposes Levies	1150					1,108,439				
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**		39,393,784	8,793,261	3,978,291	1,462,035	1,997,853	0	586,234	1,717,989	586,234
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	6,561,005				622,133				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	**Total Payments in Lieu of Taxes**		6,561,005	0	0	0	622,133	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	2,625								
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	**Total Tuition**		2,625								
41	**TRANSPORTATION FEES**	**1400**									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	**Total Transportation Fees**					0					

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	2,786,811	424,331	72,598	69,840	169,947	1,413,213	502,962	56,724	10,484
66	Gain or Loss on Sale of Investments	1520									
67	Unrealized Gain or Loss on Investments	1530									
68	**Total Earnings on Investments**		2,786,811	424,331	72,598	69,840	169,947	1,413,213	502,962	56,724	10,484
69	**FOOD SERVICE**	**1600**									
70	Sales to Pupils - Lunch	1611	556,697								
71	Sales to Pupils - Breakfast	1612									
72	Sales to Pupils - A la Carte	1613	452,422								
73	Sales to Pupils - Other (Describe & Itemize)	1614									
74	Sales to Adults	1620	5,554								
75	Other Food Service (Describe & Itemize)	1690									
76	**Total Food Service**		1,014,673								
77	**DISTRICT/SCHOOL ACTIVITY INCOME**	**1700**									
78	Admissions - Athletic	1711	170,709								
79	Admissions - Other (Describe & Itemize)	1719									
80	Fees	1720	32,007								
81	Book Store Sales	1730									
82	Other District/School Activity Revenue (Describe & Itemize)	1790									
83	Student Activity Funds Revenues	1799	1,027,293								
84	**Total District/School Activity Income (without Student Activity Funds)**		202,716	0							
85	**Total District/School Activity Income (with Student Activity Funds)**		1,230,009								
86	**TEXTBOOK INCOME**	**1800**									
87	Rentals - Regular Textbooks	1811	225,513								
88	Rentals - Summer School Textbooks	1812	1,875								
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	2,310								
96	**Total Textbook Income**		229,698								
97	**OTHER REVENUE FROM LOCAL SOURCES**	**1900**									
98	Rentals	1910		21,632							
99	Contributions and Donations from Private Sources	1920	40,328								
100	Impact Fees from Municipal or County Governments	1930									
101	Services Provided Other Districts	1940									
102	Refund of Prior Years' Expenditures	1950									
103	Payments of Surplus Moneys from TIF Districts	1960									
104	Drivers' Education Fees	1970	23,243								
105	Proceeds from Vendors' Contracts	1980									
106	School Facility Occupation Tax Proceeds	1983						6,508,125			
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	133,311	27,791		1,575		420,000			
111	**Total Other Revenue from Local Sources**		196,882	49,423	0	1,575	0	6,928,125	0	0	0
112	**Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)**	**1000**	50,388,194	9,267,015	4,050,889	1,533,450	2,789,933	8,341,338	1,089,196	1,774,713	596,718
113	**Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)**	**1000**	51,415,487								
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	30,350,637	4,600,000							
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**		30,350,637	4,600,000	0	0	0	0		0	0
125	**RESTRICTED GRANTS-IN-AID (3100 - 3900)**										
126	**SPECIAL EDUCATION**										
127	Special Education - Private/Public Facility Tuition	3100	125,148								
128	Special Education - Orphanage - Individual	3120	305,724								
129	Special Education - Orphanage - Summer Individual	3130									
130	Special Education - Other (Describe & Itemize)	3199									
131	**Total Special Education**		430,872	0		0					
132	**CAREER AND TECHNICAL EDUCATION (CTE)**										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220	109,271								
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	**Total Career and Technical Education**		109,271	0			0				
141	**BILINGUAL EDUCATION**										
142	State Free Lunch & Breakfast	3360	27,814								
143	School Breakfast Initiative	3365									
144	Driver Education	3370	46,716								
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				422,355					
150	Transportation - Other (Describe & Itemize)	3599									
151	**Total Transportation**		0	0		422,355	0				
152	Learning Improvement - Change Grants	3610									
153	Scientific Literacy	3660									
154	Truant Alternative/Optional Education	3695	101,248								
155	Early Childhood - Block Grant	3705	1,893,549								
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	5,913								
161	Extended Learning Opportunities - Summer Bridges	3825									
162	Infrastructure Improvements - Planning/Construction	3920									
163	School Infrastructure - Maintenance Projects	3925									
164	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	68,267								50,000
165	**Total Restricted Grants-In-Aid**		2,683,650	0	0	422,355	0	0	0	0	50,000
166	**Total Receipts from State Sources**	**3000**	33,034,287	4,600,000	0	422,355	0	0	0	0	50,000
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									
177	**Total Restricted Grants-In-Aid Received Directly from Federal Govt**		0	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	2,302,584								
188	Special Milk Program	4215									
189	School Breakfast Program	4220	532,025								
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**		2,834,609				0				
195	**TITLE I**										
196	Title I - Low Income	4300	3,176,742								
197	Title I - Low Income - Neglected, Private	4305									
198	Title I - Migrant Education	4340									
199	Title I - Other (Describe & Itemize)	4399	1,163,140								
200	**Total Title I**		4,339,882	0		0	0				
201	**TITLE IV**										
202	Title IV - Student Support & Academic Enrichment Grant	4400	200,262								
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**		200,262	0		0	0				
207	**FEDERAL - SPECIAL EDUCATION**										
208	Fed - Spec Education - Preschool Flow-Through	4600	49,581								
209	Fed - Spec Education - Preschool Discretionary	4605									
210	Fed - Spec Education - IDEA - Flow Through	4620	1,719,290								
211	Fed - Spec Education - IDEA - Room & Board	4625	123,769								
212	Fed - Spec Education - IDEA - Discretionary	4630									
213	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
214	**Total Federal - Special Education**		1,892,640	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									
228	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	138,712								
229	McKinney Education for Homeless Children	4920									
230	Title II - Eisenhower Professional Development Formula	4930									
231	Title II - Teacher Quality	4932	309,095								
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	537,122								
237	Medicaid Matching Funds - Fee-for-Service Program	4992	1,124,143								
238	Other Restricted Grants Received from Fed. Govt. thru State *(Describe & Itemize)*	4998	185,455								
239	**Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State**		11,561,920	0	0	0	0	0		0	0
240	**Total Receipts/Revenues from Federal Sources**	**4000**	11,561,920	0	0	0	0	0	0	0	0
241	**Total Direct Receipts/Revenues (without Student Activity Funds 1799)**		94,984,401	13,867,015	4,050,889	1,955,805	2,789,933	8,341,338	1,089,196	1,774,713	646,718
242	**Total Direct Receipts/Revenues (with Student Activity Funds 1799)**		96,011,694	13,867,015	4,050,889	1,955,805	2,789,933	8,341,338	1,089,196	1,774,713	646,718

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
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
3	**10 - EDUCATIONAL FUND (ED)**											
4	**INSTRUCTION (ED)**	**1000**										
5	Regular Programs	1100	32,241,976	7,901,694	124,473	557,706	186,962	1,250			41,014,061	42,511,918
6	Tuition Payment to Charter Schools	1115									0	
7	Pre-K Programs	1125									0	
8	Special Education Programs (Functions 1200-1220)	1200	8,520,598	1,966,660	1,238,375	12,665	600				11,738,898	12,168,191
9	Special Education Programs Pre-K	1225	206,254	48,731							254,985	253,976
10	Remedial and Supplemental Programs K-12	1250	595,716	113,402	657,025	914,204	226,025				2,506,372	2,546,412
11	Remedial and Supplemental Programs Pre-K	1275	1,089,399	305,255	27,502	8,428					1,430,584	1,425,180
12	Adult/Continuing Education Programs	1300									0	0
13	CTE Programs	1400									0	116
14	Interscholastic Programs	1500	994,323	96,587	262,375	112,088	50,965				1,516,338	1,552,414
15	Summer School Programs	1600	156,550	13,589	70,000	499					240,638	282,782
16	Gifted Programs	1650									0	
17	Driver's Education Programs	1700	181,059	49,290		8,765	177,427				416,541	409,674
18	Bilingual Programs	1800	1,695,106	421,429	62,935	96,265					2,275,735	2,300,655
19	Truant Alternative & Optional Programs	1900	624,471	133,053	40,637	21,613					819,774	856,269
20	Pre-K Programs - Private Tuition	1910									0	
21	Regular K-12 Programs - Private Tuition	1911									0	
22	Special Education Programs K-12 - Private Tuition	1912									0	
23	Special Education Programs Pre-K - Tuition	1913									0	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
26	Adult/Continuing Education Programs - Private Tuition	1916									0	
27	CTE Programs - Private Tuition	1917									0	
28	Interscholastic Programs - Private Tuition	1918									0	
29	Summer School Programs - Private Tuition	1919									0	
30	Gifted Programs - Private Tuition	1920									0	
31	Bilingual Programs - Private Tuition	1921									0	
32	Truants Alternative/Optional Ed Progms - Private Tuition	1922									0	
33	Student Activity Fund Expenditures	1999						868,029			868,029	
34	**Total Instruction [10] (without Student Activity Funds)**	**1000**	46,305,452	11,049,690	2,483,322	1,732,233	641,979	1,250	0	0	62,213,926	64,307,587
35	**Total Instruction [10] (with Student Activity Funds)**	**1000**	46,305,452	11,049,690	2,483,322	1,732,233	641,979	869,279	0	0	63,081,955	64,307,587
36	**SUPPORT SERVICES (ED)**	**2000**										
37	**SUPPORT SERVICES - PUPILS**											
38	Attendance & Social Work Services	2110	1,021,359	238,478	2,371						1,262,208	1,279,043
39	Guidance Services	2120	1,622,111	422,208	804						2,045,123	2,183,492
40	Health Services	2130	1,193,301	129,377	5,404	9,414	2,826				1,340,322	1,357,804
41	Psychological Services	2140	551,649	155,132	1,258	100					708,139	720,380
42	Speech Pathology & Audiology Services	2150	1,276,186	293,165	2,748	199					1,572,298	1,579,024
43	Other Support Services - Pupils *(Describe & Itemize)*	2190	21,808	238	19,462	4,195					45,703	68,827
44	**Total Support Services - Pupils**	**2100**	5,686,414	1,238,598	32,047	13,908	2,826	0	0	0	6,973,793	7,188,570
45	**SUPPORT SERVICES - INSTRUCTIONAL STAFF**											
46	Improvement of Instruction Services	2210	1,057,537	213,615	781,740	15,990	10,127	5,304			2,084,313	1,931,392
47	Educational Media Services	2220	687,859	169,643	6,580	8,506					872,588	878,959
48	Assessment & Testing	2230			48,368	5,449					53,817	82,130
49	**Total Support Services - Instructional Staff**	**2200**	1,745,396	383,258	836,688	29,945	10,127	5,304	0	0	3,010,718	2,892,481
50	**SUPPORT SERVICES - GENERAL ADMINISTRATION**											
51	Board of Education Services	2310	16,825	17	58,297	12,265		20,686			108,090	149,453
52	Executive Administration Services	2320	258,911	70,210	18,210	1,529		3,312			352,172	377,987
53	Special Area Administration Services	2330	712,476	152,988	3,472	341					869,277	872,282
54	Tort Immunity Services	2361, 2365									0	
55	**Total Support Services - General Administration**	**2300**	988,212	223,215	79,979	14,135	0	23,998	0	0	1,329,539	1,399,722
56	**SUPPORT SERVICES - SCHOOL ADMINISTRATION**											
57	Office of the Principal Services	2410	4,281,844	1,005,507							5,287,351	5,293,427
58	Other Support Services - School Admin (Describe & Itemize)	2490	97,565	22,281	719						120,565	119,646
59	**Total Support Services - School Administration**	**2400**	4,379,409	1,027,788	719	0	0	0	0	0	5,407,916	5,413,073

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
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	225,715	52,255	1,181						279,151	282,602
62	Fiscal Services	2520	441,320	50,691	623			340			492,974	505,823
63	Operation & Maintenance of Plant Services	2540	157,427	34,591		6,252	141,205				339,475	224,724
64	Pupil Transportation Services	2550			21,032						21,032	10,350
65	Food Services	2560	736,415	7,175	2,659,548	20,587	93,429				3,517,154	3,924,464
66	Internal Services	2570									0	
67	**Total Support Services - Business**	**2500**	1,560,877	144,712	2,682,384	26,839	234,634	340	0	0	4,649,786	4,947,963
68	**SUPPORT SERVICES - CENTRAL**											
69	Direction of Central Support Services	2610									0	
70	Planning, Research, Development, & Evaluation Services	2620									0	
71	Information Services	2630	105,346	21,020	11,353	2,482					140,201	156,717
72	Staff Services	2640	400,140	61,542	26,198	1,455					489,335	13,216,204
73	Data Processing Services	2660	1,139,765	(27,797)	895,675	449,594	882,438	8,470			3,348,145	3,415,066
74	**Total Support Services - Central**	**2600**	1,645,251	54,765	933,226	453,531	882,438	8,470	0	0	3,977,681	16,787,987
75	Other Support Services (Describe & Itemize)	2900	46,816	8,354							55,170	782,272
76	**Total Support Services**	**2000**	16,052,375	3,080,690	4,565,043	538,358	1,130,025	38,112	0	0	25,404,603	39,412,068
77	**COMMUNITY SERVICES (ED)**	**3000**	323,039	82,021	92,131	65,032	7,755				569,978	666,262
78	**PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)**	**4000**										
79	**PAYMENTS TO OTHER GOVT UNITS (IN-STATE)**											
80	Payments for Regular Programs	4110									0	
81	Payments for Special Education Programs	4120			663,568						663,568	785,032
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			7,884						7,884	3,000
86	**Total Payments to Other Govt Units (In-State)**	**4100**			671,452			0			671,452	788,032
87	Payments for Regular Programs - Tuition	4210									0	
88	Payments for Special Education Programs - Tuition	4220						856,622			856,622	1,117,247
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
90	Payments for CTE Programs - Tuition	4240						99,500			99,500	110,000
91	Payments for Community College Programs - Tuition	4270						8,520			8,520	15,000
92	Payments for Other Programs - Tuition	4280									0	
93	Other Payments to In-State Govt Units	4290									0	
94	**Total Payments to Other Govt Units -Tuition (In State)**	**4200**						964,642			964,642	1,242,247
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**			671,452			964,642			1,636,094	2,030,279
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**										198,579
116	**Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)**		62,680,866	14,212,401	7,811,948	2,335,623	1,779,759	1,004,004	0	0	89,824,601	106,614,775
117	**Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)**		62,680,866	14,212,401	7,811,948	2,335,623	1,779,759	1,872,033	0	0	90,692,630	106,614,775
118	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)**										5,159,800	
119	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)**										5,319,064	
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
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					1,401,735				1,401,735	2,340,630
128	Operation & Maintenance of Plant Services	2540	3,845,927	722,434	818,810	2,037,853	2,605,738				10,030,762	13,803,346
129	Pupil Transportation Services	2550									0	
130	Food Services	2560					532,536				532,536	2,100,000
131	**Total Support Services - Business**	**2500**	3,845,927	722,434	818,810	2,037,853	4,540,009	0	0	0	11,965,033	18,243,976
132	Other Support Services (Describe & Itemize)	2900									0	
133	**Total Support Services**	**2000**	3,845,927	722,434	818,810	2,037,853	4,540,009	0	0	0	11,965,033	18,243,976
134	**COMMUNITY SERVICES (O&M)**	**3000**									0	
135	**PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)**	**4000**										
136	**PAYMENTS TO OTHER GOVT UNITS (IN-STATE)**											
137	Payments for Regular Programs	4110									0	
138	Payments for Special Education Programs	4120									0	
139	Payments for CTE Programs	4140									0	
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
141	**Total Payments to Other Govt. Units (In-State)**	**4100**			0			0			0	0
142	Payments to Other Govt. Units (Out of State)	4400									0	
143	**Total Payments to Other Govt Units**	**4000**			0			0			0	0
144	**DEBT SERVICES (O&M)**	**5000**										
145	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**											
146	Tax Anticipation Warrants	5110									0	
147	Tax Anticipation Notes	5120									0	
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
149	State Aid Anticipation Certificates	5140									0	
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
151	**Total Debt Service - Interest on Short-Term Debt**	**5100**						0			0	0
152	**DEBT SERVICE - INTEREST ON LONG-TERM DEBT**	**5200**									0	
153	**Total Debt Services**	**5000**						0			0	0
154	**PROVISIONS FOR CONTINGENCIES (O&M)**	**6000**										
155	**Total Direct Disbursements/Expenditures**		3,845,927	722,434	818,810	2,037,853	4,540,009	0	0	0	11,965,033	18,243,976
156	**Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures**										1,901,982	
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**						484,838			484,838	525,000
174	**DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired)** [11]	**5300**						6,243,155			6,243,155	6,188,000
175	**DEBT SERVICES - OTHER (Describe & Itemize)**	**5400**						557,485			557,485	553,750
176	**Total Debt Services**	**5000**			0			7,285,478			7,285,478	7,266,750
177	**PROVISION FOR CONTINGENCIES (DS)**	**6000**										
178	**Total Disbursements/ Expenditures**				0			7,285,478			7,285,478	7,266,750
179	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(3,234,589)	
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
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	4,013	566	1,937,978	529					1,943,086	2,023,240
187	Other Support Services (Describe & Itemize)	2900									0	
188	**Total Support Services**	**2000**	4,013	566	1,937,978	529	0	0	0	0	1,943,086	2,023,240
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**		4,013	566	1,937,978	529	0	0	0	0	1,943,086	2,023,240
215	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										12,719	
216												
217	**50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)**											
218	**INSTRUCTION (MR/SS)**	**1000**										
219	Regular Programs	1100		638,991							638,991	765,093
220	Pre-K Programs	1125									0	
221	Special Education Programs (Functions 1200-1220)	1200		481,849							481,849	494,835
222	Special Education Programs - Pre-K	1225		2,867							2,867	2,650
223	Remedial and Supplemental Programs - K-12	1250									0	
224	Remedial and Supplemental Programs - Pre-K	1275									0	
225	Adult/Continuing Education Programs	1300									0	
226	CTE Programs	1400									0	
227	Interscholastic Programs	1500		61,277							61,277	56,290
228	Summer School Programs	1600		5,783							5,783	30
229	Gifted Programs	1650									0	
230	Driver's Education Programs	1700		2,491							2,491	2,290
231	Bilingual Programs	1800		31,852							31,852	26,560
232	Truants' Alternative & Optional Programs	1900		23,702							23,702	22,860
233	**Total Instruction**	**1000**		1,248,812							1,248,812	1,370,608
234	**SUPPORT SERVICES (MR/SS)**	**2000**										
235	**SUPPORT SERVICES - PUPILS**											
236	Attendance & Social Work Services	2110		41,940							41,940	42,990
237	Guidance Services	2120		22,369							22,369	22,290
238	Health Services	2130		181,172							181,172	171,420
239	Psychological Services	2140		7,565							7,565	10,790
240	Speech Pathology & Audiology Services	2150		17,814							17,814	17,680
241	Other Support Services - Pupils (Describe & Itemize)	2190		3,197							3,197	3,070
242	**Total Support Services - Pupils**	**2100**		274,057							274,057	268,240

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
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		28,797							28,797	25,690
245	Educational Media Services	2220		35,155							35,155	32,960
246	Assessment & Testing	2230									0	
247	**Total Support Services - Instructional Staff**	**2200**		63,952							63,952	58,650
248	**SUPPORT SERVICES - GENERAL ADMINISTRATION**											
249	Board of Education Services	2310		2,928							2,928	2,840
250	Executive Administration Services	2320		6,016							6,016	5,940
251	Special Area Administration Services	2330		13,468							13,468	13,210
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**		22,412							22,412	21,990
255	**SUPPORT SERVICES - SCHOOL ADMINISTRATION**											
256	Office of the Principal Services	2410		219,451							219,451	221,700
257	Other Support Services - School Administration (Describe & Itemize)	2490		1,254							1,254	9,400
258	**Total Support Services - School Administration**	**2400**		220,705							220,705	231,100
259	**SUPPORT SERVICES - BUSINESS**											
260	Direction of Business Support Services	2510		14,782							14,782	14,670
261	Fiscal Services	2520		55,285							55,285	53,200
262	Facilities Acquisition & Construction Services	2530									0	
263	Operation & Maintenance of Plant Services	2540		726,276							726,276	697,630
264	Pupil Transportation Services	2550									0	
265	Food Services	2560		28,783							28,783	30,970
266	Internal Services	2570									0	
267	**Total Support Services - Business**	**2500**		825,126							825,126	796,470
268	**SUPPORT SERVICES - CENTRAL**											
269	Direction of Central Support Services	2610									0	
270	Planning, Research, Development, & Evaluation Services	2620									0	
271	Information Services	2630		17,712							17,712	17,420
272	Staff Services	2640		64,031							64,031	62,270
273	Data Processing Services	2660		174,388							174,388	178,630
274	**Total Support Services - Central**	**2600**		256,131							256,131	258,320
275	Other Support Services (Describe & Itemize)	2900		7,927							7,927	6,610
276	**Total Support Services**	**2000**		1,670,310							1,670,310	1,641,380
277	**COMMUNITY SERVICES (MR/SS)**	**3000**		317							317	560
278	**PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)**	**4000**										
279	Payments for Regular Programs	4110									0	
280	Payments for Special Education Programs	4120									0	
281	Payments for CTE Programs	4140									0	
282	**Total Payments to Other Govt Units**	**4000**		0							0	0
283	**DEBT SERVICES (MR/SS)**	**5000**										
284	**DEBT SERVICE - INTEREST ON SHORT-TERM DEBT**											
285	Tax Anticipation Warrants	5110									0	
286	Tax Anticipation Notes	5120									0	
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
288	State Aid Anticipation Certificates	5140									0	
289	Other (Describe & Itemize)	5150									0	
290	**Total Debt Services - Interest**	**5000**						0			0	0
291	**PROVISION FOR CONTINGENCIES (MR/SS)**	**6000**										
292	**Total Disbursements/Expenditures**			2,919,439				0			2,919,439	3,012,548
293	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(129,506)	
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
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	14,935	4,086	41		9,065,246				9,084,308	13,113,390
299	Other Support Services (Describe & Itemize)	2900									0	
300	**Total Support Services**	**2000**	14,935	4,086	41	0	9,065,246	0	0	0	9,084,308	13,113,390
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**		14,935	4,086	41	0	9,065,246	0	0	0	9,084,308	13,113,390
310	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(742,970)	
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
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			367						367	11,000
364	Risk Management and Claims Services Payments	2365		16,398	1,055,738						1,072,136	1,193,030
365	**Total Support Services - General Administration**	**2300**	0	16,398	1,056,105	0	0	0	0	0	1,072,503	1,204,030
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			185,455		151,903				337,358	415,650
375	Pupil Transportation Services	2550									0	
376	Food Services	2560									0	
377	Internal Services	2570									0	
378	**Total Support Services - Business**	**2500**	0	0	185,455	0	151,903	0	0	0	337,358	415,650
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	16,398	1,241,560	0	151,903	0	0	0	1,409,861	1,619,680
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
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	16,398	1,241,560	0	151,903	0	0	0	1,409,861	1,619,680
430	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										364,852	
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					256,849				256,849	494,300
437	**Total Support Services - Business**	**2500**	0	0	0	0	256,849	0	0	0	256,849	494,300
438	Other Support Services (Describe & Itemize)	2900									0	
439	**Total Support Services**	**2000**	0	0	0	0	256,849	0	0	0	256,849	494,300
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	256,849	0	0	0	256,849	494,300
455	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										389,869	

	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	38,338,581	22,458,504	15,880,077	38,698,022	16,239,518
5	Operations & Maintenance	8,793,261	5,151,025	3,642,236	8,875,693	3,724,668
6	Debt Services **	3,978,291	2,331,029	1,647,262	4,016,547	1,685,518
7	Transportation	1,462,035	972,519	489,516	1,675,731	703,212
8	Municipal Retirement	889,414	464,972	424,442	801,179	336,207
9	Capital Improvements	0	0	0		0
10	Working Cash	586,234	343,415	242,819	591,713	248,298
11	Tort Immunity	1,717,989	1,015,780	702,209	1,750,287	734,507
12	Fire Prevention & Safety	586,234	343,415	242,819	591,713	248,298
13	Leasing Levy	586,234	343,415	242,819	591,713	248,298
14	Special Education	468,969	274,719	194,250	473,370	198,651
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	1,108,439	581,043	527,396	1,001,178	420,135
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	**Totals**	58,515,681	34,279,836	24,235,845	59,067,146	24,787,310
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
Subscription Liability - Finalsite	08/01/22	93,987	8		38,287			18,768	19,519	19,519
Lease liability- copier lease	07/01/23	108,238	7		37,405			37,405	0	0
Series 2009 GO Bonds	12/15/09	8,300,000	4		574,582			574,582	0	0
Series 2018 GO Bonds (Alternate Revenue Source)	02/27/18	21,925,000	4		6,015,000			2,700,000	3,315,000	0
Series 2019 GO Bonds	09/09/19	14,000,000	6		6,405,000			2,135,000	4,270,000	4,270,000
Series 2020 GO Bonds	04/06/20	6,395,000	3		3,035,000			260,000	2,775,000	2,775,000
Series 2024 GO Bonds	12/18/24	517,400	1		517,400			517,400	0	
Series 2025 GO Bonds	12/18/25	47,400,000	1			47,400,000			47,400,000	44,962,513
									0	
									0	
									0	
									0	
									0	
									0	
									0	
									0	
									0	
		98,739,625			16,622,674	47,400,000	0	6,243,155	57,779,519	52,027,032

• 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		2,025,902				
RECEIPTS:						
Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100, 80	1,717,989				
Earnings on Investments	10, 20, 40, 50 or 60-1500, 80	56,724				
Drivers' Education Fees	10-1970					
School Facility Occupation Tax Proceeds	30 or 60-1983					
Driver Education	10 or 20-3370					
Other Receipts (Describe & Itemize)	--	0				
Sale of Bonds	10, 20, 40 or 60-7200					
Total Receipts		1,774,713	0	0	0	0
DISBURSEMENTS:						
Instruction	10 or 50-1000					
Facilities Acquisition & Construction Services	20 or 60-2530					
Tort Immunity Services	80	1,409,861				
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)	--	0				
Total Disbursements		1,409,861	0	0	0	0
Ending Cash Basis Fund Balance as of June 30, 2026		2,390,754	0	0	0	0
Reserved Cash Balance	714					
Unreserved Cash Balance	730	2,390,754	0	0	0	0

SCHEDULE OF TORT IMMUNITY EXPENDITURES [a]

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

If yes, list in the aggregate the following:

Total Claims Payments:	1,409,861
Total Reserve Remaining:	2,390,754

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	313,296
Unemployment Insurance Act	19,172
Insurance (Regular or Self-Insurance)	632,023
Risk Management and Claims Service	48,330
Judgments/Settlements	0
Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction	337,358
Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)	0
Legal Services	59,682
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

Click below for schedule instructions: SCHEDULE INSTRUCTIONS

Please read schedule instructions before completing.

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	185,455									185,455
Total Revenue Section B		185,455	0		0	0	0			0	185,455

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

Total Other Federal Revenue (Section A plus Section B)	4998	185,455	0		0	0	0			0	185,455
Total Other Federal Revenue from Revenue Tab	4998	185,455	0		0	0	0			0	185,455
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)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
85				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
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)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
103				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
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	**Other CARES Act Expenditures (not accounted for above)**			----------DISBURSEMENTS----------								
228				(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
229												
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	**Other CRRSA Expenditures (not accounted for above)**			----------DISBURSEMENTS----------								
246				(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
247												
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
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
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**			(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	**(from all CARES, CRRSA, & ARP funds)**											
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	2,350,190	197,712		2,547,902						2,547,902
6	Depreciable Land	222				0	50				0	0
7	**Buildings**	**230**										
8	Permanent Buildings	231	193,155,830	1,514,659	0	194,670,489	50	57,981,014	4,505,316		62,486,330	132,184,159
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	11,108,230	2,954,047		14,062,277	20	8,251,489	414,186		8,665,675	5,396,602
11	**Capitalized Equipment**	**250**										
12	10 Yr Schedule	251	8,323,607	1,812,081	1,644,524	8,491,164	10	5,806,327	530,080	1,615,491	4,720,916	3,770,248
13	5 Yr Schedule	252	249,796	831,129	63,186	1,017,739	5	165,416	295,191	63,186	397,421	620,318
14	3 Yr Schedule	253	108,238		0	108,238	3	72,158	36,080	0	108,238	0
15	**Construction in Progress**	**260**	3,969,749	10,076,075	1,786,858	12,258,966	--					12,258,966
16	**Total Capital Assets**	**200**	219,265,640	17,385,703	3,494,568	233,156,775		72,276,404	5,780,853	1,678,677	76,378,580	156,778,195
17	**Non-Capitalized Equipment**	**700**				0	10		0			
18	**Allowable Depreciation**								5,780,853			

	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	$	89,824,601
9	O&M	Expenditures 16-24, L155		Total Expenditures		11,965,033
10	DS	Expenditures 16-24, L178		Total Expenditures		7,285,478
11	TR	Expenditures 16-24, L214		Total Expenditures		1,943,086
12	MR/SS	Expenditures 16-24, L292		Total Expenditures		2,919,439
13	TORT	Expenditures 16-24, L429		Total Expenditures		1,409,861
14				**Total Expenditures**	$	**115,347,498**
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		0
35	ED	Expenditures 16-24, L9, Col K - (G+I)	1225	Special Education Programs Pre-K		254,985
36	ED	Expenditures 16-24, L11, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		1,430,584
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		240,638
39	ED	Expenditures 16-24, L20, Col K	1910	Pre-K Programs - Private Tuition		0
40	ED	Expenditures 16-24, L21, Col K	1911	Regular K-12 Programs - Private Tuition		0
41	ED	Expenditures 16-24, L22, Col K	1912	Special Education Programs K-12 - Private Tuition		0
42	ED	Expenditures 16-24, L23, Col K	1913	Special Education Programs Pre-K - Tuition		0
43	ED	Expenditures 16-24, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0
44	ED	Expenditures 16-24, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0
45	ED	Expenditures 16-24, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0
46	ED	Expenditures 16-24, L27, Col K	1917	CTE Programs - Private Tuition		0
47	ED	Expenditures 16-24, L28, Col K	1918	Interscholastic Programs - Private Tuition		0
48	ED	Expenditures 16-24, L29, Col K	1919	Summer School Programs - Private Tuition		0
49	ED	Expenditures 16-24, L30, Col K	1920	Gifted Programs - Private Tuition		0
50	ED	Expenditures 16-24, L31, Col K	1921	Bilingual Programs - Private Tuition		0
51	ED	Expenditures 16-24, L32, Col K	1922	Truants Alternative/Optional Ed Progms - Private Tuition		0
52	ED	Expenditures 16-24, L77, Col K - (G+I)	3000	Community Services		562,223
53	ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units		1,636,094
54	ED	Expenditures 16-24, L116, Col G	-	Capital Outlay		1,779,759
55	ED	Expenditures 16-24, L116, Col I	-	Non-Capitalized Equipment		0
56	O&M	Expenditures 16-24, L134, Col K - (G+I)	3000	Community Services		0
57	O&M	Expenditures 16-24, L143, Col K	4000	Total Payments to Other Govt Units		0
58	O&M	Expenditures 16-24, L155, Col G	-	Capital Outlay		4,540,009
59	O&M	Expenditures 16-24, L155, Col I	-	Non-Capitalized Equipment		0
60	DS	Expenditures 16-24, L164, Col K	4000	Payments to Other Dist & Govt Units		0
61	DS	Expenditures 16-24, L174, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		6,243,155
62	TR	Expenditures 16-24, L189, Col K - (G+I)	3000	Community Services		0
63	TR	Expenditures 16-24, L200, Col K	4000	Total Payments to Other Govt Units		0
64	TR	Expenditures 16-24, L210, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		0
65	TR	Expenditures 16-24, L214, Col G	-	Capital Outlay		0
66	TR	Expenditures 16-24, L214, Col I	-	Non-Capitalized Equipment		0
67	MR/SS	Expenditures 16-24, L220, Col K	1125	Pre-K Programs		0
68	MR/SS	Expenditures 16-24, L222, Col K	1225	Special Education Programs - Pre-K		2,867
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		5,783
72	MR/SS	Expenditures 16-24, L277, Col K	3000	Community Services		317
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		151,903
95	Tort	Expenditures 16-24, L429, Col I	-	Non-Capitalized Equipment		0
96				**Total Deductions for OEPP Computation (Sum of Lines 18 - 95)**	$	**16,848,317**
97				**Total Operating Expenses Regular K-12 (Line 14 minus Line 96)**		98,499,181
98				**9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2025-2026**		6,550.72
99				**Estimated OEPP (Line 97 divided by Line 98)**	$	**15,036.39**

	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)	$	0
105	TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0
106	TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0
107	TR	Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0
108	TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0
109	TR	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0
110	TR	Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0
111	TR	Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0
112	TR	Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0
113	TR	Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0
114	ED	Revenues 10-15, L76, Col C	1600	Total Food Service		1,014,673
115	ED-O&M	Revenues 10-15, L84, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		202,716
116	ED	Revenues 10-15, L87, Col C	1811	Rentals - Regular Textbooks		225,513
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)		2,310
121	ED-O&M	Revenues 10-15, L98, Col C,D	1910	Rentals		21,632
122	ED-O&M-TR	Revenues 10-15, L101, Col C,D,F	1940	Services Provided Other Districts		0
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		430,872
126	ED-O&M-MR/SS	Revenues 10-15, L140, Col C,D,G	3200	Total Career and Technical Education		109,271
127	ED	Revenues 10-15, L142, Col C	3360	State Free Lunch & Breakfast		27,814
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		46,716
130	ED-O&M-TR-MR/SS	Revenues 10-15, L151, Col C,D,F,G	3500	Total Transportation		422,355
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		101,248
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		5,913
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		68,267
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		0
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		2,834,609
145	ED-O&M-TR-MR/SS	Revenues 10-15, L200, Col C,D,F,G	4300	Total Title I		4,339,882
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4400	Total Title IV		200,262
147	ED-O&M-TR-MR/SS	Revenues 10-15, L210, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		1,719,290
148	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		123,769
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)		0
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)		0
160	ED-TR-MR/SS	Revenues 10-15, L228, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		138,712
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		309,095
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		537,122
169	ED-O&M-TR-MR/SS	Revenues 10-15, L237, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		1,124,143
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)		185,455
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		1,139,308
173	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds		3,131,017
175				**Total Deductions for PCTC Computation (Line 104 through Line 172)**	$	**18,461,964**
176				**Net Operating Expense for Tuition Computation (Line 97 minus Line 174)**		80,037,217
177				**Total Depreciation Allowance (from page 36, Line 18, Col I)**		5,780,853
178				**Total Allowance for PCTC Computation (Line 175 plus Line 176)**		85,818,070
179				**9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2025-2026**		6,550.72
180				**Total Estimated PCTC (Line 177 divided by Line 178) ***	$	**13,100.56**
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.**					

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*
Ed-Support Svc-Purch Svc	10-2560-300	Chartwells	2,362,037	50,000	2,312,037
TRANS-Support Svc-Purch Svc	40-2550-300	Johannes Bus Service	1,747,599	50,000	1,697,599
O&M-Support Svc-Supplies	20-2540-400	MidAmerican Energy	1,197,807	50,000	1,147,807
TORT-Support Svc-Purch Svc	80-2300-300	IL Counties Risk Mgmt Trust	875,067	50,000	825,067
Ed-Support Svc-Purch Svc	10-2300-300	Bohnsack & Frommelt LLP	51,800	50,000	1,800
Ed-Instruction-Supplies	10-1000-400	CDW Government Inc	357,859	50,000	307,859
O&M-Support Svc-Supplies	20-2540-400	City Of Moline Water Department	222,063	50,000	172,063
TORT-Support Svc-Purch Svc	80-2540-300	City Of Moline Finance Office	140,405	50,000	90,405
Ed-Support Svc-Purch Svc	10-2660-300	CDW Government Inc	121,251	50,000	71,251
Ed-Support Svc-Purch Svc	10-2660-300	Skyward	116,568	50,000	66,568
Ed-Instruction-Purch Svc	10-1000-300	Oconomowoc Development Training Cen	85,049	50,000	35,049
O&M-Support Svc-Purch Svc	20-2540-300	Republic Services	83,167	50,000	33,167
Ed-Instruction-Purch Svc	10-1000-300	High Road School of the Quad Cities	502,587	50,000	452,587
TRANS-Support Svc-Purch Svc	40-2550-300	Tri-State Travel	81,595	50,000	31,595
Ed-Support Svc-Purch Svc	10-2200-300	Houghton Mifflin Harcout Publishing Com	109,065	50,000	59,065
Ed-Instruction-Purch Svc	10-1000-300	Heartspring Inc.	326,877	50,000	276,877
Ed-Instruction-Purch Svc	10-1000-300	Spring Forward Learning Center	70,000	50,000	20,000
O&M-Support Svcs-Supplies	20-2540-400	HD Supply Facilities Maintenance LTD	59,257	50,000	9,257
Ed-Instruction-Supplies	10-1000-400	Mystery Science Inc	63,200	50,000	13,200
Ed-Instruction-Supplies	10-1000-400	Advanced Business Systems Inc	60,724	50,000	10,724
O&M-Support Svc-Purch Svc	20-2540-300	Ruyle Mechanical Service Inc	75,626	50,000	25,626
Ed-Instruction-Supplies	10-1000-400	BSN Sports LLC	63,825	50,000	13,825
Ed-Instructioin-Purch Svc	10-1000-300	Menta Academy Galesburg	216,144	50,000	166,144
Ed-Instruction-Supplies	10-1000-400	Amplify Education Inc	1,181,694	50,000	1,131,694
Ed-Support Svcs-Supplies	10-2660-400	Bradfield's Inc	98,637	50,000	48,637
Ed-Support Svcs-Purch Svc	10-2660-300	Heartland Business Systems LLC	223,618	50,000	173,618
Ed-Instruction-Purch Svc	10-1000-300	Quia Corporation	214,306	50,000	164,306
Ed-Support Svc-Purch Svc	10-2200-300	Capturing Kids' Hearts	183,583	50,000	133,583
Ed-Support Svcs-Purch Svc	10-2660-300	Computer Information Concepts Inc	181,940	50,000	131,940
Ed-Instruction-Supplies	10-1000-400	Benchmark Education Co	160,205	50,000	110,205
Ed-Support Svc-Purch Svc	10-2200-300	Boys Town Press	153,104	50,000	103,104
O&M-Support Svcs-Supplies	20-2540-400	Greenwood Cleaning Systems	137,349	50,000	87,349
O&M-Support Svc-Purch Svc	20-2540-300	Rock River Electric	72,053	50,000	22,053
Ed-Instruction-Purch Svc	10-1000-300	Western Illinois University	60,000	50,000	10,000
Ed-Instruction-Supplies	10-1000-400	Midland Paper	65,378	50,000	15,378
Ed-Instruction-Purch Svc	10-1000-300	Literacy Resources	54,626	50,000	4,626
TRANS-Support Svc-Purch Svc	40-2550-300	Menta Academy Galesburg	53,365	50,000	3,365
Ed-Instruction-Purch Svc	10-1000-300	Genesis Health Systems	51,315	50,000	1,315
Ed-Support Svcs-Purch Svc	10-2660-300	Identity Automation LP	50,406	50,000	406
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				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

	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		62,820,759		62,820,759
24	**Support Services:**					
25	Pupil	2100		7,245,024		7,245,024
26	Instructional Staff	2200		3,064,543		3,064,543
27	General Admin.	2300		2,424,454		2,424,454
28	School Admin.	2400		5,628,621		5,628,621
29	**Business:**					
30	Direction of Business Spt. Srv.	2510	293,933	0	293,933	0
31	Fiscal Services	2520	548,259	0	548,259	0
32	Oper. & Maint. Plant Services	2540		8,535,025	8,535,025	0
33	Pupil Transportation	2550		1,964,118		1,964,118
34	Food Services	2560		3,452,508		3,452,508
35	Internal Services	2570	0	0	0	0
36	**Central:**					
37	Direction of Central Spt. Srv.	2610		0		0
38	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0
39	Information Services	2630		157,913		157,913
40	Staff Services	2640	553,366	0	553,366	0
41	Data Processing Services	2660	2,640,095	0	2,640,095	0
42	**Other:**	2900		63,097		63,097
43	**Community Services**	3000		562,540		562,540
44	**Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)**			(9,981,153)		(9,981,153)
45		**Total**	4,035,653	85,937,449	12,570,678	77,402,424
46			**Restricted Rate***		**Unrestricted Rate***	
47			Total Indirect Costs:	4,035,653	Total Indirect Costs:	12,570,678
48			Total Direct Costs:	85,937,449	Total Direct Costs:	77,402,424
49			= **4.70%**		= **16.24%**	
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	Moline-Coal Valley CUSD 40					
7	49081040022					
8	*Check box if this schedule is not applicable.....*	X	**Prior Fiscal Year**	**Current Fiscal Year**	**Next Fiscal Year**	**Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative, or Shared Service.**
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget					
10	**Service or Function** ***(Check all that apply)***				**Barriers to Implementation**	(Limit text to 200 characters, for additional space use line 33 and 38)
11	Curriculum Planning					
12	Custodial Services					
13	Educational Shared Programs					
14	Employee Benefits					
15	Energy Purchasing					
16	Food Services					
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance					
20	Investment Pools					
21	Legal Services					
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development					
25	Shared Personnel					
26	Special Education Cooperatives					
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing					
29	Technology Services					
30	Transportation					
31	Vocational Education Cooperatives					
32	All Other Joint/Cooperative Agreements					
33	Other					
34						
35	Additional space for Column (D) - Barriers to Implementation:					
36						
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: Moline-Coal Valley CUSD 40
RCDT Number: 49081040022

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	352,172		0	352,172	389,540			389,540
2. Special Area Administration Services	2330	869,277		0	869,277	912,112			912,112
3. Other Support Services - School Administration	2490	120,565		0	120,565	116,510			116,510
4. Direction of Business Support Services	2510	279,151	0	0	279,151	211,800			211,800
5. Internal Services	2570	0		0	0				0
6. Direction of Central Support Services	2610	0		0	0				0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		1,621,165	0	0	1,621,165	1,629,962	0	0	1,629,962
9. Percent Increase (Decrease) for FY2027 (Budgeted) over FY2026 (Actual)									1%

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. 1999 - Other local revenue, lease revenue
2. 3999 - After School Program Grant, MHS Interntl, School Maintenance Grant
3. 4998- Stronger Connections, other federal revenue
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 tab. 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**	94,984,401	13,867,015	1,955,805	1,089,196	111,896,417
17	**Direct Expenditures**	89,824,601	11,965,033	1,943,086		103,732,720
18	**Difference**	5,159,800	1,901,982	12,719	1,089,196	**8,163,697**
19	**Fund Balance - June 30, 2026**	79,164,688	14,923,816	2,390,768	14,521,471	**111,000,743**
20			**Balanced - no deficit reduction plan is required.**			
21						
22						
23						

FY 2026 Audit Checklist

RCDT: 49081040022
School District/Joint Agreement Name: Moline-Coal Valley CUSD 40
Auditor Name: Sarah Bohnsack
License #: 065.024943 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 new?" banner, or via the link below.

Audit Report Review Process Overview Manual