

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

School District
 Joint Agreement

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

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

<p>School District/Joint Agreement Information (See instructions on the inside of this page.)</p> <p>School District/Joint Agreement Number: 05016807060</p> <p>County Name: Cook County</p> <p>Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will populate): Niles Twp District for Spec Educ</p> <p>Address: 8701 Menard Ave</p> <p>City: Morton Grove</p> <p>Email Address: kgavin@ntdse.org</p> <p>Zip Code: 60053</p>		<p>Accounting Basis:</p> <p><input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL</p> <p>School District Lookup Tool School District Directory</p> <p>Filing Status: Auditors must submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system. Superintendents/Directors must upload the limitation of administrative costs and corrective action plan (as applicable). Annual Financial Report (AFR) Instructions</p>	<p>Certified Public Accountant Information</p> <p>Name of Auditing Firm: Lauterbach & Amen, LLP</p> <p>Name of Audit Manager: Don Shaw</p> <p>Address: 668 N River Rd</p> <p>City: Naperville State: IL Zip Code: 60563</p> <p>Phone Number: (630) 393-1483 Fax Number: (630) 393-2516</p> <p>IL License Number (9 digit): 065-033233 Expiration Date: 9/30/2027</p> <p>Email Address:</p>
<p>Annual Financial Report Type of Auditor's Report Issued:</p> <p><input type="checkbox"/> Qualified <input type="checkbox"/> Adverse <input checked="" type="checkbox"/> Unqualified <input type="checkbox"/> Disclaimer</p>		<p>Annual Financial Report Questions 217-785-8779 or finance1@isbe.net</p> <p>Single Audit Questions 217-782-7970 or fsm@isbe.net</p>	
<p><input type="checkbox"/> Reviewed by District Superintendent/Administrator <input type="checkbox"/> Provided to Township Treasurer (Cook County only) <input type="checkbox"/> Provided to Regional Superintendent/ISC Director</p>		<p>ISBE Use Only</p>	
<p>District Superintendent/Administrator Name (Type or Print):</p>		<p>Name of Township:</p>	
<p>Email Address:</p>		<p>Township Treasurer Name:</p>	
Telephone:	Fax Number:	<p>Email Address:</p>	
<p>Signature & Date:</p>		Telephone:	Fax Number:
		Telephone:	Fax Number:

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

05-016-8070-60_AFR25 Niles Twp District for Spec Educ

This form is based on 23 Illinois Administrative Code, Subtitle A, Chapter I, Subchapter C, Part 100.
In some instances, use of open account codes (cells) may not be authorized by statute or administrative rule.
Each school district or joint agreement is responsible for obtaining the concurring legal opinion and/or other

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

1. **Round all amounts to the nearest dollar.** Do not enter cents. (Exception: 9 Month ADA on PCTC OEPP Tab)
2. **All errors must be explained in the Itemization tab.**
Any errors left unresolved by the Audit Checklist/Balancing Schedule will result in rejection.
3. **Be sure to break all links in AFR** before submitting to ISBE. If links are not broken, amounts entered have changed when opening the AFR.
4. **Submit AFR Electronically**
 - The Annual Financial Reports (AFR) must be submitted directly through the School District Financial Reports system in IWAS by the auditor (not from the school district) on or before October 15. Please see AFR Instructions for complete submission procedures.
[IWAS](#)
 - AFR supporting documentation must be embedded as Microsoft Word (.doc) or Adobe (*.pdf) and inserted within tab "Opinions & Notes".
These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes, etc.
For embedding instructions see "Opinions & Notes" tab of this form.
Note: In Windows 7 and above, files can be saved in Adobe Acrobat (.pdf) and embedded even if you do not have the software.*
5. **Submit Paper Copy of AFR with Signatures**
 - a) The auditor must send an official paper copy of the AFR form (cover through page 9 at minimum) to the School District with the auditor signature.
 - b) Upon receipt, the School District signs and retains one copy for their records. The School District provides the township treasurer (if applicable) and the Regional Superintendent's office with a copy no later than October 15, annually.
Note: Township Treasurers and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.
 - Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized.
[Federal Single Audit 2 CFR 200.500](#)
6. **Qualifications of Auditing Firm**
 - School district/joint agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program, for the current peer review period.
 - A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

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

PART D - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

Lauterbach & Amen, LLP

Name of Audit Firm (print)

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

Lauterbach & Amen, LLP

Signature of Audit Manager or Firm

1/8/2026

mm/dd/yyyy

FINANCIAL PROFILE INFORMATION

Required to be completed for school districts only.

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

<u>Tax Year 2024</u>	Equalized Assessed Valuation (EAV):	<input type="text" value="0.000000"/>	-
Educational	Operations & Maintenance	Transportation	Combined Total
Rate(s):	0.000000	0.000000	= 0.000000
			Working Cash

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
27,067,861	24,332,647	2,735,214	13,101,398

- * 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 **

** 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.
b. 13.8% for unit districts.

Enter x in a or b.

Long-Term Debt Outstanding:

c. Long-Term Debt (Principal only)	Acct	
Outstanding:.....	511	2,020,000

E. Material Impact on Financial Position

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

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

Comments:

ESTIMATED FINANCIAL PROFILE SUMMARY

[Financial Profile Website](#)

District Name: Niles Twp District for Spec Educ
District Code: 05016807060
County Name: Cook County

1. Fund Balance to Revenue Ratio:

Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)
 Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)
 Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)
 (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)

	Total	Ratio	Score	4
		Weight		0.35
		Value		1.40
Funds 10, 20, 40, 70 + (50 & 80 if negative)	13,101,398.00	0.484		
Funds 10, 20, 40, & 70,	27,067,861.00			
Minus Funds 10 & 20	0.00			

2. Expenditures to Revenue Ratio:

Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)
 Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)
 Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)
 (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)

Possible Adjustment:

	Total	Ratio	Score	4
		Adjustment		0
		Weight		0.35
Funds 10, 20 & 40	24,332,647.00	0.899		
Funds 10, 20, 40 & 70,	27,067,861.00			
Minus Funds 10 & 20	0.00			
		0	Value	1.40

3. Days Cash on Hand:

Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)
 Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)

	Total	Days	Score	4
		Weight		0.10
		Value		0.40
Funds 10, 20 40 & 70	13,121,660.00	194.13		
Funds 10, 20, 40 divided by 360	67,590.69			

4. Percent of Short-Term Borrowing Maximum Remaining:

Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)
 EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)

	Total	Percent	Score	#DIV/0!
		Weight		0.10
		Value		#DIV/0!
Funds 10, 20 & 40	0.00	#DIV/0!		
(.85 x EAV) x Sum of Combined Tax Rates	0.00			

5. Percent of Long-Term Debt Margin Remaining:

Long-Term Debt Outstanding (P3, Cell H38)
 Total Long-Term Debt Allowed (P3, Cell H32)

	Total	Percent	Score	#VALUE!
		Weight		0.10
		Value		#VALUE!
	2,020,000.00	#VALUE!		
	Enter x in a or b.			

Total Profile Score: **#DIV/0! *****Estimated 2026 Financial Profile Designation:** **#DIV/0!**

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

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

	A	B	C	D	E	F	G	H	I	J	K
1	ASSETS (Enter Whole Dollars)		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2		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		13,121,660	0	322,162	0	0	1,189,759	0	0	0
5	Investments	120	0	0	0	0	0	0	0	0	0
6	Taxes Receivable	130	0	0	0	0	0	0	0	0	0
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	150	147,009	0	0	0	0	0	0	0	0
9	Other Receivables	160	0	0	0	0	0	0	0	0	0
10	Inventory	170	0	0	0	0	0	0	0	0	0
11	Prepaid Items	180	0	0	0	0	0	0	0	0	0
12	Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0
13	Total Current Assets		13,268,669	0	322,162	0	0	1,189,759	0	0	0
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410	0	0	0	0	0	0	0	0	0
26	Intergovernmental Accounts Payable	420	155,358	0	0	0	0	0	0	0	0
27	Other Payables	430	(7,090)	0	0	0	0	93,028	0	0	0
28	Contracts Payable	440	0	0	0	0	0	0	0	0	0
29	Loans Payable	460	19,003	0	0	0	0	0	0	0	0
30	Salaries & Benefits Payable	470	0	0	0	0	0	0	0	0	0
31	Payroll Deductions & Withholdings	480	0	0	0	0	0	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	0	0	0	0	0	0	0	0	0
33	Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0
34	Total Current Liabilities		167,271	0	0	0	0	93,028	0	0	0
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714	6,066,111	0	322,162	0	0	1,096,731	0	0	0
39	Unreserved Fund Balance	730	7,035,287	0	0	0	0	0	0	0	0
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		13,268,669	0	322,162	0	0	1,189,759	0	0	0
42	ASSETS /LIABILITIES for Student Activity Funds										
43	CURRENT ASSETS (100) for Student Activity Funds										
44	Student Activity Fund Cash and Investments	126	24,868								
45	Total Student Activity Current Assets For Student Activity Funds		24,868								
46	CURRENT LIABILITIES (400) For Student Activity Funds										
47	Total Current Liabilities For Student Activity Funds		0								
48	Reserved Student Activity Fund Balance For Student Activity Funds	715	24,868								
49	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		24,868								
50	TOTAL ASSETS /LIABILITIES District with Student Activity Funds										
51	Total Current Assets District with Student Activity Funds		13,293,537	0	322,162	0	0	1,189,759	0	0	0
52	Total Capital Assets District with Student Activity Funds										
53	TOTAL LIABILITIES (400) District with Student Activity Funds		167,271	0	0	0	0	93,028	0	0	0
54	LONG-TERM LIABILITIES (500) District with Student Activity Funds										
55	Total Long-Term Liabilities District with Student Activity Funds										
56	Reserved Fund Balance District with Student Activity Funds	714	6,090,979	0	322,162	0	0	1,096,731	0	0	0
57	Unreserved Fund Balance District with Student Activity Funds	730	7,035,287	0	0	0	0	0	0	0	0
58	Total Liabilities and Fund Balance District with Student Activity Funds		13,293,537	0	322,162	0	0	1,189,759	0	0	0
59	Investment in General Fixed Assets District with Student Activity Funds										
60	Reserve Fund Balance District with Student Activity Funds	714	6,090,979	0	322,162	0	0	1,096,731	0	0	0
61	Unreserved Fund Balance District with Student Activity Funds	730	7,035,287	0	0	0	0	0	0	0	0
62	Total Assets /Liabilities for Student Activity Funds		13,293,537	0	322,162	0	0	1,189,759	0	0	0

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

	A	B	L	M	N	
			Account Groups			
	ASSETS (Enter Whole Dollars)		Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
1						
2						
3	CURRENT ASSETS (100)					
4	Cash (Accounts 111 through 115) ¹			0		
5	Investments	120		0		
6	Taxes Receivable	130				
7	Interfund Receivables	140				
8	Intergovernmental Accounts Receivable	150				
9	Other Receivables	160		0		
10	Inventory	170		0		
11	Prepaid Items	180		0		
12	Other Current Assets (Describe & Itemize)	190		0		
13	Total Current Assets			0		
14	CAPITAL ASSETS (200)					
15	Works of Art & Historical Treasures	210		0		
16	Land	220		0		
17	Building & Building Improvements	230		0		
18	Site Improvements & Infrastructure	240		0		
19	Capitalized Equipment	250		0		
20	Construction in Progress	260		0		
21	Amount Available in Debt Service Funds	340			0	
22	Amount to be Provided for Payment on Long-Term Debt	350			2,020,000	
23	Total Capital Assets			0		2,020,000
24	CURRENT LIABILITIES (400)					
25	Interfund Payables	410				
26	Intergovernmental Accounts Payable	420				
27	Other Payables	430				
28	Contracts Payable	440				
29	Loans Payable	460				
30	Salaries & Benefits Payable	470				
31	Payroll Deductions & Withholdings	480				
32	Deferred Revenues & Other Current Liabilities	490				
33	Due to Activity Fund Organizations	493		0		
34	Total Current Liabilities			0		
35	LONG-TERM LIABILITIES (500)					
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			2,020,000	
37	Total Long-Term Liabilities				2,020,000	
38	Reserved Fund Balance	714		0		
39	Unreserved Fund Balance	730		0		
40	Investment in General Fixed Assets				0	
41	Total Liabilities and Fund Balance			0	0	2,020,000
42						
43	ASSETS /LIABILITIES for Student Activity Funds					
44	CURRENT ASSETS (100) for Student Activity Funds					
45	Student Activity Fund Cash and Investments	126				
46	Total Student Activity Current Assets For Student Activity Funds					
47	CURRENT LIABILITIES (400) For Student Activity Funds					
48	Total Current Liabilities For Student Activity Funds					
49	Reserved Student Activity Fund Balance For Student Activity Funds	715				
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds					
51						
52	Total ASSETS /LIABILITIES District with Student Activity Funds					
53	Total Current Assets District with Student Activity Funds			0		
54	Total Capital Assets District with Student Activity Funds			0	2,020,000	
55	CURRENT LIABILITIES (400) District with Student Activity Funds					
56	Total Current Liabilities District with Student Activity Funds			0		
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds					
58	Total Long-Term Liabilities District with Student Activity Funds				2,020,000	
59	Reserved Fund Balance District with Student Activity Funds	714		0		
60	Unreserved Fund Balance District with Student Activity Funds	730		0		
61	Investment in General Fixed Assets District with Student Activity Funds				0	
62	Total Liabilities and Fund Balance District with Student Activity Funds			0	0	2,020,000

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

	A	B	C	D	E	F	G	H	I	J	K
1	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES										
4	LOCAL SOURCES	1000	25,719,894	0	381,700	0	0	0	0	0	0
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0
6	STATE SOURCES	3000	988,155	0	0	0	0	50,000	0	0	0
7	FEDERAL SOURCES	4000	359,812	0	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		27,067,861	0	381,700	0	0	50,000	0	0	0
9	Receipts/Revenues for "On Behalf" Payments ²	3998	4,181,460								
10	Total Receipts/Revenues		31,249,321	0	381,700	0	0	50,000	0	0	0
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	15,598,152				0			0	
13	Support Services	2000	8,719,499	0		0	0	723,576		0	0
14	Community Services	3000	14,996	0		0	0			0	
15	Payments to Other Districts & Governmental Units	4000	0	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	381,700	0	0			0	0
17	Total Direct Disbursements/Expenditures		24,332,647	0	381,700	0	0	723,576		0	0
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	4,181,460	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		28,514,107	0	381,700	0	0	723,576		0	0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		2,735,214	0	0	0	0	(673,576)	0	0	0
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund ¹²	7110	0								
25	Abatement of the Working Cash Fund ¹²	7110	0	0	0	0	0	0		0	0
26	Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0		0	0
27	Transfer Among Funds	7130	0	0		0					
28	Transfer of Interest	7140	0	0	0	0	0	0	0	0	0
29	Transfer from Capital Project Fund to O&M Fund	7150		0							
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160		0							
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170			0						
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210	0	0	0	0		0	0	0	0
34	Premium on Bonds Sold	7220	0	0	0	0		0	0	0	0
35	Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0	0	0
36	Sale or Compensation for Fixed Assets ⁶	7300	0	0	0	0	0	0	0	0	0
37	Transfer to Debt Service to Pay Principal on Leases ¹³	7400			0						
38	Transfer to Debt Service to Pay Interest on Leases ¹³	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			322,162						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0			0			
41	Transfer to Capital Projects Fund	7800					0				
42	ISBE Loan Proceeds	7900	0	0	0	0	0	0			0
43	Other Sources Not Classified Elsewhere	7990	0	0	0	0	0	0	0	0	0
44	Total Other Sources of Funds		0	0	322,162	0	0	0	0	0	0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
45	OTHER USES OF FUNDS (8000)										
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							0		
48	Transfer of Working Cash Fund Interest ¹²	8120							0		
49	Transfer Among Funds	8130	0	0		0					
50	Transfer of Interest	8140	0	0	0	0	0	0		0	
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	0	0					0		
55	Grants/Reimbursements Pledged to Pay Principal on Leases ¹³	8420	0	0					0		
56	Other Revenues Pledged to Pay Principal on Leases ¹³	8430	0	0					0		
57	Fund Balance Transfers Pledged to Pay Principal on Leases ¹³	8440	0	0					0		
58	Taxes Pledged to Pay Interest on Leases ¹³	8510	0	0					0		
59	Grants/Reimbursements Pledged to Pay Interest on Leases ¹³	8520	0	0					0		
60	Other Revenues Pledged to Pay Interest on Leases ¹³	8530	0	0					0		
61	Fund Balance Transfers Pledged to Pay Interest on Leases ¹³	8540	0	0					0		
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610	0	0							
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	0	0							
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	0	0							
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	322,162	0							
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710	0	0							
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	0	0							
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	0	0							
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0							
70	Taxes Transferred to Pay for Capital Projects	8810	0	0							
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	0	0							
72	Other Revenues Pledged to Pay for Capital Projects	8830	0	0							
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	0							
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0			0	0	0		0
75	Other Uses Not Classified Elsewhere	8990	0	0	0	0	0	0	0	0	0
76	Total Other Uses of Funds		322,162	0	0	0	0	0	0	0	0
77	Total Other Sources/Uses of Funds		(322,162)	0	322,162	0	0	0	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds	2,413,052	0	322,162	0	0	(673,576)	0	0	0	0
79	Fund Balances without Student Activity Funds - July 1, 2024	10,688,346	0	0	0	0	1,770,307	0	0	0	0
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances without Student Activity Funds - June 30, 2025	13,101,398	0	322,162	0	0	1,096,731	0	0	0	0
85	Student Activity Fund Balance - July 1, 2024		17,531								
86	RECEIPTS/REVENUES - Student Activity Funds										
87	Total Student Activity Direct Receipts/Revenues	1799	24,052								
88	DISBURSEMENTS/EXPENDITURES - Students Activity Funds										
89	Total Student Activity Disbursements/Expenditures	1999	16,715								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		7,337								
91	Student Activity Fund Balance - June 30, 2025		24,868								

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
92	RECEIPTS/REVENUES (with Student Activity Funds)										
94	LOCAL SOURCES	1000	25,743,946	0	381,700	0	0	0	0	0	0
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0
96	STATE SOURCES	3000	988,155	0	0	0	0	50,000	0	0	0
97	FEDERAL SOURCES	4000	359,812	0	0	0	0	0	0	0	0
98	Total Direct Receipts/Revenues		27,091,913	0	381,700	0	0	50,000	0	0	0
99	Receipts/Revenues for "On Behalf" Payments ²	3998	4,181,460	0	0	0	0	0	0	0	0
100	Total Receipts/Revenues		31,273,373	0	381,700	0	0	50,000	0	0	0
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	15,614,867				0			0	
103	Support Services	2000	8,719,499	0		0	0	723,576		0	0
104	Community Services	3000	14,996	0		0	0				
105	Payments to Other Districts & Governmental Units	4000	0	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	381,700	0	0			0	0
107	Total Direct Disbursements/Expenditures		24,349,362	0	381,700	0	0	723,576		0	0
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	4,181,460	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		28,530,822	0	381,700	0	0	723,576		0	0
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		2,742,551	0	0	0	0	(673,576)	0	0	0
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds		0	0	322,162	0	0	0	0	0	0
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		322,162	0	0	0	0	0	0	0	0
116	Total Other Sources/Uses of Funds		(322,162)	0	322,162	0	0	0	0	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2025		13,126,266	0	322,162	0	0	1,096,731	0	0	0

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

	A	B	C	D	E	F	G	H	I	J	K
1	Description (Enter Whole Dollars)	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2		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		0	0	0	0	0	0	0	0	0
6	Leasing Purposes Levy ⁸	1130	0	0							
7	Special Education Purposes Levy	1140	0	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					0				
9	Area Vocational Construction Purposes Levy	1160		0	0			0			
10	Summer School Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
12	Total Ad Valorem Taxes Levied By District	0	0	0	0	0	0	0	0	0	0
13	PAYMENTS IN LIEU OF TAXES										
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes ⁹	1230	0	0	0	0	0	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	Total Payments in Lieu of Taxes	0	0	0	0	0	0	0	0	0	0
19	TUITION										
20	Regular - Tuition from Pupils or Parents (In State)	1311	0								
21	Regular - Tuition from Other Districts (In State)	1312	0								
22	Regular - Tuition from Other Sources (In State)	1313	0								
23	Regular - Tuition from Other Sources (Out of State)	1314	0								
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	0								
25	Summer Sch - Tuition from Other Districts (In State)	1322	656,589								
26	Summer Sch - Tuition from Other Sources (In State)	1323	0								
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	0								
28	CTE - Tuition from Pupils or Parents (In State)	1331	0								
29	CTE - Tuition from Other Districts (In State)	1332	0								
30	CTE - Tuition from Other Sources (In State)	1333	0								
31	CTE - Tuition from Other Sources (Out of State)	1334	0								
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	0								
33	Special Ed - Tuition from Other Districts (In State)	1342	24,387,195								
34	Special Ed - Tuition from Other Sources (In State)	1343	0								
35	Special Ed - Tuition from Other Sources (Out of State)	1344	0								
36	Adult - Tuition from Pupils or Parents (In State)	1351	0								
37	Adult - Tuition from Other Districts (In State)	1352	0								
38	Adult - Tuition from Other Sources (In State)	1353	0								
39	Adult - Tuition from Other Sources (Out of State)	1354	0								
40	Total Tuition	25,043,784									

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
41	TRANSPORTATION FEES	1400									
42	Regular - Transp Fees from Pupils or Parents (In State)	1411				0					
43	Regular - Transp Fees from Other Districts (In State)	1412				0					
44	Regular - Transp Fees from Other Sources (In State)	1413				0					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				0					
46	Regular Transp Fees from Other Sources (Out of State)	1416				0					
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0					
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				0					
52	CTE - Transp Fees from Other Districts (In State)	1432				0					
53	CTE - Transp Fees from Other Sources (In State)	1433				0					
54	CTE - Transp Fees from Other Sources (Out of State)	1434				0					
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0					
56	Special Ed - Transp Fees from Other Districts (In State)	1442				0					
57	Special Ed - Transp Fees from Other Sources (In State)	1443				0					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				0					
60	Adult - Transp Fees from Other Districts (In State)	1452				0					
61	Adult - Transp Fees from Other Sources (In State)	1453				0					
62	Adult - Transp Fees from Other Sources (Out of State)	1454				0					
63	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	510,267	0	0	0	0	0	0	0	0
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	Unrealized Gain or Loss on Investments	1530	0	0	0	0	0	0	0	0	0
68	Total Earnings on Investments		510,267	0	0	0	0	0	0	0	0
69	FOOD SERVICE	1600									
70	Sales to Pupils - Lunch	1611	0								
71	Sales to Pupils - Breakfast	1612	0								
72	Sales to Pupils - A la Carte	1613	0								
73	Sales to Pupils - Other (Describe & Itemize)	1614	0								
74	Sales to Adults	1620	0								
75	Other Food Service (Describe & Itemize)	1690	0								
76	Total Food Service		0								
77	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
78	Admissions - Athletic	1711	0	0							
79	Admissions - Other (Describe & Itemize)	1719	0	0							
80	Fees	1720	0	0							
81	Book Store Sales	1730	0	0							
82	Other District/School Activity Revenue (Describe & Itemize)	1790	0	0							
83	Student Activity Funds Revenues	1799	24,052								
84	Total District/School Activity Income (without Student Activity Funds)		0	0							
85	Total District/School Activity Income (with Student Activity Funds)		24,052								

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
86	TEXTBOOK INCOME	1800									
87	Rentals - Regular Textbooks	1811	0								
88	Rentals - Summer School Textbooks	1812	0								
89	Rentals - Adult/Continuing Education Textbooks	1813	0								
90	Rentals - Other (Describe & Itemize)	1819	0								
91	Sales - Regular Textbooks	1821	0								
92	Sales - Summer School Textbooks	1822	0								
93	Sales - Adult/Continuing Education Textbooks	1823	0								
94	Sales - Other (Describe & Itemize)	1829	0								
95	Other (Describe & Itemize)	1890	0								
96	Total Textbook Income		0								
97	OTHER REVENUE FROM LOCAL SOURCES	1900									
98	Rentals	1910	0	0							
99	Contributions and Donations from Private Sources	1920	0	0	0	0	0	0	0	0	0
100	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0	0	0
101	Services Provided Other Districts	1940	0	0		0					
102	Refund of Prior Years' Expenditures	1950	0	0	0	0	0	0	0	0	0
103	Payments of Surplus Money from TIF Districts	1960	0	0	0	0	0	0	0	0	0
104	Drivers' Education Fees	1970	0								
105	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
106	School Facility Occupation Tax Proceeds	1983	0		0						
107	Payment from Other Districts	1991	0	0	381,700	0	0	0			
108	Sale of Vocational Projects	1992	0								
109	Other Local Fees (Describe & Itemize)	1993	97,645	0	0	0	0	0	0	0	0
110	Other Local Revenues (Describe & Itemize)	1999	68,198	0	0	0	0	0	0	0	0
111	Total Other Revenue from Local Sources		165,843	0	381,700	0	0	0	0	0	0
112	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	25,719,894	0	381,700	0	0	0	0	0	0
113	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	25,743,946								
114	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
115	Flow-through Revenue from State Sources	2100	0	0		0	0				
116	Flow-through Revenue from Federal Sources	2200	0	0		0	0				
117	Other Flow-Through (Describe & Itemize)	2300	0	0		0	0				
118	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
119	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
120	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
121	Evidence Based Funding Formula (Section 18-8.15)	3001	928,138	0	0	0	0	0	0	0	0
122	Reorganization Incentives (Account 3005-3021)	3005	0	0	0	0	0	0	0	0	0
123	General State Aid - Fast Growth District Grant	3030	0	0	0	0	0	0	0	0	0
124	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0	0	0	0
125	Total Unrestricted Grants-In-Aid		928,138	0	0	0	0	0	0	0	0

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
126	RESTRICTED GRANTS-IN-AID (3100 - 3900)					0					
127	SPECIAL EDUCATION										
128	Special Education - Private Facility Tuition	3100	0								
129	Special Education - Funding for Children Requiring Sp Ed Services	3105									
130	Special Education - Personnel	3110									
131	Special Education - Orphanage - Individual	3120	0			0					
132	Special Education - Orphanage - Summer Individual	3130	0			0					
133	Special Education - Summer School	3145									
134	Special Education - Other (Describe & Itemize)	3199	0	0		0					
135	Total Special Education		0	0		0					
136	CAREER AND TECHNICAL EDUCATION (CTE)										
137	CTE - Technical Education - Tech Prep	3200	0	0			0				
138	CTE - Secondary Program Improvement (CTEI)	3220	0	0			0				
139	CTE - WECEP	3225	0	0			0				
140	CTE - Agriculture Education	3235	0	0			0				
141	CTE - Instructor Practicum	3240	0	0			0				
142	CTE - Student Organizations	3270	0	0			0				
143	CTE - Other (Describe & Itemize)	3299	0	0			0				
144	Total Career and Technical Education		0	0			0				
145	BILINGUAL EDUCATION										
146	Bilingual Ed - Downstate - TPI and TBE	3305	0				0				
147	Bilingual Education Downstate - Transitional Bilingual Education	3310	0				0				
148	Total Bilingual Ed		0				0				
149	State Free Lunch & Breakfast	3360	0								
150	School Breakfast Initiative	3365	0	0			0				
151	Driver Education	3370	0	0							
152	Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0	0	0
153	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0
154	TRANSPORTATION										
155	Transportation - Regular and Vocational	3500	0	0		0	0				
156	Transportation - Special Education	3510	60,017	0		0	0				
157	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
158	Total Transportation		60,017	0		0	0				
159	Learning Improvement - Change Grants	3610	0								
160	Scientific Literacy	3660	0	0		0	0				
161	Truant Alternative/Optional Education	3695	0			0	0				
162	Early Childhood - Block Grant	3705	0	0		0	0				
163	Chicago General Education Block Grant	3766	0	0		0	0				
164	Chicago Educational Services Block Grant	3767	0	0		0	0				
165	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0			0
166	Technology - Technology for Success	3780	0	0	0	0	0	0			0
167	State Charter Schools	3815	0			0					
168	Extended Learning Opportunities - Summer Bridges	3825	0			0					
169	Infrastructure Improvements - Planning/Construction	3920		0				0			
170	School Infrastructure - Maintenance Projects	3925		0				0			0
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	0	0	0	0	0	50,000			0
172	Total Restricted Grants-In-Aid		60,017	0	0	0	0	50,000	0	0	0
173	Total Receipts from State Sources	3000	988,155	0	0	0	0	50,000	0	0	0

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

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

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

	A	B	C	D	E	F	G	H	I	J	K
1	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
226	Federal - Adult Education	4810					0				
227	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0		0	0
228	ARRA - Title I - Low Income	4851	0	0		0	0			0	0
229	ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0		0	0
230	ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0		0	0
231	ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0		0	0
232	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0		0	0
233	ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0		0	0
234	ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0		0	0
235	ARRA - Title IID - Technology-Formula	4860	0	0	0	0	0	0		0	0
236	ARRA - Title IID - Technology-Competitive	4861	0	0	0	0	0	0		0	0
237	ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0				
238	ARRA - Child Nutrition Equipment Assistance	4863	0	0							
239	Impact Aid Formula Grants	4864	0	0	0	0	0	0		0	0
240	Impact Aid Competitive Grants	4865	0	0	0	0	0	0		0	0
241	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0	0
242	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	0
243	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0
244	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0	0
245	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0		0	0
246	Other ARRA Funds - II	4871	0	0	0	0	0	0		0	0
247	Other ARRA Funds - III	4872	0	0	0	0	0	0		0	0
248	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0
249	Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
250	ARRA - Early Childhood	4875	0	0	0	0	0	0		0	0
251	Other ARRA Funds VII	4876	0	0	0	0	0	0		0	0
252	Other ARRA Funds VIII	4877	0	0	0	0	0	0		0	0
253	Other ARRA Funds IX	4878	0	0	0	0	0	0		0	0
254	Other ARRA Funds X	4879	0	0	0	0	0	0		0	0
255	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0		0	0
256	Total Stimulus Programs		0	0	0	0	0	0		0	0
257	Race to the Top Program	4901	0								
258	Race to the Top - Preschool Expansion Grant	4902	0	0		0	0				
259	Title III - Immigrant Education Program (IEP)	4905	0			0	0				
260	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	0			0	0				
261	McKinney Education for Homeless Children	4920	0	0		0	0				
262	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
263	Title II - Teacher Quality	4932	0	0		0	0				
264	Title II - Part A - Supporting Effective Instruction - State Grants	4935	0	0		0	0				
265	Federal Charter Schools	4960	0	0		0	0				
266	State Assessment Grants	4981	0	0		0	0				
267	Grant for State Assessments and Related Activities	4982	0	0		0	0				
268	Medicaid Matching Funds - Administrative Outreach	4991	194,453	0		0	0				
269	Medicaid Matching Funds - Fee-for-Service Program	4992	161,159	0		0	0				
270	Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)	4998	4,200	0		0	0	0		0	
271	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		359,812	0	0	0	0	0		0	0
272	Total Receipts/Revenues from Federal Sources	4000	359,812	0	0	0	0	0	0	0	0
273	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		27,067,861	0	381,700	0	0	50,000	0	0	0
274	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		27,091,913	0	381,700	0	0	50,000	0	0	0

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		
2		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	0	0	0	0	0	0	0	0	0	0
6	Tuition Payment to Charter Schools	1115			0						0	0
7	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	0
8	Special Education Programs (Functions 1200-1220)	1200	11,008,228	2,857,688	558,305	324,702	173,209	0	0	0	14,922,132	16,153,389
9	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0	0
10	Remedial and Supplemental Programs K-12	1250	0	0	0	0	0	0	0	0	0	0
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
12	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
13	CTE Programs	1400	0	0	0	0	0	0	0	0	0	0
14	Interscholastic Programs	1500	0	0	0	0	0	0	0	0	0	0
15	Summer School Programs	1600	582,148	45,479	41,600	6,793	0	0	0	0	676,020	577,000
16	Gifted Programs	1650	0	0	0	0	0	0	0	0	0	0
17	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
18	Bilingual Programs	1800	0	0	0	0	0	0	0	0	0	0
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
20	Pre-K Programs - Private Tuition	1910					0				0	0
21	Regular K-12 Programs - Private Tuition	1911					0				0	0
22	Special Education Programs K-12 - Private Tuition	1912					0				0	0
23	Special Education Programs Pre-K - Tuition	1913					0				0	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914					0				0	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915					0				0	0
26	Adult/Continuing Education Programs - Private Tuition	1916					0				0	0
27	CTE Programs - Private Tuition	1917					0				0	0
28	Interscholastic Programs - Private Tuition	1918					0				0	0
29	Summer School Programs - Private Tuition	1919					0				0	0
30	Gifted Programs - Private Tuition	1920					0				0	0
31	Bilingual Programs - Private Tuition	1921					0				0	0
32	Truants Alternative/Optional Ed Progms - Private Tuition	1922					0				0	0
33	Student Activity Fund Expenditures	1999					16,715				16,715	3,000
34	Total Instruction ¹⁰ (without Student Activity Funds)	1000	11,590,376	2,903,167	599,905	331,495	173,209	0	0	0	15,598,152	16,730,389
35	Total Instruction ¹⁰ (with Student Activity Funds)	1000	11,590,376	2,903,167	599,905	331,495	173,209	16,715	0	0	15,614,867	16,733,389
36	SUPPORT SERVICES (ED)	2000										
37	SUPPORT SERVICES - PUPILS											
38	Attendance & Social Work Services	2110	341,760	69,014	0	813	0	0	0	0	411,587	459,560
39	Guidance Services	2120	0	0	0	0	0	0	0	0	0	0
40	Health Services	2130	2,009,164	568,950	170,321	7,525	787	0	0	0	2,756,747	2,778,096
41	Psychological Services	2140	581,885	92,754	80,111	2,797	0	0	0	0	757,547	660,848
42	Speech Pathology & Audiology Services	2150	1,303,354	279,647	89,570	13,907	0	0	0	0	1,686,478	1,483,697
43	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
44	Total Support Services - Pupils	2100	4,236,163	1,010,365	340,002	25,042	787	0	0	0	5,612,359	5,382,201
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46	Improvement of Instruction Services	2210	9,604	847	124,573	16,323	0	0	0	0	151,347	244,950
47	Educational Media Services	2220	0	0	0	0	0	0	0	0	0	0
48	Assessment & Testing	2230	0	0	6,851	0	0	0	0	0	6,851	8,175
49	Total Support Services - Instructional Staff	2200	9,604	847	131,424	16,323	0	0	0	0	158,198	253,125
50	SUPPORT SERVICES - GENERAL ADMINISTRATION											
51	Board of Education Services	2310	83,407	28,267	179,471	19,910	0	0	0	0	311,055	349,454
52	Executive Administration Services	2320	283,578	46,404	350	150	0	0	0	0	330,482	338,150
53	Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0	0
54	Tort Immunity Services	2361, 2365	0	0	0	0	0	0	0	0	0	0
55	Total Support Services - General Administration	2300	366,985	74,671	179,821	20,060	0	0	0	0	641,537	687,604

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

	A	B	C	D	E	F	G	H	I	J	K	L	
1	Description (Enter Whole Dollars)	(100)		(200)		(300)		(400)		(500)		(600)	
2		Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget	
56	SUPPORT SERVICES - SCHOOL ADMINISTRATION												
57	Office of the Principal Services	2410	213,337	46,511	35,178	12,522	0	0	0	0	307,548	322,216	
58	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0	
59	Total Support Services - School Administration	2400	213,337	46,511	35,178	12,522	0	0	0	0	307,548	322,216	
60	SUPPORT SERVICES - BUSINESS												
61	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0	
62	Fiscal Services	2520	385,053	74,020	1,155	947	0	0	0	0	461,175	460,684	
63	Operation & Maintenance of Plant Services	2540	335,775	86,160	341,582	116,232	6,188	0	0	0	885,937	932,768	
64	Pupil Transportation Services	2550	76,168	26,099	0	49	0	0	0	0	102,316	59,686	
65	Food Services	2560	0	0	0	0	0	0	0	0	0	0	
66	Internal Services	2570	0	0	13,200	0	0	0	0	0	13,200	26,260	
67	Total Support Services - Business	2500	796,996	186,279	355,937	117,228	6,188	0	0	0	1,462,628	1,479,398	
68	SUPPORT SERVICES - CENTRAL												
69	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0	
70	Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0	
71	Information Services	2630	48,706	14,316	15,192	16,692	0	0	0	0	94,906	137,180	
72	Staff Services	2640	0	0	0	0	0	0	0	0	0	0	
73	Data Processing Services	2660	191,233	50,916	191,352	3,857	4,746	219	0	0	442,323	491,791	
74	Total Support Services - Central	2600	239,939	65,232	206,544	20,549	4,746	219	0	0	537,229	628,971	
75	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0	
76	Total Support Services	2000	5,863,024	1,383,905	1,248,906	211,724	11,721	219	0	0	8,719,499	8,753,515	
77	COMMUNITY SERVICES (ED)	3000	6,366	2,359	671	0	0	5,600	0	0	14,996	132,270	
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000											
79	PAYMENTS TO OTHER GOV UNITS (IN-STATE)												
80	Payments for Regular Programs	4110			0				0		0	0	
81	Payments for Special Education Programs	4120			0				0		0	0	
82	Payments for Adult/Continuing Education Programs	4130			0				0		0	0	
83	Payments for CTE Programs	4140			0				0		0	0	
84	Payments for Community College Programs	4170			0				0		0	0	
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0				0		0	0	
86	Total Payments to Other Govt Units (In-State)	4100			0				0		0	0	
87	Payments for Regular Programs - Tuition	4210							0		0	0	
88	Payments for Special Education Programs - Tuition	4220							0		0	0	
89	Payments for Adult/Continuing Education Programs - Tuition	4230							0		0	0	
90	Payments for CTE Programs - Tuition	4240							0		0	0	
91	Payments for Community College Programs - Tuition	4270							0		0	0	
92	Payments for Other Programs - Tuition	4280							0		0	0	
93	Other Payments to In-State Govt Units	4290							0		0	0	
94	Total Payments to Other Govt Units - Tuition (In State)	4200							0		0	0	
95	Payments for Regular Programs - Transfers	4310							0		0	0	
96	Payments for Special Education Programs - Transfers	4320							0		0	0	
97	Payments for Adult/Continuing Ed Programs-Transfers	4330							0		0	0	
98	Payments for CTE Programs - Transfers	4340							0		0	0	
99	Payments for Community College Program - Transfers	4370							0		0	0	
100	Payments for Other Programs - Transfers	4380							0		0	0	
101	Other Payments to In-State Govt Units - Transfers	4390			0				0		0	0	
102	Total Payments to Other Govt Units -Transfers (In-State)	4300			0				0		0	0	
103	Payments to Other Govt Units (Out-of-State)	4400			0				0		0	0	
104	Total Payments to Other Govt Units	4000			0				0		0	0	
105	DEBT SERVICES (ED)	5000											

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2		Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
107	Tax Anticipation Warrants	5110						0			0	0
108	Tax Anticipation Notes	5120						0			0	0
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
110	State Aid Anticipation Certificates	5140						0			0	0
111	Other Interest on Short-Term Debt	5150						0			0	0
112	Total Interest on Short-Term Debt	5100						0			0	0
113	Debt Services - Interest on Long-Term Debt	5200						0			0	0
114	Total Debt Services	5000						0			0	0
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										0
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		17,459,766	4,289,431	1,849,482	543,219	184,930	5,819	0	0	24,332,647	25,616,174
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		17,459,766	4,289,431	1,849,482	543,219	184,930	22,534	0	0	24,349,362	25,619,174
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										2,735,214	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										2,742,551	
120												
121	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
122	SUPPORT SERVICES (O&M)	2000										
123	SUPPORT SERVICES - PUPILS											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
125	SUPPORT SERVICES - BUSINESS											
126	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
127	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
128	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
129	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
130	Food Services	2560						0		0		0
131	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
132	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
133	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
134	COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	0	0	0
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
137	Payments for Regular Programs	4110						0			0	0
138	Payments for Special Education Programs	4120						0			0	0
139	Payments for CTE Programs	4140						0			0	0
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0	0
141	Total Payments to Other Govt. Units (In-State)	4100						0			0	0
142	Payments to Other Govt. Units (Out of State)	4400						0			0	0
143	Total Payments to Other Govt Units	4000						0			0	0
144	DEBT SERVICES (O&M)	5000										
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
146	Tax Anticipation Warrants	5110						0			0	0
147	Tax Anticipation Notes	5120						0			0	0
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
149	State Aid Anticipation Certificates	5140						0			0	0
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200						0			0	0
153	Total Debt Services	5000						0			0	0
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										0
155	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures											0

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		
2		Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
157	30 - DEBT SERVICES (DS)											
158	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000							0			
159	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)								0			
160	Payments for Regular Programs	4110							0			
161	Payments for Special Education Programs	4120							0			
162	Other Payments to In-State Govt Units (Describe & Itemize)	4190							0			
163	Total Payments to Other Districts & Govt Units (In-State)	4000						0				
164	DEBT SERVICES (DS)	5000							0			
165	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT								0			
166	Tax Anticipation Warrants	5110							0			
167	Tax Anticipation Notes	5120							0			
168	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130							0			
169	State Aid Anticipation Certificates	5140							0			
170	Other Interest on Short-Term Debt (Describe & Itemize)	5150							0			
171	Total Debt Services - Interest On Short-Term Debt	5100						0				
172	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200							86,700			
173	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300							295,000			
174	(Lease/Purchase Principal Retired) ¹¹									295,000		
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400			0				0			
176	Total Debt Services	5000			0				381,700			
177	PROVISION FOR CONTINGENCIES (DS)	6000			0				381,700			
178	Total Disbursements/ Expenditures				0				381,700			
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									0		
180	40 - TRANSPORTATION FUND (TR)											
181	SUPPORT SERVICES (TR)											
182	SUPPORT SERVICES - PUPILS											
183	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0		
184	SUPPORT SERVICES - BUSINESS											
185	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0		
186	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0		
187	Total Support Services	2000	0	0	0	0	0	0	0	0		
188	COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0	0	0		
189	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
190	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
191	Payments for Regular Programs	4110			0				0			
192	Payments for Special Education Programs	4120			0				0			
193	Payments for Adult/Continuing Education Programs	4130			0				0			
194	Payments for CTE Programs	4140			0				0			
195	Payments for Community College Programs	4170			0				0			
196	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0				0			
197	Total Payments to Other Govt. Units (In-State)	4100			0				0			
198	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400			0				0			
199	Total Payments to Other Govt Units	4000			0				0			
200	DEBT SERVICES (TR)	5000										
201	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
202	Tax Anticipation Warrants	5110							0			
203	Tax Anticipation Notes	5120							0			
204	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130							0			
205	State Aid Anticipation Certificates	5140							0			
206	Other Interest on Short-Term Debt (Describe & Itemize)	5150							0			
207	Total Debt Services - Interest On Short-Term Debt	5100						0				
208	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0				
209	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300						0				
210	(Lease/Purchase Principal Retired) ¹¹							0				

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2		Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
212	Total Debt Services	5000					0				0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										0
214	Total Disbursements/ Expenditures	0	0	0	0	0	0	0	0	0	0	0
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	
216												
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		0							0	0
220	Pre-K Programs	1125		0							0	0
221	Special Education Programs (Functions 1200-1220)	1200		0							0	0
222	Special Education Programs - Pre-K	1225		0							0	0
223	Remedial and Supplemental Programs - K-12	1250		0							0	0
224	Remedial and Supplemental Programs - Pre-K	1275		0							0	0
225	Adult/Continuing Education Programs	1300		0							0	0
226	CTE Programs	1400		0							0	0
227	Interscholastic Programs	1500		0							0	0
228	Summer School Programs	1600		0							0	0
229	Gifted Programs	1650		0							0	0
230	Driver's Education Programs	1700		0							0	0
231	Bilingual Programs	1800		0							0	0
232	Truants' Alternative & Optional Programs	1900		0							0	0
233	Total Instruction	1000		0							0	0
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110		0							0	0
237	Guidance Services	2120		0							0	0
238	Health Services	2130		0							0	0
239	Psychological Services	2140		0							0	0
240	Speech Pathology & Audiology Services	2150		0							0	0
241	Other Support Services - Pupils (Describe & Itemize)	2190		0							0	0
242	Total Support Services - Pupils	2100		0							0	0
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210		0							0	0
245	Educational Media Services	2220		0							0	0
246	Assessment & Testing	2230		0							0	0
247	Total Support Services - Instructional Staff	2200		0							0	0
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310		0							0	0
250	Executive Administration Services	2320		0							0	0
251	Special Area Administration Services	2330		0							0	0
252	Claims Paid from Self Insurance Fund	2361		0							0	0
253	Risk Management and Claims Services Payments	2365		0							0	0
254	Total Support Services - General Administration	2300		0							0	0
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		0							0	0
257	Other Support Services - School Administration (Describe & Itemize)	2490		0							0	0
258	Total Support Services - School Administration	2400		0							0	0

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2		Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
259	SUPPORT SERVICES - BUSINESS											
260	Direction of Business Support Services	2510		0							0	0
261	Fiscal Services	2520		0							0	0
262	Facilities Acquisition & Construction Services	2530		0							0	0
263	Operation & Maintenance of Plant Services	2540		0							0	0
264	Pupil Transportation Services	2550		0							0	0
265	Food Services	2560		0							0	0
266	Internal Services	2570		0							0	0
267	Total Support Services - Business	2500		0							0	0
268	SUPPORT SERVICES - CENTRAL											
269	Direction of Central Support Services	2610		0							0	0
270	Planning, Research, Development, & Evaluation Services	2620		0							0	0
271	Information Services	2630		0							0	0
272	Staff Services	2640		0							0	0
273	Data Processing Services	2660		0							0	0
274	Total Support Services - Central	2600		0							0	0
275	Other Support Services (Describe & Itemize)	2900		0							0	0
276	Total Support Services	2000		0							0	0
277	COMMUNITY SERVICES (MR/SS)	3000		0							0	0
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
279	Payments for Regular Programs	4110		0							0	0
280	Payments for Special Education Programs	4120		0							0	0
281	Payments for CTE Programs	4140		0							0	0
282	Total Payments to Other Govt Units	4000		0							0	0
283	DEBT SERVICES (MR/SS)	5000										
284	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
285	Tax Anticipation Warrants	5110						0			0	0
286	Tax Anticipation Notes	5120						0			0	0
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
288	State Aid Anticipation Certificates	5140						0			0	0
289	Other (Describe & Itemize)	5150						0			0	0
290	Total Debt Services - Interest	5000						0			0	0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000										
292	Total Disbursements/Expenditures			0				0			0	0
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											0
294												
295	60 - CAPITAL PROJECTS (CP)											
296	SUPPORT SERVICES (CP)	2000										
297	SUPPORT SERVICES - BUSINESS											
298	Facilities Acquisition and Construction Services	2530	0	0	0	0	383,806	339,770	0	0	723,576	1,163,000
299	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
300	Total Support Services	2000	0	0	0	0	383,806	339,770	0	0	723,576	1,163,000
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
302	PAYMENTS TO OTHER GOVT UNITS (In-State)											
303	Payments to Regular Programs (In-State)	4110			0			0			0	0
304	Payments for Special Education Programs	4120			0			0			0	0
305	Payments for CTE Programs	4140			0			0			0	0
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
307	Total Payments to Other Govt Units	4000			0			0			0	0
308	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										
309	Total Disbursements/ Expenditures		0	0	0	0	383,806	339,770	0	0	723,576	1,163,000
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											(673,576)
311												

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

	A	B	C	D	E	F	G	H	I	J	K	L	
1	Description (Enter Whole Dollars)	(100)		(200)		(300)		(400)		(500)		(600)	
2		Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget	
312	70 - WORKING CASH (WC)												
313	80 - TORT FUND (TF)												
314	INSTRUCTION (TF)												
315	1000												
316	Regular Programs	1100	0	0	0	0	0	0	0	0	0	0	
317	Tuition Payment to Charter Schools	1115			0						0	0	
318	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	0	
319	Special Education Programs (Functions 1200 - 1220)	1200	0	0	0	0	0	0	0	0	0	0	
320	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0	0	
321	Remedial and Supplemental Programs K-12	1250	0	0	0	0	0	0	0	0	0	0	
322	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0	
323	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0	
324	CTE Programs	1400	0	0	0	0	0	0	0	0	0	0	
325	Interscholastic Programs	1500	0	0	0	0	0	0	0	0	0	0	
326	Summer School Programs	1600	0	0	0	0	0	0	0	0	0	0	
327	Gifted Programs	1650	0	0	0	0	0	0	0	0	0	0	
328	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0	
329	Bilingual Programs	1800	0	0	0	0	0	0	0	0	0	0	
330	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0	
331	Pre-K Programs - Private Tuition	1910						0			0	0	
332	Regular K-12 Programs Private Tuition	1911						0			0	0	
333	Special Education Programs K-12 Private Tuition	1912						0			0	0	
334	Special Education Programs Pre-K Tuition	1913						0			0	0	
335	Remedial/Supplemental Programs K-12 Private Tuition	1914						0			0	0	
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915						0			0	0	
337	Adult/Continuing Education Programs Private Tuition	1916						0			0	0	
338	CTE Programs Private Tuition	1917						0			0	0	
339	Interscholastic Programs Private Tuition	1918						0			0	0	
340	Summer School Programs Private Tuition	1919						0			0	0	
341	Gifted Programs Private Tuition	1920						0			0	0	
342	Bilingual Programs Private Tuition	1921						0			0	0	
343	Truants Alternative/Opt Ed Programs Private Tuition	1922						0			0	0	
344	Total Instruction¹⁴	1000	0	0	0	0	0	0	0	0	0	0	
345	SUPPORT SERVICES (TF)												
346	Support Services - Pupil	2100											
347	Attendance & Social Work Services	2110	0	0	0	0	0	0	0	0	0	0	
348	Guidance Services	2120	0	0	0	0	0	0	0	0	0	0	
349	Health Services	2130	0	0	0	0	0	0	0	0	0	0	
350	Psychological Services	2140	0	0	0	0	0	0	0	0	0	0	
351	Speech Pathology & Audiology Services	2150	0	0	0	0	0	0	0	0	0	0	
352	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0	
353	Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0	0	
354	Support Services - Instructional Staff												
355	Improvement of Instruction Services	2210	0	0	0	0	0	0	0	0	0	0	
356	Educational Media Services	2220	0	0	0	0	0	0	0	0	0	0	
357	Assessment & Testing	2230	0	0	0	0	0	0	0	0	0	0	
358	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0	0	
359	SUPPORT SERVICES - GENERAL ADMINISTRATION												
360	Board of Education Services	2310	0	0	0	0	0	0	0	0	0	0	
361	Executive Administration Services	2320	0	0	0	0	0	0	0	0	0	0	
362	Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0	0	
363	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0	0	
364	Risk Management and Claims Services Payments	2365	0	0	0	0	0	0	0	0	0	0	
365	Total Support Services - General Administration	2300	0	0	0	0	0	0	0	0	0	0	
366	Support Services - School Administration												
367	Office of the Principal Services	2410	0	0	0	0	0	0	0	0	0	0	
368	Other Support Services - School Administration (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0	
369	Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0	0	

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

	A	B	C	D	E	F	G	H	I	J	K	L	
1	Description (Enter Whole Dollars)	(100)		(200)		(300)		(400)		(500)		(600)	
2		Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget	
370	Support Services - Business	2500											
371	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0	
372	Fiscal Services	2520	0	0	0	0	0	0	0	0	0	0	
373	Facilities Acquisition and Construction Services	2530	0	0	0	0	0	0	0	0	0	0	
374	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0	
375	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0	
376	Food Services	2560	0	0	0	0	0	0	0	0	0	0	
377	Internal Services	2570	0	0	0	0	0	0	0	0	0	0	
378	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0	
379	Support Services - Central	2600											
380	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0	
381	Planning, Research, Development & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0	
382	Information Services	2630	0	0	0	0	0	0	0	0	0	0	
383	Staff Services	2640	0	0	0	0	0	0	0	0	0	0	
384	Data Processing Services	2660	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	
387	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0	
388	COMMUNITY SERVICES (TF)	3000	0	0	0	0	0	0	0	0	0	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			0			0	0	
392	Payments for Special Education Programs	4120			0			0			0	0	
393	Payments for Adult/Continuing Education Programs	4130			0			0			0	0	
394	Payments for CTE Programs	4140			0			0			0	0	
395	Payments for Community College Programs	4170			0			0			0	0	
396	Other Payments to In-State Govt Units (Describe & Itemize)	4190			0			0			0	0	
397	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0	0	
398	Payments for Regular Programs - Tuition	4210						0			0	0	
399	Payments for Special Education Programs - Tuition	4220						0			0	0	
400	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0	
401	Payments for CTE Programs - Tuition	4240						0			0	0	
402	Payments for Community College Programs - Tuition	4270						0			0	0	
403	Payments for Other Programs - Tuition	4280						0			0	0	
404	Other Payments to In-State Govt Units (Describe & Itemize)	4290						0			0	0	
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0	0	
406	Payments for Regular Programs - Transfers	4310						0			0	0	
407	Payments for Special Education Programs - Transfers	4320						0			0	0	
408	Payments for Adult/Continuing Ed Programs - Transfers	4330						0			0	0	
409	Payments for CTE Programs - Transfers	4340						0			0	0	
410	Payments for Community College Program - Transfers	4370						0			0	0	
411	Payments for Other Programs - Transfers	4380						0			0	0	
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390			0			0			0	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			0			0	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, 2025

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2		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			0	0
419	Tax Anticipation Notes	5120						0			0	0
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
421	State Aid Anticipation Certificates	5140						0			0	0
422	Other Interest or Short-Term Debt	5150						0			0	0
423	Total Debt Services - Interest on Short-Term Debt	5100						0			0	0
424	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
425	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						0			0	0
426	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
427	Total Debt Services	5000						0			0	0
428	PROVISIONS FOR CONTINGENCIES (TF)	6000										0
429	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	
431	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
433	SUPPORT SERVICES (FP&S)	2000										
434	SUPPORT SERVICES - BUSINESS											
435	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
436	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
437	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
438	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
439	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
440	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
441	Payments to Regular Programs	4110						0			0	0
442	Payments to Special Education Programs	4120						0			0	0
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0	0
444	Total Payments to Other Govt Units	4000						0			0	0
445	DEBT SERVICES (FP&S)	5000										
446	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
447	Tax Anticipation Warrants	5110						0			0	0
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
449	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
451	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						0			0	0
452	Total Debt Service	5000						0			0	0
453	PROVISION FOR CONTINGENCIES (FP&S)	6000										
454	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-24 thru 6-30-25 (from 2023 Levy & Prior Levies) *	Taxes Received (from the 2024 Levy)	Taxes Received (from 2023 & Prior Levies)	Total Estimated Taxes (from the 2024 Levy)	Estimated Taxes Due (from the 2024 Levy)
3				(Column B - C)		(Column E - C)
4	Educational	0		0		0
5	Operations & Maintenance	0		0		0
6	Debt Services **	0		0		0
7	Transportation	0		0		0
8	Municipal Retirement	0		0		0
9	Capital Improvements	0		0		0
10	Working Cash	0		0		0
11	Tort Immunity	0		0		0
12	Fire Prevention & Safety	0		0		0
13	Leasing Levy	0		0		0
14	Special Education	0		0		0
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	0		0		0
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	0	0	0	0	0
20						
21	* The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J	K
1	SCHEDULE OF SHORT-TERM DEBT										
2	Description (Enter Whole Dollars)		Outstanding Beginning July 1, 2024	Issued July 1, 2024 thru June 30, 2025	Retired July 1, 2024 thru June 30, 2025	Outstanding Ending June 30, 2025					
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)										
4	Total CPPRT Notes										
5	TAX ANTICIPATION WARRANTS (TAW)										
6	Educational Fund						0				
7	Operations & Maintenance Fund						0				
8	Debt Services - Construction						0				
9	Debt Services - Working Cash						0				
10	Debt Services - Refunding Bonds						0				
11	Transportation Fund						0				
12	Municipal Retirement/Social Security Fund						0				
13	Fire Prevention & Safety Fund						0				
14	Other - (Describe & Itemize)						0				
15	Total TAWs		0	0	0	0	0				
16	TAX ANTICIPATION NOTES (TAN)										
17	Educational Fund						0				
18	Operations & Maintenance Fund						0				
19	Fire Prevention & Safety Fund						0				
20	Other - (Describe & Itemize)						0				
21	Total TANs		0	0	0	0	0				
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)										
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)						0				
24	General State Aid/Evidence-Based Funding Anticipation Certificates										
25	Total (All Funds)						0				
26	OTHER SHORT-TERM BORROWING										
27	Total Other Short-Term Borrowing (Describe & Itemize)						0				
28											
29	SCHEDULE OF LONG-TERM DEBT										
30											
31	Long-Term Debt Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Counts Against Statutory Debt Limit? (Y/N)**	Outstanding Beginning July 1, 2024	Issued July 1, 2024 thru June 30, 2025	Any differences (Described and Itemize)	Retired July 1, 2024 thru June 30, 2025	Outstanding Ending June 30, 2025	Amount to be Provided for Payment on Long- Term Debt
32	Special Education Bond	03/03/21	3,095,000		N	2,315,000			295,000	2,020,000	2,020,000
33									0		
34									0		
35									0		
36									0		
37									0		
38									0		
39									0		
40									0		
41									0		
42									0		
43									0		
44									0		
45									0		
46									0		
47									0		
48									0		
49									0		
50		3,095,000				2,315,000	0	0	295,000	2,020,000	2,020,000
51	• Each type of debt issued must be identified separately with the amount:										
52	1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds	7. Leases					10. Other			
53	2. Funding Bonds	5. Tort Judgment Bonds	8. Subscription-Based Information Technology Arrangements					11. Other			
54	3. Refunding Bonds	6. Building Bonds	9. Other					12. Other			
55											
56											
57	** Debts that do not count against the debt limit may include:										
58	Building bonds approved by referendum on or after Nov. 5, 2024; see 105 ILCS 5/19-1(p-225)										
59	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)										
60	Alternate revenue bonds paid from the alternate revenue source; see 30 ILCS 350/15										
61	Warrants in anticipation of taxes levied according to provisions in 105 ILCS 5/17-16										
62	Various individual exemptions; see 105 ILCS 5/19-1										
63											
64											
65	Note: Working Cash Fund Bonds and Funding Bonds may be issued in excess of the statutory debt limit, but do count against the debt limit once issued.										

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

	A	B	C	D	E	F	G	H	I	J	K									
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES																			
2	Description (Enter Whole Dollars)				Account No.	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education										
3	Cash Basis Fund Balance as of July 1, 2024																			
4	RECEIPTS:																			
5	Ad Valorem Taxes Received by District		10, 20, 40 or 50-1100, 80		0	0	0													
6	Earnings on Investments		10, 20, 40, 50 or 60-1500, 80		0	0	0	0	0	0										
7	Drivers' Education Fees		10-1970							0										
8	School Facility Occupation Tax Proceeds		30 or 60-1983						0											
9	Driver Education		10 or 20-3370							0										
10	Other Receipts (Describe & Itemize)		--		0	0	0	0	0	0										
11	Sale of Bonds		10, 20, 40 or 60-7200			0	0	0	0	0										
12	Total Receipts				0	0	0	0	0	0										
13	DISBURSEMENTS:																			
14	Instruction		10 or 50-1000			0				0										
15	Facilities Acquisition & Construction Services		20 or 60-2530			0	0	0	0	0										
16	Tort Immunity Services		80		0															
17	DEBT SERVICE:																			
18	Debt Services - Interest on Long-Term Debt		30-5200						0											
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)		30-5300						0											
20	Debt Services Other (Describe & Itemize)		30-5400						0											
21	Total Debt Services								0											
22	Other Disbursements (Describe & Itemize)		--																	
23	Total Disbursements				0	0	0	0	0	0										
24	Ending Cash Basis Fund Balance as of June 30, 2025																			
25	Reserved Cash Balance		714																	
26	Unreserved Cash Balance		730		0	0	0	0	0	0										
27	SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a																			
28																				
29																				
30	Yes <input type="checkbox"/>	No <input type="checkbox"/>	Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?																	
31	If yes, list in the aggregate the following:																			
32																				
33																				
34	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter the total dollar amount for each category.																			
35	Expenditures:																			
36	Workers' Compensation Act and/or Workers' Occupational Disease Act				0															
37	Unemployment Insurance Act				0															
38	Insurance (Regular or Self-Insurance)				0															
39	Risk Management and Claims Service				0															
40	Judgments/Settlements				0															
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction				0															
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)				0															
43	Legal Services				0															
44	Principal and Interest on Tort Bonds				0															
45	Other -Explain on Itemization 44 tab				0															
46	Total				0															
47	G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0				OK															
48																				
49	^a Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.																			
50	^b 55 ILCS 5/5-1006.7																			

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

	A	B	C	D	E	F	G	H	I	J	K	L													
1	CARES, CRRSA, and ARP SCHEDULE - FY 2025											Click below for schedule instructions:													
2	Please read schedule instructions before completing. 											SCHEDULE INSTRUCTIONS													
3	Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2025			<input checked="" type="checkbox"/> Yes		<input type="checkbox"/> No																			
4																									
5	If the answer to the above question is "YES", this schedule must be completed.																								
6	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.																								
7	Part 1: CARES, CRRSA, and ARP REVENUE																								
8	Revenue Section A		Section A is for revenue recognized in FY 2025 reported on the FY 2025 AFR for FY 2022, FY 2023 and/or FY 2024 EXPENDITURES claimed on July 1, 2024, through June 30, 2025, FRIS grant expenditure reports for expenditures reported in the prior year FY 2022, FY 2023, and/or FY 2024 AFR.																						
9													(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total			
10	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety													
11			4998									0													
12			ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST, D4)	4998									0												
13			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												
14			GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK, JE)	4998									0												
15			ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998									0												
16			ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998									0												
17			CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)	4998									0												
18			Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998									0												
19			Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998									0												
20			Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998									0												
21	Total Revenue Section A		0	0		0	0	0		0	0														
22	Revenue Section B		Section B is for revenue recognized in FY 2025 reported on the FY 2025 AFR and for FY 2025 EXPENDITURES claimed on July 1, 2024, through June 30, 2025, FRIS grant expenditure reports and reported in the FY 2025 AFR.																						
23													Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total		
24													Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety		
25															4998									0	
26															ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST, D4)	4998									0
27															GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK, JE)	4998									0
28															ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3, P4, 15, 25, 35, 45, 55, 65, 75)	4998	4,200								4,200
29															ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998									0
30															ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998									0
31															CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)	4998									0
32															Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998									0
33															Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998									0
34															Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998									0
35															(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998									0
36															Total Revenue Section B		4,200	0		0	0	0		0	4,200
37	Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue																								
38	Total Other Federal Revenue (Section A plus Section B)	4998	4,200	0		0	0	0		0	4,200														
39	Total Other Federal Revenue from Revenue Tab	4998	4,200	0		0	0	0		0	4,200														
40	Difference (must equal 0)		0	0		0	0	0		0	0														
41	Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK		OK	OK														
42																									

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

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

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

A	B	C	D	E	F	G	H	I	J	K	L
	(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		
Expenditure Section B:											
63	ESSER II EXPENDITURES (CRRSA)										
64											
65											
66											
67	FUNCTION										
68	1. List the total expenditures for the Functions 1000 and 2000 below										
69	INSTRUCTION Total Expenditures	1000								0	
70	SUPPORT SERVICES Total Expenditures	2000								0	
72	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
73	Facilities Acquisition and Construction Services (Total)	2530								0	
74	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540								0	
75	FOOD SERVICES (Total)	2560								0	
77	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
78	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000								0	
79	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000								0	
80	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0	0	0	
81	Expenditure Section C:										
82											
83	GEER I EXPENDITURES (CARES)										
84											
85	FUNCTION										
86	1. List the total expenditures for the Functions 1000 and 2000 below										
87	INSTRUCTION Total Expenditures	1000								0	
88	SUPPORT SERVICES Total Expenditures	2000								0	
90	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
91	Facilities Acquisition and Construction Services (Total)	2530								0	
92	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540								0	
93	FOOD SERVICES (Total)	2560								0	
95	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
96	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000								0	
97	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000								0	
98	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0	0	0	

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

A	B	C	D	E	F	G	H	I	J	K	L
Expenditure Section D: GEER II EXPENDITURES (CRRSA)		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	
FUNCTION											
1. List the total expenditures for the Functions 1000 and 2000 below											
105 INSTRUCTION Total Expenditures	1000									0	
106 SUPPORT SERVICES Total Expenditures	2000									0	
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
109 Facilities Acquisition and Construction Services (Total)	2530									0	
110 OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0	
111 FOOD SERVICES (Total)	2560									0	
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
114 TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0	
115 TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0	
116 TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0	0	
Expenditure Section E: ESSER III EXPENDITURES (ARP)											
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											
123 INSTRUCTION Total Expenditures	1000									0	
124 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)											
127 Facilities Acquisition and Construction Services (Total)	2530									0	
128 OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0	
129 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).											
132 TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0	
133 TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0	
134 TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0	0	

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

A	B	C	D	E	F	G	H	I	J	K	L
	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		
135	Expenditure Section F:										
136	CRRSA Child Nutrition (CRRSA)										
137											
138											
139	FUNCTION										
140	1. List the total expenditures for the Functions 1000 and 2000 below										
141	INSTRUCTION Total Expenditures	1000								0	
142	SUPPORT SERVICES Total Expenditures	2000								0	
143											
144	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
145	Facilities Acquisition and Construction Services (Total)	2530								0	
146	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540								0	
147	FOOD SERVICES (Total)	2560								0	
148											
149	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
150	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000								0	
151	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000								0	
152	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0	
153	Expenditure Section G:										
154											
155	ARP Child Nutrition (ARP)										
156											
157	FUNCTION										
158	1. List the total expenditures for the Functions 1000 and 2000 below										
159	INSTRUCTION Total Expenditures	1000								0	
160	SUPPORT SERVICES Total Expenditures	2000								4,200	
161										4,200	
162	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
163	Facilities Acquisition and Construction Services (Total)	2530								0	
164	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540								0	
165	FOOD SERVICES (Total)	2560								0	
166											
167	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
168	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000								0	
169	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000								0	
170	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0	

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

A	B	C	D	E	F	G	H	I	J	K	L
171	Expenditure Section H:										
173	ARP IDEA (ARP)										
174	FUNCTION										
176	1. List the total expenditures for the Functions 1000 and 2000 below										
177	INSTRUCTION Total Expenditures	1000									0
178	SUPPORT SERVICES Total Expenditures	2000									0
180	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
181	Facilities Acquisition and Construction Services (Total)	2530									0
182	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0
183	FOOD SERVICES (Total)	2560									0
184	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
185	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0
186	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0
188	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology									0
189	Expenditure Section I:										
191	ARP Homeless I (ARP)										
192	FUNCTION										
194	1. List the total expenditures for the Functions 1000 and 2000 below										
195	INSTRUCTION Total Expenditures	1000									0
196	SUPPORT SERVICES Total Expenditures	2000									0
197	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
199	Facilities Acquisition and Construction Services (Total)	2530									0
200	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0
201	FOOD SERVICES (Total)	2560									0
202	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
204	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0
205	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0
206	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology									0

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

A	B	C	D	E	F	G	H	I	J	K	L
207	Expenditure Section J:										
208	CURES (Coronavirus State and Local Fiscal Recovery Funds)										
209											
210											
211	FUNCTION										
212	1. List the total expenditures for the Functions 1000 and 2000 below										
213	INSTRUCTION Total Expenditures	1000									0
214	SUPPORT SERVICES Total Expenditures	2000									0
215											
216	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
217	Facilities Acquisition and Construction Services (Total)	2530									0
218	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0
219	FOOD SERVICES (Total)	2560									0
220											
221	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
222	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0
223	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0
224	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0			0
225	Expenditure Section K:										
226	Other CARES Act Expenditures (not accounted for above)										
227											
228											
229	FUNCTION										
230	1. List the total expenditures for the Functions 1000 and 2000 below										
231	INSTRUCTION Total Expenditures	1000									0
232	SUPPORT SERVICES Total Expenditures	2000									0
233											
234	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
235	Facilities Acquisition and Construction Services (Total)	2530									0
236	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0
237	FOOD SERVICES (Total)	2560									0
238											
239	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
240	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0
241	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0
242	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0			0

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

A		B	C	D	E	F	G	H	I	J	K	L
Expenditure Section L:		DISBURSEMENTS										
Other CRRSA 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		
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 M:		DISBURSEMENTS										
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		
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	0	
Expenditure Section N:		DISBURSEMENTS										
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		
FUNCTION												
INSTRUCTION	1000	0	0	0	0	0	0	0	0	0	0	
SUPPORT SERVICES	2000	0	0	0	0	0	4,200	0			4,200	
Facilities Acquisition and Construction Services (Total)	2530	0	0	0	0	0	0	0			0	
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	0	0	0	0	0	0	0			0	
FOOD SERVICES (Total)	2560	0	0	0	0	0	0	0			0	
TOTAL EXPENDITURES		Functions 1000 & 2000 total										4,200
Expenditure Section O:		DISBURSEMENTS										
TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)		(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures		
FUNCTION												
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology				0	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, 2024	Add: Additions July 1, 2024 thru June 30, 2025	Less: Deletions July 1, 2024 thru June 30, 2025	Cost Ending June 30, 2025	Life In Years	Accumulated Depreciation Allowable Beginning July 1, 2024	Add: Depreciation Allowable July 1, 2024 thru June 30, 2025	Less: Depreciation Deletions July 1, 2024 thru June 30, 2025	Accumulated Depreciation Ending June 30, 2025	Ending Balance Undepreciated June 30, 2025
3	Works of Art & Historical Treasures	210				0					0	0
4	Land	220										
5	Non-Depreciable Land	221	159,845			159,845						159,845
6	Depreciable Land	222				0					0	0
7	Buildings	230										
8	Permanent Buildings	231	3,343,146	14,860,050		18,203,196				2,317,047	15,886,149	
9	Temporary Buildings	232				0				0	0	
10	Improvements Other than Buildings (Infrastructure)	240	1,439,020	185,774		1,624,794				731,895	892,899	
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	428,635			428,635				180,575	248,060	
13	5 Yr Schedule	252				0				0	0	
14	3 Yr Schedule	253				0				0	0	
15	Construction in Progress	260	14,949,056	225,622	14,860,050	314,628						314,628
16	Total Capital Assets	200	20,319,702	15,271,446	14,860,050	20,731,098				0	3,229,517	17,501,581
17	Non-Capitalized Equipment	700				0						
18	Allowable Depreciation								0	239,823		

	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2024 - 2025)						
2	This schedule is completed for school districts only.						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE		Amount		
6			OPERATING EXPENSE PER PUPIL				
7	EXPENDITURES:						
8	ED	Expenditures 16-24, L116	Total Expenditures		\$	24,332,647	
9	O&M	Expenditures 16-24, L155	Total Expenditures			0	
10	DS	Expenditures 16-24, L178	Total Expenditures			381,700	
11	TR	Expenditures 16-24, L214	Total Expenditures			0	
12	MR/SS	Expenditures 16-24, L292	Total Expenditures			0	
13	TORT	Expenditures 16-24, L429	Total Expenditures			0	
14					Total Expenditures	\$	24,714,347
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:						
18	TR	Revenues 10-15, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	\$	0	
19	TR	Revenues 10-15, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		0	
20	TR	Revenues 10-15, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)		0	
21	TR	Revenues 10-15, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)		0	
22	TR	Revenues 10-15, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		0	
23	TR	Revenues 10-15, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)		0	
24	TR	Revenues 10-15, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		0	
25	TR	Revenues 10-15, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0	
26	TR	Revenues 10-15, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0	
27	TR	Revenues 10-15, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		0	
28	TR	Revenues 10-15, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0	
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410	Adult Ed (from ICCB)		0	
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0	
31	O&M-TR	Revenues 10-15, L214, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		0	
32	O&M-TR	Revenues 10-15, L215, Col D,F	4605	Fed - Spec Education - Preschool Discretionary		0	
33	O&M	Revenues 10-15, L225, Col D	4810	Federal - Adult Education		0	
34	ED	Expenditures 16-24, L7, Col K - (G+I)	1125	Pre-K Programs		0	
35	ED	Expenditures 16-24, L9, Col K - (G+I)	1225	Special Education Programs Pre-K		0	
36	ED	Expenditures 16-24, L11, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0	
37	ED	Expenditures 16-24, L12, Col K - (G+I)	1300	Adult/Continuing Education Programs		0	
38	ED	Expenditures 16-24, L15, Col K - (G+I)	1600	Summer School Programs		676,020	
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		14,996	
53	ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units		0	
54	ED	Expenditures 16-24, L116, Col G	-	Capital Outlay		184,930	
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		0	
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	

	A	B	C	D	E	F	H		
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2024 - 2025)								
2	This schedule is completed for school districts only.								
3	Fund	Sheet, Row	ACCOUNT NO - TITLE				Amount		
61	DS	Expenditures 16-24, L174, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt				295,000		
62	TR	Expenditures 16-24, L189, Col K - (G+I)	3000 Community Services				0		
63	TR	Expenditures 16-24, L200, Col K	4000 Total Payments to Other Govt Units				0		
64	TR	Expenditures 16-24, L210, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt				0		
65	TR	Expenditures 16-24, L214, Col G	- Capital Outlay				0		
66	TR	Expenditures 16-24, L214, Col I	- Non-Capitalized Equipment				0		
67	MR/SS	Expenditures 16-24, L220, Col K	1125 Pre-K Programs				0		
68	MR/SS	Expenditures 16-24, L222, Col K	1225 Special Education Programs - Pre-K				0		
69	MR/SS	Expenditures 16-24, L224, Col K	1275 Remedial and Supplemental Programs - Pre-K				0		
70	MR/SS	Expenditures 16-24, L225, Col K	1300 Adult/Continuing Education Programs				0		
71	MR/SS	Expenditures 16-24, L228, Col K	1600 Summer School Programs				0		
72	MR/SS	Expenditures 16-24, L277, Col K	3000 Community Services				0		
73	MR/SS	Expenditures 16-24, L282, Col K	4000 Total Payments to Other Govt Units				0		
74	Tort	Expenditures 16-24, L318, Col K - (G+I)	1125 Pre-K Programs				0		
75	Tort	Expenditures 16-24, L320, Col K - (G+I)	1225 Special Education Programs Pre-K				0		
76	Tort	Expenditures 16-24, L322, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K				0		
77	Tort	Expenditures 16-24, L323, Col K - (G+I)	1300 Adult/Continuing Education Programs				0		
78	Tort	Expenditures 16-24, L326, Col K - (G+I)	1600 Summer School Programs				0		
79	Tort	Expenditures 16-24, L331, Col K	1910 Pre-K Programs - Private Tuition				0		
80	Tort	Expenditures 16-24, L332, Col K	1911 Regular K-12 Programs - Private Tuition				0		
81	Tort	Expenditures 16-24, L333, Col K	1912 Special Education Programs K-12 - Private Tuition				0		
82	Tort	Expenditures 16-24, L334, Col K	1913 Special Education Programs Pre-K - Tuition				0		
83	Tort	Expenditures 16-24, L335, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition				0		
84	Tort	Expenditures 16-24, L336, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition				0		
85	Tort	Expenditures 16-24, L337, Col K	1916 Adult/Continuing Education Programs - Private Tuition				0		
86	Tort	Expenditures 16-24, L338, Col K	1917 CTE Programs - Private Tuition				0		
87	Tort	Expenditures 16-24, L339, Col K	1918 Interscholastic Programs - Private Tuition				0		
88	Tort	Expenditures 16-24, L340, Col K	1919 Summer School Programs - Private Tuition				0		
89	Tort	Expenditures 16-24, L341, Col K	1920 Gifted Programs - Private Tuition				0		
90	Tort	Expenditures 16-24, L342, Col K	1921 Bilingual Programs - Private Tuition				0		
91	Tort	Expenditures 16-24, L343, Col K	1922 Truants Alternative/Optional Ed Programs - Private Tuition				0		
92	Tort	Expenditures 16-24, L388, Col K - (G+I)	3000 Community Services				0		
93	Tort	Expenditures 16-24, L415, Col K	4000 Total Payments to Other Govt Units				0		
94	Tort	Expenditures 16-24, L429, Col G	- Capital Outlay				0		
95	Tort	Expenditures 16-24, L429, Col I	- Non-Capitalized Equipment				0		
96			Total Deductions for OEPP Computation (Sum of Lines 18 - 95)		\$	1,170,946			
97			Total Operating Expenses Regular K-12 (Line 14 minus Line 96)			23,543,401			
98			9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2024-2025			0.00			
99			Estimated OEPP (Line 97 divided by Line 98)		\$	Complete Line 98			
100	PER CAPITA TUITION CHARGE								
101	LESS OFFSETTING RECEIPTS/REVENUES:								
102									
104	TR	Revenues 10-15, L42, Col F	1411 Regular - Transp Fees from Pupils or Parents (In State)		\$	0			
105	TR	Revenues 10-15, L44, Col F	1413 Regular - Transp Fees from Other Sources (In State)			0			
106	TR	Revenues 10-15, L45, Col F	1415 Regular - Transp Fees from Co-curricular Activities (In State)			0			
107	TR	Revenues 10-15, L46, Col F	1416 Regular Transp Fees from Other Sources (Out of State)			0			
108	TR	Revenues 10-15, L51, Col F	1431 CTE - Transp Fees from Pupils or Parents (In State)			0			
109	TR	Revenues 10-15, L53, Col F	1433 CTE - Transp Fees from Other Sources (In State)			0			
110	TR	Revenues 10-15, L54, Col F	1434 CTE - Transp Fees from Other Sources (Out of State)			0			
111	TR	Revenues 10-15, L55, Col F	1441 Special Ed - Transp Fees from Pupils or Parents (In State)			0			
112	TR	Revenues 10-15, L57, Col F	1443 Special Ed - Transp Fees from Other Sources (In State)			0			
113	TR	Revenues 10-15, L58, Col F	1444 Special Ed - Transp Fees from Other Sources (Out of State)			0			
114	ED	Revenues 10-15, L75, Col C	1600 Total Food Service			0			
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700 Total District/School Activity Income (without Student Activity Funds)			0			
116	ED	Revenues 10-15, L86, Col C	1811 Rentals - Regular Textbooks			0			
117	ED	Revenues 10-15, L89, Col C	1819 Rentals - Other (Describe & Itemize)			0			
118	ED	Revenues 10-15, L90, Col C	1821 Sales - Regular Textbooks			0			
119	ED	Revenues 10-15, L93, Col C	1829 Sales - Other (Describe & Itemize)			0			
120	ED	Revenues 10-15, L94, Col C	1890 Other (Describe & Itemize)			0			
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910 Rentals			0			
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940 Services Provided Other Districts			0			
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991 Payment from Other Districts			381,700			
124	ED	Revenues 10-15, L108, Col C	1993 Other Local Fees (Describe & Itemize)			97,645			
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100 Total Special Education			0			
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200 Total Career and Technical Education			0			
127	ED-MR/SS	Revenues 10-15, L147, Col C,G	3300 Total Bilingual Ed			0			
128	ED	Revenues 10-15, L148, Col C	3360 State Free Lunch & Breakfast			0			
129	ED-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365 School Breakfast Initiative			0			
130	ED-O&M	Revenues 10-15, L150,Col C,D	3370 Driver Education			0			

	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2024 - 2025)						
2	This schedule is completed for school districts only.						
3	Fund	Sheet, Row	ACCOUNT NO - TITLE				Amount
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500 Total Transportation				60,017
132	ED	Revenues 10-15, L158, Col C	3610 Learning Improvement - Change Grants				0
133	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660 Scientific Literacy				0
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695 Truant Alternative/Optional Education				0
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766 Chicago General Education Block Grant				0
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767 Chicago Educational Services Block Grant				0
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775 School Safety & Educational Improvement Block Grant				0
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780 Technology - Technology for Success				0
139	ED-TR	Revenues 10-15, L166, Col C,F	3815 State Charter Schools				0
140	O&M	Revenues 10-15, L169, Col D	3925 School Infrastructure - Maintenance Projects				0
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999 Other Restricted Revenue from State Sources				0
142	ED	Revenues 10-15, L179, Col C	4045 Head Start [Subtract]				0
143	ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	- Total Restricted Grants-In-Aid Received Directly from Federal Govt				0
144	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100 Total Title V				0
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200 Total Food Service				0
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300 Total Title I				0
147	ED-O&M-TR-MR/SS	Revenues 10-15, L212, Col C,D,F,G	4400 Total Title IV				0
148	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620 Fed - Spec Education - IDEA - Flow Through				0
149	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4625 Fed - Spec Education - IDEA - Room & Board				0
150	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4630 Fed - Spec Education - IDEA - Discretionary				0
151	ED-O&M-TR-MR/SS	Revenues 10-15, L219, Col C,D,F,G	4699 Fed - Spec Education - IDEA - Other (Describe & Itemize)				0
152	ED-O&M-MR/SS	Revenues 10-15, L224, Col C,D,G	4700 Total CTE - Perkins				0
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C225 thru J254)	4800 Total ARRA Program Adjustments				0
178	ED	Revenues 10-15, L256, Col C	4901 Race to the Top				0
179	ED-O&M-TR-MR/SS	Revenues 10-15, L257, Col C,D,F,G	4902 Race to the Top-Preschool Expansion Grant				0
180	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4905 Title III - Immigrant Education Program (IEP)				0
181	ED-TR-MR/SS	Revenues 10-15, L259, Col C,F,G	4909 Title III - Language Inst Program - Limited Eng (LIPLEP)				0
182	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4920 McKinney Education for Homeless Children				0
183	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4930 Title II - Eisenhower Professional Development Formula				0
184	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4932 Title II - Teacher Quality				0
185	ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4935 Title II - Part A - Supporting Effective Instruction – State Grants				0
186	ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4960 Federal Charter Schools				0
187	ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4981 State Assessment Grants				0
188	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4982 Grant for State Assessments and Related Activities				0
189	ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4991 Medicaid Matching Funds - Administrative Outreach				194,453
190	ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program				161,159
	ED-O&M-TR-MR/SS	Revenues 10-15, L269, Col C,D,F,G	4998 Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)				4,200
191	Federal Stimulus Revenue	CARES CRRSA ARP Schedule	Adjusting for FY21, FY22, FY23, FY24, or FY25 revenue received in FY25 for FY21, FY22, FY23, FY24, or FY25 Expenses				0
192							
193	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100 Special Education Contributions from EBF Funds **				
194	ED-MR/SS	Revenues (Part of EBF Payment)	3300 English Learning (Bilingual) Contributions from EBF Funds **				
196			Total Deductions for PCTC Computation (Line 104 through Line 194)	\$	899,174		
197			Net Operating Expense for Tuition Computation (Line 97 minus Line 196)		22,644,227		
198			Total Depreciation Allowance (from page 36, Line 18, Col I)		239,823		
199			Total Allowance for PCTC Computation (Line 197 plus Line 198)		22,884,050		
200			9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2024-2025		0.00		
201			Total Estimated PCTC (Line 199 divided by Line 200) *	\$	Complete Line 98		
202							
203	*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on this tab is NOT the final 9-month ADA.						
204	**Go to the Evidence-Based Funding Distribution Calculation webpage.						
205	Under Reports, open the FY 2025 Special Education Funding Allocation Calculation Details and the FY 2025 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. Please enter 0 if the district does not have allocations for lines 193 and 194.						

Illinois State Board of Education
School Business Services Department

Current Year Payment on Contracts For Indirect Cost Rate Computation

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

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

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

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

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



Indirect Cost Rate Plan

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

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

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

ESTIMATED INDIRECT COST DATA

A	B	C	D	E	F	G	H
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 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.						
6	Support Services - Direct Costs						
7	Direction of Business Support Services (10, 50, and 80 -2510)						
8	Fiscal Services (10, 50, & 80 -2520)						
9	Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540)						
10	Food Services (10 & 80 -2560) <i>Must be less than (P16, Col E-F, L65)</i> *Only include food costs.						
11	Value of Commodities Received for Fiscal Year 2025 (Include the value of commodities when determining if a Single Audit is required).				0		
12	Internal Services (10, 50, and 80 -2570)						
13	Staff Services (10, 50, and 80 -2640)						
14	Data Processing Services (10, 50, & 80 -2660)						
15	SECTION II						
16	Estimated Indirect Cost Rate for Federal Programs						
17							
18							
19	Instruction	Function	Restricted Program	Unrestricted Program			
20			Indirect Costs	Indirect Costs			
21	Support Services:		Direct Costs	Direct Costs			
22	Pupil	1000	15,424,943	15,424,943			
23	Instructional Staff	2100	5,611,572	5,611,572			
24	General Admin.	2200	158,198	158,198			
25	School Admin.	2300	641,537	641,537			
26	Business:	2400	307,548	307,548			
27	Direction of Business Spt. Srv.	2510	0	0	0	0	
28	Fiscal Services	2520	461,175	461,175	0	0	
29	Oper. & Maint. Plant Services	2540	879,749	879,749	0	0	
30	Pupil Transportation	2550	102,316		102,316		
31	Food Services	2560	0	0	0	0	
32	Internal Services	2570	13,200	0	13,200	0	
33	Central:						
34	Direction of Central Spt. Srv.	2610	0	0	0	0	
35	Plan, Rsrch, Dvlp, Eval. Srv.	2620	0	0	0	0	
36	Information Services	2630	94,906		94,906		
37	Staff Services	2640	0	0	0	0	
38	Data Processing Services	2660	437,577	0	437,577	0	
39	Other:	2900	0	0	0	0	
40	Community Services	3000	14,996		14,996		
41	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)		(134,849)		(134,849)		
42	Total		911,952	23,100,916	1,791,701	22,221,167	
43			Restricted Rate*		Unrestricted Rate*		
44			Total Indirect Costs:	911,952	Total Indirect Costs:	1,791,701	
45			Total Direct Costs:	23,100,916	Total Direct Costs:	22,221,167	
			= 3.95%		= 8.06%		

	A	B	C	D	E	F
1	REPORT ON SHARED SERVICES OR OUTSOURCING School Code, Section 17-1.1 (Public Act 97-0357) Fiscal Year Ending June 30, 2025					
2	<i>Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current, and next fiscal years.</i>					
3						
5						
6						
7						
8	<i>Check box if this schedule is not applicable.....</i>	<input type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative, or Shared Service.
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget					
10	Service or Function (<i>Check all that apply</i>)			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	X	X		EBC, TRS / THIS	
15	Energy Purchasing					
16	Food Services					
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance	X	X		CLIC Workers Comp	
20	Investment Pools	X	X		Niles Township Treasurer	
21	Legal Services	X	X		Robbins, Schwartz, Nicholas, Lifton & Taylor	
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	<i>Additional space for Column (D) - Barriers to Implementation:</i>					
36						
37						
38						
40	<i>Additional space for Column (E) - Name of LEA :</i>					
41						
42						
43						

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

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

School District Name: Niles Twp District for Spec Educ
 RCDT Number: 05016807060

Description	Funct. No.	Actual Expenditures, Fiscal Year 2025				Budgeted Expenditures, Fiscal Year 2026			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	330,482		0	330,482	318,205		0	318,205
2. Special Area Administration Services	2330	0		0	0	0		0	0
3. Other Support Services - School Administration	2490	0		0	0	0		0	0
4. Direction of Business Support Services	2510	0	0	0	0	0	0	0	0
5. Internal Services	2570	13,200		0	13,200	28,660		0	28,660
6. Direction of Central Support Services	2610	0		0	0	0		0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0	0	0	0	0
8. Totals		343,682	0	0	343,682	346,865	0	0	346,865
9. Percent Increase (Decrease) for FY2026 (Budgeted) over FY2025 (Actual)									1%

CERTIFICATION

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

Signature of Superintendent

Date

Contact Name (for questions)

Contact Telephone Number

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

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

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

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

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

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

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

Reference Pages.

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

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

[Please insert files above]

Instructions to insert word doc or pdf files:

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

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

	A	B	C	D	E	F
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2026 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell F11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	- <i>If the FY 2026 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.</i>					
5	- <i>If the Annual Financial Report requires a deficit reduction plan even though the FY2026 budget does not, a completed deficit reduction plan is still required.</i>					
6	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	27,067,861	0	0	0	27,067,861
9	Direct Expenditures	24,332,647	0	0		24,332,647
10	Difference	2,735,214	0	0	0	2,735,214
11	Fund Balance - June 30, 2025	13,101,398	0	0	0	13,101,398
12						
13	Balanced - no deficit reduction plan is required.					
14						
15						

FY 2025 Audit Checklist

RCDT: 05016807060
School District/Joint Agreement Name: Niles Twp District for Spec Educ
Auditor Name: Don Shaw
License #: 065-033233 License Expiration Date (below):
9/30/2027
05-016-8070-60_AFR25 Niles Twp District for Spec Educ

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

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

Balancing Schedule

Check this Section for Error Messages

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

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

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

SINGLE AUDIT WORKPAPERS

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

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

[Single Audit Workpapers](#)

GATA REQUIREMENTS

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

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

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

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

[Audit Report Review Process Overview Manual](#)



INDEPENDENT AUDITORS' REPORT ON THE ANNUAL FINANCIAL REPORT

January 8, 2026

Governing Board
Niles Township District for Special Education #807
Morton Grove, Illinois

We have audited the basic financial statements of Niles Township District for Special Education #807 ("District") as of and for the year ended June 30, 2025, and have issued our report thereon, dated January 8, 2026, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise District's basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to January 8, 2026.

The accompanying Annual Financial Report, Form ISBE SD50-35/JA50-60, for District as of and for the year ended June 30, 2025 has been prepared in the form prescribed by the Illinois State Board of Education, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information, except for the financial profile information, estimated financial profile summary, supplementary schedules, statistical section, estimate indirect cost rate for federal programs, report on shared service or outsourcing, administrative cost worksheet, and itemization schedule, as listed in the table of contents, which were not audited, and on which we express no opinion, has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information, except for those portions identified above as not audited, is fairly stated in all material respects in relation to the basic financial statements as a whole.

The answers to questions 1 through 25 contained in the "Auditor's Questionnaire" on page 2 are based solely on the procedures performed and data obtained during our audit of the basic financial statements of District as of and for the year ended June 30, 2025.

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

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP