

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

School District
Joint Agreement

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

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

Accounting Basis:

CASH
 ACCRUAL

School District/Joint Agreement Information

School District/Joint Agreement Number

50082196026

County Name:

St Clair County

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

Dupo CUSD 196

Address:

600 Louisa Avenue

City:

Dupo

Email Address:

vwhite@dupo196.org

Zip Code:

62239

[School District Lookup Tool](#)

[School District Directory](#)

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](#)

Certified Public Accountant Information

Name of Auditing Firm:

Scheffel Boyle

Name of Audit Manager:

Andrea Suhre

Address:

222 East Main St

City:

Belleville

State:

IL

Zip Code:

62220

Phone Number:

(618) 277-8100

Fax Number:

(618) 277-9307

IL License Number (9 digit):

65.046642

Expiration Date:

9/30/2027

Email Address:

andrea.suhre@scheffelboyle.com

Annual Financial Report

Type of Auditor's Report Issued:

Qualified
Adverse
Disclaimer

Unqualified

Annual Financial Report Questions 217-785-8779 or finance1@isbe.net

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

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

District Superintendent/Administrator Name (Type or Print):

Victoria White

Email Address:

vwhite@dupo196.org

Telephone:

618-286-3812

Signature & Date:

Name of Township:

Township Treasurer Name:

Email Address:

Telephone:

Fax Number:

ROE / ISC Number and Name:

Regional Superintendent/Cook ISC Executive Director Name:

Email Address:

Telephone:

Fax Number:

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

50-082-1960-26_AFR25 Dupo CUSD 196

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

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

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

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interested statements pursuant to the *Illinois Government Ethics Act* [5 ILCS 420/4A-101].

2. One or more custodians of funds failed to comply with the bonding requirements pursuant to *Illinois School Code* [105 ILCS 5/8-2;10-20.19;19-6].

3. One or more contracts were executed or purchases made contrary to the provisions of the *Illinois School Code* [105 ILCS 5/10-20.21].

4. One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted [30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq].

5. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.

6. One or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.

7. One or more long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.

8. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the *Illinois State Revenue Sharing Act* [30 ILCS 115/12].

9. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per the *Illinois School Code* [105 ILCS 5/10-22.33, 20-4 and 20-5].

10. One or more interfund loans were outstanding beyond the term provided by statute per *Illinois School Code* [105 ILCS 5/10-22.33, 20-4, 20-5].

11. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per *Illinois School Code* [105 ILCS 5/17-2A].

12. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements, or expenses were observed.

13. The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBE rules pursuant to *Illinois School Code* [105 ILCS 5/2-3.27; 2-3.28].

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

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

15. The district has issued tax anticipation warrants or tax anticipation notes in anticipation of a second year's taxes when warrants or notes in anticipation of current year taxes are still outstanding, as authorized by *Illinois School Code* [105 ILCS 5/17-16 or 34-23 through 34-27].

16. The district has issued short-term debt against two future revenue sources, such as, but not limited to, tax anticipation warrants and General State Aid certificates or tax anticipation warrants and revenue anticipation notes.

17. The district has issued school or teacher orders for wages as permitted in *Illinois School Code* [105 ILCS 5/8-16, 32-7.2 and 34-76] or issued funding bonds for this purpose pursuant to *Illinois School Code* [105 ILCS 5/8-6; 32-7.2; 34-76; and 19-8].

18. The district has for two consecutive years shown an excess of expenditures/other uses over revenues/other sources and beginning fund balances on its annual financial report for the aggregate totals of the Educational, Operations & Maintenance, Transportation, and Working Cash Funds.

PART C - OTHER ISSUES

19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.

20. Findings, other than those listed in Part A, were reported (e.g. student activity findings, significant deficiencies internal controls). These findings may be described extensively in the financial notes.

21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: _____ (Ex: 00/00/0000)

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

PART D - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

Scheffel Boyle

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.

Andrea Schue

Signature of Audit Manager or Firm

11/19/26

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):		122,643,449	
	Educational	Operations & Maintenance	Transportation	Combined Total	Working Cash
Rate(s):	0.020000	+ 0.005000	+ 0.002000	= 0.027000	0.000500

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

B. Results of Operations *

Receipts/Revenues	Disbursements/ Expenditures	Excess/ (Deficiency)	Fund Balance
13,560,592	13,391,158	169,434	10,618,583

* 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 + 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. 16,924,796
 b. 13.8% for unit districts.

Long-Term Debt Outstanding:

c. Long-Term Debt (Principal only)	Acct
Outstanding:.....	511 12,645,000

E. Material Impact on Financial Position

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

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

Comments:

ESTIMATED FINANCIAL PROFILE SUMMARY

[Financial Profile Website](#)

District Name: Dupo CUSD 196
District Code: 50082196026
County Name: St Clair County

1. Fund Balance to Revenue Ratio:

Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)

Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)

Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)

(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)

	Total	Ratio	Score	4
Funds 10, 20, 40, 70 + (50 & 80 if negative)	10,618,583.00	0.783	Weight	0.35
Funds 10, 20, 40, & 70,	13,560,592.00		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	13,391,158.00	0.988	Adjustment	0
Funds 10, 20, 40 & 70,	13,560,592.00		Weight	0.35
Minus Funds 10 & 20	0.00			
		0	Value	1.40

3. Days Cash on Hand:

Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)

Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)

	Total	Days	Score	4
Funds 10, 20 40 & 70	10,486,034.00	281.90	Weight	0.10
Funds 10, 20, 40 divided by 360	37,197.66		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	2,814,667.15		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	2
12,645,000.00		25.28	Weight	0.10
16,924,795.96			Value	0.20

Total Profile Score: **3.80 ***

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	
			[10]	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
1	ASSETS (Enter Whole Dollars)		Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2												
3	CURRENT ASSETS (100)											
4	Cash (Accounts 111 through 115)			5,065,235	417,183	94,831	352,729	2,380,231	1,899,971	4,650,887	1,412,882	408,949
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		132,549								
12	Other Current Assets (Describe & Itemize)	190										
13	Total Current Assets			5,197,784	417,183	94,831	352,729	2,380,231	1,899,971	4,650,887	1,412,882	408,949
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	270										
22	Amount to be Provided for Payment on Long-Term Debt	280										
23	Total Capital Assets											
24	CURRENT LIABILITIES (400)											
25	Interfund Payables	410										
26	Intergovernmental Accounts Payable	420										
27	Other Payables	430										
28	Contracts Payable	440										
29	Loans Payable	450										
30	Salaries & Benefits Payable	460										
31	Payroll Deductions & Withholdings	470										
32	Deferred Revenues & Other Current Liabilities	480										
33	Due to Activity Fund Organizations	490										
34	Total Current Liabilities			0	0	0	0	0	0	0	0	0
35	LONG-TERM LIABILITIES (500)											
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	510										
37	Total Long-Term Liabilities											
38	Reserved Fund Balance	734		342,263		669		2,380,231		1,899,971		4,008
39	Unreserved Fund Balance	730		4,855,521	417,183	94,162	352,729	0	0	4,646,879	1,412,882	408,949
40	Investment in General Fixed Assets											
41	Total Liabilities and Fund Balance			5,197,784	417,183	94,831	352,729	2,380,231	1,899,971	4,650,887	1,412,882	408,949
42	ASSETS /LIABILITIES for Student Activity Funds											
43	CURRENT ASSETS (100) for Student Activity Funds											
44	Student Activity Fund Cash and Investments	126		302,078								
45	Total Student Activity Current Assets For Student Activity Funds			302,078								
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		302,078								
49	Total Student Activity Liabilities and Fund Balance For Student Activity Funds			302,078								
50	Total ASSETS /LIABILITIES District with Student Activity Funds											
51												
52	Total Current Assets District with Student Activity Funds			5,499,862	417,183	94,831	352,729	2,380,231	1,899,971	4,650,887	1,412,882	408,949
53	Total Capital Assets District with Student Activity Funds											
54	Total Long-Term Liabilities District with Student Activity Funds											
55	CURRENT LIABILITIES (400) District with Student Activity Funds											
56	Total Current Liabilities District with Student Activity Funds			0	0	0	0	0	0	0	0	0
57	Long-Term Liabilities 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		644,341	0	669	0	2,380,231	1,899,971	4,008	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730		4,855,521	417,183	94,162	352,729	0	0	4,646,879	1,412,882	408,949
61	Investment in General Fixed Assets District with Student Activity Funds											
62	Total Liabilities and Fund Balance District with Student Activity Funds			5,499,862	417,183	94,831	352,729	2,380,231	1,899,971	4,650,887	1,412,882	408,949

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

	A	B	L	M	N
				Account Groups	
		Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
1					
2					
3	ASSETS (Enter Whole Dollars)				
4	CURRENT ASSETS (100)				
5	Cash (Accounts 111 through 115)				
6	Investments	120			
7	Taxes Receivable	130			
8	Interfund Receivables	140			
9	Intergovernmental Accounts Receivable	150			
10	Other Receivables	160			
11	Inventory	170			
12	Prepaid Items	180			
13	Other Current Assets (Describe & Itemize)	190			
14	Total Current Assets	0			
15	CAPITAL ASSETS (200)				
16	Works of Art & Historical Treasures	210			
17	Land	220		69,455	
18	Building & Building Improvements	230		29,472,901	
19	Site Improvements & Infrastructure	240			
20	Capitalized Equipment	250		3,283,611	
21	Construction in Progress	260		460,891	
22	Amount Available in Debt Service Funds	340		94,831	
23	Amount to be Provided for Payment on Long-Term Debt	350		12,550,169	
24	Total Capital Assets	33,286,858		12,645,000	
25	CURRENT LIABILITIES (400)				
26	Interfund Payables	410			
27	Intergovernmental Accounts Payable	420			
28	Other Payables	430			
29	Contracts Payable	440			
30	Loans Payable	460			
31	Salaries & Benefits Payable	470			
32	Payroll Deductions & Withholdings	480			
33	Deferred Revenues & Other Current Liabilities	490			
34	Due to Activity Fund Organizations	499			
35	Total Current Liabilities	0			
36	LONG-TERM LIABILITIES (500)				
37	Long-Term Debt Payable (General Obligation, Revenue, Other)	511		12,645,000	
38	Total Long-Term Liabilities	12,645,000			
39	Reserved Fund Balance	714			
40	Unreserved Fund Balance	730			
41	Investment in General Fixed Assets	33,286,858			
42	Total Liabilities and Fund Balance	0	33,286,858	12,645,000	
43	ASSETS /LIABILITIES for Student Activity Funds				
44	CURRENT ASSETS (100) for Student Activity Funds				
45	Student Activity Fund Cash and Investments	126			
46	Total Student Activity Current Assets For Student Activity Funds	0			
47	CURRENT LIABILITIES (400) for Student Activity Funds				
48	Total Current Liabilities For Student Activity Funds	715			
49	Reserved Student Activity Fund Balance For Student Activity Funds	0			
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds	715			
51	Total ASSETS /LIABILITIES District with Student Activity Funds	0			
52	TOTAL CURRENT ASSETS District with Student Activity Funds	0			
53	Total Current Assets District with Student Activity Funds	0			
54	Total Capital Assets District with Student Activity Funds	33,286,858		12,645,000	
55	TOTAL CURRENT LIABILITIES District with Student Activity Funds	0			
56	Total Current Liabilities District with Student Activity Funds	0			
57	TOTAL LONG-TERM LIABILITIES (500) District with Student Activity Funds	12,645,000			
58	Total Long-Term Liabilities District with Student Activity Funds	12,645,000			
59	Reserved Fund Balance District with Student Activity Funds	714		0	
60	Unreserved Fund Balance District with Student Activity Funds	730		0	
61	Investment in General Fixed Assets District with Student Activity Funds	33,286,858			
62	Total Liabilities and Fund Balance District with Student Activity Funds	0	33,286,858	12,645,000	

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
RECEIPTS/REVENUES											
4	LOCAL SOURCES	1000	3,157,726	500,197	780,443	206,408	903,255	10,658	101,906	1,266,215	62,297
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	78,356	0		0	0				
6	STATE SOURCES	3000	7,141,089	49,065	0	407,949	7,790	0	0	0	0
7	FEDERAL SOURCES	4000	1,917,320	0	0	576	17,085	0	0	0	0
8	Total Direct Receipts/Revenues		12,294,491	549,262	780,443	614,933	928,130	10,658	101,906	1,266,215	62,297
9	Receipts/Revenues for "On Behalf" Payments ²	3998	3,656,155								
10	Total Receipts/Revenues		15,950,646	549,262	780,443	614,933	928,130	10,658	101,906	1,266,215	62,297
DISBURSEMENTS/EXPENDITURES											
12	Instruction	1000	7,541,675				136,093			234,182	
13	Support Services	2000	4,210,594	667,700		826,131	288,852	460,891		532,385	0
14	Community Services	3000	21,951	0		0	178			0	
15	Payments to Other Districts & Governmental Units	4000	123,107	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	765,678	0	0			0	0
17	Total Direct Disbursements/Expenditures		11,897,327	667,700	765,678	826,131	425,123	460,891		766,567	0
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	3,656,155	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		15,553,482	667,700	765,678	826,131	425,123	460,891		766,567	0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		397,164	(118,438)	14,765	(211,198)	503,007	(450,233)	101,906	499,648	62,297
OTHER SOURCES/USES OF FUNDS											
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund ¹²	7110									
25	Abatement of the Working Cash Fund ¹²	7110				300,000					
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170									
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210						2,885,000	4,000,000		
34	Premium on Bonds Sold	7220						285,570			
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets	7300									
37	Transfer to Debt Service to Pay Principal on Leases ¹³	7400			0						
38	Transfer to Debt Service to Pay Interest on Leases ¹³	7500		0							
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600		0							
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700		0							
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990									
44	Total Other Sources of Funds		0	0	0	300,000	0	3,170,570	4,000,000	0	0

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
45	OTHER USES OF FUNDS (8000)										
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110								300,000	
48	Transfer of Working Cash Fund Interest ¹²	8120								0	
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150								0	
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160									
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									0
54	Taxes Pledged to Pay Principal on Leases ¹³	8410									
55	Grants/Reimbursements Pledged to Pay Principal on Leases ¹³	8420									
56	Other Revenues Pledged to Pay Principal on Leases ¹³	8430									
57	Fund Balance Transfers Pledged to Pay Principal on Leases ¹³	8440									
58	Taxes Pledged to Pay Interest on Leases ¹³	8510									
59	Grants/Reimbursements Pledged to Pay Interest on Leases ¹³	8520									
60	Other Revenues Pledged to Pay Interest on Leases ¹³	8530									
61	Fund Balance Transfers Pledged to Pay Interest on Leases ¹³	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990								974,651	74,278
76	Total Other Uses of Funds		0	0	0	0	0	0	0		
77	Total Other Sources/Uses of Funds		0	0	0	300,000	0	2,195,919	3,625,722	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds	397,164	(118,438)	14,765	88,802	503,007	1,745,686	3,727,628	499,648	62,297	
79	Fund Balances without Student Activity Funds - July 1, 2024	4,800,620	535,621	80,066	263,927	1,877,224	154,285	923,259	913,234	346,652	
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances without Student Activity Funds - June 30, 2025	5,197,784	417,183	94,831	352,729	2,380,231	1,899,971	4,650,887	1,412,882	408,949	
84											
85	Student Activity Fund Balance - July 1, 2024		336,680								
86	RECEIPTS/REVENUES -Student Activity Funds										
87	Total Student Activity Direct Receipts/Revenues	1799	1,174,947								
88	DISBURSEMENTS/EXPENDITURES -Students Activity Funds										
89	Total Student Activity Disbursements/Expenditures	1999	1,209,549								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(34,602)								
91	Student Activity Fund Balance - June 30, 2025		302,078								

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
92	RECEIPTS/REVENUES (with Student Activity Funds)										
94	LOCAL SOURCES	1000	4,332,673	500,197	780,443	206,408	903,255	10,658	101,906	1,266,215	62,297
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	78,356	0	0	0	0	0	0	0	0
96	STATE SOURCES	3000	7,141,089	49,065	0	407,949	7,790	0	0	0	0
97	FEDERAL SOURCES	4000	1,917,320	0	0	576	17,085	0	0	0	0
98	Total Direct Receipts/Revenues		13,469,438	549,262	780,443	614,933	928,130	10,658	101,906	1,266,215	62,297
99	Receipts/Revenues for "On Behalf" Payments ²	3998	3,656,155	0	0	0	0	0	0	0	0
100	Total Receipts/Revenues		17,125,593	549,262	780,443	614,933	928,130	10,658	101,906	1,266,215	62,297
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	8,751,224				136,093			234,182	
103	Support Services	2000	4,210,594	667,700		826,131	288,852	460,891		532,385	0
104	Community Services	3000	21,951	0		0	178				0
105	Payments to Other Districts & Governmental Units	4000	123,107	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	765,678	0	0			0	0
107	Total Direct Disbursements/Expenditures		13,106,876	667,700	765,678	826,131	425,123	460,891		766,567	0
108	Disbursements/Expenditures for "On Behalf" Payments ³	4180	3,656,155	0	0	0	0	0	0	0	0
109	Total Disbursements/Expenditures		16,763,031	667,700	765,678	826,131	425,123	460,891		766,567	0
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		362,562	(118,438)	14,765	(211,198)	503,007	(450,233)	101,906	499,648	62,297
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)		0	0	0	300,000	0	3,170,570	4,000,000	0	0
113	Total Other Sources of Funds		0	0	0	300,000	0	3,170,570	4,000,000	0	0
114	OTHER USES OF FUNDS (8000)		0	0	0	0	0	974,651	374,278	0	0
115	Total Other Uses of Funds		0	0	0	0	0	974,651	374,278	0	0
116	Total Other Sources/Uses of Funds		0	0	0	300,000	0	2,195,919	3,625,722	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2025		5,499,862	417,183	94,831	352,729	2,380,231	1,899,971	4,650,887	1,412,882	408,949

**STATEMENT OF REVENUES RECEIVED/REVENUES
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 #	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		1,884,311	471,079	770,023	188,429	354,650			47,110	1,194,560	47,110
6	Leasing Purposes Levy ⁸	1130	47,110									
7	Special Education Purposes Levy	1140	37,684									
8	FICA/Medicare Only Purposes Levies	1150					413,037					
9	Area Vocational Construction Purposes Levy	1160										
10	Summer School Purposes Levy	1170										
11	Other Tax Levies (Describe & Itemize)	1190										
12	Total Ad Valorem Taxes Levied By District		1,969,105	471,079	770,023	188,429	767,667	0	47,110	1,194,560	47,110	
13	PAYMENTS IN LIEU OF TAXES	1200										
14	Mobile Home Privilege Tax	1210	7,385	1,767	2,888	707	2,879			177	4,480	177
15	Payments from Local Housing Authorities	1220										
16	Corporate Personal Property Replacement Taxes ⁹	1230	344,165				45,969					
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290										
18	Total Payments in Lieu of Taxes		351,550	1,767	2,888	707	48,848	0	177	4,480	177	
19	TUITION	1300										
20	Regular - Tuition from Pupils or Parents (In State)	1311										
21	Regular - Tuition from Other Districts (In State)	1312	20,653									
22	Regular - Tuition from Other Sources (In State)	1313										
23	Regular - Tuition from Other Sources (Out of State)	1314										
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321										
25	Summer Sch - Tuition from Other Districts (In State)	1322										
26	Summer Sch - Tuition from Other Sources (In State)	1323										
27	Summer Sch - Tuition from Other Sources (Out of State)	1324										
28	CTE - Tuition from Pupils or Parents (In State)	1331										
29	CTE - Tuition from Other Districts (In State)	1332										
30	CTE - Tuition from Other Sources (In State)	1333										
31	CTE - Tuition from Other Sources (Out of State)	1334										
32	Special Ed - Tuition from Pupils or Parents (In State)	1341										
33	Special Ed - Tuition from Other Districts (In State)	1342										
34	Special Ed - Tuition from Other Sources (In State)	1343										
35	Special Ed - Tuition from Other Sources (Out of State)	1344										
36	Adult - Tuition from Pupils or Parents (In State)	1351										
37	Adult - Tuition from Other Districts (In State)	1352										
38	Adult - Tuition from Other Sources (In State)	1353										
39	Adult - Tuition from Other Sources (Out of State)	1354										
40	Total Tuition			20,653								

**STATEMENT OF REVENUES RECEIVED/REVENUES
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 #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal	Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
41	TRANSPORTATION FEES	1400										
42	Regular - Transp Fees from Pupils or Parents (In State)	1411										
43	Regular - Transp Fees from Other Districts (In State)	1412										
44	Regular - Transp Fees from Other Sources (In State)	1413										
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415										
46	Regular Transp Fees from Other Sources (Out of State)	1416										
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421										
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422										
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423										
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424										
51	CTE - Transp Fees from Pupils or Parents (In State)	1431										
52	CTE - Transp Fees from Other Districts (In State)	1432										
53	CTE - Transp Fees from Other Sources (In State)	1433										
54	CTE - Transp Fees from Other Sources (Out of State)	1434										
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441										
56	Special Ed - Transp Fees from Other Districts (In State)	1442										
57	Special Ed - Transp Fees from Other Sources (In State)	1443										
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444										
59	Adult - Transp Fees from Pupils or Parents (In State)	1451										
60	Adult - Transp Fees from Other Districts (In State)	1452										
61	Adult - Transp Fees from Other Sources (In State)	1453										
62	Adult - Transp Fees from Other Sources (Out of State)	1454										
63	Total Transportation Fees						0					
64	EARNSINGS ON INVESTMENTS	1500										
65	Interest on Investments	1510	277,168	21,383	7,532	5,583	86,740	10,658	54,619	53,514	15,010	
66	Gain or Loss on Sale of Investments	1520										
67	Unrealized Gain or Loss on Investments	1530										
68	Total Earnings on Investments		277,168	21,383	7,532	5,583	86,740	10,658	54,619	53,514	15,010	
69	FOOD SERVICE	1600										
70	Sales to Pupils - Lunch	1611	728									
71	Sales to Pupils - Breakfast	1612										
72	Sales to Pupils - A la Carte	1613	46,252									
73	Sales to Pupils - Other (Describe & Itemize)	1614										
74	Sales to Adults	1620	4,635									
75	Other Food Service (Describe & Itemize)	1690										
76	Total Food Service		51,615									
77	DISTRICT/SCHOOL ACTIVITY INCOME	1700										
78	Admissions - Athletic	1711	21,473									
79	Admissions - Other (Describe & Itemize)	1719										
80	Fees	1720	51,143									
81	Book Store Sales	1730										
82	Other District/School Activity Revenue (Describe & Itemize)	1790	60									
83	Student Activity Funds Revenues	1799	1,174,947									
84	Total District/School Activity Income (without Student Activity Funds)		72,676	0								
85	Total District/School Activity Income (with Student Activity Funds)		1,247,623									

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
86	TEXTBOOK INCOME	1800									
87	Rentals - Regular Textbooks	1811	27,262								
88	Rentals - Summer School Textbooks	1812									
89	Rentals - Adult/Continuing Education Textbooks	1813									
90	Rentals - Other (Describe & Itemize)	1819									
91	Sales - Regular Textbooks	1821									
92	Sales - Summer School Textbooks	1822									
93	Sales - Adult/Continuing Education Textbooks	1823									
94	Sales - Other (Describe & Itemize)	1829									
95	Other (Describe & Itemize)	1890									
96	Total Textbook Income		27,262								
97	OTHER REVENUE FROM LOCAL SOURCES	1900									
98	Rentals	1910									
99	Contributions and Donations from Private Sources	1920									
100	Impact Fees from Municipal or County Governments	1930	304,329								
101	Services Provided Other Districts	1940									
102	Refund of Prior Years' Expenditures	1950	32,032								
103	Payments of Surplus Moneys from TIF Districts	1960									
104	Driver Education Fees	1970	4,425								
105	Proceeds from Vendors' Contracts	1980									
106	School Facility Occupation Tax Proceeds	1983									
107	Payment from Other Districts	1991									
108	Sale of Vocational Projects	1992									
109	Other Local Fees (Describe & Itemize)	1993	794								
110	Other Local Revenues (Describe & Itemize)	1999	46,117	5,968		11,689				13,661	
111	Total Other Revenue from Local Sources		387,697	5,968	0	11,689	0	0	0	13,661	0
112	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	3,157,726	500,197	780,443	206,408	903,255	10,658	101,906	1,266,215	62,297
113	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	4,332,673								
114	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
115	Flow-through Revenue from State Sources	2100	78,356								
116	Flow-through Revenue from Federal Sources	2200									
117	Other Flow-Through (Describe & Itemize)	2300									
118	Total Flow-Through Receipts/Revenues from One District to Another District	2000	78,356	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	6,706,871								
122	Reorganization Incentives (Accounts 3005-3021)	3005									
123	General State Aid - Fast Growth District Grant	3030									
124	Other Unrestricted Grants-in-Aid from State Sources (Describe & Itemize)	3099									
125	Total Unrestricted Grants-in-Aid		6,706,871	0	0	0	0	0		0	0

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
126	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
127	SPECIAL EDUCATION										
128	Special Education - Private Facility Tuition	3100	93,918								
129	Special Education - Funding for Children Requiring Sp Ed Services	3105									
130	Special Education - Personnel	3110									
131	Special Education - Orphanage - Individual	3120									
132	Special Education - Orphanage - Summer Individual	3130									
133	Special Education - Summer School	3145									
134	Special Education - Other (Describe & Itemize)	3199									
135	Total Special Education		93,918	0			0				
136	CAREER AND TECHNICAL EDUCATION (CTE)										
137	CTE - Technical Education - Tech Prep	3200									
138	CTE - Secondary Program Improvement (CTEI)	3220									
139	CTE - WCEP	3225									
140	CTE - Agriculture Education	3235									
141	CTE - Instructor Practicum	3240									
142	CTE - Student Organizations	3270									
143	CTE - Other (Describe & Itemize)	3299									
144	Total Career and Technical Education		0	0			0				
145	BILINGUAL EDUCATION										
146	Bilingual Ed - Downstate - TPI and TBE	3305									
147	Bilingual Education Downstate - Transitional Bilingual Education	3310									
148	Total Bilingual Ed		0				0				
149	State Free Lunch & Breakfast	3360	6,155								
150	School Breakfast Initiative	3365									
151	Driver Education	3370	6,625								
152	Adult Ed (from ICCB)	3410									
153	Adult Ed - Other (Describe & Itemize)	3499									
154	TRANSPORTATION										
155	Transportation - Regular and Vocational	3500					179,601				
156	Transportation - Special Education	3510					204,600				
157	Transportation - Other (Describe & Itemize)	3599									
158	Total Transportation		0	0			384,201	0			
159	Learning Improvement - Change Grants	3610									
160	Scientific Literacy	3660									
161	Truman Alternative/Optional Education	3695									
162	Early Childhood - Block Grant	3705	322,670				23,748	7,790			
163	Chicago General Education Block Grant	3766									
164	Chicago Educational Services Block Grant	3767									
165	School Safety & Educational Improvement Block Grant	3775									
166	Technology - Technology for Success	3780									
167	State Charter Schools	3815									
168	Extended Learning Opportunities - Summer Bridges	3825									
169	Infrastructure Improvements - Planning/Construction	3920									
170	School Infrastructure - Maintenance Projects	3925									
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	2,850	49,065							
172	Total Restricted Grants-In-Aid		434,218	49,065	0	407,949	7,790	0	0	0	0
173	Total Receipts from State Sources	3000	7,141,089	49,065	0	407,949	7,790	0	0	0	0

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
176	Federal Impact Aid	4001									
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
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									
181	Construction (Impact Aid)	4050									
182	MAGNET	4060									
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
186	TITLE V										
187	Title V - Innovation and Flexibility Formula	4100									
188	Title V - District Projects	4105									
189	Title V - Rural Education Initiative (REI)	4107									
190	Title V - Other (Describe & Itemize)	4199									
191	Total Title V		0	0		0	0				
192	FOOD SERVICE										
193	Breakfast Start-Up Expansion	4200									
194	National School Lunch Program	4210	364,646								
195	Special Milk Program	4215									
196	School Breakfast Program	4220	132,588								
197	Summer Food Service Program	4225									
198	Child and Adult Care Food Program	4226									
199	Fresh Fruits & Vegetables	4240									
200	Food Service - Other (Describe & Itemize)	4299	50,000								
201	Total Food Service		547,234					0			
202	TITLE I										
203	Title I - Low Income	4300	280,225					576	2,517		
204	Title I - Low Income - Neglected, Private	4305									
205	Title I - Migrant Education	4340									
206	Title I - Other (Describe & Itemize)	4399	42,342								
207	Total Title I		322,567	0			576	2,517			
208	TITLE IV										
209	Title IV - Student Support & Academic Enrichment Grant	4400	28,315						138		
210	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415									
211	Title IV - 21st Century Comm Learning Centers	4421									
212	Title IV - Other (Describe & Itemize)	4499									
213	Total Title IV		28,315	0				0	138		
214	FEDERAL - SPECIAL EDUCATION										
215	Fed - Spec Education - Preschool Flow-Through	4600	13,000								
216	Fed - Spec Education - Preschool Discretionary	4605									
217	Fed - Spec Education - IDEA - Flow Through	4620	270,855						13,336		
218	Fed - Spec Education - IDEA - Room & Board	4625									
219	Fed - Spec Education - IDEA - Discretionary	4630									
220	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
221	Total Federal - Special Education		283,855	0				0	13,336		
222	CTE - PERKINS										
223	CTE - Perkins - Title IIIIE - Tech Prep	4770									
224	CTE - Other (Describe & Itemize)	4799									
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			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal	Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
226	Federal - Adult Education	4810										
227	ARRA - General State Aid - Education Stabilization	4850										
228	ARRA - Title I - Low Income	4851										
229	ARRA - Title I - Neglected, Private	4852										
230	ARRA - Title I - Delinquent, Private	4853										
231	ARRA - Title I - School Improvement (Part A)	4854										
232	ARRA - Title I - School Improvement (Section 1003g)	4855										
233	ARRA - IDEAS - Part B - Preschool	4856										
234	ARRA - IDEAS - Part B - Flow-Through	4857										
235	ARRA - Title IID - Technology-Formula	4860										
236	ARRA - Title IID - Technology-Competitive	4861										
237	ARRA - McKinney - Vento Homeless Education	4862										
238	ARRA - Child Nutrition Equipment Assistance	4863										
239	Impact Aid Formula Grants	4864										
240	Impact Aid Competitive Grants	4865										
241	Qualified Zone Academy Bond Tax Credits	4866										
242	Qualified School Construction Bond Credits	4867										
243	Build America Bond Tax Credits	4868										
244	Build America Bond Interest Reimbursement	4869										
245	ARRA - General State Aid - Other Govt Services Stabilization	4870										
246	Other ARRA Funds - II	4871										
247	Other ARRA Funds - III	4872										
248	Other ARRA Funds - IV	4873										
249	Other ARRA Funds - V	4874										
250	ARRA - Early Childhood	4875										
251	Other ARRA Funds VII	4876										
252	Other ARRA Funds VIII	4877										
253	Other ARRA Funds IX	4878										
254	Other ARRA Funds X	4879										
255	Other ARRA Funds Ed Job Fund Program	4880										
256	Total Stimulus Programs		0	0	0	0	0	0	0	0	0	
257	Race to the Top Program	4901										
258	Race to the Top - Preschool Expansion Grant	4902										
259	Title III - Immigrant Education Program (IEP)	4905										
260	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909										
261	McKinney Education for Homeless Children	4920										
262	Title II - Eisenhower Professional Development Formula	4930										
263	Title II - Teacher Quality	4932	34,305						172			
264	Title II - Part A - Supporting Effective Instruction - State Grants	4935										
265	Federal Charter Schools	4960										
266	State Assessment Grants	4981										
267	Grant for State Assessments and Related Activities	4982										
268	Medicaid Matching Funds - Administrative Outreach	4991	44,240									
269	Medicaid Matching Funds - Fee-for-Service Program	4992	98,117									
270	Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)	4998	558,687				922					
271	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		1,917,320	0	0	576	17,085	0		0	0	
272	Total Receipts/Revenues from Federal Sources	4000	1,917,320	0	0	576	17,085	0	0	0	0	
273	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		12,294,491	549,262	780,443	614,933	928,130	10,658	101,906	1,266,215	62,297	
274	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		13,469,438	549,262	780,443	614,933	928,130	10,658	101,906	1,266,215	62,297	

**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			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
10 - EDUCATIONAL FUND (ED)												
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	3,164,139	615,005	58,395	235,812		1,992			4,075,343	4,680,181
6	Tuition Payment to Charter Schools	1115									0	
7	Pre-K Programs	1125	163,728	16,118	4,033	12,365			339		196,583	206,987
8	Special Education Programs (Functions 1200-1220)	1200	1,416,700	262,346	6,440	1,034					1,686,520	1,680,200
9	Special Education Programs Pre-K	1225	13,000								13,000	13,000
10	Remedial and Supplemental Programs K-12	1250	205,253	44,143	6,550	965					256,911	267,437
11	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300									0	
13	CTE Programs	1400	90,502	24,907	14,166			1,802			131,377	139,500
14	Interscholastic Programs	1500	206,910	14,652	95,247	39,884		104			356,797	362,300
15	Summer School Programs	1600	960	670							1,630	2,010
16	Gifted Programs	1650									0	
17	Driver's Education Programs	1700	69,832	12,503	927	2,554					85,816	85,500
18	Bilingual Programs	1800	5,000	563							5,563	
19	Truant Alternative & Optional Programs	1900									0	
20	Pre-K Programs - Private Tuition	1910									0	
21	Regular K-12 Programs - Private Tuition	1911									0	
22	Special Education Programs K-12 - Private Tuition	1912						732,135			732,135	650,000
23	Special Education Programs Pre-K - Tuition	1913									0	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
26	Adult/Continuing Education Programs - Private Tuition	1916									0	
27	CTE Programs - Private Tuition	1917									0	
28	Interscholastic Programs - Private Tuition	1918									0	
29	Summer School Programs - Private Tuition	1919									0	
30	Gifted Programs - Private Tuition	1920									0	
31	Bilingual Programs - Private Tuition	1921									0	
32	Truants Alternative/Optional Ed Progms - Private Tuition	1922									0	
33	Student Activity Fund Expenditures	1999						1,209,549			1,209,549	
34	Total Instruction ¹⁰ (without Student Activity Funds)	1000	5,336,024	990,907	185,758	292,614	0	736,033	339	0	7,541,675	8,087,115
35	Total Instruction ¹⁰ (with Student Activity Funds)	1000	5,336,024	990,907	185,758	292,614	0	1,945,582	339	0	8,751,224	8,087,115
36	SUPPORT SERVICES (ED)	2000										
37	SUPPORT SERVICES - PUPILS											
38	Attendance & Social Work Services	2110	149,451	26,581							176,032	182,040
39	Guidance Services	2120	79,319	19,699							99,018	111,150
40	Health Services	2130	76,885	6,844	157,035	3,284					244,048	89,500
41	Psychological Services	2140	113,843	20,858							134,701	140,850
42	Speech Pathology & Audiology Services	2150	16,352	1,845							18,197	22,350
43	Other Support Services - Pupils (Describe & Itemize)	2190	192,688	33	6,500	773					199,994	220,050
44	Total Support Services - Pupils	2100	628,538	75,860	163,535	4,057	0	0	0	0	871,990	765,940
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46	Improvement of Instruction Services	2210	29,824	7,831	59,954	2,579					100,188	93,000
47	Educational Media Services	2220	81,918	27	64,018	119,526		90	18,340		283,919	282,150
48	Assessment & Testing	2230	750		12,716	2,910					16,376	27,500
49	Total Support Services - Instructional Staff	2200	112,492	7,858	136,688	125,015	0	90	18,340	0	400,483	402,650
50	SUPPORT SERVICES - GENERAL ADMINISTRATION											
51	Board of Education Services	2310	43,652	9,594	48,208	2,186		2,526			106,166	103,650
52	Executive Administration Services	2320	111,327	17,009	7,008	1,253		1,094			137,691	154,000
53	Special Area Administration Services	2330									0	
54	Tort Immunity Services	2361			8,715						8,715	
55	Total Support Services - General Administration	2300	154,979	26,603	63,931	3,439	0	3,620	0	0	252,572	257,650

**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			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
56	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
57	Office of the Principal Services	2410	535,325	93,555	1,975						630,855	634,200
58	Other Support Services - School Admin (Describe & Itemize)	2490									0	
59	Total Support Services - School Administration	2400	535,325	93,555	1,975	0	0	0	0	0	630,855	634,200
60	SUPPORT SERVICES - BUSINESS											
61	Direction of Business Support Services	2510									0	
62	Fiscal Services	2520	161,793	8,106	33,597	8,179					211,615	205,000
63	Operation & Maintenance of Plant Services	2540	434,781	54,649	87,771	234,200	73,999				885,400	866,700
64	Pupil Transportation Services	2550				5,726					5,726	3,000
65	Food Services	2560	253,537	21,461	4,166	320,720					599,884	598,650
66	Internal Services	2570									0	
67	Total Support Services - Business	2500	850,111	84,216	131,200	563,099	73,999	0	0	0	1,702,625	1,673,350
68	SUPPORT SERVICES - CENTRAL											
69	Direction of Central Support Services	2610									0	
70	Planning, Research, Development, & Evaluation Services	2620			1,602						1,602	
71	Information Services	2630	162,472	23,688	48,496	30,140					264,796	268,000
72	Staff Services	2640	47,098	17	3,920						51,035	58,250
73	Data Processing Services	2660				26,424					26,424	30,000
74	Total Support Services - Central	2600	209,570	23,705	80,442	30,140	0	0	0	0	343,857	356,250
75	Other Support Services (Describe & Itemize)	2900				8,212					8,212	8,500
76	Total Support Services	2000	2,491,015	311,797	585,983	725,750	73,999	3,710	18,340	0	4,210,594	4,098,540
77	COMMUNITY SERVICES (ED)	3000	14,986	4,102	796	2,067					21,951	26,722
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
80	Payments for Regular Programs	4110									0	20,000
81	Payments for Special Education Programs	4120									0	
82	Payments for Adult/Continuing Education Programs	4130									0	
83	Payments for CTE Programs	4140									0	
84	Payments for Community College Programs	4170									0	
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						18,900			18,900	
86	Total Payments to Other Govt Units (In-State)	4100		0				18,900			18,900	20,000
87	Payments for Regular Programs - Tuition	4210									0	
88	Payments for Special Education Programs - Tuition	4220									0	
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
90	Payments for CTE Programs - Tuition	4240						38,512			38,512	40,000
91	Payments for Community College Programs - Tuition	4270									0	
92	Payments for Other Programs - Tuition	4280									0	
93	Other Payments to In-State Govt Units	4290						65,695			65,695	40,000
94	Total Payments to Other Govt Units - Tuition (In State)	4200						104,207			104,207	80,000
95	Payments for Regular Programs - Transfers	4310									0	
96	Payments for Special Education Programs - Transfers	4320									0	
97	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	
98	Payments for CTE Programs - Transfers	4340									0	
99	Payments for Community College Program - Transfers	4370									0	
100	Payments for Other Programs - Transfers	4380									0	
101	Other Payments to In-State Govt Units - Transfers	4390									0	
102	Total Payments to Other Govt Units -Transfers (In-State)	4300		0				0			0	0
103	Payments to Other Govt Units (Out-of-State)	4400			0						0	
104	Total Payments to Other Govt Units	4000			0			123,107			123,107	100,000
105	DEBT SERVICES (ED)	5000										

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

1	A	B	C	D	E	F	G	H	I	J	K	L
		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Total	Budget
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits		
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
107	Tax Anticipation Warrants	5110									0	
108	Tax Anticipation Notes	5120									0	
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
110	State Aid Anticipation Certificates	5140									0	
111	Other Interest on Short-Term Debt	5150									0	
112	Total Interest on Short-Term Debt	5100						0			0	0
113	Debt Services - Interest on Long-Term Debt	5200									0	
114	Total Debt Services	5000						0			0	0
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)	7,842,025	1,306,806	772,537	1,020,431	73,999	862,850	18,679	0	11,897,327	12,312,377	
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)	7,842,025	1,306,806	772,537	1,020,431	73,999	2,072,399	18,679	0	13,106,876	12,312,377	
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										397,164	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										362,562	
120	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
121	SUPPORT SERVICES (O&M)	2000										
122	SUPPORT SERVICES - PUPILS										0	
123	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100										
124											0	
125	SUPPORT SERVICES - BUSINESS											
126	Direction of Business Support Services	2510									0	
127	Facilities Acquisition & Construction Services	2530				4,611	93,583				98,194	80,000
128	Operation & Maintenance of Plant Services	2540	225,512	25,718	88,672	210,152	8,428				558,482	605,470
129	Pupil Transportation Services	2550				11,024					11,024	12,000
130	Food Services	2560									0	
131	Total Support Services - Business	2500	225,512	25,718	88,672	225,787	102,011	0	0	0	667,700	697,470
132	Other Support Services (Describe & Itemize)	2900									0	
133	Total Support Services	2000	225,512	25,718	88,672	225,787	102,011	0	0	0	667,700	697,470
134	COMMUNITY SERVICES (O&M)	3000									0	
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
137	Payments for Regular Programs	4110									0	
138	Payments for Special Education Programs	4120									0	
139	Payments for CTE Programs	4140									0	
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
141	Total Payments to Other Govt. Units (In-State)	4100		0				0			0	0
142	Payments to Other Govt. Units (Out of State)	4400									0	
143	Total Payments to Other Govt Units	4000		0				0			0	0
144	DEBT SERVICES (O&M)	5000										
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
146	Tax Anticipation Warrants	5110									0	
147	Tax Anticipation Notes	5120									0	
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
149	State Aid Anticipation Certificates	5140									0	
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
151	Total Debt Service - Interest on Short-Term Debt	5100					0				0	0
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0	
153	Total Debt Services	5000					0				0	0
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										
155	Total Direct Disbursements/Expenditures	225,512	25,718	88,672	225,787	102,011	0	0	0	667,700	697,470	
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures									(118,438)		

**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				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
157	30 - DEBT SERVICES (DS)											
158	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)		4000									
159	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
160	Payments for Regular Programs		4110								0	
161	Payments for Special Education Programs		4120								0	
162	Other Payments to In-State Govt Units (Describe & Itemize)		4190								0	
163	Total Payments to Other Districts & Govt Units (In-State)		4000								0	0
164	DEBT SERVICES (DS)		5000									
165	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
166	Tax Anticipation Warrants		5110								0	
167	Tax Anticipation Notes		5120								0	
168	Corporate Personal Prop. Repl. Tax Anticipation Notes		5130								0	
169	State Aid Anticipation Certificates		5140								0	
170	Other Interest on Short-Term Debt (Describe & Itemize)		5150								0	
171	Total Debt Services - Interest On Short-Term Debt		5100								0	0
172	DEBT SERVICES - INTEREST ON LONG-TERM DEBT		5200						209,494		209,494	228,512
173	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT		5300									
174	(Lease/Purchase Principal Retired) ¹¹								555,000		555,000	607,534
175	DEBT SERVICES - OTHER (Describe & Itemize)		5400						1,184		1,184	
176	Total Debt Services		5000		0				765,678		765,678	836,046
177	PROVISION FOR CONTINGENCIES (DS)		6000									
178	Total Disbursements/ Expenditures				0				765,678		765,678	836,046
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										14,765	
180	40 - TRANSPORTATION FUND (TR)											
181	SUPPORT SERVICES (TR)											
182	SUPPORT SERVICES - PUPILS											
183	Other Support Services - Pupils (Func. 2190 Describe & Itemize)		2100									0
184	SUPPORT SERVICES - BUSINESS											
185	Pupil Transportation Services		2550			765,297	53,490	900			819,687	802,000
186	Other Support Services (Describe & Itemize)		2900	6,444	0	765,297	53,490	0			6,444	
187	Total Support Services		2000	6,444	0	765,297	53,490	0			826,131	802,000
188	COMMUNITY SERVICES (TR)		3000									
189	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)		4000									
190	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
191	Payments for Regular Programs		4110								0	
192	Payments for Special Education Programs		4120								0	
193	Payments for Adult/Continuing Education Programs		4130								0	
194	Payments for CTE Programs		4140								0	
195	Payments for Community College Programs		4170								0	
196	Other Payments to In-State Govt. Units (Describe & Itemize)		4190								0	
197	Total Payments to Other Govt. Units (In-State)		4100		0				0		0	0
198	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)		4400								0	
199	Total Payments to Other Govt Units		4000		0				0		0	0
200	DEBT SERVICES (TR)		5000									
201	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
202	Tax Anticipation Warrants		5110								0	
203	Tax Anticipation Notes		5120								0	
204	Corporate Personal Prop. Repl. Tax Anticipation Notes		5130								0	
205	State Aid Anticipation Certificates		5140								0	
206	Other Interest on Short-Term Debt (Describe & Itemize)		5150								0	
207	Total Debt Services - Interest On Short-Term Debt		5100						0		0	0
208	DEBT SERVICES - INTEREST ON LONG-TERM DEBT		5200								0	
209	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT		5300									
210	(Lease/Purchase Principal Retired) ¹¹											0

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
212	Total Debt Services	5000						0			0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										
214	Total Disbursements/ Expenditures	6,444	0	765,297	53,490	0	0	900	0	826,131	802,000	
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									(211,198)		
216												
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		51,134							51,134	60,000
220	Pre-K Programs	1125		11,739							11,739	13,000
221	Special Education Programs (Functions 1200-1220)	1200		58,620							58,620	65,000
222	Special Education Programs - Pre-K	1225		1,693							1,693	2,040
223	Remedial and Supplemental Programs - K-12	1250		3,000							3,000	3,264
224	Remedial and Supplemental Programs - Pre-K	1275									0	
225	Adult/Continuing Education Programs	1300									0	
226	CTE Programs	1400		1,367							1,367	1,581
227	Interscholastic Programs	1500		6,971							6,971	8,160
228	Summer School Programs	1600		14							14	102
229	Gifted Programs	1650									0	
230	Driver's Education Programs	1700		1,488							1,488	1,500
231	Bilingual Programs	1800		67							67	102
232	Truants' Alternative & Optional Programs	1900									0	
233	Total Instruction	1000		136,093							136,093	154,749
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110		2,160							2,160	2,346
237	Guidance Services	2120		1,167							1,167	1,862
238	Health Services	2130		10,049							10,049	11,220
239	Psychological Services	2140		1,671							1,671	2,000
240	Speech Pathology & Audiology Services	2150		242							242	1,530
241	Other Support Services - Pupils (Describe & Itemize)	2190		25,914							25,914	26,520
242	Total Support Services - Pupils	2100		41,203							41,203	45,478
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210		358							358	510
245	Educational Media Services	2220		10,573							10,573	11,832
246	Assessment & Testing	2230									0	3,825
247	Total Support Services - Instructional Staff	2200		10,931							10,931	16,167
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310		1,726							1,726	2,000
250	Executive Administration Services	2320		2,034							2,034	5,814
251	Special Area Administration Services	2330									0	
252	Claims Paid from Self Insurance Fund	2361									0	
253	Risk Management and Claims Services Payments	2365									0	
254	Total Support Services - General Administration	2300		3,760							3,760	7,814
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		27,768							27,768	29,988
257	Other Support Services - School Administration (Describe & Itemize)	2490									0	
258	Total Support Services - School Administration	2400		27,768							27,768	29,988

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

1	A	B	C	D	E	F	G	H	I	J	K	L
		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Total	Budget
2	Description (Enter Whole Dollars)	Trans #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits		
259	SUPPORT SERVICES - BUSINESS											
260	Direction of Business Support Services	2510									0	
261	Fiscal Services	2520		45,809							45,809	30,396
262	Facilities Acquisition & Construction Services	2530									0	
263	Operation & Maintenance of Plant Services	2540		104,082							104,082	100,000
264	Pupil Transportation Services	2550									0	
265	Food Services	2560		36,691							36,691	40,000
266	Internal Services	2570									0	
267	Total Support Services - Business	2500			186,582						186,582	170,396
268	SUPPORT SERVICES - CENTRAL											
269	Direction of Central Support Services	2610									0	
270	Planning, Research, Development, & Evaluation Services	2620									0	
271	Information Services	2630		12,451							12,451	13,770
272	Staff Services	2640		6,157							6,157	7,000
273	Data Processing Services	2660									0	
274	Total Support Services - Central	2600		18,608							18,608	20,770
275	Other Support Services (Describe & Itemize)	2900									0	
276	Total Support Services	2000		288,852							288,852	290,613
277	COMMUNITY SERVICES (MR/SS)	3000		178							178	204
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
279	Payments for Regular Programs	4110									0	
280	Payments for Special Education Programs	4120									0	
281	Payments for CTE Programs	4140									0	
282	Total Payments to Other Govt Units	4000		0							0	0
283	DEBT SERVICES (MR/SS)	5000										
284	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
285	Tax Anticipation Warrants	5110									0	
286	Tax Anticipation Notes	5120									0	
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
288	State Aid Anticipation Certificates	5140									0	
289	Other (Describe & Itemize)	5150									0	
290	Total Debt Services - Interest	5000									0	0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000										
292	Total Disbursements/Expenditures			425,123							425,123	445,566
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											503,007
294	60 - CAPITAL PROJECTS (CP)											
295	SUPPORT SERVICES (CP)	2000										
296	SUPPORT SERVICES - BUSINESS											
298	Facilities Acquisition and Construction Services	2530					460,891				460,891	406,000
299	Other Support Services (Describe & Itemize)	2900	0	0	0	0	460,891	0	0	0	460,891	406,000
300	Total Support Services	2000	0	0	0	0	460,891	0	0	0	460,891	406,000
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
302	PAYMENTS TO OTHER GOVT UNITS (In-State)											
303	Payments to Regular Programs (In-State)	4110									0	
304	Payments for Special Education Programs	4120									0	
305	Payments for CTE Programs	4140									0	
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
307	Total Payments to Other Govt Units	4000		0			0				0	0
308	PROVISION FOR CONTINGENCIES (S&C/C)	6000										
309	Total Disbursements/ Expenditures		0	0	0	0	460,891	0	0	0	460,891	406,000
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											(450,233)
311												

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Func #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
312	70 - WORKING CASH (WC)											
313												
314	80 - TORT FUND (TF)											
315	INSTRUCTION (TF)		1000									
316	Regular Programs	1100	111,891	25,725							137,616	146,189
317	Tuition Payment to Charter Schools	1115									0	
318	Pre-K Programs	1125	17,300	4,306							21,606	24,896
319	Special Education Programs (Functions 1200 - 1220)	1200	48,497	9,230							57,727	62,699
320	Special Education Programs Pre-K	1225									0	
321	Remedial and Supplemental Programs K-12	1250	2,687	304							2,991	3,723
322	Remedial and Supplemental Programs Pre-K	1275									0	
323	Adult/Continuing Education Programs	1300									0	
324	CTE Programs	1400	4,878	1,136							6,014	7,500
325	Interscholastic Programs	1500	667	87							754	1,244
326	Summer School Programs	1600									0	
327	Gifted Programs	1650									0	
328	Driver's Education Programs	1700	6,157	1,317							7,474	8,750
329	Bilingual Programs	1800									0	
330	Truant Alternative & Optional Programs	1900									0	
331	Pre-K Programs - Private Tuition	1910									0	
332	Regular K-12 Programs Private Tuition	1911									0	
333	Special Education Programs K-12 Private Tuition	1912									0	
334	Special Education Programs Pre-K Tuition	1913									0	
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0	
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	
337	Adult/Continuing Education Programs Private Tuition	1916									0	
338	CTE Programs Private Tuition	1917									0	
339	Interscholastic Programs Private Tuition	1918									0	
340	Summer School Programs Private Tuition	1919									0	
341	Gifted Programs Private Tuition	1920									0	
342	Bilingual Programs Private Tuition	1921									0	
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0	
344	Total Instruction ¹⁴	1000	192,077	42,105	0	0	0	0	0	0	234,182	255,001
345	SUPPORT SERVICES (TF)		2000									
346	Support Services - Pupil		2100									
347	Attendance & Social Work Services	2110	2,941	530							3,471	4,173
348	Guidance Services	2120	1,488	353							1,841	3,254
349	Health Services	2130	10,360	2,252							12,612	13,500
350	Psychological Services	2140	2,265	419							2,684	3,417
351	Speech Pathology & Audiology Services	2150	334	38							372	1,500
352	Other Support Services - Pupils (Describe & Itemize)	2190	17,680	1							17,681	17,600
353	Total Support Services - Pupil	2100	35,068	3,593	0	0	0	0	0	0	38,661	43,444
354	Support Services - Instructional Staff		2200									
355	Improvement of Instruction Services	2210									0	
356	Educational Media Services	2220	764								764	836
357	Assessment & Testing	2230									0	
358	Total Support Services - Instructional Staff	2200	764	0	0	0	0	0	0	0	764	836
359	SUPPORT SERVICES - GENERAL ADMINISTRATION		2300									
360	Board of Education Services	2310									0	
361	Executive Administration Services	2320	38,080	7,016							45,096	90,000
362	Special Area Administration Services	2330									0	
363	Claims Paid from Self Insurance Fund	2361									0	
364	Risk Management and Claims Services Payments	2365				42,906					42,906	
365	Total Support Services - General Administration	2300	38,080	7,016	42,906	0	0	0	0	0	88,002	90,000
366	Support Services - School Administration		2400									
367	Office of the Principal Services	2410	93,207	18,407							111,614	114,808
368	Other Support Services - School Administration (Describe & Itemize)	2490									0	
369	Total Support Services - School Administration	2400	93,207	18,407	0	0	0	0	0	0	111,614	114,808

**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			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
370	Support Services - Business	2500										
371	Direction of Business Support Services	2510									0	
372	Fiscal Services	2520	1,525	79							1,604	2,346
373	Facilities Acquisition and Construction Services	2530									0	
374	Operation & Maintenance of Plant Services	2540	170,280	22,724	6,675						199,679	222,220
375	Pupil Transportation Services	2550									0	
376	Food Services	2560	40,393	3,654							44,047	44,778
377	Internal Services	2570									0	
378	Total Support Services - Business	2500	212,198	26,457	6,675	0	0	0	0	0	245,330	269,344
379	Support Services - Central	2600										
380	Direction of Central Support Services	2610									0	
381	Planning, Research, Development & Evaluation Services	2620									0	
382	Information Services	2630	8,376	1,246							9,622	10,680
383	Staff Services	2640	432								432	600
384	Data Processing Services	2660									0	
385	Total Support Services - Central	2600	8,808	1,246	0	0	0	0	0	0	10,054	11,280
386	Other Support Services (Describe & Itemize)	2900			37,460				500		37,960	30,000
387	Total Support Services	2000	388,125	56,719	87,041	0	0	500	0	0	532,385	559,712
388	COMMUNITY SERVICES (TF)	3000										0
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
390	Payments to Other Dist & Govt Units (In-State)											
391	Payments for Regular Programs	4110									0	
392	Payments for Special Education Programs	4120									0	
393	Payments for Adult/Continuing Education Programs	4130									0	
394	Payments for CTE Programs	4140									0	
395	Payments for Community College Programs	4170									0	
396	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
397	Total Payments to Other Dist & Govt Units (In-State)	4100				0			0		0	0
398	Payments for Regular Programs - Tuition	4210									0	
399	Payments for Special Education Programs - Tuition	4220									0	
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
401	Payments for CTE Programs - Tuition	4240									0	
402	Payments for Community College Programs - Tuition	4270									0	
403	Payments for Other Programs - Tuition	4280									0	
404	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0	
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0	0
406	Payments for Regular Programs - Transfers	4310									0	
407	Payments for Special Education Programs - Transfers	4320									0	
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	
409	Payments for CTE Programs - Transfers	4340									0	
410	Payments for Community College Program - Transfers	4370									0	
411	Payments for Other Programs - Transfers	4380									0	
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390			0				0		0	0
413	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0				0		0	0
414	Payments to Other Dist & Govt Units (Out of State)	4400									0	
415	Total Payments to Other Dist & Govt Units	4000			0				0		0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
416	DEBT SERVICES (TF)	5000										
417	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
418	Tax Anticipation Warrants	5110									0	
419	Tax Anticipation Notes	5120									0	
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
421	State Aid Anticipation Certificates	5140									0	
422	Other Interest or Short-Term Debt	5150									0	1,000
423	Total Debt Services - Interest on Short-Term Debt	5100							0		0	1,000
424	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
425	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
426	(Lease/Purchase Principal Retired) ¹³										0	
427	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
	Total Debt Services	5000							0		0	1,000
428	PROVISIONS FOR CONTINGENCIES (TF)	6000										
429	Total Disbursements/Expenditures		580,202	98,824	87,041	0	0	500	0	0	766,567	815,713
	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										499,648	
432	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
433	SUPPORT SERVICES (FP&S)	2000										
434	SUPPORT SERVICES - BUSINESS											
435	Facilities Acquisition & Construction Services	2530									0	40,000
436	Operation & Maintenance of Plant Services	2540									0	
437	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	40,000
438	Other Support Services (Describe & Itemize)	2900									0	
439	Total Support Services	2000	0	0	0	0	0	0	0	0	0	40,000
440	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
441	Payments to Regular Programs	4110									0	
442	Payments to Special Education Programs	4120									0	
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
444	Total Payments to Other Govt Units	4000							0		0	
445	DEBT SERVICES (FP&S)	5000										
446	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
447	Tax Anticipation Warrants	5110									0	
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
449	Total Debt Service - Interest on Short-Term Debt	5100							0		0	0
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
451	Debt Service - Payments of Principal on Long-Term Debt ¹³ (Lease/Purchase Principal Retired)	5300									0	
452	Total Debt Service	5000							0		0	0
453	PROVISION FOR CONTINGENCIES (FP&S)	6000										
454	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	40,000
	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										62,297	

	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	1,884,311		1,884,311	2,452,869	2,452,869
5	Operations & Maintenance	471,079		471,079	613,217	613,217
6	Debt Services **	770,023		770,023	1,489,260	1,489,260
7	Transportation	188,429		188,429	245,287	245,287
8	Municipal Retirement	354,630		354,630	100,077	100,077
9	Capital Improvements	0		0		0
10	Working Cash	47,110		47,110	61,322	61,322
11	Tort Immunity	1,194,560		1,194,560	900,080	900,080
12	Fire Prevention & Safety	47,110		47,110	61,322	61,322
13	Leasing Levy	47,110		47,110	61,322	61,322
14	Special Education	37,684		37,684	49,057	49,057
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	413,037		413,037	250,192	250,192
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	5,455,083	0	5,455,083	6,284,005	6,284,005
20						
21	* The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J	K
1	SCHEDULE OF SHORT-TERM DEBT										
2	Description (Enter Whole Dollars)		Outstanding Beginning July 1, 2024	Issued July 1, 2024 thru June 30, 2025	Retired July 1, 2024 thru June 30, 2025	Outstanding Ending June 30, 2025					
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)						0				
4	Total CPPRT Notes						0				
5	TAX ANTICIPATION WARRANTS (TAW)						0				
6	Educational Fund						0				
7	Operations & Maintenance Fund						0				
8	Debt Services - Construction						0				
9	Debt Services - Working Cash						0				
10	Debt Services - Refunding Bonds						0				
11	Transportation Fund						0				
12	Municipal Retirement/Social Security Fund						0				
13	Fire Prevention & Safety Fund						0				
14	Other - (Describe & Itemize)						0				
15	Total TAWs		0	0	0		0				
16	TAX ANTICIPATION NOTES (TAN)						0				
17	Educational Fund						0				
18	Operations & Maintenance Fund						0				
19	Fire Prevention & Safety Fund						0				
20	Other - (Describe & Itemize)						0				
21	Total TANs		0	0	0		0				
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)						0				
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)						0				
24	General State Aid/Evidence-Based Funding Anticipation Certificates						0				
25	Total (All Funds)						0				
26	OTHER SHORT-TERM BORROWING						0				
27	Total Other Short-Term Borrowing (Describe & Itemize)						0				
28	SCHEDULE OF LONG-TERM DEBT										
29	Long-Term Debt	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Counts Against Statutory Debt Limit? (Y/N)**	Outstanding Beginning July 1, 2024	Issued July 1, 2024 thru June 30, 2025	Any differences (Described and Itemize)	Retired July 1, 2024 thru June 30, 2025	Outstanding Ending June 30, 2025	Amount to be Provided for Payment on Long- Term Debt
30	Identification or Name of Issue										
31	General Obligation School Bonds 2017A	04/13/17	1,365,000	1	Y	935,000				935,000	840,169
32	General Obligation Refunding School Bonds 2017B	04/13/17	895,000	3	Y	895,000		(895,000)		0	0
33	General Obligation School Bonds 2020	05/12/20	6,930,000	6	Y	5,380,000			555,000	4,825,000	4,825,000
34	General Obligation School Bonds 2025A	02/12/25	2,885,000	8	Y	2,885,000				2,885,000	2,885,000
35	General Obligation School Bonds 2025B	02/12/25	4,000,000	1	Y	4,000,000				4,000,000	4,000,000
36										0	0
37										0	0
38										0	0
39										0	0
40										0	0
41										0	0
42										0	0
43										0	0
44										0	0
45										0	0
46										0	0
47										0	0
48										0	0
49										0	0
50			16,075,000			7,210,000	6,885,000	(895,000)	555,000	12,645,000	12,550,169
51	* Each type of debt issued must be identified separately with the amount:										
52	1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds	7. Leases	10. Other							
53	2. Funding Bonds	5. Tori Judgment Bonds	8. Subscription-Based Information Technology Arrangements	11. Other							
54	3. Refunding Bonds	6. Building Bonds	9. Other	12. Other							
55											
56	** Debts that do not count against the debt limit may include:										
57	Building bonds approved by referendum on or after Nov. 5, 2024; see 105 ILCS 5/19-1(p-225)										
58	Refunding bonds issued to refund building bonds approved by referendum held on or after Nov. 5, 2024; see 105 ILCS 5/19-1(p-225)										
59	Alternate revenue bonds paid from the alternate revenue source; see 30 ILCS 350/15										
60	Warrants in anticipation of taxes levied according to provisions in 105 ILCS 5/17-16										
61	Various individual exemptions; see 105 ILCS 5/19-1										
62											
63											
64											
65	Note: Working Cash Fund Bonds and Funding Bonds may be issued in excess of the statutory debt limit, but do count against the debt limit once issued.										

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

A	B	C	D	E	F	G	H	I	J	K			
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES												
2	Description (Enter Whole Dollars)			Account No.	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education				
3	Cash Basis Fund Balance as of July 1, 2024				913,234	0				0			
4	RECEIPTS:												
5	Ad Valorem Taxes Received by District			10, 20, 40 or 50-1100, 80	1,199,040	37,684							
6	Earnings on Investments			10, 20, 40, 50 or 60-1500, 80	53,514								
7	Drivers' Education Fees			10-1970						4,425			
8	School Facility Occupation Tax Proceeds			30 or 60-1983									
9	Driver Education			10 or 20-3370						8,625			
10	Other Receipts (Describe & Itemize)			—	13,661								
11	Sale of Bonds			10, 20, 40 or 60-7200									
12	Total Receipts				1,266,215	37,684	0	0	0	13,050			
13	DISBURSEMENTS:												
14	Instruction			10 or 50-1000		37,684				13,050			
15	Facilities Acquisition & Construction Services			20 or 60-2530									
16	Tort Immunity Services			80	766,567								
17	DEBT SERVICE:												
18	Debt Services - Interest on Long-Term Debt			30-5200									
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)			30-5300									
20	Debt Services Other (Describe & Itemize)			30-5400									
21	Total Debt Services									0			
22	Other Disbursements (Describe & Itemize)			—									
23	Total Disbursements				766,567	37,684	0	0	0	13,050			
24	Ending Cash Basis Fund Balance as of June 30, 2025				1,412,882	0	0	0	0	0			
25	Reserved Cash Balance			714									
26	Unreserved Cash Balance			730	1,412,882	0	0	0	0	0			
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a												
29	30	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?	Total Claims Payments:	766,567							
31	32	If yes, list in the aggregate the following:			Total Reserve Remaining:	1,412,882							
34	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter the total dollar amount for each category.												
35	Expenditures:												
36	Workers' Compensation Act and/or Workers' Occupational Disease Act												
37	Unemployment Insurance Act												
38	Insurance (Regular or Self-Insurance)												
39	Risk Management and Claims Service												
40	Judgments/Settlements												
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction												
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)												
43	Legal Services												
44	Principal and Interest on Tort Bonds												
45	Other -Explain on Itemization 44 tab												
46	Total												
47	G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0												
48													
49	^a Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.												
50	^b 55 ILCS 5/5-1006.7												

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	CARES, CRRSA, and ARP SCHEDULE - FY 2025											Click below for schedule instructions:
2	Please read schedule instructions before completing.											SCHEDULE INSTRUCTIONS
3	Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2025		<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No								
4												
5	If the answer to the above question is "YES", this schedule must be completed.											
6	PLEASE DO NOT REMOVE AND REINSERT THIS SCHEDULE INTO THE AFR. IF THE LINKS ARE BROKEN, THE AFR WILL BE SENT BACK TO THE AUDITOR FOR CORRECTION.											
7	Part 1: CARES, CRRSA, and ARP REVENUE											
8	Revenue Section A		Section A is for revenue recognized in FY 2025 reported on the FY 2025 AFR for FY 2022, FY 2023 and/or FY 2024 EXPENDITURES claimed on July 1, 2024, through June 30, 2025, FRIS grant expenditure reports for expenditures reported in the prior year FY 2022, FY 2023, and/or FY 2024 AFR.									
9			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
10	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
11	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST, D4)		4998									0
12	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
13	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK, JE)		4998									0
14	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)		4998									0
15	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)		4998									0
16	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)		4998									0
17	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)		4998									0
18	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)		4998									0
19	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)		4998									0
20			0	0	0							0
21	Total Revenue Section A		0	0	0							0
22	Revenue Section B		Section B is for revenue recognized in FY 2025 reported on the FY 2025 AFR and for FY 2025 EXPENDITURES claimed on July 1, 2024, through June 30, 2025, FRIS grant expenditure reports and reported in the FY 2025 AFR.									
23			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
24	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
25	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST, D4)		4998									0
26	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK, JE)		4998									0
27	ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3, P4, 15, 25, 35, 45, 55, 65, 75)		4998	558,004								558,926
28	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)		4998					922				0
29	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)		4998	683								683
30	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)		4998									0
31	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)		4998									0
32	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)		4998									0
33												0

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

	A	B	C	D	E	F	G	H	I	J	K	L
34	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998									0	
35	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998									0	
36	Total Revenue Section B		558,687	0		0	922	0		0		559,609

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

37	Total Other Federal Revenue (Section A plus Section B)	4998	558,687	0		0	922	0		0		559,609
38	Total Other Federal Revenue from Revenue Tab	4998	558,687	0		0	922	0		0		559,609
40	Difference (must equal 0)		0	0		0	0	0		0		0
41	Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK		OK		OK
42												

Part 2: CARES, CRRSA, and ARP EXPENDITURES

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	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	
47	ESSER I EXPENDITURES (CARES)											
48	FUNCTION											
49	1. List the total expenditures for the Functions 1000 and 2000 below											
51	INSTRUCTION Total Expenditures	1000									0	
52	SUPPORT SERVICES Total Expenditures	2000									0	
53	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
54	Facilities Acquisition and Construction Services (Total)	2530									0	
55	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0	
56	FOOD SERVICES (Total)	2560									0	
57	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
58	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0	
59	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0	
60	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
61	Expenditure Section B:											
62	ESSER II EXPENDITURES (CRRSA)											
63	FUNCTION											
64	1. List the total expenditures for the Functions 1000 and 2000 below											
65	INSTRUCTION Total Expenditures	1000									0	

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

	A	B	C	D	E	F	G	H	I	J	K	L
70	SUPPORT SERVICES Total Expenditures	2000									0	
72	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
73	Facilities Acquisition and Construction Services (Total)	2530									0	
74	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0	
75	FOOD SERVICES (Total)	2560									0	
76	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above)											
77	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0	
78	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0	
80	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology									0	
81	Expenditure Section C:											
82												
83	GEER I EXPENDITURES (CARES)											
84	FUNCTION											
85	1. List the total expenditures for the Functions 1000 and 2000 below											
87	INSTRUCTION Total Expenditures	1000									0	
88	SUPPORT SERVICES Total Expenditures	2000									0	
90	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
91	Facilities Acquisition and Construction Services (Total)	2530									0	
92	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0	
93	FOOD SERVICES (Total)	2560									0	
95	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above)											
96	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0	
97	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0	
98	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology									0	
99	Expenditure Section D:											
100												
101	GEER II EXPENDITURES (CRRSA)											
102	FUNCTION											
103	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	

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

	A	B	C	D	E	F	G	H	I	J	K	L
111	FOOD SERVICES (Total)		2560								0	
112												
113	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
114	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)		1000								0	
115	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)		2000								0	
116	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0	0	
117	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			46,266	12,761		3,874			62,901
124	SUPPORT SERVICES Total Expenditures		2000			17,613	5,633		17,202	10,822		51,270
125												
126	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
127	Facilities Acquisition and Construction Services (Total)		2530								0	
128	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)		2540								0	
129	FOOD SERVICES (Total)		2560								0	
130												
131	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
132	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)		1000								0	
133	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)		2000						17,202	10,822		28,024
134	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	17,202	10,822		0		28,024
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										0	
141	INSTRUCTION Total Expenditures		1000								0	
142	SUPPORT SERVICES Total Expenditures		2000								0	
143												
144	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
145	Facilities Acquisition and Construction Services (Total)		2530								0	
146	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)		2540								0	
147	FOOD SERVICES (Total)		2560								0	
148												
149	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
150	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)		1000								0	

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

	A	B	C	D	E	F	G	H	I	J	K	L
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		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	Facilities Acquisition and Construction Services (Total)	2530									0	
163	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0	
164	FOOD SERVICES (Total)	2560									0	
165	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
166	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0	
167	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0	
168	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
169												
170	Expenditure Section H:											
171												
172												
173	ARP IDEA (ARP)											
174												
175	FUNCTION											
176	1. List the total expenditures for the Functions 1000 and 2000 below											
177	INSTRUCTION Total Expenditures	1000									0	
178	SUPPORT SERVICES Total Expenditures	2000									0	
179	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
180	Facilities Acquisition and Construction Services (Total)	2530									0	
181	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0	
182	FOOD SERVICES (Total)	2560									0	
183	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
184	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0	
185	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0	
186	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
187												
188	Expenditure Section I:											
189												

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

	A	B	C	D	E	F	G	H	I	J	K	L	DISBURSEMENTS							
													(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits
190	ARP Homeless I (ARP)																			
191																				
192																				
193	FUNCTION																			
194	1. List the total expenditures for the Functions 1000 and 2000 below																			
195	INSTRUCTION Total Expenditures	1000																	0	
196	SUPPORT SERVICES Total Expenditures	2000																	0	
197																				
198	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)																			
199	Facilities Acquisition and Construction Services (Total)	2530																	0	
200	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540																	0	
201	FOOD SERVICES (Total)	2560																	0	
202																				
203	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).																			
204	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000																	0	
205	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000																	0	
206	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Included in all Expenditure Functions)		Total Technology															0		
207	Expenditure Section J:																			
208																				
209	CURES (Coronavirus State and Local Fiscal Recovery Funds)																			
210																				
211	FUNCTION																			
212	1. List the total expenditures for the Functions 1000 and 2000 below																			
213	INSTRUCTION Total Expenditures	1000																	0	
214	SUPPORT SERVICES Total Expenditures	2000																	0	
215																				
216	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)																			
217	Facilities Acquisition and Construction Services (Total)	2530																	0	
218	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540																	0	
219	FOOD SERVICES (Total)	2560																	0	
220																				
221	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).																			
222	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000																	0	
223	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000																	0	
224	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Included in all Expenditure Functions)		Total Technology															0		
225	Expenditure Section K:																			
226																				
227	Other CARES Act Expenditures (not accounted for above)																			
228																				
229	FUNCTION																			
230	1. List the total expenditures for the Functions 1000 and 2000 below																			

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

	A	B	C	D	E	F	G	H	I	J	K	L
231	INSTRUCTION Total Expenditures	1000									0	
232	SUPPORT SERVICES Total Expenditures	2000									0	
239	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
234	Facilities Acquisition and Construction Services (Total)	2530									0	
236	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0	
237	FOOD SERVICES (Total)	2560									0	
239	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
240	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0	
241	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0	
242	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0	0	
243	Expenditure Section L:											
244												
245	Other CRRSA Expenditures (not accounted for above)											
246												
247	FUNCTION											
248	1. List the total expenditures for the Functions 1000 and 2000 below											
249	INSTRUCTION Total Expenditures	1000									0	
250	SUPPORT SERVICES Total Expenditures	2000									0	
251	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
252	Facilities Acquisition and Construction Services (Total)	2530									0	
254	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0	
255	FOOD SERVICES (Total)	2560									0	
256	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
257	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0	
258	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0	
260	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0	0	
261	Expenditure Section M:											
262												
263	Other ARP Expenditures (not accounted for above)											
264												
265	FUNCTION											
266	1. List the total expenditures for the Functions 1000 and 2000 below											
267	INSTRUCTION Total Expenditures	1000									0	
268	SUPPORT SERVICES Total Expenditures	2000									0	
269	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
270	Facilities Acquisition and Construction Services (Total)	2530									0	
272	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0	

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

	A	B	C	D	E	F	G	H	I	J	K	L
273	FOOD SERVICES (Total)	2560									0	
275	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
276	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0	
277	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0	
278	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Included in all Expenditure Functions)	Total Technology				0	0	0		0		0
279	Expenditure Section N:											
280	TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
281	FUNCTION											
285	INSTRUCTION	1000										62,901
286	SUPPORT SERVICES	2000										51,270
287	Facilities Acquisition and Construction Services (Total)	2530										0
288	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
289	FOOD SERVICES (Total)	2560										0
290	TOTAL EXPENDITURES											114,171
291	Expenditure Section O:											
292	TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
293	FUNCTION											
297	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology				0	17,202	10,822		0		28,024

	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 Beginning July 1, 2024	Add: Depreciation Allowable July 1, 2024 thru June 30, 2025	Less: Depreciation Deletions July 1, 2024 thru June 30, 2025	Accumulated Depreciation Ending June 30, 2025	Ending Balance Undepreciated June 30, 2025
3	Works of Art & Historical Treasures	210				0					0	0
4	Land	220										
5	Non-Depreciable Land	221	69,455			69,455						69,455
6	Depreciable Land	222				0	50				0	0
7	Buildings	230										
8	Permanent Buildings	231	22,763,040	62,483		22,825,523	50	7,962,137	490,938		8,453,075	14,372,448
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	6,573,379	73,999		6,647,378	20	6,321,541	51,333		6,372,874	274,504
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	3,244,083	39,528		3,283,611	10	2,753,481	76,937		2,830,418	453,193
13	5 Yr Schedule	252				0	5				0	0
14	3 Yr Schedule	253				0	3				0	0
15	Construction in Progress	260		460,891		460,891	-					460,891
16	Total Capital Assets	200	32,649,957	636,901	0	33,286,858		17,037,159	619,208	0	17,656,367	15,630,491
17	Non-Capitalized Equipment	700				19,579	10		1,958			
18	Allowable Depreciation								621,166			

A	B	C	D	E	F	H
4	Fund	Sheet, Row	ACCOUNT NO - TITLE	Amount		
6	OPERATING EXPENSE PER PUPIL					
7	EXPENDITURES:					
8	ED	Expenditures 16-24, L116	Total Expenditures	\$ 11,897,327		
9	O&M	Expenditures 16-24, L155	Total Expenditures	667,700		
10	DS	Expenditures 16-24, L178	Total Expenditures	765,678		
11	TR	Expenditures 16-24, L214	Total Expenditures	826,131		
12	MR/SS	Expenditures 16-24, L292	Total Expenditures	425,123		
13	TORT	Expenditures 16-24, L429	Total Expenditures	766,567		
14				Total Expenditures	\$ 15,348,526	
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 ICB)	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	196,244		
35	ED	Expenditures 16-24, L9, Col K - (G+I)	1225 Special Education Programs Pre-K	13,000		
36	ED	Expenditures 16-24, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K	0		
37	ED	Expenditures 16-24, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs	0		
38	ED	Expenditures 16-24, L15, Col K - (G+I)	1600 Summer School Programs	1,630		
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	732,135		
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	21,951		
53	ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units	123,107		
54	ED	Expenditures 16-24, L116, Col G	- Capital Outlay	73,999		
55	ED	Expenditures 16-24, L116, Col I	- Non-Capitalized Equipment	18,679		
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	102,011		
59	O&M	Expenditures 16-24, L156, Col I	- Non-Capitalized Equipment	0		
60	DS	Expenditures 16-24, L164, Col K	4000 Payments to Other Dist & Govt Units	0		
61	DS	Expenditures 16-24, L174, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt	555,000		
62	TR	Expenditures 16-24, L189, Col K - (G+I)	3000 Community Services	0		
63	TR	Expenditures 16-24, L200, Col K	4000 Total Payments to Other Govt Units	0		
64	TR	Expenditures 16-24, L210, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt	0		
65	TR	Expenditures 16-24, L214, Col G	- Capital Outlay	0		
66	TR	Expenditures 16-24, L214, Col I	- Non-Capitalized Equipment	900		
67	MR/SS	Expenditures 16-24, L220, Col K	1125 Pre-K Programs	11,739		
68	MR/SS	Expenditures 16-24, L222, Col K	1225 Special Education Programs - Pre-K	1,693		
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	14		
72	MR/SS	Expenditures 16-24, L277, Col K	3000 Community Services	178		
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	21,606		
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		

	A	B	C	D	E	F	H
1		ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2024 - 2025)					
2		<i>This schedule is completed for school districts only.</i>					
3							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE				Amount
93	Tort	Expenditures 16-24, L415, Col K	4000 Total Payments to Other Govt Units				0
94	Tort	Expenditures 16-24, L429, Col G	- Capital Outlay				0
95	Tort	Expenditures 16-24, L429, Col I	- Non-Capitalized Equipment				0
96			Total Deductions for OEPP Computation (Sum of Lines 18 - 95)	\$			1,873,886
97			Total Operating Expenses Regular K-12 (Line 14 minus Line 96)				13,474,640
98			9 Month ADA from Average Daily Attendance - Student Information System (\$15) in IWAS-preliminary ADA 2024-2025				743.29
99			Estimated OEPP (Line 97 divided by Line 98)	\$			18,128.38
100							

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	101 PER CAPITA TUITION CHARGE									
103	LESS OFFSETTING RECEIPTS/REVENUES:									
104	TR	Revenues 10-15, L42, Col F	1411 Regular - Transp Fees from Pupils or Parents (In State)	\$	0					
105	TR	Revenues 10-15, L44, Col F	1413 Regular - Transp Fees from Other Sources (In State)		0					
106	TR	Revenues 10-15, L45, Col F	1415 Regular - Transp Fees from Co-curricular Activities (In State)		0					
107	TR	Revenues 10-15, L46, Col F	1416 Regular Transp Fees from Other Sources (Out of State)		0					
108	TR	Revenues 10-15, L51, Col F	1431 CTE - Transp Fees from Pupils or Parents (In State)		0					
109	TR	Revenues 10-15, L53, Col F	1433 CTE - Transp Fees from Other Sources (In State)		0					
110	TR	Revenues 10-15, L54, Col F	1434 CTE - Transp Fees from Other Sources (Out of State)		0					
111	TR	Revenues 10-15, L55, Col F	1441 Special Ed - Transp Fees from Pupils or Parents (In State)		0					
112	TR	Revenues 10-15, L57, Col F	1443 Special Ed - Transp Fees from Other Sources (In State)		0					
113	TR	Revenues 10-15, L58, Col F	1444 Special Ed - Transp Fees from Other Sources (Out of State)		0					
114	ED	Revenues 10-15, L75, Col C	1600 Total Food Service		51,615					
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700 Total District/School Activity Income (without Student Activity Funds)		72,676					
116	ED	Revenues 10-15, L86, Col C	1811 Rentals - Regular Textbooks		27,262					
117	ED	Revenues 10-15, L89, Col C	1819 Rentals - Other (Describe & Itemize)		0					
118	ED	Revenues 10-15, L90, Col C	1821 Sales - Regular Textbooks		0					
119	ED	Revenues 10-15, L93, Col C	1829 Sales - Other (Describe & Itemize)		0					
120	ED	Revenues 10-15, L94, Col C	1890 Other (Describe & Itemize)		0					
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910 Rentals		0					
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940 Services Provided Other Districts		0					
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991 Payment from Other Districts		0					
124	ED	Revenues 10-15, L108, Col C	1993 Other Local Fees (Describe & Itemize)		794					
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100 Total Special Education		93,918					
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200 Total Career and Technical Education		0					
127	ED-MR/SS	Revenues 10-15, L147, Col C,G	3300 Total Bilingual Ed		0					
128	ED	Revenues 10-15, L148, Col C	3360 State Free Lunch & Breakfast		6,155					
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		8,625					
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500 Total Transportation		384,201					
132	ED	Revenues 10-15, L158, Col C	3610 Learning Improvement - Change Grants		0					
133	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660 Scientific Literacy		0					
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695 Truant Alternative/Optional Education		0					
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766 Chicago General Education Block Grant		0					
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767 Chicago Educational Services Block Grant		0					
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775 School Safety & Educational Improvement Block Grant		0					
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780 Technology - Technology for Success		0					
139	ED-TR	Revenues 10-15, L166, Col C,F	3815 State Charter Schools		0					
140	O&M	Revenues 10-15, L169, Col D	3925 School Infrastructure - Maintenance Projects		0					
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C,G,I	3999 Other Restricted Revenue from State Sources		51,915					
142	ED	Revenues 10-15, L179, Col C	4045 Head Start (Subtract)		0					
143	ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	- Total Restricted Grants-In-Aid Received Directly from Federal Govt		0					
144	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100 Total Title V		0					
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200 Total Food Service		547,234					
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300 Total Title I		325,660					
147	ED-O&M-TR-MR/SS	Revenues 10-15, L212, Col C,D,F,G	4400 Total Title IV		28,453					
148	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620 Fed - Spec Education - IDEA - Flow Through		284,191					
149	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4625 Fed - Spec Education - IDEA - Room & Board		0					
150	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4630 Fed - Spec Education - IDEA - Discretionary		0					
151	ED-O&M-TR-MR/SS	Revenues 10-15, L219, Col C,D,F,G	4699 Fed - Spec Education - IDEA - Other (Describe & Itemize)		0					
152	ED-O&M-MR/SS	Revenues 10-15, L224, Col C,D,G	4700 Total CTE - Perkins		0					
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C225 thru J254)	4800 Total ARRA Program Adjustments		0					
178	ED	Revenues 10-15, L256, Col C	4901 Race to the Top		0					
179	ED-O&M-TR-MR/SS	Revenues 10-15, L257, Col C,D,F,G	4902 Race to the Top-Preschool Expansion Grant		0					
180	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4905 Title III - Immigrant Education Program (IEP)		0					
181	ED-TR-MR/SS	Revenues 10-15, L259, Col C,F,G	4909 Title III - Language Inst Program - Limited Eng (LIPLEP)		0					
182	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4920 McKinney Education for Homeless Children		0					
183	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4930 Title II - Eisenhower Professional Development Formula		0					
184	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4932 Title II - Teacher Quality		34,477					
185	ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4935 Title II - Part A - Supporting Effective Instruction - State Grants		0					
186	ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4960 Federal Charter Schools		0					
187	ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4981 State Assessment Grants		0					
188	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4982 Grant for State Assessments and Related Activities		0					
189	ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4991 Medicaid Matching Funds - Administrative Outreach		44,240					
190	ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program		98,117					
191	ED-O&M-TR-MR/SS	Revenues 10-15, L269, Col C,D,F,G	4998 Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)		559,609					
192	Federal Stimulus Revenue	CARES CRRSA ARP Schedule	Adjusting for FY21, FY22, FY23, FY24, or FY25 revenue received in FY25 for FY21, FY22, FY23, FY24, or FY25 Expenses		0					
193	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100 Special Education Contributions from EBF Funds **		439,686					
194	ED-MR/SS	Revenues (Part of EBF Payment)	3300 English Learning (Bilingual) Contributions from EBF Funds **		1,856					
195			Total Deductions for PCTC Computation (Line 104 through Line 194)	\$	3,069,684					
196			Net Operating Expense for Tuition Computation (Line 97 minus Line 196)		10,413,956					
197			Total Depreciation Allowance (from page 36, Line 18, Col I)		621,166					
198			Total Allowance for PCTC Computation (Line 197 plus Line 198)		11,035,122					
199			9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2024-2025		743,29					
200			Total Estimated PCTC (Line 199 divided by Line 200) *	\$	14,846,32					
201										
202										
203	*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.									
204	**Go to the Evidence-Based Funding Distribution Calculation webpage.									
205	Under Reports, open the FY 2025 Special Education Funding Allocation Calculation Details and the FY 2025 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. Please enter 0 if the district does not have allocations for lines 193 and 194.									

Current Year Payment on Contracts For Indirect Cost Rate Computation

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

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

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

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

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



[Indirect Cost Rate Plan](#)



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

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

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

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 16-24" tab) (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
Enter as shown here: ED-Instruction-Other	10-1000-600	Company Name	500,000	50,000	450,000
TR-Support Services-Business	40-2550-300	G&B Busing	667,668	50,000	617,668
TR-Support Services-Business	40-2550-300	Special Education Systems	73,696	50,000	23,696
ED-Instruction-Athletic	10-1000-300	Austin Messenger	51,323	50,000	1,323
ED-Support Services-Business	10-2560-400	US Foods Inc	240,199	50,000	190,199
ED-Support Services-Central	10-2900-300	Village of Dupo	24,645	24,645	0
TORT-Support Services-Central	80-2900-300	Village of Dupo	37,460	37,460	0
ED-Support Services-Pupils	10-2100-300	Agape Therapies and Education	125,386	50,000	75,386
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
Total			1,220,377	62,105	908,272

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	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>																																																																																																																																														
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).																																																																																																																																														
12	320,720																																																																																																																																														
13	31,507																																																																																																																																														
14	Internal Services (10, 50, and 80 -2570)																																																																																																																																														
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17	SECTION II																																																																																																																																														
18	Estimated Indirect Cost Rate for Federal Programs																																																																																																																																														
19	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2" style="width: 20%;">Function</th> <th colspan="2" style="text-align: center; border-bottom: 1px solid black;">Restricted Program</th> <th colspan="2" style="text-align: center; border-bottom: 1px solid black;">Unrestricted Program</th> </tr> <tr> <th style="text-align: center;">Indirect Costs</th> <th style="text-align: center;">Direct Costs</th> <th style="text-align: center;">Indirect Costs</th> <th style="text-align: center;">Direct Costs</th> </tr> </thead> <tbody> <tr> <td>1000</td> <td style="text-align: right;">7,911,611</td> <td></td> <td style="text-align: right;">7,911,611</td> <td></td> </tr> </tbody> </table>							Function	Restricted Program		Unrestricted Program		Indirect Costs	Direct Costs	Indirect Costs	Direct Costs	1000	7,911,611		7,911,611																																																																																																																											
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	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	Dupo CUSD 196 50082196026					
7	50-082-1960-26_AFR25 Dupo CUSD 196					
8	Check box if this schedule is not applicable.....	<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	<input type="checkbox"/>				
10	Service or Function (<i>Check all that apply</i>)				Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)
11	Curriculum Planning					
12	Custodial Services					
13	Educational Shared Programs					
14	Employee Benefits					
15	Energy Purchasing					
16	Food Services					
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance	X	X			Prairie State Insurance Cooperative
20	Investment Pools					
21	Legal Services					
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development					
25	Shared Personnel					
26	Special Education Cooperatives	X	X			Belleville Area Special Services Cooperative
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing					
29	Technology Services					
30	Transportation					
31	Vocational Education Cooperatives	X	X			Career Center of So IL/Collinsville Area Vocational Center
32	All Other Joint/Cooperative Agreements					
33	Other					
34						
35	Additional space for Column (D) - Barriers to Implementation:					
36						
37						
38						
40	Additional space for Column (E) - Name of LEA :					
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: Dupo CUSD 196
 RCCT Number: 50082196026

Description	Funct. No.	Actual Expenditures, Fiscal Year 2025			Budgeted Expenditures, Fiscal Year 2026		
		(10)	(20)	(80)	(10)	(20)	(80)
1. Executive Administration Services	2320	137,691		45,096	182,787	175,598	
2. Special Area Administration Services	2330	0		0	0	7,258	
3. Other Support Services - School Administration	2490	0		0	0		0
4. Direction of Business Support Services	2510	0	0	0	0		0
5. Internal Services	2570	0		0	0		0
6. Direction of Central Support Services	2610	0		0	0		0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0		0
8. Totals		137,691	0	45,096	182,787	182,856	91,722
9. Percent Increase (Decrease) for FY2026 (Budgeted) over FY2025 (Actual)							50%

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.

Page	Account	Fund	Description	Amount
Page 10	1190	Educational Fund	Prepaid payroll taxes	132,549
Page16	1790	Other District/Student Activity	Miscellaneous	60
Page 17	1999	Other Local Fees	Miscellaneous	794
Page 17	1999	Educational fund	Miscellaneous	46,117
		Operations & Maintenance	Miscellaneous	5,968
		Transportation	Homeless refunds from other districts	11,689
		Tort	Settlement	13,661
18	3999 Educational Fund	State Library Grant 3999-LP		850 2,000
		Operations & Maintenance	School Maintenance Grant	49,065
19	4299 Education Fund	NSLP Equipment		50,000
19	4399 Educational Fund	Title I School Accountability		42,342
20	4998 Educational Fund	Homeless ESSER 3		683 558,926
		IMRF	ESSER 3	922
21	2190 Educational Fund	Other support services - Salaries, benefits and purchased services for playground		871,990
22	2900 Educational Fund	Other Support Services - Purchased Svcs for SRO		8,212
22	4190 Educational Fund	Tuition payments		18,900
24	5400 Debt Services	Fees on bonds		1,184
24	2900 Transportation	Salary for Administrator		6,444
25	2190 IMRF	Playground benefits		25,914
28	2190 Tort	Playground salaries and benefits		17,681
29	2900 Tort	Other Support Services - Purchased Svcs for SRO		37,960

	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 (All AFR pages must be completed to generate the following calculation)				
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	12,294,491	549,262	614,933	101,906	13,560,592
9	Direct Expenditures	11,897,327	667,700	826,131		13,391,158
10	Difference	397,164	(118,438)	(211,198)	101,906	169,434
11	Fund Balance - June 30, 2025	5,197,784	417,183	352,729	4,650,887	10,618,583
12						
13						Balanced - no deficit reduction plan is required.
14						
15						

FY 2025 Audit Checklist

RCDT: 50082196026

School District/Joint Agreement Name: Dupo CUSD 196

Auditor Name: Andrea Suhr

License #: 65.046642 License Expiration Date (below):
9/30/2027

50-082-1960-26_AFR25 Dupo CUSD 196

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

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

Balancing Schedule

Check this Section for Error Messages

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

Description:

Error Message

1. Cover Page: The Accounting Basis must be Cash or Accrual. Choose School District or Joint Agreement.

What Basis of Accounting is used?

CASH

Choose School District or Joint Agreement.

SCHOOL DISTRICT

Is Budget Deficit Reduction Plan Required?

Congratulations! You have a balanced AFR.

2. Page 3: Financial Information must be completed.

Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.

OK

Section A: Tax rates are not entered. Cells D10, F10, H10, L10 on tab 3 must have a tax rate or 0 entered.

OK

Section D: Check a or b that agrees with the school district type.

OK

Section E: Is there a material impact on the entity's financial position?

OK

3. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.

Fund (10) ED: Cash balances cannot be negative.

OK

Fund (20) OEM: Cash balances cannot be negative.

OK

Fund (30) DS: Cash balances cannot be negative.

OK

Fund (40) TR: Cash balances cannot be negative.

OK

Fund (50) MR/SS: Cash balances cannot be negative.

OK

Fund (60) CP: Cash balances cannot be negative.

OK

Fund (70) WC: Cash balances cannot be negative.

OK

Fund (80) Tort: Cash balances cannot be negative.

OK

Fund (90) FP&S: Cash balances cannot be negative.

OK

4. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.

Fund 10, Cell C13 must = Cell C41.

OK

Fund 20, Cell D13 must = Cell D41.

OK

Fund 30, Cell E13 must = Cell E41.

OK

Fund 40, Cell F13 must = Cell F41.

OK

Fund 50, Cell G13 must = Cell G41.

OK

Fund 60, Cell H13 must = Cell H41.

OK

Fund 70, Cell I13 must = Cell I41.

OK

Fund 80, Cell J13 must = Cell J41.

OK

Fund 90, Cell K13 must = Cell K41.

OK

Agency Fund, Cell L13 must = Cell L41.

OK

General Fixed Assets, Cell M23 must = Cell M41.

OK

General Long-Term Debt, Cell N23 must = Cell N41.

OK

5. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.

Fund 10, Cells C38+C39 must = Cell C81.

OK

Fund 20, Cells D38+D39 must = Cell D81.

OK

Fund 30, Cells E38+E39 must = Cell E81.

OK

Fund 40, Cells F38+F39 must = Cell F81.

OK

Fund 50, Cells G38+G39 must = Cell G81.

OK

Fund 60, Cells H38+H39 must = Cell H81.

OK

Fund 70, Cells I38+I39 must = Cell I81.

OK

Fund 80, Cells J38+J39 must = Cell J81.

OK

Fund 90, Cells K38+K39 must = Cell K81.

OK

7. Page 26: Schedule of Long-Term Debt

Note: Explain any unreconcilable differences in the Itemization sheet.

OK

Total Long-Term Debt Issued (P26, Cell F64) must = Principal on Long-Term Debt Sold (P7, Cells C33:K33).

OK

Total Long-Term Debt (Principal) Retired (P19, Cell H174) must = Debt Service - Long-Term Debt (Principal) Retired (P26, Cell H64).

OK

8. Page 7-9: Other Sources of Funds must = Other Uses of Funds

Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49.

OK

Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.

OK

Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74).

OK

9. Restricted Tax Levies Page 27, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.

Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.

OK

Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0.

OK

10. Page 7: "On behalf" payments to the Educational Fund

Fund (10) ED: Account 3998, cell C9 must be entered or explain why this is zero on the Itemization 44 tab.

OK

11. Page 37-39: The 9 Month ADA must be entered on Line 98.

OK

13. Page 37-39: The Special Education Contributions from EBF Funds (Line 192) must be entered.

OK

14. Page 37-39: The English Learning (Bilingual) Contributions from EBF Funds (Line 193) must be entered.

OK

15. Page 40: Contracts Paid in Current Year (CY) **MUST** be completed. If there are no contracts, state "no contracts" in cell A20 on Contracts 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-Tot Im 27, G31 (Total Tax Expenditures) minus (G36 through G45) must equal 0.

OK

19. Assets-Liab (C45, C48, C49), Acct Summary (C55), Revenues (C62), 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

ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)

DISTRICT/Joint AGREEMENT

Year Ending June 30, 2025

DISTRICT/Joint AGREEMENT NAME Dupo Community Unit School District No. 196	RCDT NUMBER 50-082-1960-26	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 065-026956
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM Scheffel Boyle 222 East Main St Belleville, IL 62220
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) 600 Louisa Ave Dupo, IL 62239		E-MAIL ADDRESS: andrea.suhre@scheffelboyle.com NAME OF AUDIT SUPERVISOR Andrea Suhre
CPA FIRM TELEPHONE NUMBER 618-277-8100		FAX NUMBER 618-277-9307

THE FOLLOWING INFORMATION MUST BE INCLUDED IN THE SINGLE AUDIT REPORT:

- A copy of the CPA firm's most recent peer review report and acceptance letter has been submitted to the GATA Portal (either with the audit or under separate cover).
- Financial Statements including footnotes (Title 2 CFR §200.510 (a))
- Schedule of Expenditures of Federal Awards including footnotes (Title 2 CFR §200.510 (b))
- Independent Auditor's Report on the Financial Statements (Title 2 CFR §200.515 (a))
- Independent Auditor's Report on Internal Control Over Financial Reporting and Compliance Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* (Title 2 CFR §200.515 (b))
- Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by Uniform Guidance (Title 2 CFR §200.515 (c))
- Schedule of Findings and Questioned Costs (Title 2 CFR §200.515 (d))
- Summary Schedule of Prior Audit Findings (Title 2 CFR §200.511 (b))
- Corrective Action Plan(s) (Title 2 CFR §200.511 (c))

THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:

- A Copy of the Federal Data Collection Form (Title 2 CFR §200.512 (b))
- A Copy of each Management Letter
- A copy of the Consolidated Year-end Financial Report (CYEFR) and In-relation to opinion

SINGLE AUDIT INFORMATION CHECKLIST

The following checklist is OPTIONAL; it is not a required form for completion of Single Audit information. The purpose of the checklist is to assist in determining if appropriate information has been correctly completed within the Annual Financial Report (AFR). This is not a complete listing of all Single Audit requirements, but highlights some of the more common errors found during ISBE reviews.

GENERAL INFORMATION

- 1. Signed and dated copies of audit opinion letters have been included with audit package submitted to ISBE.
- 2. All opinion letters use the most current audit language and formatting as mandated in SAS 115/SAS 117 and other pronouncements.
- 3. ALL Single Audit forms within the AFR Excel workbook have been completed, where appropriate.
 - For those forms that are not applicable, "N/A" or similar language has been indicated.
- 4. ALL Federal revenues reported in FRIS Report 0053 (Summary of Payments) are accounted for in the Schedule of Expenditures of Federal Awards (SEFA).
- 5. Federal revenues reported on the AFR reconcile to Federal revenues reported on the SEFA.
 - Verify or reconcile on reconciliation worksheet.
- 6. Complete audit package (Data Collection Form, audit reports, etc.) has been submitted electronically to the Federal Audit Clearinghouse <https://harvester.census.gov/facweb/Default.aspx>

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

- 8. All prior year's projects are included and reconciled to final FRIS report amounts.
 - Including receipt/revenue and expenditure/disbursement amounts.
- 9. All current year's projects are included and reconciled to most recent FRIS report filed.
 - Including receipt/revenue and expenditure/disbursement amounts.
- 10. Differences in reported spending amounts on the SEFA and the final FRIS reports should be detailed and/or documented in a finding,
 - discrepancies should be reported as Questioned Costs.
- 11. The total amount provided to subrecipients from each Federal program is included.
- 12. Prior-year and Current-year Child Nutrition Programs (CNP) are included on the SEFA (with prior-year program showing total cash received):
 - Project year runs from October 1 to September 30, so projects will cross fiscal years;
 - This means that audited year revenues will include funds from both the prior year and current year projects.
- 13. Each CNP project should be reported on a separate line (one line per project year per program).
- 14. Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year.
- 15. Total CNP Expenditure amounts are consistent with grant amounts awarded by ISBE for each program by project year.
- 16. Exceptions should result in a finding with Questioned Costs.
- 17. The total value of non-cash **COMMODITIES** has been reported on the SEFA (CFDA 10.555).
 - The value is determined from the following, with each item on a separate line:
 - * **Non-Cash Commodities:** Monthly Commodities Bulletin for April (From the Illinois Commodities System accessed through ISBE web site)
Total commodities = A PAL Allocated + B PAL Allocated + Processing Deductions + Total Bonus Allocated
Verify Non-Cash Commodities amount on ISBE web site: https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx
 - * **Non-Cash Commodities:** Commodities information for non-cash items received through **Other Food Services**
Districts should track separately through year; no specific report available from ISBE
Verify Non-Cash Commodities amount through Other Food Services on ISBE web site:
<https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx>
 - * **Department of Defense Fresh Fruits and Vegetables** (District should track through year)
 - The two commodity programs should be reported on separate lines on the SEFA.Verify Non-Cash Commodities amount through DoD Fresh Fruits and Vegetables on ISBE web site:
<https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx>
 - * Amounts verified for **Fresh Fruits and Vegetables** cash grant program (ISBE code 4240)
CFDA number: 10.582
- 18. **TOTALS** have been calculated for Federal revenue and expenditure amounts (Column totals).
- 19. Obligations and Encumbrances are included where appropriate.
- 20. **FINAL STATUS** amounts are calculated, where appropriate.
- 21. Medicaid Fee-for-Service funds, E-Rate reimbursements and Build America Bond interest subsidies have not been included on the SEFA.
- 22. All programs tested (not just Type A programs) are indicated by either an * or (M) on the SEFA.
- 23. **NOTES TO THE SEFA** within the AFR Excel workbook (SEFA NOTES) have been completed.
 - Including, but not limited to:
- 24. Basis of Accounting
- 25. Name of Entity
- 26. Type of Financial Statements
- 27. Subrecipient information (**Mark "N/A" if not applicable**)
 - * ARRA funds are listed separately from "regular" Federal awards