

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

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

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

School District
Joint Agreement

<p>School District/Joint Agreement Information (See instructions on the inside of this page.)</p> <p>School District/Joint Agreement Number: 05016026002</p> <p>County Name: Cook</p> <p>Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will populate): River Trails SD 26</p> <p>Address: 1900 East Kensington Road</p> <p>City: Mt. Prospect</p> <p>Email Address:</p> <p>Zip Code: 60056</p> <p>Annual Financial Report Type of Auditor's Report Issued:</p> <p><input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer</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: Baker Tilly US, LLP</p> <p>Name of Audit Manager: Joe Lightcap</p> <p>Address: 1301 West 22nd Street, Suite 400</p> <p>City: Oak Brook</p> <p>State: IL</p> <p>Zip Code: 60523</p> <p>Phone Number: (630) 990-3131</p> <p>Fax Number: (630) 990-0039</p> <p>IL License Number (9 digit): 065-033525</p> <p>Expiration Date: 9/30/2027</p> <p>Email Address: joe.lightcap@bakertilly.com</p> <p>ISBE Use Only</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>ISBE Use Only</p>
<p>District Superintendent/Administrator Name (Type or Print): Jodi Megerle, Ed.D.</p> <p>Email Address: jmegerle@rtd26.org</p>		<p>Name of Township:</p>	<p>ROE / ISC Number and Name:</p>
<p>Telephone: 847-297-4120</p>	<p>Fax Number: 847-297-4120</p>	<p>Township Treasurer Name:</p>	<p>Regional Superintendent/Cook ISC Executive Director Name:</p>
<p>Signature & Date:</p>		<p>Email Address:</p>	<p>Email Address:</p>
		<p>Telephone:</p>	<p>Fax Number:</p>
		<p>Telephone:</p>	<p>Fax Number:</p>

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

05-016-0260-02_AFR25 River Trails SD 26

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 supporting authorization/documentation, as necessary, to use the applicable account code (cell).

Independent Auditors' Report on Supplementary Information

To the Board of Education of
River Trails School District 26

We have audited the financial statements of the governmental activities and each major fund of River Trails School District 26 (the District) as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 18, 2025 which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements as a whole.

The accompanying Annual Financial Report (ISBE Form SD50-35/JA50-60), 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 referenced in the preceding paragraph. 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. Such information, except for the financial profile information, estimated financial profile summary, statistical section, report on shared services or outsourcing, administrative cost worksheet, itemization schedule and deficit reduction calculation, which were not audited and on which we render no opinion, has been subjected to the auditing procedures applied to the audit of the basic financial statements and certain other additional procedures including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or 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, except for those portions identified in the previous sentence as not audited, the Annual Financial Report is fairly stated in all material respects, in relation to the basic financial statements as a whole.

The answers to questions 1 through 22 contained in the "Auditor's Questionnaire" on page 2 are based solely on the procedures performed and data obtained during the audit of the basic financial statements of the 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 the River Trails School District 26, 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.



Oak Brook, Illinois
December 18, 2025

TABLE OF CONTENTS

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

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**
 - 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.
 - 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: 10/1/1991 (Ex: 00/00/0000)

22. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

PART D - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

Baker Tilly US, LLP

Name of Audit Firm (print)

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

Signature of Audit Manager or Firm

mm/dd/yyyy

FINANCIAL PROFILE INFORMATION*Required to be completed for school districts only.***A. Tax Rates** (Enter the tax rate - ex: .0150 for \$1.50)**Tax Year 2024**

Equalized Assessed Valuation (EAV):

669,835,359

	Educational	Operations & Maintenance	Transportation	Combined Total	Working Cash
Rate(s):	0.029725	0.005427	0.001318	= 0.036470	0.000000

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
31,383,218	26,981,701	4,401,517	32,226,927

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

C. Short-Term Debt **

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

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

D. Long-Term Debt

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

a. 6.9% for elementary and high school districts.
b. 13.8% for unit districts.

46,218,640

Long-Term Debt Outstanding:

c. Long-Term Debt (Principal only)	Acct	
Outstanding:.....	511	35,384,967

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: River Trails SD 26
District Code: 05016026002
County Name: Cook

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
Funds 10, 20, 40, 70 + (50 & 80 if negative)	32,226,927.00	1.027	Weight	0.35
Funds 10, 20, 40, & 70,	31,383,218.00		Value	1.40
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
Funds 10, 20 & 40	26,981,701.00	0.860	Adjustment	0
Funds 10, 20, 40 & 70,	31,383,218.00		Weight	0.35
Minus Funds 10 & 20	0.00			

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
Funds 10, 20 40 & 70	33,721,186.00	449.92	Weight	0.10
Funds 10, 20, 40 divided by 360	74,949.17		Value	0.40

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	4
Funds 10, 20 & 40	0.00	100.00	Weight	0.10
(.85 x EAV) x Sum of Combined Tax Rates	20,764,561.21		Value	0.40

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	1
35,384,967.00	23.44		Weight	0.10
46,218,639.77			Value	0.10

Total Profile Score: **3.70 *****Estimated 2026 Financial Profile Designation:** **RECOGNITION**

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

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

	A	B	C	D	E	F	G	H	I	J	K
1	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		23,533,561	1,824,862	1,212,272	1,439,097	878,158	7,516,993	6,923,666	0	0
5	Investments	120									
6	Taxes Receivable	130	10,872,523	1,763,869	727,009	428,368	302,378	0	0	0	0
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	150	75,356	0	0	0	0	0	0	0	0
9	Other Receivables	160	86,859	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		34,568,299	3,588,731	1,939,281	1,867,465	1,180,536	7,516,993	6,923,666	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									
27	Other Payables	430	339,811	53,431	950	0	0	651,888	0	0	0
28	Contracts Payable	440	0	0	0	0	0	0	0	0	0
29	Loans Payable	460	0	0	0	0	0	0	0	0	0
30	Salaries & Benefits Payable	470	1,035,448	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	11,031,918	1,763,869	727,009	496,757	302,378	0	0	0	0
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		12,407,177	1,817,300	727,959	496,757	302,378	651,888	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	0	1,771,431	225,949	1,370,708	132,913	5,846,274	0	0	0
39	Unreserved Fund Balance	730	22,161,122	0	985,373	0	745,245	1,018,831	6,923,666	0	0
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		34,568,299	3,588,731	1,939,281	1,867,465	1,180,536	7,516,993	6,923,666	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	73,203								
45	Total Student Activity Current Assets For Student Activity Funds		73,203								
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	73,203								
49	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		73,203								
51	Total ASSETS /LIABILITIES District with Student Activity Funds										
53	Total Current Assets District with Student Activity Funds		34,641,502	3,588,731	1,939,281	1,867,465	1,180,536	7,516,993	6,923,666	0	0
54	Total Capital Assets District with Student Activity Funds										
55	CURRENT LIABILITIES (400) District with Student Activity Funds										
56	Total Current Liabilities District with Student Activity Funds		12,407,177	1,817,300	727,959	496,757	302,378	651,888	0	0	0
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds										
58	Total Long-Term Liabilities District with Student Activity Funds										
59	Reserved Fund Balance District with Student Activity Funds	714	73,203	1,771,431	225,949	1,370,708	132,913	5,846,274	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	22,161,122	0	985,373	0	745,245	1,018,831	6,923,666	0	0
61	Investment in General Fixed Assets District with Student Activity Funds										
62	Total Liabilities and Fund Balance District with Student Activity Funds		34,641,502	3,588,731	1,939,281	1,867,465	1,180,536	7,516,993	6,923,666	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
	ASSETS (Enter Whole Dollars)	Acct. #	Account Groups		
			Agency Fund	General Fixed Assets	General Long-Term Debt
1	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹				
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	Total Current Assets		0		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210		0	
16	Land	220		656,821	
17	Building & Building Improvements	230		43,682,739	
18	Site Improvements & Infrastructure	240		7,435,015	
19	Capitalized Equipment	250		11,228,632	
20	Construction in Progress	260		20,882,840	
21	Amount Available in Debt Service Funds	340		1,211,322	
22	Amount to be Provided for Payment on Long-Term Debt	350		34,173,645	
23	Total Capital Assets		83,886,047	35,384,967	
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		35,384,967	
37	Total Long-Term Liabilities			35,384,967	
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets		83,886,047		
41	Total Liabilities and Fund Balance	0	83,886,047	35,384,967	
42	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	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		83,886,047	35,384,967	
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			35,384,967	
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		83,886,047		
62	Total Liabilities and Fund Balance District with Student Activity Funds	0	83,886,047	35,384,967	

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

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

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											
93	RECEIPTS/REVENUES (with Student Activity Funds)										
94	LOCAL SOURCES	1000	23,777,477	3,393,941	1,394,699	991,448	664,957	303,203	92,431	0	0
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
96	STATE SOURCES	3000	5,233	1,576,499	0	237,554	0	0	0	0	0
97	FEDERAL SOURCES	4000	1,397,854	0	0	0	0	0	0	0	0
98	Total Direct Receipts/Revenues		25,180,564	4,970,440	1,394,699	1,229,002	664,957	303,203	92,431	0	0
99	<i>Receipts/Revenues for "On Behalf" Payments ²</i>	3998	6,761,529	0	0	0	0	0		0	0
100	Total Receipts/Revenues		31,942,093	4,970,440	1,394,699	1,229,002	664,957	303,203	92,431	0	0
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	14,305,376				276,593			0	
103	Support Services	2000	7,628,776	2,383,610		1,306,074	501,737	17,322,421		0	0
104	Community Services	3000	8,020	0		0	0				
105	Payments to Other Districts & Governmental Units	4000	1,434,004	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	2,753,375	0	0			0	0
107	Total Direct Disbursements/Expenditures		23,376,176	2,383,610	2,753,375	1,306,074	778,330	17,322,421		0	0
108	<i>Disbursements/Expenditures for "On Behalf" Payments ²</i>	4180	6,761,529	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		30,137,705	2,383,610	2,753,375	1,306,074	778,330	17,322,421		0	0
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		1,804,388	2,586,830	(1,358,676)	(77,072)	(113,373)	(17,019,218)	92,431	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	3,000,000	1,487,474	0	0	12,805,781	4,971,842	0	0
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		3,018,840	4,250,010	0	0	0	0	0	0	0
116	Total Other Sources/Uses of Funds		(3,018,840)	(1,250,010)	1,487,474	0	0	12,805,781	4,971,842	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2025		22,234,325	1,771,431	1,211,322	1,370,708	878,158	6,865,105	6,923,666	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		19,127,389	3,326,712	1,362,562	781,156	299,386	0	0	0	0
6	Leasing Purposes Levy ⁸	1130	0	0							
7	Special Education Purposes Levy	1140	2,036,623	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					299,386				
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	21,164,012	3,326,712	1,362,562	781,156	598,772	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	473,699	0	0	0	30,000	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	473,699	0	0	0	30,000	0	0	0	0	0
19	TUITION	1300									
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	117,156								
23	Regular - Tuition from Other Sources (Out of State)	1314	0								
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	45,020								
25	Summer Sch - Tuition from Other Districts (In State)	1322	0								
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	0								
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	162,176									
41	TRANSPORTATION FEES	1400									
42	Regular - Transp Fees from Pupils or Parents (In State)	1411			152,073						
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				152,073						

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)				
2		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
64	EARNS ON INVESTMENTS	1500									
65	Interest on Investments	1510	1,000,308	65,700	32,137	58,219	36,185	279,550	92,431	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		1,000,308	65,700	32,137	58,219	36,185	279,550	92,431	0	0
69	FOOD SERVICE	1600									
70	Sales to Pupils - Lunch	1611	258,261								
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		258,261								
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	89,219								
84	Total District/School Activity Income (without Student Activity Funds)		0	0							
85	Total District/School Activity Income (with Student Activity Funds)		89,219								
86	TEXTBOOK INCOME	1800									
87	Rentals - Regular Textbooks	1811	257,667								
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		257,667								
97	OTHER REVENUE FROM LOCAL SOURCES	1900									
98	Rentals	1910	0	1,529							
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	258,371	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	21,897	0	0	0	0	0	0	0	0
106	School Facility Occupation Tax Proceeds	1983	0		0			0			
107	Payment from Other Districts	1991	0	0	0	0	0	0			
108	Sale of Vocational Projects	1992	0								
109	Other Local Fees (Describe & Itemize)	1993	31,890	0	0	0	0	0	0	0	0
110	Other Local Revenues (Describe & Itemize)	1999	59,977	0	0	0	0	23,653	0	0	0
111	Total Other Revenue from Local Sources		372,135	1,529	0	0	0	23,653	0	0	0
112	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	23,688,258	3,393,941	1,394,699	991,448	664,957	303,203	92,431	0	0
113	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	23,777,477								
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	0	1,526,499	0	0	0	0	0	0	0
122	Reorganization Incentives (Accounts 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		0	1,526,499	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	Description (Enter Whole Dollars)		(10)	(20)	(30)	(40)	(50)				
2		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
126	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
127	SPECIAL EDUCATION										
128	Special Education - Private Facility Tuition	3100	0			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 - WECAP	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	1,370	0			0				
144	Total Career and Technical Education		1,370	0			0				
145	BILINGUAL EDUCATION										
146	Bilingual Ed - Downstate - TPI and TBE	3305	0								
147	Bilingual Education Downstate - Transitional Bilingual Education	3310	0								
148	Total Bilingual Ed		0				0				
149	State Free Lunch & Breakfast	3360	2,618								
150	School Breakfast Initiative	3365	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		72,932	0				
156	Transportation - Special Education	3510	0	0		164,622	0				
157	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
158	Total Transportation		0	0		237,554	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	1,245	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		50,000			0				
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	0	0	0	0	0	0	0	0	0
172	Total Restricted Grants-In-Aid		5,233	50,000	0	237,554	0	0	0	0	0
173	Total Receipts from State Sources	3000	5,233	1,576,499	0	237,554	0	0	0	0	0
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	0	0			
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0		0	0	0		0	
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt		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	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
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	0			
188	Title V - District Projects	4105	0	0			0	0			
189	Title V - Rural Education Initiative (REI)	4107	0	0			0	0			
190	Title V - Other (Describe & Itemize)	4199	0	0			0	0			
191	Total Title V		0	0			0	0			
192	FOOD SERVICE										
193	Breakfast Start-Up Expansion	4200	0					0			
194	National School Lunch Program	4210	225,832					0			
195	Special Milk Program	4215	0					0			
196	School Breakfast Program	4220	57,970					0			
197	Summer Food Service Program	4225	0					0			
198	Child and Adult Care Food Program	4226	0					0			
199	Fresh Fruits & Vegetables	4240	58,041					0			
200	Food Service - Other (Describe & Itemize)	4299	0					0			
201	Total Food Service		341,843					0			
202	TITLE I										
203	Title I - Low Income	4300	158,272	0			0	0			
204	Title I - Low Income - Neglected, Private	4305	0	0			0	0			
205	Title I - Migrant Education	4340	0	0			0	0			
206	Title I - Other (Describe & Itemize)	4399	0	0			0	0			
207	Total Title I		158,272	0			0	0			
208	TITLE IV										
209	Title IV - Student Support & Academic Enrichment Grant	4400	11,806	0			0	0			
210	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415	0	0			0	0			
211	Title IV - 21st Century Comm Learning Centers	4421	0	0			0	0			
212	Title IV - Other (Describe & Itemize)	4499	0	0			0	0			
213	Total Title IV		11,806	0			0	0			
214	FEDERAL - SPECIAL EDUCATION										
215	Fed - Spec Education - Preschool Flow-Through	4600	15,995	0			0	0			
216	Fed - Spec Education - Preschool Discretionary	4605	0	0			0	0			
217	Fed - Spec Education - IDEA - Flow Through	4620	498,387	0			0	0			
218	Fed - Spec Education - IDEA - Room & Board	4625	0	0			0	0			
219	Fed - Spec Education - IDEA - Discretionary	4630	0	0			0	0			
220	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0			0	0			
221	Total Federal - Special Education		514,382	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)		(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
226	Federal - Adult Education	4810	0	0			0				
227	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0	0	0	0
228	ARRA - Title I - Low Income	4851	0	0		0	0				
229	ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0	0	0	0
230	ARRA - Title I - Delinquent, Private	4853	0	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	0
232	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0	0	0	0
233	ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0	0	0	0
234	ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0	0	0	0
235	ARRA - Title IID - Technology-Formula	4860	0	0	0	0	0	0	0	0	0
236	ARRA - Title IID - Technology-Competitive	4861	0	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		0	0				
239	Impact Aid Formula Grants	4864	0	0	0	0	0	0	0	0	0
240	Impact Aid Competitive Grants	4865	0	0	0	0	0	0	0	0	0
241	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0	0	0	0
242	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0	0	0	0
243	Build America Bond Tax Credits	4868	0	0	0	0	0	0	0	0	0
244	Build America Bond Interest Reimbursement	4869	0	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	0
246	Other ARRA Funds - II	4871	0	0	0	0	0	0	0	0	0
247	Other ARRA Funds - III	4872	0	0	0	0	0	0	0	0	0
248	Other ARRA Funds - IV	4873	0	0	0	0	0	0	0	0	0
249	Other ARRA Funds - V	4874	0	0	0	0	0	0	0	0	0
250	ARRA - Early Childhood	4875	0	0	0	0	0	0	0	0	0
251	Other ARRA Funds VII	4876	0	0	0	0	0	0	0	0	0
252	Other ARRA Funds VIII	4877	0	0	0	0	0	0	0	0	0
253	Other ARRA Funds IX	4878	0	0	0	0	0	0	0	0	0
254	Other ARRA Funds X	4879	0	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	0
256	Total Stimulus Programs		0	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	4,275			0	0				
260	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	29,880			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	29,692	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	11,228	0		0	0				
269	Medicaid Matching Funds - Fee-for-Service Program	4992	296,476	0		0	0				
270	Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)	4998	0	0		0	0	0		0	
271	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		1,397,854	0	0	0	0	0	0	0	0
272	Total Receipts/Revenues from Federal Sources	4000	1,397,854	0	0	0	0	0	0	0	0
273	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		25,091,345	4,970,440	1,394,699	1,229,002	664,957	303,203	92,431	0	0
274	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		25,180,564	4,970,440	1,394,699	1,229,002	664,957	303,203	92,431	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	8,102,489	975,017	7,156	574,642	85,608	1,210	62,200	0	9,808,322	10,014,108	
6	Tuition Payment to Charter Schools	1115			0						0	3,500	
7	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	0	
8	Special Education Programs (Functions 1200-1220)	1200	1,543,603	292,213	52,389	32,284	0	938	868	0	1,922,295	2,131,863	
9	Special Education Programs Pre-K	1225	352,479	69,240	0	966	0	0	0	0	422,685	396,606	
10	Remedial and Supplemental Programs K-12	1250	641,876	109,724	2,183	2,058	239	0	0	0	756,080	745,747	
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	1,000	
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	4,500	3,345	0	3,525	0	0	11,370	12,250	
15	Summer School Programs	1600	57,564	4,746	0	1,313	0	48,879	0	0	112,502	125,350	
16	Gifted Programs	1650	164,600	23,463	1,278	1,416	0	0	0	0	190,757	197,737	
17	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0	
18	Bilingual Programs	1800	874,521	102,406	0	20,279	0	0	0	0	997,206	1,041,267	
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	50,000	
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						84,159			84,159	75,000	
34	Total Instruction ¹⁰ (without Student Activity Funds)	1000	11,737,132	1,576,809	67,506	636,303	85,847	54,552	63,068	0	14,221,217	14,719,428	
35	Total Instruction ¹⁰ (with Student Activity Funds)	1000	11,737,132	1,576,809	67,506	636,303	85,847	138,711	63,068	0	14,305,376	14,794,428	
36	SUPPORT SERVICES (ED)	2000											
37	SUPPORT SERVICES - PUPILS												
38	Attendance & Social Work Services	2110	420,778	54,057	5,000	51,299	0	0	0	0	531,134	531,049	
39	Guidance Services	2120	0	0	1,315	0	0	0	0	0	1,315	0	
40	Health Services	2130	291,901	48,857	930	3,533	0	0	0	0	345,221	341,499	
41	Psychological Services	2140	238,700	33,421	0	2,869	0	0	0	0	274,990	268,121	
42	Speech Pathology & Audiology Services	2150	422,830	68,550	0	6,118	0	33	0	0	497,531	512,536	
43	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0	
44	Total Support Services - Pupils	2100	1,374,209	204,885	7,245	63,819	0	33	0	0	1,650,191	1,653,205	
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF												
46	Improvement of Instruction Services	2210	232,653	83,866	73,781	19,575	0	627	0	55,626	466,128	533,498	
47	Educational Media Services	2220	797,614	120,450	15,775	14,776	0	360	11,078	0	960,053	982,955	
48	Assessment & Testing	2230	0	0	2,875	49,083	0	0	0	0	51,958	54,120	
49	Total Support Services - Instructional Staff	2200	1,030,267	204,316	92,431	83,434	0	987	11,078	55,626	1,478,139	1,570,573	
50	SUPPORT SERVICES - GENERAL ADMINISTRATION												
51	Board of Education Services	2310	0	0	164,459	18,820	0	16,641	2,000	0	201,920	175,538	
52	Executive Administration Services	2320	304,241	69,990	5,884	1,259	0	14,390	0	0	395,764	395,445	
53	Special Area Administration Services	2330	139,932	38,943	4,237	75	0	311	0	0	183,498	203,280	
54	Tort Immunity Services	2361	0	0	238,242	0	0	0	0	0	238,242	164,169	
55	Total Support Services - General Administration	2300	444,173	108,933	412,822	20,154	0	31,342	2,000	0	1,019,424	938,432	

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
56	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
57	Office of the Principal Services	2410	1,305,343	338,478	2,591	26,248	0	1,489	829	0	1,674,978	1,636,158
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	1,305,343	338,478	2,591	26,248	0	1,489	829	0	1,674,978	1,636,158
60	SUPPORT SERVICES - BUSINESS											
61	Direction of Business Support Services	2510	180,000	42,743	862	180	0	611	0	0	224,396	221,222
62	Fiscal Services	2520	268,522	29,680	424,462	19,721	0	3,744	21,467	0	767,596	840,687
63	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
64	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
65	Food Services	2560	271,925	71,998	12,806	331,590	0	848	0	0	689,167	707,611
66	Internal Services	2570	0	0	22,578	0	0	0	0	0	22,578	30,250
67	Total Support Services - Business	2500	720,447	144,421	460,708	351,491	0	5,203	21,467	0	1,703,737	1,799,770
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	60,320	10,335	745	420	0	415	0	0	72,235	73,289
72	Staff Services	2640	19,050	8,613	0	2,409	0	0	0	0	30,072	36,500
73	Data Processing Services	2660	0	0	0	0	0	0	0	0	0	0
74	Total Support Services - Central	2600	79,370	18,948	745	2,829	0	415	0	0	102,307	109,789
75	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
76	Total Support Services	2000	4,953,809	1,019,981	976,542	547,975	0	39,469	35,374	55,626	7,628,776	7,707,927
77	COMMUNITY SERVICES (ED)	3000	0	550	5,810	1,660	0	0	0	0	8,020	9,860
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
80	Payments for Regular Programs	4110			0			0			0	0
81	Payments for Special Education Programs	4120			475,565			958,439			1,434,004	1,502,466
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			475,565			958,439			1,434,004	1,502,466
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			475,565			958,439			1,434,004	1,502,466

**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		Func #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
105	DEBT SERVICES (ED)	5000										
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)		16,690,941	2,597,340	1,525,423	1,185,938	85,847	1,052,460	98,442	55,626	23,292,017	23,939,681
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		16,690,941	2,597,340	1,525,423	1,185,938	85,847	1,136,619	98,442	55,626	23,376,176	24,014,681
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										1,799,328	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										1,804,388	
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	53,487	0	11,273	0	64,760	90,000
128	Operation & Maintenance of Plant Services	2540	1,146,330	213,470	480,032	463,547	4,717	200	10,554	0	2,318,850	2,377,241
129	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
130	Food Services	2560					0		0		0	0
131	Total Support Services - Business	2500	1,146,330	213,470	480,032	463,547	58,204	200	21,827	0	2,383,610	2,467,241
132	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
133	Total Support Services	2000	1,146,330	213,470	480,032	463,547	58,204	200	21,827	0	2,383,610	2,467,241
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	0
142	Payments to Other Govt. Units (Out of State)	4400			0			0			0	0
143	Total Payments to Other Govt Units	4000			0			0			0	0
144	DEBT SERVICES (O&M)	5000										
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
146	Tax Anticipation Warrants	5110						0			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		1,146,330	213,470	480,032	463,547	58,204	200	21,827	0	2,383,610	2,467,241
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										2,586,830	

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												
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
161	Payments for Regular Programs	4110						0			0	0
162	Payments for Special Education Programs	4120						0			0	0
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190						0			0	0
164	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
165	DEBT SERVICES (DS)	5000										
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110						0			0	0
168	Tax Anticipation Notes	5120						0			0	0
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
170	State Aid Anticipation Certificates	5140						0			0	0
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						918,236			918,236	918,235
174	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300							1,611,215			1,611,215
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400			0				223,924			223,924
176	Total Debt Services	5000			0				2,753,375			2,753,375
177	PROVISION FOR CONTINGENCIES (DS)	6000										0
178	Total Disbursements/ Expenditures				0				2,753,375			2,753,375
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											(1,358,676)
180												
181	40 - TRANSPORTATION FUND (TR)											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550	44,106	11,315	1,212,387	34,863	0	0	3,403	0	1,306,074	1,221,648
187	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
188	Total Support Services	2000	44,106	11,315	1,212,387	34,863	0	0	3,403	0	1,306,074	1,221,648
189	COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0	0	0	0	0
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110			0				0		0	0
193	Payments for Special Education Programs	4120			0				0		0	0
194	Payments for Adult/Continuing Education Programs	4130			0				0		0	0
195	Payments for CTE Programs	4140			0				0		0	0
196	Payments for Community College Programs	4170			0				0		0	0
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0				0		0	0
198	Total Payments to Other Govt. Units (In-State)	4100			0				0		0	0
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400										
200	Total Payments to Other Govt Units	4000			0				0		0	0
201	DEBT SERVICES (TR)	5000										
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110						0			0	0
204	Tax Anticipation Notes	5120						0			0	0
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
206	State Aid Anticipation Certificates	5140						0			0	0
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
210	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						0			0	0
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
212	Total Debt Services	5000						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
213	PROVISION FOR CONTINGENCIES (TR)	6000										0
214	Total Disbursements/ Expenditures		44,106	11,315	1,212,387	34,863	0	0	3,403	0	1,306,074	1,221,648
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											(77,072)
216												
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		158,251							158,251	152,994
220	Pre-K Programs	1125		0							0	0
221	Special Education Programs (Functions 1200-1220)	1200		77,795							77,795	102,681
222	Special Education Programs - Pre-K	1225		13,898							13,898	14,338
223	Remedial and Supplemental Programs - K-12	1250		8,756							8,756	9,858
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		2,950							2,950	3,186
229	Gifted Programs	1650		2,286							2,286	2,358
230	Driver's Education Programs	1700		0							0	0
231	Bilingual Programs	1800		12,657							12,657	17,026
232	Truants' Alternative & Optional Programs	1900		0							0	0
233	Total Instruction	1000		276,593							276,593	302,441
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110		6,017							6,017	6,112
237	Guidance Services	2120		0							0	0
238	Health Services	2130		43,386							43,386	44,914
239	Psychological Services	2140		3,383							3,383	3,454
240	Speech Pathology & Audiology Services	2150		5,910							5,910	6,149
241	Other Support Services - Pupils (Describe & Itemize)	2190		0							0	0
242	Total Support Services - Pupils	2100		58,696							58,696	60,629
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210		4,323							4,323	2,346
245	Educational Media Services	2220		65,162							65,162	75,431
246	Assessment & Testing	2230		0							0	0
247	Total Support Services - Instructional Staff	2200		69,485							69,485	77,777
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310		0							0	0
250	Executive Administration Services	2320		16,243							16,243	17,584
251	Special Area Administration Services	2330		2,018							2,018	2,029
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		18,261							18,261	19,613
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		74,303							74,303	75,516
257	Other Support Services - School Administration (Describe & Itemize)	2490		0							0	0
258	Total Support Services - School Administration	2400		74,303							74,303	75,516

**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
366	Support Services - School Administration	2400										
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
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
392	Payments for Special Education Programs	4120			0						0	0
393	Payments for Adult/Continuing Education Programs	4130			0						0	0
394	Payments for CTE Programs	4140			0						0	0
395	Payments for Community College Programs	4170			0						0	0
396	Other Payments to In-State Govt Units (Describe & Itemize)	4190			0						0	0
397	Total Payments to Other Dist & Govt Units (In-State)	4100			0						0	0
398	Payments for Regular Programs - Tuition	4210									0	0
399	Payments for Special Education Programs - Tuition	4220									0	0
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0	0
401	Payments for CTE Programs - Tuition	4240									0	0
402	Payments for Community College Programs - Tuition	4270									0	0
403	Payments for Other Programs - Tuition	4280									0	0
404	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0	0
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200									0	0
406	Payments for Regular Programs - Transfers	4310									0	0
407	Payments for Special Education Programs - Transfers	4320									0	0
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	0
409	Payments for CTE Programs - Transfers	4340									0	0
410	Payments for Community College Program - Transfers	4370									0	0
411	Payments for Other Programs - Transfers	4380									0	0
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390			0						0	0
413	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0						0	0
414	Payments to Other Dist & Govt Units (Out of State)	4400									0	0
415	Total Payments to Other Dist & Govt Units	4000			0						0	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	19,127,389	9,842,927	9,284,462	20,058,295	10,215,368
5	Operations & Maintenance	3,326,712	1,769,031	1,557,681	3,605,000	1,835,969
6	Debt Services **	1,362,562	729,137	633,425	1,485,863	756,726
7	Transportation	781,156	429,622	351,534	875,500	445,878
8	Municipal Retirement	299,386	151,631	147,755	309,000	157,369
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	2,036,623	1,061,419	975,204	2,163,000	1,101,581
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	299,386	151,631	147,755	309,000	157,369
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	27,233,214	14,135,398	13,097,816	28,805,658	14,670,260
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).					

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

CARES, CRRSA, and ARP SCHEDULE - FY 2025										Click below for schedule instructions:			
Please read schedule instructions before completing.										SCHEDULE INSTRUCTIONS			
Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2025				Yes		X		No					
If the answer to the above question is "YES", this schedule must be completed.													
PLEASE DO NOT REMOVE AND REINSERT THIS SCHEDULE INTO THE AFR. IF THE LINKS ARE BROKEN, THE AFR WILL BE SENT BACK TO THE AUDITOR FOR CORRECTION.													
Part 1: CARES, CRRSA, and ARP REVENUE													
Revenue Section A				Section A is for revenue recognized in FY 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	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total
11	12	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST, D4)	4998									0	
13	14	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	
15	16	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK, JE)	4998									0	
17	18	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998									0	
19	20	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998									0	
21	22	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)	4998									0	
23	24	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998									0	
25	26	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998									0	
27	28	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998									0	
29	30	Total Revenue Section A	0	0		0	0	0	0		0	0	
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.									
31	32	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total
33	34	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST, D4)	4998									0	
35	36	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK, JE)	4998									0	
37	38	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	
39	40	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998									0	
41	42	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998									0	
43	44	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)	4998									0	
45	46	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998									0	
47	48	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998									0	
49	50	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998									0	
51	52	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998									0	
53	54	Total Revenue Section B	0	0		0	0	0	0		0	0	
Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue													
55	56	Total Other Federal Revenue (Section A plus Section B)	4998	0	0	0	0	0	0		0	0	
57	58	Total Other Federal Revenue from Revenue Tab	4998	0	0	0	0	0	0		0	0	
59	60	Difference (must equal 0)		0	0	0	0	0	0		0	0	
61	62	Error must be corrected before submitting to ISBE		OK	OK	OK	OK	OK	OK		OK	OK	

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)											
61	Total Technology											0
62						0	0	0		0		0

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

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

A	B	C	D	E	F	G	H	I	J	K	L
99	Expenditure Section D:										
100											
101	GEER II EXPENDITURES (CRRSA)										
102											
103	FUNCTION										
104	1. List the total expenditures for the Functions 1000 and 2000 below										
105	INSTRUCTION Total Expenditures	1000									0
106	SUPPORT SERVICES Total Expenditures	2000									0
107	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
109	Facilities Acquisition and Construction Services (Total)	2530									0
110	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0
111	FOOD SERVICES (Total)	2560									0
112	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
113	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0
114	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0
115	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0			0
117	Expenditure Section E:										
118											
119	ESSER III EXPENDITURES (ARP)										
120											
121	FUNCTION										
122	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
125	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
131	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
132	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0
133	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0
134	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0			0

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

A	B	C	D	E	F	G	H	I	J	K	L
135	Expenditure Section F:										
136											
137	CRRSA Child Nutrition (CRRSA)										
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	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
144											
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									0
161	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
162											
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)

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 Expenditure	
FUNCTION											
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
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 Expenditure	
FUNCTION											
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
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 Expenditure	
FUNCTION											
INSTRUCTION	1000										0
SUPPORT SERVICES	2000										0
Facilities Acquisition and Construction Services (Total)	2530										0
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
FOOD SERVICES (Total)	2560										0
TOTAL EXPENDITURES											0
Functions 1000 & 2000 total											
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 Expenditure	
FUNCTION											
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology						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			0	0
4	Land	220										
5	Non-Depreciable Land	221	656,821			656,821						656,821
6	Depreciable Land	222	0			0		0			0	0
7	Buildings	230										
8	Permanent Buildings	231	38,939,637	4,743,102		43,682,739					17,587,008	26,095,731
9	Temporary Buildings	232	0			0					0	0
10	Improvements Other than Buildings (Infrastructure)	240	7,435,015	0		7,435,015					2,760,781	4,674,234
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	8,830,258	2,398,374		11,228,632					9,882,217	1,346,415
13	5 Yr Schedule	252	0			0		0			0	0
14	3 Yr Schedule	253	0			0		0			0	0
15	Construction in Progress	260	10,817,994	15,763,736	5,698,890	20,882,840						20,882,840
16	Total Capital Assets	200	66,679,725	22,905,212	5,698,890	83,886,047					30,230,006	53,656,041
17	Non-Capitalized Equipment	700				123,672						
18	Allowable Depreciation							12,367				
								2,380,636				

	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEP) / 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	
5			OPERATING EXPENSE PER PUPIL				
6							
7	EXPENDITURES:						
8	ED	Expenditures 16-24, L116	Total Expenditures	\$	23,292,017		
9	O&M	Expenditures 16-24, L155	Total Expenditures		2,383,610		
10	DS	Expenditures 16-24, L178	Total Expenditures		2,753,375		
11	TR	Expenditures 16-24, L214	Total Expenditures		1,306,074		
12	MR/SS	Expenditures 16-24, L292	Total Expenditures		778,330		
13	TORT	Expenditures 16-24, L429	Total Expenditures		0		
14				Total Expenditures	\$	30,513,406	
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		422,685		
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		112,502		
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		8,020		
53	ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units		1,434,004		
54	ED	Expenditures 16-24, L116, Col G	- Capital Outlay		85,847		
55	ED	Expenditures 16-24, L116, Col I	- Non-Capitalized Equipment		98,442		
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		58,204		
59	O&M	Expenditures 16-24, L155, Col I	- Non-Capitalized Equipment		21,827		
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.						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount	
5							
61	DS	Expenditures 16-24, L174, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			1,611,215	
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			3,403	
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			13,898	
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			2,950	
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)			\$ 3,872,997	
97			Total Operating Expenses Regular K-12 (Line 14 minus Line 96)			26,640,409	
98			9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2024-2025			1,333.00	
99			Estimated OEPP (Line 97 divided by Line 98)			\$ 19,985.30	
100			PER CAPITA TUITION CHARGE				
101							
103	LESS OFFSETTING RECEIPTS/REVENUES:						
104	TR	Revenues 10-15, L42, Col F	1411 Regular - Transp Fees from Pupils or Parents (In State)			\$ 152,073	
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			258,261	
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			257,667	
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			1,529	
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940 Services Provided Other Districts			0	
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991 Payment from Other Districts			0	
124	ED	Revenues 10-15, L108, Col C	1993 Other Local Fees (Describe & Itemize)			31,890	
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			1,370	
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			2,618	
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	

Current Year Payment on Contracts For Indirect Cost Rate Computation

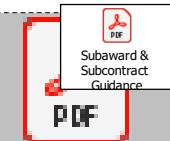
Please do not remove and reinsert this tab from the workbook or paste into this tab. The AFR will be returned to the auditor if this tab is completed incorrectly.

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.



Cost Rate Plan

Column A, B, C, D below must be completed for each contract. E

Column (E) and (F) are calculated automatically based on the input values.

The amount in column (E) is the amount allowed on each contra.

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).				58,041		
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		1000		Indirect Costs	Direct Costs	Indirect Costs	Direct Costs
21	Pupil	2100		14,348,895			
22	Instructional Staff	2200					
23	General Admin.	2300					
24	School Admin.	2400					
25	Business:						
26	Direction of Business Spt. Srv.	2510	226,961	0	226,961	0	
27	Fiscal Services	2520	787,212	0	787,212	0	
28	Oper. & Maint. Plant Services	2540		2,484,846	2,484,846	0	
29	Pupil Transportation	2550		1,309,110		1,309,110	
30	Food Services	2560		728,741		728,741	
31	Internal Services	2570	22,578	0	22,578	0	
32	Central:						
33	Direction of Central Spt. Srv.	2610		0		0	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0	
35	Information Services	2630		81,679		81,679	
36	Staff Services	2640	30,692	0	30,692	0	
37	Data Processing Services	2660	0	0	0	0	
38	Other:	2900		0		0	
39	Community Services	3000		8,020		8,020	
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)			(939,154)		(939,154)	
41	Total		1,067,443	24,051,707	3,552,289	21,566,861	
42				Restricted Rate*		Unrestricted Rate*	
43				Total Indirect Costs:	1,067,443	Total Indirect Costs:	3,552,289
44				Total Direct Costs:	24,051,707	Total Direct Costs:	21,566,861
45				= 4.44%		= 16.47%	
46							
47	* These are estimated rates. Final rates, which include carry forward adjustments, will be calculated and published by ISBE.						
48							

	A	B	C	D	E	F
1	REPORT ON SHARED SERVICES OR OUTSOURCING					
2	School Code, Section 17-1.1 (Public Act 97-0357)					
3	Fiscal Year Ending June 30, 2025					
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current, and next fiscal years.					
6	River Trails SD 26 05016026002					
7	05-016-0260-02_AFR25 River Trails SD 26					
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	X	X		Township High School District 214	
12	Custodial Services					
13	Educational Shared Programs	X	X		North Cook Academy	
14	Employee Benefits	X	X		EBC Health Insurance Cooperative	
15	Energy Purchasing	X	X		Illinois Energy Consortium	
16	Food Services					
17	Grant Writing					
18	Grounds Maintenance Services	X	X		River Trails Park District	
19	Insurance	X	X		CLIC prop. & liab. Ins Coop. Selected Schools Wrks Comp	
20	Investment Pools	X	X		Township High School District 214	
21	Legal Services					
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development	X	X		NSSEO	
25	Shared Personnel					
26	Special Education Cooperatives	X	X		NSSEO	
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing	X	X		SIPC, NCPA, Sourcewell, Omnia Partners, 1 Government Procurement Alliance, Buy Board, I	
29	Technology Services	X	X		E2 Services for network, FowardEdge fo cybersecurity	
30	Transportation	X	X		Grand Prairie Transit	
31	Vocational Education Cooperatives					
32	All Other Joint/Cooperative Agreements					
33	Other	X	X		Crossing Guards with Andy Frain	
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: River Trails SD 26
 RCDT Number: 05016026002

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	395,764		0	395,764	409,842			409,842
2. Special Area Administration Services	2330	183,498		0	183,498	190,765			190,765
3. Other Support Services - School Administration	2490	0		0	0	0			0
4. Direction of Business Support Services	2510	224,396	0	0	224,396	230,192			230,192
5. Internal Services	2570	22,578		0	22,578	20,000			20,000
6. Direction of Central Support Services	2610	0		0	0	0			0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		826,236	0	0	826,236	850,799	0	0	850,799
9. Percent Increase (Decrease) for FY2026 (Budgeted) over FY2025 (Actual)									3%

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. Page 12, Row 108 Other Local Fees; Chromebook Student Payments
2. Page 12, Row 109 Other Local Revenues; Misc. local revenues
3. Page 12, Row 142 CTE - Other; Career Development
4. Page 13, Row 170 Other Restricted Revenue from State Sources; School Maintenance Grant
5. DS Fund - Page 19, Row 175 Debt Services - Other; Debt issuance fees

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.

	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	25,091,345	4,970,440	1,229,002	92,431	31,383,218
9	Direct Expenditures	23,292,017	2,383,610	1,306,074		26,981,701
10	Difference	1,799,328	2,586,830	(77,072)	92,431	4,401,517
11	Fund Balance - June 30, 2025	22,161,122	1,771,431	1,370,708	6,923,666	32,226,927
12						
13						
14						
15	Balanced - no deficit reduction plan is required.					

FY 2025 Audit Checklist

RCDT: 05016026002
School District/Joint Agreement Name: River Trails SD 26
Auditor Name: Joe Lightcap
License #: 065-033525 License Expiration Date (below): 9/30/2027
05-016-0260-02_AFR25 River Trails SD 26

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 OEEP 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? Choose School District or Joint Agreement. Is Budget Deficit Reduction Plan Required?	ACCRUAL SCHOOL DISTRICT 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. Section A: Tax rates are not entered. Cells D10, F10, H10, L10 on tab 3 must have a tax rate or 0 entered. Section D: Check a or b that agrees with the school district type. Section E: Is there a material impact on the entity's financial position?	OK OK OK NO
3. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative. Fund (10) ED: Cash balances cannot be negative. Fund (20) O&M: Cash balances cannot be negative. Fund (30) DS: Cash balances cannot be negative. Fund (40) TR: Cash balances cannot be negative. Fund (50) MR/SS: Cash balances cannot be negative. Fund (60) CP: Cash balances cannot be negative. Fund (70) WC: Cash balances cannot be negative. Fund (80) Tort: Cash balances cannot be negative. Fund (90) FP&S: Cash balances cannot be negative.	OK OK OK OK OK OK OK OK OK OK
4. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance. Fund 10, Cell C13 must = Cell C41. Fund 20, Cell D13 must = Cell D41. Fund 30, Cell E13 must = Cell E41. Fund 40, Cell F13 must = Cell F41. Fund 50, Cell G13 must = Cell G41. Fund 60, Cell H13 must = Cell H41. Fund 70, Cell I13 must = Cell I41. Fund 80, Cell J13 must = Cell J41. Fund 90, Cell K13 must = Cell K41. Agency Fund, Cell L13 must = Cell L41. General Fixed Assets, Cell M23 must = Cell M41. General Long-Term Debt, Cell N23 must = Cell N41.	OK OK OK OK OK OK OK OK OK OK OK OK
5. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance. Fund 10, Cells C38+C39 must = Cell C81. Fund 20, Cells D38+D39 must = Cell D81. Fund 30, Cells E38+E39 must = Cell E81. Fund 40, Cells F38+F39 must = Cell F81. Fund 50, Cells G38+G39 must = Cell G81. Fund 60, Cells H38+H39 must = Cell H81. Fund 70, Cells I38+I39 must = Cell I81. Fund 80, Cells J38+J39 must = Cell J81. Fund 90, Cells K38+K39 must = Cell K81.	OK OK OK OK OK OK OK OK OK 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). Total Long-Term Debt (Principal) Retired (P19, Cell H174) must = Debt Service - Long-Term Debt (Principal) Retired (P26, Cell H64).	OK 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. Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50. 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 OK 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. Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0.	OK 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

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

[Please insert files above]

Instructions to insert word doc or pdf files:

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

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

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](#)