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 2177785-8779

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

		Accounting Basis:			
School Distric	School District/Joint Agreement Information		Certified Publi	Certified Public Accountant Information	rtion
(See instruct	'See instructions on the inside of this page.)	CASH			ŀ
School District/Joint Agreement Number. 51084016026	mber.		Name of Auditing Firm:	PPP POP PI PER	
County Name:	FIRST PLEASURE (AND ACCUSATION AND ACCUSATION AND ACCUSATION AND ACCUSATION AND ACCUSATION ACCUSATI	itempes	CMIN, CIO	TE PARKETE RATE PARTITION OF THE PARTITI	earthroot earth and a secret full earth by the meter in milyhope
Sangamon and Morgan			Richard K. Hooner		
vame of School District/Joint Agree	iame of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will populate):	Ill populate); School District Lookup Tool School District Directory	Address	AND THE STATE OF AND THE AND	
New Berlin CUSD 16			900 N Webster St - PO Box 87	<i>t</i> .	
Address:		Filing Status:	City:	State: Zip Code:	code:
600 N. Cedar St.		Auditors must submit electronic AFR directly to ISBE via IVVAS -School District Financial Reports	<u>s</u> Taylorville	- S	62568
Cty:		System. Synatrikandante/Directore must unload the limitation of administrative energy.	Phone Number:	Fax Number.	
New Berlin		AMPOUNTS INVESTIGATION THAN THOUGH TO INTRIBUTE OF AUTHORITY COSTS and COFFICING ACTION PLAN (48 applicable).	217-824-9661	217-824-2415	
Email Address: Inlemeier@pretzelpride.com		Annual Financial Report (AFR) Instructions	IL License Number (9 digit): 066-003847	Expiration Date:	
Ip Code:		Personal	Email Address:		
62670-4608			adam cpa@vahoo.com		
Annual Financial Report Type of Auditor's Report Issued: Auditor's Report Issued:  Cualified X Adverse Disclaimer	ancial Report 's Report Issued: Qualified Adverse Disclaimer	Annual Financial Report Questions 217-785-8779 or finance1@isbe.net Single Audit Questions 217-782-7970 or fsm@isbe.net		ISBE Use Only	
X Reviewe Provided X Provided	Reviewed by District Superintendent/Administrator Provided to Township Treasurer (Cook County only) Provided to Regional Superintendent/ISC Director	ISBE Use Only	92	ISBE Use Only	
Jistrict SuperIntendent/Administrator Name (Type or Print): Jill Larson	or Name (Type or Print):	Name of Township:	ROE / ISC Number and Name: Regional Office of Education #51	tion #51	
email Address: !larson@pretzelpride.com		Township Treasurer Name:	Regional Superintendent/Cook ISC Executive Director Name: Shannon Fehrholz	Secutive Director Name:	the fields feld of the other man of classes were supported to the classes of the
(elephone: 247_488_2040	Fax Number.	Email Address:	Email Address:	Ad 1 (ad 1	PARTY OF THE REAL PROPERTY OF
717-400-7040	Z11-488-2043		sfehrholz@roe51.org	A TO MARKET LOOKS IN A VANCOUS AND A SECOND	
signature & Date: s/ Jill Larson 10/8/2025		Telephone: Fax Number:	Telephone:	Fax Number.	
				0010-000-717	AT ABURUAN VALUE AND AUTUA WATER TO THE TOTAL ABURUAN A VALUE OF THE TOTAL AND ABURUAN AND

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

51-084-0160-26\_AFR25 New Berlin CUSD 16

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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900 N Webster St, PO Box 87 Taylorville, Illinois 62568 Tel: 217 / 824-9661 Fax: 217 / 824-2415 Email: lmhn@lmhncpas.com



M. ADAM MATHIAS, CPA RICHARD K. HOOPER, CPA IRIS NOBLET CRITES, CPA BART M. LOCKART, CPA BRENT J. LIVELY, CPA

### INDEPENDENT AUDITOR'S REPORT

To the Board of Education New Berlin Community Unit School District No. 16 New Berlin, Illinois

### Report on the Audit of the Financial Statements

### **Opinions**

We have audited the accompanying financial statements of New Berlin Community Unit School District No. 16 as of and for the fiscal year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### **Unmodified Opinion on Regulatory Basis of Accounting**

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets and liabilities arising from cash transactions of New Berlin Community Unit School District No. 16 as of June 30, 2025, and its revenue received and expenditures disbursed during the fiscal year then ended, on the basis of financial reporting provisions and accounting practices prescribed or permitted by the Illinois State Board of Education as described in Note 1.

### Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of New Berlin Community Unit School District No. 16 as of June 30, 2025, or changes in financial position for the fiscal year then ended.

### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in <u>Government Auditing Standards</u>, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of New Berlin Community Unit School District No. 16, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1, the financial statements are prepared by New Berlin Community Unit School District No. 16 on the basis of the financial reporting provisions and accounting practices prescribed or permitted by the Illinois State Board of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the State of Illinois. The effects on the financial statements of

the variances between the regulatory accounting practices described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

### **Emphasis of Matter - Basis of Accounting**

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America but permitted by the Illinois State Board of Education. Our opinions are not modified with respect to this matter.

### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions and accounting practices prescribed or permitted by the Illinois State Board of Education. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about New Berlin Community Unit School District No. 16's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and Government Auditing Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or
  error, and design and perform audit procedures responsive to those risks. Such procedures include
  examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are
  appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of
  New Berlin Community Unit School District No. 16's internal control. Accordingly, no such opinion is
  expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about New Berlin Community Unit School District No. 16's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### Other Matters

### Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise New Berlin Community Unit School District No. 16's basic financial statements. The supplementary schedules on pages 47 through 57, the statistical section on page 58, and the other schedules and itemizations on pages 59 through 64 are presented for the purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary schedules on pages 47 through 57, the statistical section on page 58, and the other schedules and itemizations on pages 59 through 64 are the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

### Other Information

Management is responsible for the **other information** on pages 65 through 70. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any other form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

### Other Reporting Required by Government Auditing Standards

In accordance with <u>Government Auditing Standards</u>, we have also issued a report dated October 8, 2025, on our consideration of New Berlin Community Unit School District No. 16's internal control over financial reporting and our tests of its compliance with laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with <u>Government Auditing Standards</u> in considering New Berlin Community Unit School District No. 16's internal control over financial reporting and compliance.

LMHN, Ltd.

Certified Public Accountants

LMHN, LTD.

Taylorville, Illinois

October 8, 2025

900 N Webster St, PO Box 87 Taylorville, Illinois 62568 Tel: 217 / 824-9661 Fax: 217 / 824-2415 Email: Imhn@lmhncpas.com



M. ADAM MATHIAS, CPA RICHARD K. HOOPER, CPA IRIS NOBLET CRITES, CPA BART M. LOCKART, CPA BRENT J. LIVELY, CPA

### CERTIFIED PUBLIC ACCOUNTANTS MEMBERS OF AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS AND ILLINOIS CPA SOCIETY

### INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Education New Berlin Community Unit School District No. 16 New Berlin, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the accompanying financial statements of New Berlin Community Unit School District No. 16 as of and for the fiscal year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents, and have issued our report thereon dated October 8, 2025. Our opinion was adverse because the financial statements are not prepared in accordance with generally accepted accounting principles. However, the financial statements were found to be fairly stated on the cash basis of accounting, in accordance with regulatory financial reporting provisions and accounting practices prescribed or permitted by the Illinois State Board of Education, which is a comprehensive basis of accounting other than generally accepted accounting principles.

### Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered New Berlin Community Unit School District No. 16's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of New Berlin Community Unit School District No. 16's internal control. Accordingly, we do not express an opinion on the effectiveness of New Berlin Community Unit School District No. 16's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

### Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether New Berlin Community Unit School District No. 16's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed the following instance(s) of noncompliance or other matters that are required to be reported under Government Auditing Standards, which is described below:

### Finding 2025-01: Budget Compliance

Criteria: The District is required by Illinois Compiled Statutes to operate within the confines of its budget.

Condition: The District did not operate within the legal confines of its budget. Expenditures materially exceeded the budgeted amounts in the Operations and Maintenance and Transportation Funds.

Context: Expenditures exceeded the budgeted amount in the Operations and Maintenance Fund by \$12,846 and the Transportation Fund by \$100,771.

Cause: The District did not carefully consider all of its expenditures when preparing the annual budget.

Effect: Because the District did not operate within the legal confines of its budget, expenditures in excess of the budget constituted unauthorized spending.

Recommendations: The District should carefully consider all of its expenditures when preparing the annual budget.

Views of responsible officials and corrective action plan: The District concurs with and will implement the auditor's recommendation.

### New Berlin Community Unit School District No. 16's Responses to the Findings

Government Auditing Standards requires an auditor to perform limited procedures on New Berlin Community Unit School District No. 16's responses to the findings identified in our audit, which are described above. New Berlin Community Unit School District No. 16's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and accordingly, we express no opinion on the responses.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with <u>Government Auditing Standards</u> in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

LMHN, LTD.

LMHN, Ltd.
Certified Public Accountants
Taylorville, Illinois

October 8, 2025

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

П	Α	В	С	D	Ε	F	G	Н
	*****		(10)	(20)	(30)	(40)	(50)	(60)
2	ASSETS (Enter Whole Dollars)	Acct.	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects
3	CURRENT ASSETS (100)							
4	Cash (Accounts 111 through 115) 1		934,565	1,739,270	465,001	319,325	209,339	2
5	Investments	120	121,400	-	ĺ	· · · · · · · · · · · · · · · · · · ·		8,110,114
6	Taxes Receivable	130						
7	Interfund Receivables	140		-	- Contraction of the Contraction			
8	Intergovernmental Accounts Receivable	150						
9	Other Receivables	160	74,146	1,824				
10 11	Inventory Prepaid items	170						
12	Other Current Assets (Describe & Itemize)	190						
13	Total Current Assets	1	1,130,111	1,741,094	465,001	319,325	209,339	8,110,114
14	CAPITAL ASSETS (200)							
15	Works of Art & Historical Treasures	210						
16	Land	220						
17	Building & Building Improvements	230						
18	Site Improvements & Infrastructure	240						
19	Capitalized Equipment	250						
20	Construction in Progress	260						
21	Amount Available in Debt Service Funds	340						
22	Amount to be Provided for Payment on Long-Term Debt	350						
$\vdash$	Total Capital Assets							
لتشا	CURRENT LIABILITIES (400)							
25	Interfund Payables	410				***************************************		
26 27	Intergovernmental Accounts Payable  Other Payables	420						
28	Contracts Payable	430 440						
29	Loans Payable	450						
30	Salaries & Benefits Payable	470						·
31	Payroll Deductions & Withholdings	480				3,176	1,431	
32	Deferred Revenues & Other Current Liabilities	490			i	9,3,0	-,,,,,,,	1,420,785
33	Due to Activity Fund Organizations	493	······································					
34	Total Current Liabilities		0	0	0	3,176	1,431	1,420,785
35	ONG-TERM LIABILITIES (500)							
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				
37	Total Long-Term Llabilities	1						
38	Reserved Fund Balance	714	770,569					6,689,329
39	Unreserved Fund Balance	730	359,542	1,741,094	465,001	316,149	207,908	
40	Investment in General Fixed Assets							
41	Total Liabilities and Fund Balance		1,130,111	1,741,094	465,001	319,325	209,339	8,110,114
42	ACCETE (HADUITIES See Student Assistant Conde		terrir de societado	s tales de la contraction de l		ng els ergs ordrigers en VI	ta a a a tra a carda ta tra tra tra tra	en
43	ASSETS /LIABILITIES for Student Activity Funds URRENT ASSETS (100) for Student Activity Funds							
45	Student Activity Fund Cash and Investments	126	268,616					ing ang kalang sa sa pang sa kalang sa Pangana Bangana Bangana Bangana Bangana Bangana Bangana Bangana Bangana Bangana bang kalang sa panggana bang sa pa
46	Total Student Activity Current Assets For Student Activity Funds	,	268,616					
1								
48	Total Current Liabilities For Student Activity Funds		0					
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	268,616		484200000000000000000000000000000000000		pariticisti pariticis.	
	otal Student Activity Liabilities and Fund Balance For Student Activity Fund	s	268,616					
51	Table Corre (Hantistron)							
52	Total ASSETS /LIABILITIES District with Student Activity Fur	nds						
53	Total Current Assets District with Student Activity Funds		1,398,727	1,741,094	465,001	319,325	209,339	8,110,114
54	Yotal Capital Assets District with Student Activity Funds							ukan mengan pada bat Tukan mengan
55	URRENT LIABILITIES (400) District with Student Activity Funds							
56	Total Current Liabilities District with Student Activity Funds		0	o.	0	3,176	1,431	1,420,785
57 L	ONG-TERM LIABILITIES (500) District with Student Activity Funds							
58	Total Long-Term Liabilities District with Student Activity Funds			redections of the			Contract Contract	
59	Reserved Fund Balance District with Student Activity Funds	714	1,039,185	0	0	0	0	6,689,329
60	Unreserved Fund Balance District with Student Activity Funds	730	359,542	1,741,094	465,001	316,149	207,908	0,003,023
61	Investment in General Fixed Assets District with Student Activity Funds							N. S. Carlles and Land
62	Total Liabilities and Fund Balance District with Student Activity Funds	ĺ	1,398,727	1,741,094	465,001	319,325	209,339	8,110,114

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

	Α	В	<u> </u>	J	К	L.	M	N
1			(70)	(80)	(90)		Accoun	Groups
2	ASSETS (Enter Whole Dollars)	Acct.	Working Cash	Tort	Fire Prevention & Safety	Agency Fund	General Fixed Assets	General Long-Term Debt
$\boldsymbol{-}$	CURRENT ASSETS (100)							
4	Cash (Accounts 111 through 115) 1	1	711,914		863,086			
5	Investments	120	2,177,997		33,232			
6	Taxes Receivable	130				va VNA seg a të		
7	Interfund Receivables	140						
8	Intergovernmental Accounts Receivable	150						
9	Other Receivables	160						
10	Inventory	170						
11	Prepaid Items	180						
12	Other Current Assets (Describe & Itemize)	190						
13	Total Current Assets		2,889,911	0	896,318	0		
14	CAPITAL ASSETS (200)							
15	Works of Art & Historical Treasures	210						
16	Land	220					434,100	
17	Building & Building Improvements	230					19,920,344	
18	Site Improvements & Infrastructure	240					2,149,192	
19	Capitalized Equipment	250					5,653,745	
20	Construction in Progress	260					30,887,586	
21	Amount Available in Debt Service Funds	340						465,001
22	Amount to be Provided for Payment on Long-Term Debt	350					59,044,967	31,534,999
H.	Total Capital Assets						59,044,967	32,000,000
[47]	CURRENT LIABILITIES (400)							
25	Interfund Payables	410	<u>Party Magazinas</u>	\$45, \$45, \$45, \$15, \$15, \$15, \$15, \$15, \$15, \$15, \$1				
26	Intergovernmental Accounts Payable	420		.,	·····			
27	Other Payables	430						
28	Contracts Payable	440						
29	Loans Payable	460						
30	Salaries & Benefits Payable	470						
31	Payroll Deductions & Withholdings	480						
32	Deferred Revenues & Other Current Liabilities	490		12,858				
33	Due to Activity Fund Organizations	493		12.000				
Н.	Total Current Liabilities	mand)	0	12,858	0	0		
35	LONG-TERM LIABILITIES (500)							
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511						32,000,000
37	Total Long-Term Liabilities	ļ.						32,000,000
38	Reserved Fund Balance	714			.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
39	Unreserved Fund Balance	730	2,889,911	(12,858)	896,318			
40	Investment in General Fixed Assets	1					59,044,967	
41 42	Total Liabilities and Fund Balance		2,889,911	0 (	896,318	0	59,044,967	32,000,000
43	ASSETS /LIABILITIES for Student Activity Funds							999 ( B. 1888 ( B. 1884 1887 )
	CURRENT ASSETS (100) for Student Activity Funds	eyekee)						
45	Student Activity Fund Cash and Investments	126			SECTION OF THE SECTIO			
46	Total Student Activity Current Assets For Student Activity Funds							
47	CURRENT LIABILITIES (400) For Student Activity Funds							
48	Total Current Liabilities For Student Activity Funds							
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	<u> vivassavistini</u>	SEA DA DESERVICIÓ	MERCHAN DEBAND			
	otal Student Activity Liabilities and Fund Balance For Student Activity Funds	<u> </u>						stubumbanika sigip
31	Total Accres (HADMITICS DIVINE AND							August Santas
52	Total ASSETS /LIABILITIES District with Student Activity Fun	as						
53	Total Current Assets District with Student Activity Funds		2,889,911	0	896,318	0		
54	Total Capital Assets District with Student Activity Funds		45/5454544444	100000000000000000000000000000000000000			59,044,967	32,000,000
55	CURRENT LIABILITIES (400) District with Student Activity Funds							
58	Total Current Liabilities District with Student Activity Funds		0	12,858	0	0		
-	ONG-TERM LIABILITIES (500) District with Student Activity Funds							
57 58								22.000.000
	Total Long-Term Liabilities District with Student Activity Funds	1 344				4 - 4 - 4 - 4 - 4 - 4 - 4 - 4 - 4 - 4		32,000,000
59 60	Reserved Fund Balance District with Student Activity Funds	714	0	0	0	0		
61	Unreserved Fund Balance District with Student Activity Funds Investment in General Fixed Assets District with Student Activity Funds	730	2,889,911	(12,858)	896,318	0	50 044 002	
62	Total Liabilities and Fund Balance District with Student Activity Funds		2,889,911	0	896,318	0	59,044,967 59,044,967	32,000,000

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

190,804 Fire Prevention & Safety 140,804 50,000 190,804 212,941 212,941 (22,137) 212,941 (30 150,000 595,641 595,641 569,344 569,344 569,344 26,297 445,641 0 o 0 0 0 0 (30) Į, 0 176,512 0 176,512 176,512 176,512 Working Cash 9 0 1,508,468 1,508,468 1,508,468 16,719,752 (15,211,284) 16,719,752 16,719,752 Capital Projects 3 Municipal Retirement/Social 0 369,048 (27,459)369,048 0 0 369,048 260,458 55 0 o 396,507 0 396,507 136,034 တင္သြ 1,310,426 472,107 1,050,389 0 O. 0 0 1,310,426 (260,037) 578,282 1,050,389 1,310,426 Transportation (40) 0 (558,689) 2,287,651 1,597,796 1,597,796 1,597,796 2,287,651 2,287,651 Debt Services m g 1,451,446 33,336 1,317,536 0 1,284,200 0 0 133,910 680,325 1,451,446 1,317,536 1,451,446 Operations & Maintenance (20) 8,983,803 10,611,052 851,853 (1,627,249) 1,080,108 715,054 2,874,147 11,857,950 6,464,043 3,294,838 318 2,874,147 13,485,199 1,680,325 7,188,641 Educational 이윤 Acct # 7300 7500 7500 7700 7700 7900 7900 4180 7110 7120 7130 7140 7150 7170 7220 2000 8 8 8 1000 2000 4000 88 3998 Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT Transfer to Debt Service Fund to Pay Interest on Revenue Bonds Description (Enter Whole Dollars) Transfer to Debt Service to Pay Principal on Revenue Bonds Disbursements/Expenditures for "On Behalf" Payments Transfer to Debt Service to Pay Principal on Leases 13 Transfer to Debt Service to Pay interest on Leases PERMANENT TRANSFER FROM VARIOUS FUNDS Transfer from Capital Project Fund to O&M Fund Receipts/Revenues for "On Behalf" Payments Total Receipts/Revenues Total Direct Disbursements/Expenditures Abatement of the Working Cash Fund Abolishment of the Working Cash Fund Transfer of Working Cash Fund Interest Sale or Compensation for Fixed Assets Total Disbursements/Expenditures Total Direct Receipts/Revenues OTHER SOURCES OF FUNDS (7000) Transfer to Capital Projects Fund yments to Other Districts & Gow OTHER SOURCES/USES OF FUNDS DISBURSEMENTS/EXPENDITURES Accrued interest on Bonds Sold Premium on Bonds Sold SALE OF BONDS (7200) Principal on Bonds Sold Transfer Among Funds Transfer of Interest ISBE Loan Proceeds RECEIPTS/REVENUES nmunity Services FEDERAL SOURCES LOCAL SOURCES pport Services STATE SOURCES Debt Service truction

The accompanying notes are an integral part of these financial statements.

680,325 680,325

680,325

1,680,325

Other Sources Not Classified Elsewhere

**এ** 4

Total Other Sources of Funds

2

7 22

Ξ 7 13 7 9 8

31

8 8 2 8 8 8 8

# The accompanying notes are an integral part of these financial statements.

# 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 39, 2025

	A	æ	O	۵	Э	Ŀ	ჟ	I	_		×
-			(10)	(20)	(30)	(40)	(50)	(09)	(20)	(08)	(06)
2	Description (Enter Whole Dollars)	Acrt #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipat Retirement/Sociat	Capital Projects	Working Cash	Tot	Fire Prevention & Safety
45	OTHER LISES OF FUNDS (6000)		The Control of the Co	ograph (Ph.P.)). Le désade se come cer en recong	obthick twedtatob tands because or count as	WINGER AND A CLIMING WINGS AS ASSESSED ASSESSED.	CERCECTE AN INCLUMA A ARCHITECTURA (ACADES) OF THE ARCHITECTURA	C. Andreine MAN, e.e. eren er en land en	EA FLANCE NO WHEN THE THE STORE OF LONG OF THE STORE OF T	en distribute sedaban enderenador municipales	Service and the service of the servi
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (\$100)										
47	Abolishment or Abatement of the Working Cash Fund	8110							en en despendentes des la commenda de la commenda d		
48		8120									
64		8130	and the same and the following county desires over the same and the sa	1.680.325		en e			***********		
ည္	Transfer of interest	8140	1471-75-1-1 1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-		o de calectrido de calectrição de desenhalismos todos de gray de que posta de		An vessiliant has been a facilitated and a series of the s	Action to comment with the property of the contract of the con			
5	Transfer from Capital Project Fund to O&M Fund	8150		The state of the s				680,325			
52	Transfer of Excess Fire Provention & Safety Tax & Interest Proceeds to D&M Fund	8160									•
	<u> </u>	8170									0
3 3	Fund	6770	and section of the contract of	And the second s							o
1	į	4.									
8	1	8420						THE RESERVE OF THE PROPERTY OF			
8	4	8430									
2	- 1	8440									
တ္တ	Taxes Pledged to Pay Interest on Louses 13	8510									
က္သ	Grants/Reimbursements Pledgod to Pay Interest on Leases 13	8520									
8	Other Revenues Pledged to Pay Interest on Leases <sup>13</sup>	8530									
6	Fund Balance Transfers Pledged to Pay interest on Leases.13	8540						Control of the Contro			
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610						Control of the contro			
ន	Grants/Reimbursements Piedged to Pay Principal on Revenue Bonds	8620									
8	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630			A N H						
જુ	Fund Balance Transfers Piedged to Pay Principal on Revenue Bonds	8640									
99	Taxes Pledgod to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay interest on Revenue Bonds	8720	The control of the co								
88	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									N.
8	Fund Balance Transfers Pleaged to Pay interest on Revenue Bonds	8740									
2	Taxes Transferred to Pay for Capital Projects	8810									
7	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				nachde obliktien op a in produce projektyre om projektyre (gre	arest characteristic between the control of the second second second second second second second second second	hilberhooselitered estate at secrabidoschastade est			and the felt that me selective execution the feetings are before
22	Other Uses Not Classified Elsewhere	8930	680,325		e verenest dermaler v.) alliannes extrans v. venenest v.)		AND THE COLUMN TWO IS NOT THE COLUMN TO THE COLUMN TWO IS NOT THE	Applications and to the first of advances of the first of	more of involve the fall and secretaristic commensus and	A constant framework to the second by the se	
é	Total Other Uses of Funds		680,325	1,680,325	0	0	0	680,325	0	0	0
77	Total Other Sources/Uses of Funds		1,000,000	(1,000,000)	680,325	O	o	(680,325)	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over Expenditures/Disbursements and Other Uses of Funds		(627,249)	(060'998)		(750 032)	(27 459)	(15 891 609)	178.517		(7£1 66)
79			1 757 360	7 607 184	7	276 196	735 366	75 600 020	006 617 6	(33) 90)	010 400
8	ō	T			***************************************		incident,	056/005/77	655'57'7		104/07h
ă	Fund Balances without Student Activity Funds - June 30, 2025										
ŝ		-	1,130,111	1,741,094	465.001	316.149	207.908	6.689.329	2.889.911	(12.858)	896.318

# The accompanying notes are an integral part of these financial statements.

# 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

[10]		മ	ပ	_	щ	ŝL.	9	I		7	¥
State   Description (Line whose Dollary)   Accrit   Educational Description (Line whose Dollary)   Accrit   Educational Dollary)   Description (Line whose Dollary)   Accrit   Educational Dollary)   Accrit   Educational Dollary)   Accrit   Accrit   Accid   Accrit   Accid   Acc			(10)	(20)	(30)	(40)	(os)	(09)	(70)	(08)	(06)
Statistical Activity Control Dates - Link 1, 12034   12034		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
Total State Note Note Note Note Note Note Note No			274.164				· N				:
State   Stat				And the second s	And the second s		mercentines designated assesses remain	A Comment of the Comm	one of the second secon		Commence of the commence of th
Total Superant Activity Prisonal Interest Discussional Control	7 Total Student Activity Diract Receipts (Revenues 1 DISBUSSEMENTS/EXPENDITIBES, Student & Activity Diract	1799	315,585	and and find the desired containing to part of the first	Hannach de samel de despetit de la constitue de la finite de la constitue de l	the betties to the solutional attack to some	The religion is the provision of the contract	and the state of t	mental de la residio de la casa d	And the second s	And the second s
Student Activity Foundations   1,550,216   1,451,446   1,597,795   1,592,795   3,690,48	Total Student Activity Disburgements/Expenditure	1000	201 400	Washington to proper seemble to the seep to get	the state of the second	And the second section of the second section of the second	and demonstrates the property of the property of	Angele of solidari spirit spirit and second solidari	and delighers in particular property of the second	egen sammen men series qualification parameters and series are series and ser	
Straten Activity From Balance - Jun 20, 2025   Stratific From Balance - Jun 20, 2025	construction of the cons		(0,537)								
International Content	إ		268,616								
Comparisor   Com	RECEIPTS/REVENUES (with Student Activity Funds)	1									
Control Receipts/Revenues	I JOCAL SOURCES	, vou	200 403 F		A STATE OF THE PARTY OF THE PAR	Control of the last of the las	months of the second se	Constitution of the constitution of the constitution of	costs, broad assistanced Administration of parameters of	er de la constitución de forma pirión de mando in constitución de	worm bleveloblets and and an an an and
State SOURCES   State SOURCE	FIGURETAROUGH RECEIPTS (BENEVILLES EBOM ONE DISTRICT AN ANADAGE DEFINED	3 5	977'406'/	457,454,446	de/,/ec,i	787'8/5	369,048	1,508,468	176,512	445,641	140,804
Page	STATE SCHOOLS	3	0 000	0		0	0			and the second second second second second	
Total Direct Recipts/Revenues   2,324,445   1,597,765   1,050,389   369,048   1,050,389   369,048   1,050,389   369,048   1,050,389   369,048   1,050,389   369,048   1,050,389   369,048   1,050,389   369,048   1,050,389   369,048   1,050,389	~	3 3	1,080,108	0	0	472,107	0	0	0	150,000	50,000
Recipical Receipts	The second state of the second	800	715,054	0	0	0	0	0	0	0	0
National Payments   Authority Playments	I O'EI UITECT ACCEIDIS/ HEVERIUES		9,299,388	1,451,446	1,597,796	1,050,389	369,048	1,508,468	176,512	595,641	190,804
Total Receipt/Revenues   Total Receipt/Revenues   Total Receipt/Revenues   Total Receipt/Revenues   Total Receipt/Revenues   Total Receipt/Revenues   Total Other United Sciences of Funds   Total Other Sciences   Total Sciences   Total Other Sciences   Total Other Sciences   Total Sciences	Receipts/Revenues for "On Behalf" Payments	3998	2,874,147	0	0	0	0	0		O	0
Date	Total Receipts/Revenues		12,173,535	1,451,446	1,597,796	1,050,389	369,048	1,508,463	176,512	595,641	190,804
136,034   136,044   136,	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)			The second secon							
Supports Services   1,294,200   3,294,838   1,294,200   1,310,426   260,458   1,294,200   1,310,426   260,458   26	2 Instruction	1000	9/1'582'9	And the second s	And the second s		136,034			0	in the state of the first of the first transfer
Community Services   Communi	G Support Sérvices	2000	3,294,838	1,284,200		1,310,426	260,458	16,719,752		569,344	212,941
Physical Districts & Covernitation   Districts	Community Services	802	318	0	Control of the Contro	C	15	WATER A CONTRACT OF THE STATE O		2	
Debt Services   Debt Service	D Payments to Other Districts & Governmental Units	4000	851,853	33,336	C	0	0	0		a	
Total Direct Diburpaments/Expenditures   1,317,536   1,317,536   1,310,426   396,537   396,537	6 Dett Service	2000	0	0	2,287,651	C	0			0	0
Disbutrements/Expenditures for "On Behalf" Payments   1,3806,332   1,317,336   2,297,651   1,310,426   396,507     Total Disbutrements/Expenditures   1,3806,332   1,317,336   2,297,651   1,310,426   396,507     Excess of Direct Receipoly/Revenues Over (Under) Direct Disbutrements/Expenditures   (1,532,797)   133,910   (639,855)   (260,037)   (27,455)     OTHER SOURCES/USES OF FUNDS (blood)   1,680,325   (880,325   680,325   0   0   0     Total Other Sources (Value)   1,680,325   1,880,325   0   0   0     Total Other Uses of Funds   1,000,000   (1,000,000)   680,335   0   0   0     OTHER SOURCES/USES OF FUNDS (blood)   1,000,000   1,000,000   (1,000,000)   1,000,000	Total Direct Disbursements/Expenditures		10,932,185	1,317,536	2,287,651	1,310,426	396,507	16,719,752		569,344	212,941
Total Disbursements/Espenditures   13,806,332   1,317,536   2,287,651   1,310,426   396,507   396,507	Disbursements/Expenditures for "On Behaif" Payments	4180	2,874,147	0		0	0	0		0	0
Decess of Direct Receipty/Revenues Over (Under) Direct Disbursements/Expenditures	Total Disbursements/Expenditures		13,806,332	1,317,536		1,310,426	396,507	16,719,752		569,344	212,941
OTHER SOURCES (ACES OF TUNDS (with Student Activity Funds)         1,680,315         680,335         0         0           OTHER SOURCES OF Funds         1,680,315         680,335         0         0         0           Thail Other Uses of Funds         680,335         1,680,325         0         0         0           Total Other Uses of Funds         1,000,000         (1,1000,000)         680,335         0         0         0	Excess of Direct Receipts/Revenue		(1,632,797)	133,910		(260.037)	(27,459)	(15.211.284)	176 517	796.96	(721 cc)
Orietts Goulects Of Fulvitis (1000)         Common Procession Funds         1,680,325         680,325         680,325         0           Total Other Sources of Funds         Constitution of Funds         0	1 OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)			The second secon							A CONTRACTOR OF THE PARTY OF TH
Total Other Sources of Funds	2 OTHER SOURCES OF FUNDS (7000)		The second secon		The state of the s	And the second s	Control of the second s	Total streeth on all demand discussions and the streeth of	and the state of the property of the processing of the second of	South N. Shatter traffic Schools Strangers as Susan	and the latest latest and the second
Thirtic Visits of Filmins (about)  Total Other Uses of Funds  Total Other Sources/Uses of Funds  Total Other Sources/Uses of Funds	3 Total Other Sources of Funds	)	1,680,325	680,325	680,325	٥	0	0	0	0	
Total Other Uses of Funds         680,325         1,680,325         0         0           Total Other Sources/Uses of Funds         1,000,000         1,000,000         680,335         0	4 OTHER USES OF FUNDS (BODO)						A State of the sta	And the second s	***************************************	The second secon	, 101 cm
Total Other Sources/Uses of Funds 1,000,000 (1,000,000) 680,375 0	Total Other Uses of Funds		680,325	1,680,325	0	0	0	680,325	0	0	0
	Total Other Sources/Uses of Funds		1,000,000	(1,000,000)	680,325	o	0	(680,325)	0	0	0
465.001 316.149 207.908	Fund Balances (All sources with Student Activity Funds) - June 30, 2025		1,398,727	1.741.094	465.001	316.149	804 70C	6,689 379	7 889 911	112 2521	A15 A08

ري دي	STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2025
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	A	8	U		ш	ш	٥	ı		-	7
-			(10)	(20)	(30)	(40)	(20)	(09)	(20)	(80)	(96)
7	Description (Enter Whole Dollars)	* Acct	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social	Capita	Working Cash	Tort	Fire Prevention & Safety
က	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)				Security of the second security of the second secon		Ammax				
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100	a recommendation of the second		And the state of t	medical control of a families of a paper to a special section of the section of t	and the first character is the section in character to the section of the section is	And the first particular in the spirite is the spirite and the	Contribution and Advantagement control of the Contr	And the state of t	reductive the first common well of followed in
လ	Designated Purposes Lewies (1110-1120) 7	and the second second	4,724,640	1.354.672	1.587.750	572 082	137.661	and and an amount of the same	109.868	721 459	107 528
9	Leasing Purposes Levy	1130	216.233		and the second s	ANTWOOD AND PARTY MANAGEMENT AND THE PARTY.	THE SALE AND A SECURE OF THE SECURE ASSESSMENT ASSESSMENT ASSESSMENT OF THE SECURE ASSESSMENT ASSES	And the special of the special	Water Constitution of the		The second secon
7	Special Education Purposes Levy	1140	1,717,207			occultationalistic testinalist rates proxity report of	Section of extent to the section to be a factor to be to be to be to be a section to the section	no octo anno mentalabilabida desimbana jalan			
æ	FICA/Medicare Only Purposes Levies	1150					223 903				
თ	Area Vocational Construction Purposes Levy	1160			and transfer of the section of the s		THE PERSON OF TH	A Average world average postulated a secure as a secure of			
ဍ	Summer School Purposes Levy	1170	and the state of t	The state of the s				and control of the section of the se			
=	Other Tax Levies (Describe & Itemize)	1130	44,975	And the second s	Control bearing to the control of th	programmed to the fighter from the description of the description of the second control	Amountain contrate months in the state of th	- Consequented Albert 1 principles of the fell of billion 1	y services conserved accessed which the services continued	And the state of t	created develop interferentiable processors
2	Total Ad Valorem Taxes Levied By District		6,703,055	1,354,672	1,587,750	572,082	361,564	0	109,868	231,459	127,538
13	PAYMENTS IN LIEU OF TAXES	877					the state of the s	A 10 CO	The state of the s		
14	Mobile Home Privilege Tax	1210	THE PARTY AND DESCRIPTION OF THE PARTY AND DE		representation for a risk of northern whose	and the state of t	neturement letal arrestora fabra secons		- Constitution of the second o		
15	Payments from Local Housing Authorities	1220					and the feet of th		THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER.		
9	Corporate Personal Property Replacement Taxes	1230	112,368	The state of the s	***************************************		3.500				
1	Other Payments in Lieu of Taxes (Describe & Itemize)	1290							TAX DATE OF THE SECOND PROPERTY OF THE SECOND		***************************************
138	Total Payments in Lieu of Taxes		112,368	O	0	0	3,500	0	0	0	0
19	титом	200				211200000000000000000000000000000000000		A CONTRACT OF THE PARTY OF THE	And the second s	**************************************	A CONTRACTOR OF THE PARTY OF TH
20	Regular - Turition from Pupils or Parents (in State)	1111	3,500								
7	Regular - Tutton from Other Districts (in State)	1312	A A A A A A A A A A A A A A A A A A A								
22	Regular - Tuition from Other Sources (in State)	1313									
ន	_	1314	1711 II I								
54	_	1321									
32	Summer Sch - Tultion from Other Districts (in State)	1322									
92	Summer Sch - Tultion from Other Sources (in State)	1323	- The state of the								
52		1324									
8	_	1331									
গ্ৰ	CTE - Tultion from Other Districts (in State)	1332	Water And Water Statement Andreas Andr								
ಜ	CTE - Tuition from Other Sources (in State)	1333									
3	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (in State)	1341									
ខ្ល	_	1342	1,750								
춵		1343									
સ	_ !	1344	The state of the s								
ဗ္ဂ	_	1351									
<u>%</u>	Adult - Tuition from Other Districts (in State)	1352	our recovery A Manimiscon V Amendoconomic & Amendoconomic								
ଞ୍ଚ	_	1353									
စ္တ	Adult - Tuition from Other Sources (Out of State)	1354									
Ć,	Total Tulkion	And the second second	0300								

Ĺ	A A	8	O	c	LI	4	[	];	-	-	3
$\left  \cdot \right $	The state of the s		(10)	(50)	(30)	(40)	(20)	(09)	(70)	(08)	(06)
^	Description (Enter Whole Dollars)	Acct	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social	Capits	Working Cash	Tort	Fire Prevention &
	TRANSPORTATION FEES	1400					Security	111111111111111111111111111111111111111			
42	Regular - Transp Fees from Pupils or Parents (In State)	1411				With the state of					
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									14. 14. 14.
48		1422				***************************************					
49	Summer Sch - Transp. Fees from Other Sources (in State)	1423									
S	- 1	1424				majaranja jarajaranja jo majakanjaka majaka na hada hada kata					
21	4	1431				***************************************					
22	_	1432									
ន	i	1433									
Ŋ,	CTE - Transp Fees from Other Sources (Out of State)	1434									
22		1441									
8	_	1442				7					
57	_:	1443									
28	_	1444				***************************************					
23	Adult - Transp Fees from Pupils or Parents (in State)	1451									
8	Adult - Transp Fees from Other Districts (in State)	1452									
9		1453				2					
62		1454			N.	***************************************					
ន	Total Transportation Fees					0					
54	EARNINGS ON INVESTMENTS	1288									
92	Interest on Investments	1510	18,238	43,590	10,046	5.563	3.984	570.900	66 644	418	13.266
99	Gain or Loss on Sale of investments	1520			***************************************						204/21
67	Unrealized Gain or toss on investments	1530			TO THE REPORT OF THE PROPERTY	000 to 100 to 10					
88	Total Earnings on investments		18,238	43,590	ļ:	5,563	3,984	570,900	66,544	418	13,266
8	FOOD SERVICE	8						And the state of t	Complete Company Company Comments of Company C		The State of the State of the same
70	Sales to Pupils - Lunch	1611	138,760								
7	Sales to Pupils - Breakfast	1612	AND THE PROPERTY AND TH								
72	Sales to Pupils - A la Carte	1613	AT THE REAL PROPERTY AND ADDRESS OF THE PERSON ADDRESS OF THE PERSON AND ADDRESS OF THE PERSON								
23	Sales to Pupils - Other (Describe & Itemize)	1614	41,568								
74	Sales to Adults	1620	9,157								
2	_	1690	1,555								
9	Total Food Service		191,040								
1	DISTRICT/SCHOOL ACTIVITY INCOME	2									
2	Admissions - Athletic	1711	42,725	The industry of the control of the c							
2		1719									
8	_	1720	17,605								
0 6	_	1730	tol tooks that makes and on our consensus and on our								
3 8		1790	AV WARE AND AND AREA AND AREA AND AND AND AND AND AND AND AND AND AN	THE PROPERTY AND ADDRESS ASSESSMENT ADDRESS ASSESSMEN							
3		1799	315,585	en french from the salak Calarasa se sanata A. C.							
ğ	ij		065'09	0							
g	Total District/School Activity Income (with Student Activity Funds)		375,915								

# The accompanying notes are an integral part of these financial statements.

51-084-0160-26 NBCUSD16 AFR2025

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		(0T)	(20)	(30)	(40)	(05)	(09)	(20)	(80)	(06)
Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social	Capital Projects	Working Cash	Tor	Fire Prevention &
2 Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z	Jak		101100000000000000000000000000000000000			Security				
	7707	ott 60								:
1	1812	975,00								
<u> </u>	1813	terretablished independent terretablished independent								
	1819									
	1821	381								
_	1822	VII. VII. VII. VII. VII. VII. VII. VII.								
	1823									
	1829									
95 Other (Describe & Itemize)	1890									
Total Textbook Income		80,709								
97 OTHER REVENUE FROM LOCAL SOURCES	1900									
98 Rentals	1910	10	3.626							
99 Contributions and Donations from Private Sources	1920	235		whiteful to influent attached attached attached	est designed and designed that the state of the total form	in the Landschool of the American December 2000 on Contract and Section Contract and Contract an	un ettilistane Januar od ad maran od de marlando tulijir	a manufatha an an dighlad ann ann gank amand ga gad ann ann an	composite copessor (a rosala en la estado comesta	or what had become a district or a submession belonders
100 Impact Fees from Municipal or County Governments	1930									
	1940			The state of the s			demand in the special section of the special			
	1950	2,296							213,764	and the second process of the second
1	1960		45,982							
i_	1970	7,125	THE RESERVE THE PROPERTY OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TO	statistical training to the table to the state of the sta		and the state of t		and the second s		
1UD Proceeds from Vendors' Contracts	1980		-			The contract of the PANCE AND CONTRACT	The second secon			
<u>i</u>	1001				enne de bodinstados anos anos portes por especiales	witer i - I to immediate in the control of the last in	937,568			1
1	1991	7,533	***************************************				Whitehold School Considerable measurement Age			
	1592		annagani manamanan ana ana ana ana ana ana ana a		described by the second	- recent of the elementary of the sea of the final securities.				and the second s
	1000	414	7		Men		Contract that had been been been been been and seed seed than that been	or even of state from the fact to the boot to take to over	And other framework consequences of the second c	
1		17.651	53 184	C	759		937 558	C	713 764	
1						A TO THE PROPERTY OF THE PROPE				
112	TOOD	7,188,641	1,451,446	1,597,796	578,282	369,048	1,508,468	176,512	445,641	140,804
Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	7,504,226			The state of the s				Annah Manda and an and a same annah an	former company or commence of the control of commence
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
Flow-through Re	2100	Herical control to the control of th	delicated the production of th	Age to the facility and the second se	delicitation delicitation of the section of the total	The section of the property of the property of the section of the	A to the first the same of the	of plants freely and restricted about the same states	actualism of the first state of the first solutions	A Children and an indicate in the Children in
ļ	2200									
117 Other Flow-Through (Describe & Itemize)	2300				Professional annual format of the second annual ann	AND A STATE OF THE				
118 Total Flow-Through Receipts/Revenues from One District to Another District	2000	o	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	730,806	Designation of the second seco	recentlement with motal talkers on small free free models	radionemental some nonemental and and	And by the special states of the special sta	and the livering probability of the section of		150,000	aranta weresta weensta weens we same
122 Reorganization Incentives (Accounts 3005-3021)	3005							*****		***************************************
	3030									
124 Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
25 Total Unrestricted Grants-In-Aid		730,806	•	0	•	o	C		150 000	C

		-									
ŀ	A THEOREM	-	ر		u	_	9	T		ſ	×
			(20)	(20)	(30)	(40)	(20)	(90)	(20)	(80)	(36)
٠	Description (Enter Whole Dallars) As	Acct	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social	Capital Projects	Working Cash	Tor	Fire Prevention &
125	25 RESTRICTED GRANTS IN A DI CRIO S' 2000)		***************************************			Set Street Heichen's Gilberg in commissioner of Design	Security				, source
127	SPECIAL EDUCATION										
128	Special Education - Private Facility Tution	2100	Colombia de la constante de la			one also recommende en establishment de la company de la c					
129	Special Education - Funding for Children Requiring Sp Ed Services	3105	***************************************								
130	Special Education - Personnel	3110									
131	Special Education - Orphanage - Individual	3120	30,283			entities (Astributes outsing beneather or solution of an					
132	Special Education - Orphanage - Summer Individual	3130									
8	Special Education - Summer School	3145				VV A VVI A VI A VI A VI A VI A VI A VI					
5	Special Education - Other (Describe & Itemiza)	3199		Annual to Volume and the Volume and annual to the state of the Volume and the Vol		entrelierinkateliserasi destirakelai meta teorikitarea					
5	ii		30,283	0		O					
136	CAREER AND TECHNICAL EDUCATION (CTE)			The second secon							
137	CTE - Technical Education - Tech Prep	3200	and de the contract of the con	errenthy weeks of a source of the source of			and professionantains have remained and				
138	CTE - Secondary Program Improvement (CTEI)	3220	23.000				Contract by the part of the pa				
139	CTE - WECEP	3225		The state of the s							
140	CTE - Agriculture Education	3235	15,498								
4-	CTE - Instructor Practicum	3240		and to place to the control of the c							
422	CTE - Student Organizations	3270									
2	CTE - Other (Describe & Itemize)	3299	850							\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	
<u> </u>	Total Career and Technical Education		39,348	0			0				
5	BILINGUAL EDUCATION										
46	Blingual Ed - Downstate - TP) and TBE	3305	And in case of the last of the				And the latest and th				
74	Bilingual Education Downstate - Transitional Bilingual Education	3310									
<del>2</del>	Total Bilingual Ed		0				0				
149	State Free Lunch & Breakfast	3360	1,607	Control by the control and the							
3	School Breakfast Initiative	3365									
12	Driver Education	3370	9,041		The state of the s						
7 6	Adult Ed (from ICC8)	3410									
3	Adult tit - Other (Describe & Itemize)	3499									
3	î	- delical structures	The second second second second second								
155	Transportation - Regular and Vocational	3500				293,757	cometical and a second property and a second				
<u>3</u> [	Transportation - Special Education	3510	***************************************			178,350					
2 6	Transportation - Other (Describe & Remize)	3599					197197 197190 1871 1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1				
150	FORM (SEIDOCISTION)  FORM CONTRACTOR CONTRAC	- 13 -	0	9		472,107	0				
, C				To the standard of the standar			condocerolamed vot a la ser nearmbers a veneza anasa.				
181	SCORUE LICETAL  Things I from this for the set of the s	3650	Adala			A Fully of the first of the following to the second to the	70 - 97 - 6850-04 6 400-040 and advances companies com-				
162	Entry Childhead - Black Charde	2632		Principaled in the International Section (Constitution of Constitution)		A CAMAN A A CAA A CACAA A CACAAA A CACAA A CACAAA A CACAA A CACAAA A CACAAA A CACAA A CACAA A CACAA A CACAA A CACAAA A CACAA A CACAA A CACAA A	The state of the s				
163	Chicago General Education Block Grant	3766	570,702	A Comment of the comm		A CONTRACTOR OF THE CONTRACTOR	Part of the first territories and the first				
164	Chicago Educational Services Block Grant	3767					THE LANGEST AND LABORATED AND ADDRESS OF THE PARTY OF THE				
165	School Safety & Educational Improvement Block Grant	3775			A rest of the second se		A ST AND A STATE OF THE STATE O				Control of the Contro
166	Technology - Technology for Success	ł	A CONTRACTOR OF THE PROPERTY O	A STATE OF THE PARTY OF T		A AA					
167	State Charter Schools	3815	A company of the second contract of the secon	4444	A control of the cont		The state of the s				
168	Extended Learning Opportunities - Summer Bridges	3825	THE REAL PROPERTY AND ADDRESS OF THE PROPERTY			The part of the pa					
169	Infrastructure improvements - Planning/Construction	3920		appelled behavior of a property of the contract and the c				extended and coloring to the level of the le			
170	School Infrastructure - Maintenance Projects	3925	Complete part of the control of the					And the state of t			50,000
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	2,000				The state of the s		A CAROLINA SERVICIO DE LA SERVICIO DE CAROLINA DE CONTROLINA DE CONTROLI	in and horsement but verifies had because all certains are housened.	
172	Total Restricted Grants-In-Aid		349,302	o	0	472,107		0	0	0	50,000
173	Total Receipts from State Sour	0001	1,080,108	0	0	472,107	0	0	0	150,000	50,000

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

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-	THE PARTY WAS A STATE OF THE PARTY WAS A STATE		(01)	(20)	(30)	(40)	(20)	(09)	(70)	(08)	∠ (06)
2	Description (Enter Whole Dollars)	Acct	Educational	Operations & Maintenance	Debt Sewices	atlon	Municipal Retirement/Social Security	Capital Projects	Working Cash	Ĕ	Fire Prevention & Safety
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)		A DESTRUCTION OF THE PROPERTY	1) had contributed by the property of the party of the pa	distriction in the control of the physics of the ph	The second secon	Care position of the control of the property of	to blick as a section of the description of	THE PROPERTY OF STREET, STREET	distribution and some conference of the conferen	A large and a large construction of the constr
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM TEDERAL GOVT (4001,-4009)		And the state of t	And the second s	Andrews and the first the foreign to the foreign to	and the field as the field of hallon as an instance of	and only the state of the state	the same of the sa	ment of tables in manual of the spat sections of	Charles contents I I have be just take (a I I a galanceses	appear plane consumpted in projection approved to
176	eronen i seraminan apprecionario e di antimi di indiferio	4001		And the second second of the s	Towns or our or remailines services and carried and contract of	and the more and the fact of the common decreases t	commence of the second section is the second section in the second section in the second section is the second section in the second section in the second section is the second section in the second section in the second section is the second section in the second section in the second section is the second section in the second section in the second section is the second section in the second section in the second section is the second section in the second section in the second section is the second section in the second section in the second section is the second section in the second section in the second section is the second section in the second section in the second section is the second section in the second section in the second section is the second section in the second section in the second section is the second section in the second section in the second section is the second section in the second section in the second section is the second section in the second section in the second section is the second section in the section is the second section in the section is the section in the section in the section is the section in the section in the section is the sectio	And the second s		no versena a elsento y abando cuadalina a um	THE LANS COUNTY OF THE PERSON AND PROPERTY AND PROPERTY OF THE PERSON AND PER
177	prestricted Grants-In-Ald Received Directly from the Fed Govt (Describe &	4009						A CONTRACT OF THE PARTY OF THE			The state of the s
178	Total Unrestricted Grants-in-Aid Received Directly from the Federal Govt		0	0	c	c	c	•	c		
179	∵ 22						>	>			2
180	roomakkintominennelinen en errelingen mankanaminen kalman saarikken oriinas roomakan rahihan mantaha faat spindiskalla saara Heed Start	4045	designation of the proof of part of workshops and second								
181	Construction (Impact Ald)	4050		central intential Subsequent and Section Section Security Section (Section Section Sec				are before that before that be classical and an object of			
182	MAGNETICAL PROPERTY AND A TOTAL CONTRACTOR OF THE PROPERT	4060				A marian or remains a communicative department of the communication of t	remind waster that sent the constituence at the second				
40,0	Other Restricted Grants-in-Ald Received Directly from the Federal Govt (Describe &	4090	Andrewson to the traction of the table the traction of the tra				Control of the second s				urweinen of moures of fatendal resistants
184	1		•	•			•	Total total solution of the so			
	~		0	>		3	0	0			0
185											
186	TITLE V										
187	Title V - Innovation and Flexibility Formula	4100	delinerate of the way of the second s	And the second s		And the best of the best of the second property of the second sec	and the second second second second second second second				
188 88	Title V - District Projects	4105		American services and an expension are services to the services of the service		A COMPANY OF THE PARTY OF THE P					
189	Title V - Rural Education initiative (REI)	4107					ALPINI LIPROPIANNI SAFRAN SALISASSA SA S				
190	Title V - Other (Describe & Itemize)	4199	THE REAL PROPERTY AND THE PARTY OF TAXABLE PARTY OF THE PARTY OF TAXABLE PARTY OF TAXABLE PARTY.				TOTAL BUILDING TO THE SALE AND ADDRESS AND			\ \\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	
191	Total Title V	1	0	0		0	0				11.
192	FOOD SERVICE		A video des A Personnes A maria esta esta esta esta esta esta esta est	The second secon		The second secon	Table Assessment commences of the commen				
193	Breakfast Start-Up Expansion	4200	THE PARTY OF THE PARTY WAS AND THE PARTY WAS AND THE PARTY OF THE PARTY WAS AND THE				revel prestrantoresevents transcrattal				
194	National School Lunch Program	4210	122,084								
195	Special Milk Program	4215					Control to the State of Control o				\
196	School Breakfast Program	4220	40,035								
197	Summer Food Service Program	4225									
9 6	CHIB and Adult Care Food Program	4226					Personal and a second a second and a second				
	Fresh Fruits & Vegetables	4240	The second secon				The state of the s				
2 0	rood Service - Unite (Describe & Homiza)	4299	21+ 02+				THE PERSON NAMED IN COLUMN TO THE PE				
202	The state of the s		err'zor								
ő	Provinces and control of the control	4400	- LO LO	and becoming the second colorisation of the seco		The second secon	anner AV benev secretarial are benevator of near a second				
202	Title I - Low Income - Neglected, Private	4305		***************************************		A mention of a solicity and the last of th					
205	Title I - Migrant Education	4340									
506	Title I - Other (Describe & Itemize)	4399					Wind the fact that the best and the fact that the facility of the fact that the fact t				
20	Total Title		84,341	O		0	c				
802	į.										
8	Title IV - Student Support & Academic Enrichment Grant	4400					THE RESIDENCE AND ADDRESS OF THE PERSON OF T				
7.0	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415									
7	Title IV - 21st Century Comm learning Conters	4421	A VANCOUS AND A STATE OF A STATE	A VACUUS A A MANIMUS AND		***************************************					
212	Title IV - Other (Describe & Itemize)	4499					THE RESERVE AND THE PERSON NAMED IN TAXABLE PARTY.				
213	Total Title IV		0	0		0	0				
214	FEDERAL - SPECIAL EDUCATION										
215	Fed - Spec Education - Preschool Flow-Through	4600	5,722	The Problem of the Committee of the August of the Committee of the Committ		n værkummen minneman men et stalser ande	and the same of the same and the same and the same of				
216	Fed - Spec Education - Preschool Discretionary	4605		7.11							
217	Fed - Spec Education - IDEA - Flow Through	4620	158,837								
218	Fed - Spec Education - IDEA - Room & Board	4625									
2 5	Fed - Spec Education - IDEA - Discretionary	4630				THE SPECIAL CONTRACT HAND SHAPPANCE STORY STORY STORY	Parameter in the latest and the late				
36	red - Spec Education - (UEA - Other (Describe & Itemize)	63									
1			154,559								

# The accompanying notes are an integral part of these financial statements.

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ŀ	A	a	)	2	Ш	ı.	9	T	••••	ſ	×
-			(10)	(20)	(30)	(40)	(20)	(09)	(30)	(80)	(06)
(	Description (Enter Whole Dollars)	Acct	Educational	Operations &	Debt Services	Transportation	Municipal Retirement/Social	Capital Projects	Working Cash	Tort	Fire Prevention &
2		•		MIGHTERING			Security				sarety
222	CTE - PERKINS						\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\				
223	CTE - Perkins - Title IIIE - Tech Prep	4770		medico fatelizes rescalados e bondineces caribacesco			All placed and defined in many later to the grant of the state of the				
224	CTE - Other (Describe & Itemize)	4799									
225	Total CTE - Perkins	[	0	0			C				
226	Federal - Adult Education	4810				N. N.	The second secon				
227	ARRA - General State Aid - Education Stabilization	4850	No.		entra tilmaratikana mendembankan dilam mendi	economic reposings of problems (see section 10 populates)	The state of the s	and selected and and and and a selection of the selection		an Levini Serbah berhaman berhimmen Cherbana	dates to the second and the second se
822	ARRA-THIR)-LOW Income	4851			7007-04 American makeum mampigan mangapa (AMA)		The second secon	AND THE COLOR OF T			Park A CAN BUTCH & FOR A A FOR A A FOR SHARLES - Butch - Name
229	ARRA - Title !- Neglected, Private	4852			PERSONAL PROPERTY PARTY PARTY PARTY PROPERTY PRO	**************************************	TO LEE TO VALUE AND	easter Company of the extendent of entire the entire of th		THE PARTY OF THE P	THE CASE OF THE PART OF THE PA
230	ARRA - Itle !- Delinauent, Private	4.85.3			the first had been been asked better the common recognition of			**************************************			
231	ARRA - Tttle I - School Improvement (Part A)	4854		of the Committee of the		ATTRICATED THE PART OF THE ATTRICATED TO A SECOND ASSESSMENT ASSES					
232	ARRA - Title I - School Improvement (Section 1003e)	4855			***************************************	**************************************	THE RESERVE THE PARTY AND ADDRESS OF THE PARTY AS THE PAR			C PETER AND TO A PETER TO A VALUE A VALUE A VALUE A VALUE A	
233	ARRA-IDEA - Part B - Preschool	ABSG	The second secon	TOTAL METANAMATANAMATANAMATANAMATANAMATANAMATANAMATANAMATANAMATANAMATANAMATANAMATANAMATANAMATANAMATANAMATANAMA		PROPERTY AND ADDRESS OF THE PARTY AND ADDRESS					
733	ARRA - IDEA - Part B - Flow-Through	ABE 7		Commence of the second second second second second second				THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAM			
2	ASRA. THE ID. Tacknown Comments	700				- PERSONAL PROPERTY OF THE PERSON PROPERTY -					
3 6	A COLOR THE DESTRUCTION OF THE PROPERTY OF THE PROPERTY AND A COLOR OF THE PROPERTY OF THE PRO	7007	A STATE OF THE PARTY AND THE P	***************************************	AND VALUE OF SAY A VALUE OF THE SAY OF THE S						The property of the second sec
3 2	ANNA - ITER III - IEGRIBIESSY-COMPENINGE Anna - Iteratus III - IEGRIBIESS III - IEGRIBIESS III - IEGRIBIES III	4861	-		THE PERSON NAMED OF THE PERSON NAMED AND POST	And the Production Control of the Co		A VANDA VA VARIVO A A VALORO VA VALORO VA VALORO A A VA		200000000000000000000000000000000000000	A 40
3	AKKA - McKinney - Vento Homeless Education	4862	***************************************			THE PERSON NAMED AND PASSED OF					
8	ARRA - Child Nutrition Equipment Assistance	4863									
239	Impact Aid Formula Grants	4864			in shoot a financiation for statemany for an explicit of Angesty found for proceedings.	s s/c/t is ) if a sonial harvenames contain horse numerous.	ماييس كان مستمري و و فراي و مريوس ميدرين ميدرين و يوسلون	er primitient i Arbit stace bit echnaces plondadonaechd un		on a valent an enquery and enquery as a spraint to	Activities in separate the process of the principle of the soft expression
240	Impact Aid Competitive Grants	4865				When it is the best to the second sec	THE STATE OF THE PARTY AND THE PARTY WAS THE PARTY OF THE	AAAA A WAX A AAAA AAAA AAAA AAAA AAAA A		A NATIONAL AND WASHINGTON AND AUGUST AN AUGUST AND AUGU	Annual y Authority and administrative functions of administrative from management of the same of the s
241	Qualified Zone Academy Bond Tax Credits	4866	Considerate and the Particular Academic accessors		AND THE PERSON NAMED IN COLUMN TWO INTO THE PERSON NAMED IN COLUMN TWO I	,				And the second of the second o	AMA AMA
242	Qualified School Construction Bond Credits	4867					ad the calculation of the calculation and the	***************************************			to the contract of the contrac
243	Build America Bond Tax Credits	4869								Comment of the contract of the	
14	Bills America Sand Interest Reimbursament	Aecn									_
245	DESCRIPTION OF THE CONTROL OF THE CO	4007					PRINCIPLE OF TREATMENT OF TREATMENT OF THE PARTY.			THE REAL PROPERTY OF THE PARTY	497.0
2 6	PARTY CONTROL MARK FOR FORE CONTROL ON THE CONTROL OF THE CONTROL	7			That Table and and that are considered an executive and an executive an executive and an executive and an executive and an executive an executive and an executive and an executive and an executive an executive and an executive and an executive and an executive	***************************************					
1,70	Outging Shire ( Dild. ) H more name properties that the more name of the properties that the more name of the properties that the manner Debug Abber Abel Const. 19	7/27		The Post State of the State of							
	VENEX PARKY (123125 - 15) Websiles strands the male are presented to the strands of the strands	4872		to the second se	PRINTED AND REALISMS OF PARTY STRANGES AND REALISMS OF ANY RESISTANCE OF MINE	A CANADA CANADA A CANADA CANAD	***************************************	A 700 CO		A WEST COME A AND TO A WEST COME AND A SECURIAL AND	A SEC VICTAL AND A STEAMON SECURE SECURE
ş	Other ARKA Funds - IV	4873			THE REAL PROPERTY AND ADDRESS OF THE PERSON NAMED AND ADDRESS						
249	Other ARRA Funds - V	4874									
250	ARRA - Early Childhood	4875									
221	Other ARRA Funds VII	4876						***************************************			
252	Other ARRA Funds VIII	4877				***************************************					
253	Other ARRA Funds IX	4878			THE SALES AND REPORTED IN SECURIOR SPECIAL PROPERTY.	The state of the s	NAME OF TAXABLE PARTY O	Contraction of the state of the			PROFESSION CONTRACTOR
254	Other ARRA Funds X	4879			manufacturated by the fact of		PERSONAL PROPERTY AND PROPERTY			The second control of	A Company of the control of the cont
255	Other ARRA Funds Ed Job Fund Program	4880						THE PROPERTY OF THE PROPERTY O		to take to a dat to a dead	THE REPORT OF THE PROPERTY OF THE PROPERTY OF THE PARTY O
256	Total Stinulus Programs			C	C		***************************************			***************************************	-
257	Race to the Top Program	4901				> \				And the second of the second o	
258	Race to the Top - Preschool Expansion Grant	2067	Commence of the state of the st	and the state of t		representation programmed to the finishing contribution or	entires tarables to remove on an anomore of all				
259	Title III - Immigrant Education Program (169)	4005				The first of the second					
260	Title III - Language Inst Program - Limited Ene (LIPLEP)	6067	The state of the s			Adam and the comment of the comment	Section of the sectio				
261	McKinaw Education for Homeless Children	2007				The second section of the second seco					
262	Title II - Eksanbawar Professional Development Sormula	4920									
263	Title II - Teacher Quality	4932	3 131	The state of the s		Commence of the second					
564	obsidiations are accounted to the second contraction of the second con	3507		The first of the f		TAXABLE AND A SECTION OF THE SECTION					
265	Federal Charter Schools	4050		AND COME OF THE PARTY OF THE PA		AND THE RESERVE AND AND THE PERSON OF THE PE					
266	State Assessment from the second seco	4084		^ ^ ^			7. VV/W/VV/VA//VV//V//V/VV/VAV/V				
267	Gant for State Assessments and Related Articletes	1007	A THE PERSON OF	N. C.			AND ADDRESS OF A DESCRIPTION OF THE PROPERTY O				
268	Medical Matching Funds - Administration Certains	7007	16031	The state of the s		The second secon					
269	Madical Marchine Sinds - Reserve Control Descent	7667	176'01			AWA 76 AV 17 THE PROPERTY OF T					
	מאבסורסים מאורנוניות ביותוח - במבנימן כפני מנה בי במבנימן ביותוח ביותות ביותוח ביותוח ביותוח ביותוח ביותוח ביותוח ביותוח ביותוח ביותוח	7660	7)5'57					or best entropy and the second substitute on section 2			and the second s
270	Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)	8238	261.011								
27.1	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		715,054	0	0	0	0	0		The state of the s	0 0
272		4000		0	0	0	C	0	C		
273	nt Activity Funds 1799)		α	1 451 446	1 597 796	1 050 289	360 049	1 500 469	176 517	79 305	no car
27.4	Total Direct Receipts Revenues (with Student Activity Endant 10-th/free Enacts 1700)		997 997 9		0000000	COCCOCATA T	250,000	מסירים בידי	747071	The second second second	
7.7	iotal Difect Receipts, nevenues (with octudent Activity rungs 1/95)		9,299,388	1,451,446	1,597,796	1,050,389	369,048	1,508,468	176,512	595,641	190,804

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Description	L	4											
Description provises believe   Figure   Particle   Particle   Secrices   Particle   Pa		A	n	(100)	(200)	300)	(400)	(200)	H (600)	1002	(800)	× (006)	ار
Particular (Particular (Part		Description (Enter Whole Dollars)	Funct	Salaries	Employee Benefits	Purchased	Supplies &	Capital Outlay	Other Objects	Non-Capitalized	Termination	Total	Budget
Part Property Control		10 - EDUCATIONAL FUND (ED)		The state of the s		OG AICE	Matchar	Commence of the Commence of th		edutoment	DENETICS		
	1		1000	Andrea Variable and American Variable	Acceptance of the second secon								
The Change of Details of Details (1987)   1997	-	guidat mit ment van versteer mit versteer versteer van van van versteel geweet geweer versteer de de de de de s Tries in tensteer versteer versteer versteer met versteer versteer versteer versteer versteer versteer versteer	1100	3,289,679	- Constitution of the Cons	23,394	334,024	merintal demonstration of the contract of the	4,367	12,680		4,366,102	4,180,165
Part   Particular		Ition Payment to Charter Schools	1115	Alberta bet bertanen delmi serrenbertak			and testing to comparison the contract of the	The state of the s				O	6,505
Secret Secretic Programs (Control Control Cont	+	e-K Programs	1125	115,761		956	4,903					250,212	269,375
Second to decide to compare the compared to compared	-	ecial Education Programs (Functions 1200-1220)	1200	912,241		120	13,698		Table of the state	TO PERSON AND ADDRESS OF THE PERSON AD		1,130,073	1,154,655
Standard Residence In Programs   200   201   2	+	medial and Supplemental Programs K-12	1250	36V EL	***************************************	CCC P	276 576				TO THE PARTY OF TH	0	
Additionation between the section of page   200   20,212   20,21	Fer	medial and Supplemental Programs Pre-K	1275	12,450		766')	dc£,12	Comments of the Control of the Contr				125,712	128,430
Property	2 Ad.	ult/Continuing Education Programs	1300				A			THE PERSON AND PROPERTY AND ADDRESS AND THE PERSON		0 0	ered advertised and and and an exercise and
Proceeding Programs   1500   25,224   24,272   24,672	წ ლ	E Programs	1400	The market desired and a second a second and	Proper per per per per per per per per per		586					586	2 800
State   Stat		erscholastic Programs	1500	353,972		48,126	11,970		680.6	10,036	Mill tablish tables	565.814	738.930
Divide Programs   Divide Divid	4	mmer School Programs	1600	21,348			318		**************************************			25,145	38,940
Proceedings Agriculture Statement   2000	_	ted Programs	1650	**************************************								0	AND THE PERSON NAMED IN TH
Balley   Percent		iver's Education Programs	1700									O	
Train Activative & Optional Programs   1900   190	ì	Ingual Programs	1800			7						0	
Percentage   Per	4	ant Alternative & Optional Programs	1900	desirabilità per	THE PERSON NAMED IN COMMISSION AND ADDRESS OF THE PERSON AS ASSAULT					ab particular de la companya del companya del companya de la compa		0	A STATE OF THE PARTY OF THE PAR
Secret Extension Programs (A.1. Printer Fullon 1931)   1931   1	ا داد	e-K Programs - Private Tuttion	1910	:					TO PROPER PERSONS IN COMMENCE AND RESIDENCE AND RESIDENCE.			0	
Second Enclation Programs N2 - Printed Fullon         1313         Application of Enclation Programs N2 - Printed Fullon         1313           Second Enclation Programs N2 - Printed Fullon         1314         Application of Enclation Programs Printed Fullon         1315           Immedial Supplemental Programs Printed Fullon         1315         Application of Enclation Programs Printed Fullon         1315           CT (Programs - Printed Fullon         1310         132         232         232           Control Programs - Printed Fullon         1320         4,946,156         1,022,857         78,928         332,133           Control Programs - Printed Fullon         1320         4,946,156         1,022,857         78,928         332,133           Control Programs - Printed Fullon         1320         4,946,156         1,022,857         78,928         332,133           Control Programs - Printed Fullon         1320         1,022,857         78,928         332,53         32,133           Control Programs - Printed Fullon         1320         1,022,857         78,928         332,53         32,133           Control Programs - Printed Fullon         1320         1,022,857         78,928         33,458         32,133           Control Programs - Printed Fullon         1320         1,022,857         72,529         33,458 <td><u>.</u></td> <td>gular K-12 Programs - Private Tultion</td> <td>1911</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td> <td></td>	<u>.</u>	gular K-12 Programs - Private Tultion	1911									0	
Proceeding Leadure December No. 22. Protect Latein   1313   1313   1314   131	ΣĮ:	ecial Education Programs K-12 - Private Tultion	1912									0	
Interval Continue	ន័ ព	ecial Education Programs Pre-K - Tultion	1913									0	and the second s
Authorization   Comparing	<u>.</u>	medial/Supplemental Programs K-12 - Private Tuition	1914									0	
Application of the Programs - Private Tultion   1916   1918   1	: ق	media//Supplemental Programs Pre-K - Private Tuition	1915									0	
Intercellate inter	9 19	uit/Continuing Education Programs - Private Tuition	1916									0	
Summer school Programs. Private Tution         1319         Private Private Tution         1319           Summer school Programs. Private Tution         1320         322         323         323         323           Sulfied Programs. Private Tution         1320         4,843,166         1,022,857         79,328         323,133         321,133           Surdent Admity Fund Special Extendent Activity Funds)         1000         4,843,166         1,022,857         79,328         333,243         88,562         13,453           Surdent Admity Fund Special Extendent Activity Funds)         1000         4,843,166         1,022,857         79,528         334,583         334,583           Support Standers Activity Funds)         200         4,843,166         1,022,857         79,528         334,583         334,583           Support Standers Activity Funds)         200         4,843,166         1,022,857         79,528         334,583	j <u>è</u>	t Programs - Private Turtion	1917									0	
State Programs: Private Tutten   1222   1222   1222   1222.545	9 2	ATTACHMENT FOUNDS - PRIVATE LURION	1918									0	Subable consense of the first conference of conference on
Billippal Polymore Private Tution         1972         Print Billippal Polymore Tution         1972         1972         1973	-	The Programs of Private Tables	1030						And the state of t			0	
Transit Attendance Operators   1999	+	ingual Programs - Private Turffon	14971									0	
Student Activity Fund Expenditures         1999         4,848,186         1,022,857         79,938         393,254         88,652         13,450           Gurbout Student Activity Funds         1000         4,848,186         1,022,857         79,938         393,254         88,652         13,450           Gurbout Student Activity Funds         2000         4,648,186         1,022,857         79,938         393,254         88,652         13,450           Surbout Struction (% buth Student Activity Funds)         200         4,648,186         1,022,857         79,538         393,543         34,562         13,450           Surbout Struction (% buth Student Activity Funds)         2110         1,17,432         3,546         4,156         1,029         7,220         94,415         1,620         7,220         94,415         1,620         7,220         94,4173         1,630         7,220         7,220         9,539         9,	+	Sants Alternative/Ontional February - Private Trition	1922										Takkahia Médahia Geleman memeru
Total Instruction   Pullbour Student Activity Fundar)   1000   4,848,186   1,022,857   73,978   833,652   13,450   13,	1	Ident Activity Fund Expenditures	1999						******		The Processor of the state of the state of the second	0 100	101 007
Class Interruction In Junit Standern Activity Funded         2000         4,248,186         1,022,857         79,328         333,254         88,552         334,583           Suppoint standers standers         2000         4,248,186         1,022,857         79,328         333,254         88,522         334,583           Suppoint standers standers         210         1,27,432         33,841         4,166         6         6         6           Attendance & Social Work Services         2110         115,242         35,120         944         1,600         6         6           Peochological Services         2110         115,242         36,6         1,029         6         6         6           Peochological Services         2120         215,20         36,25         1,524         885         6         6         6           Peochological Services         210         13,227         36         1,526         35,14         6         6         6           Specific Pathology & Audiology,	1	to! Instruction 10 (without Student Activity Funds)	· [	4 848 186	1 022 857	80 07	NAC SOF	03.553	12 450	3+C CC	Charles and an address of the property of the state of th	271,133	430,332
Support structs (tD)         2000         2000           Support structs (tD)         Support structs (tD)         4,166         (1,600)         (1,600)           Attendance & Scalal Work Services         2120         127,422         33,841         4,166         (1,600)           Attendance Structes         2120         127,622         15,120         944         1,600         (1,600)           Health Services         2130         115,846         9,259         556         1,029         (1,600)           Perchological Services         2130         131,227         36         1,554         883         (1,600)           Other Support Services         2130         133,227         36         1,554         883         (1,600)           Other Support Services - Pupils         2100         4,60,507         58,256         7,220         3,514         (1,600)           Other Support Services - Pupils         2100         4,60,507         58,256         7,220         3,514         (1,600)           Support Services - Instructional Services         2220         217,005         25,922         98,153         213,810         4,173         2           Assessment of Instructional Services         2220         217,005         29,942         9		tal Instruction 10 (with Student Activity Funds)	1000	4	1.022.857	79.928	393,254	83.652	334 583	22,72	0	6 785 176	6 950 337
Quidance Services         2110         1.27,432         33,841         4,166         600	ಸ	ORT SERVICES (ED)	2000								The second secon		
Attendance & Secial Work Services         Attendance & Secial Work Services         2120         127,432         33,941         4,166         9           Guidonce Services         2120         15,202         15,120         944         1,600         9           Phylatios Services         2120         115,846         9,259         556         1,029         9           Psychological Services         2120         131,227         36         1,554         885         0         0         0           Special Services - Pupils         2120         1,131,227         36         1,554         885         0 <td>-</td> <td>PPORT SERVICES + PUPILS</td> <td></td>	-	PPORT SERVICES + PUPILS											
Quidance Services         Quidance Services         2120         88,402         15,120         944         1,600           Health Services         Health Services         133         115,846         9,259         556         1,029           Psychologic Services         1240         133,227         36         1,554         885         0           Other Support Services - Pupils         2150         131,227         36         1,554         885         0         0           Total Support Services - Pupils         2210         460,997         58,756         7,220         3,514         0         0         0           Support Services - Pupils         2210         2210         226,756         7,220         3,514         0	-	tendance & Social Work Services	2110	127 432	A desployment a common or	4166	deal (Chiphain) del son de mod personaperon	are the billabe at branches as assess, was audichoose, during	commercial and contraction of processing the contraction of the contra	and the second s	man and a Charles of Charles on A or Vision and A decreased on the	ACK ADI	
Perchip Services   Perchip Ser	-	idance Services	2120	86.402		776	1.600					104 066	121 930
Psychological Services         2140         Psychological Services         2140         2150         2150         2150         2150         2150         2150         2150         2131,227         36         2154         885         20	면	aith Services	2130	115,846		556	1,029		THE PERSON NAMED IN COLUMN 2 IS NOT THE OWNER, THE PERSON NAMED IN COLUMN 2 IS NOT THE OWNER, THE PERSON NAMED IN COLUMN 2 IS NOT THE OWNER, THE PERSON NAMED IN COLUMN 2 IS NOT THE OWNER, THE PERSON NAMED IN COLUMN 2 IS NOT THE OWNER, THE PERSON NAMED IN COLUMN 2 IS NOT THE OWNER, THE	2.203		128.893	137.390
Speech Pathology & Audiology, Services         115G         131,227         36         1,554         8885         885         9           Other Support Services - Pulls (Describe & Itemizer)         2130         1,31,227         36,556         7,220         3,514         0         0         0           Total Support Services - Pulls (Describe & Itemizer)         210         460,907         58,256         7,220         3,514         0         <	<u>.</u>	rchological Services	2140			AND THE PERSON OF THE PERSON O		PROPERTY AND PROPE				0	
Other Support Services - Pupils         220         133,227         36         1,554         885         9           Total Support Services - Pupils         220         460,307         58,256         7,220         3,514         0		eech Pathology & Audiology Services	2350									0	
Cold Support Services - Uniformity Services - Uniform Support Services - Uniform Services - Uniform Services - Institute One Service - Institute One Service - Institute One Service - Institute One Service - Institute One Se	<u></u>	her Support Services - Pupils (Describe & Itemize)	2190	131,227	36	1,554	882	Seminate and the contract of the seminate of t			***************************************	133,702	138,770
Surveyor teach carbon strates         22.20         97.5         1,014         1,1310         4,173           Educational Incells strated and instructional Straff         22.20         22.60         26.928         86,843         213,810         4,173           Assessment & Testing Testing Survives - Instructional Striff         22.00         217,005         29,942         96,153         213,810         0         4,173           Support Services - Instructional Striff         22.00         217,005         29,942         96,153         213,810         0         4,173           Support Services - Instructional Striff         22.00         217,005         29,942         96,153         213,810         0         4,173           Support Services - Instructional Striff         22.00         22.00         2,173         0         4,173           Special Active Administration Services         23.00         2,706         2,706         2,722         2,741           Tool Humulub Services         23.00         23.00         2,706         2,722         2,741	<u></u>		. 6	460,907	98,236	7,220	3,514	0	0	2,203	0	532,100	566,440
Educational Institution Services   2230   215,050   28,928   85,843   213,810   4,173     Educational Investigances   2230   215,050   28,928   85,843   213,810   4,173     Assessment & Teating   2230   217,005   29,942   98,153   213,810   0   4,173     Support Services - instructional Staff   2230   217,005   29,942   98,153   213,810   0   4,173     Support Services - carrend Annihistration Services   2330   208,522   28,600   2,706   2,222   2,741     Total Immunity Services   2330   2330   2331   500   2,706   2,222   2,741     Support Services   2330   2331   23	-	PPCKI DEXVICES + INDIKUL MAKAMALDIAFF	bearing in the format of the second section of	e transferior es estada menor en el marco estado en estado en el constitución	m The College of the	and the set of the section of the se	and the second of the second o	Annual to the best property of the second se	A Company of the Comp	es comment of the first of someone was a few first of the	and the second s	and the second s	The second section of the second seco
Location receipts         2220         216,030         28,928         86,843         213,810         4,173           Total Support Services - Instructional Starting         2230         217,005         29,942         98,153         213,810         0         4,173           Support Services - Instructional Starting         220         217,005         29,942         98,153         213,810         0         4,173           Bount of Education Services         3210         1,089         41,929         4,483         11,615           Special Area Administration Services         2320         208,522         28,600         2,706         2,722         2,741           Total immunity Services         2350         2351         236,00         2,706         2,722         2,741	_	provement of instruction Services	2210	975		11,310			PERSONAL PROPERTY AND ADDRESS OF THE PERSON			13,299	65,645
Total Support Services - Instructional Staff         2250         217,005         29,942         98,153         213,810         0         4,173           SUPPORT SERVICES - GENERAL ADMINISTRATION         2310         1,089         41,929         4,483         11,615           Board of Education Services         2320         208,522         28,600         2,722         2,741           Special Area Administration Services         2350         2351         2351         2351	, K	UCATIONAL INTELLA SELVICES	2220	216,030	A COLUMN AS A COLU	86,843	213,810		4,173	296,087		845,871	796,530
Support SERVICES - GENERAL ADMINISTRATION         2310         1,089         41,929         4,483         11,615           Board of Education Services         2320         208,522         28,600         2,722         2,741           Special Area Administration Services         2350         2351         2351         2,741           Tort immunity Services         2351         2351         2351         2,741	<u> </u>	tal Support Services - Instructional Staff	2200	217 005	CP6 6C	98 153	213 940		6717	200 007	•	0000	UF + 600
Bount of Education Services         2310         1,089         41,929         4,4433           Executive Administration Services         2320         208,522         28,600         2,706         2,222           Special Area Administration Services         2330         2336         500         2,222           Tort immunity Services         2361         500         2,322	_	ATION	ij	14							)	***	21700
Executive Administration Services         2320         208,552         28,600         2,706         2,222           Special Area Administration Services         2330         2336         500         2,222           Tont immunity Services         3364         2364         500         500	$\vdash$	ard of Education Services	2310	1.089	41 929		4.483	Annual Continues of the	11.615	and the second s	nation returns consistent and are returned about the construction of the construction	21102	97.500
Special Area Administration Services 2330 500 Tort immunity Services 2351	_	ecutive Administration Services	2320	208,522	28.600	2,706	2,222		7.741			107. 445	חשבי גם
Tort immunity Services		ecial Area Administration Services	2330			2005	7111 TAT TAT TAT TAT TAT TAT TAT TAT TAT	O TANADA DE LA CASA DEL CASA DE LA CASA DEL CASA DE LA	7	Photosophia commendad des minaces de material constituir	·	200	850
		rt immunity Services	2361,										and the first the content and content to be subsected to
55 Total Support Services, General Administration 7320 702 611 70 C50 2.00C 2.00C A 4.5.0C	<u>;                                    </u>	tal Support Sendess - General Administration	2,200	200 611	: 005 04	200 6	SVE 3		736.44			0 100	001.010

### The accompanying notes are an integral part of these financial statements.

S DISBURSED/EXPENDITURES, BUDGET TO ACTUAL	TOWN TO THE PARTY OF THE PARTY
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STATE	

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-		(100)	(200)	(300)	(400)	(200)	(009)	(700)	(800)	(006)	i -
Description (Enter Whole Dollars)	Funct	Salarles	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
58 SUPPORT SERVICES - SCHOOL ADMINISTRATION		A A A A A A A A A A A A A A A A A A A	The state of the s								***************************************
-	2410	548,250	131,114	15,170	8,100	verticies (cristines of dent free consequents)	2,673		and the second s	705,307	745,700
58 Other Support Services - School Admin (Describe & Itemize) 59 Yearl Support Services - School Admin (Describe & Itemize)	2490	CIC GF L	* ** ***	1	3	NI SATISFIA IAPATRI IAI IAI IAIAN ALAITA I			N. H. C.	0	THE REAL PROPERTY OF THE PARTY
	1000	000	*II'ICT	O/T'CT	DOLA	>	2,6/3		2	705,307	/45,/00
	2510	warmwell-found in said deal allows man in said	Control A last to graduate by Company or small Administration	w weares whereford chamble could be trained out	and the second s	A market of early and a solid early and or Leanures.	Availand available in various and and an available	and the format dead obstantion of the second	The Court of Management of the Samuel State of	anna para para para para para para para	TORVINS AND THE STATE OF THE ST
62 Fiscal Services	2520	201,366	66,942	39,764	1,668	Annual or sector are not server and the sector sector and sector and sector sectors.	549		Am And to some as book Jump to the market branch strategy of the sound strategy of the s	310.289	307.685
63 Operation & Maintenance of Plant Services	2540		99 P.		4,448			31,658		36,106	39,165
	2550			255						255	255
	2560	176,251	40,382	2,629	320,144		2,144	4,754		546,304	557,490
66 Internal Services	2570		1000					5	Tarify Tarify of Early II and add the Land to	0	Take the state of
TOTAL SUPPORT SERVICES - BUSINESS  CO	957	3//,51/	10/324	42,648	326,260	0	2,693	36,412	0	892,954	904,595
4	0136	revertible and demonstrated and demonstrate	And the state of t	vi semmente e constitución de	the state of the state of principle and an arm before the property of	country of the fire the summer of all enter out of distributions and any other	condimensation terrendes were or total altern	early to a realist manage particle analyses are one way as a service and the course	and produced and an arrange of the production and an arrange of the production of th	and the management of the state	- Andreas - Andr
٠.,	2620	The state of the s				101 101 101 101 101 101 101 101 101 101			200	0	
1 Information Services	2630		77			THE PERSON NAMED IN COLUMN 2 I				0	
2 Staff Services	2640									0	
-	2660									0	
	2600	0	٥	0	0	0	o	0	0	0	0
75 Other Support Services (Describe & Itemize)				]	006					006	2,900
TO local support Services	2000	1,813,390	1,765	166,397	559,289	0	23,895	334,702	0	3,294,838	3,401,000
_		294	- 0	CONTRACTOR OF THE PROPERTY OF					4	318	2,360
										1.	
1.	4110						The second secon			C	
81 Payments for Special Education Programs	4120						754.853			754.853	912.430
-	4130									0	
- }	4140			THE SAME A VALUE OF SAME AND A VALUE OF SAME OF SAME OF SAME			000'26			000'26	104,000
84 Payments for Community College Programs 85 Other Payments to Instance Cont. Halte, Proceeding B. Vermina)	4170									0	
4	4100						904 905			004 003	046 240 4
-	4210			Section and annual method with the			CC0,1C0			CONTROL	OCHOTO'T
88 Payments for Special Education Programs - Tuition	4220									0	
89 Payments for Adult/Continuing Education Programs - Tultion	4230								D	0	
_	4240									0	
-	4270									0	
S4. Payments for Other Programs - Tultion	4280									0	Company of the Compan
Outer Payments to In-State Gov! Units  Of Total Darmande The Other Cont Date: Tities for the Section	4230						A VIOLE AND			0	
1	. B						n ramawana namanananana			0 0	
_	4320									o c	
<u> </u>	4330									- C	
98 Payments for CTE Programs - Transfers	4340						A THE REST OF THE PERSON AND THE PER			0	Assistant to harve to the state of the state
99 Payments for Community College Program - Transfers	4370						PRINCES LANGERS LANGE LANGE LANGE AND ADDRESS OF THE PRINCES AND ADDRESS AND ADDRESS OF THE PRINCES AN			0	
100 Payments for Other Programs - Transfers	4380						and the Part of th			0	A company of the contract of t
101 Other Payments to In-State Govt Units - Transfers	4390									٥	
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			1			The state of the s			0	The state of the s
O.4 Total Downsents to Other Cour India	4000			0			851,853			851.853	1.016.430

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

	***************************************	-	-									
-			(100)	(200)	(300)	(400)	(005)	(009)	(007)	(800)	(006)	
,	Description (Enter Whole Dollars)	Funct	Salarles	Employee Benefits	Purchased	Supplies &	Capital Outlay	Other Objects	Non-Capitalized	Termination	Total	Budget
10	DEBT SERVICES (ED)	Ş			esona ise	MALCOLORS		A A defect of field in a second orbit on the second open party.	cdmbureuc	Dentairs		
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
107	Tax Anticipation Warrants	5110									0	
3 2	Tox Antichation Notes	5120						V A VIENNA MARINA MAN AVRANA MARINA ARABANA			0	The state of the s
110	Corporate Personal Frog. 188 Anticipation Notes State Aid Anticipation Certificates	5140									0 0	
111		5150									0	AAA sida in talah maraka kana kana ana atau atau atau atau atau atau at
113	and the second s	2100						0			0 (	0
<u>+</u>	Total Debt Services	2005						c			0 0	
115	PROVISIONS FOR CONTINGENCIES (ED)	08 9										
116			6,661,870	1,420,046	246.325	952.543	83.652	889.198	357.418	C	10.611.052	10.939.590
1,			The state of the s	The second secon	And the second s						Company of the second	
=	1999) Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		6,661,870	1,420,046	246,325	952,543	83,652	1,210,331	357,418	0	10,932,185	11,370,122
118		****									(1.627.249)	
	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with	£										
13	Student Activity Funds 1999)	a popular popular i renere i	German bertarberbanken untighabe	relises in addition was proposed to the second	e l'angery per general de sent ment par pet de gigne en nome de sent en no.	e entratue construction for the state of 43 billions and construction of 44 billions and construction of 45 billions and const	en Annabert problem per de de ser en Annabert pour en proposites	Control of the second section of the second section of the second section of the second section second seco	indicate by Parameter Ferral State of Coursessing Co.	in the belief through a season of an investment of	(1,632,797)	The second secon
12,5	20 - OPERATIONS & MAINTENANCE FIIND (O&M)			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	The second of th		The second secon	and the second s				Commence of the commence of th
5	CUPPORT SERVICES (D&M)	400		Of the second constitution of the second sec		A STATE OF S				and the second s		Alternative Arterior Company of the
13 6	ALIBORAT CERNACES - DEIDNIS											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	And the second second second second second	masser and desired the median contract and and	Therefore the state of the stat	convertable of meroversalments records because	Commence and the second	and delighed and in the last of the second last of the	and the second s	and to be had not assessed when the same to the	m. sancialmen navormalab directori claimeno canbol	are a construction of the
125	SUPPORT SERVICES - BUSINESS							The state of the s			•	
126	Direction of Business Support Services	2510	the California principal respective for the control of the control	All most fall labels fall of below loader face dealers	or commission to produce to produce the contract of	contributed and hear district on Landon Landaudies.	to describe a stabilities building of building days of	nations beautified field of disciplination	and the form in the particularity of the profession	othere is introduct orbot coverable by the list in	Consideration of comments in the fact that the state of t	or contact and section to be section to the section of the section
127	Facilities Acquisition & Construction Services	2530	***************************************	* 200000 5.70.00000 57.500 67.505 57.500 50000.505	AND STREET OF STREET OF STREET, STREET STREET	We have a company of the state	A MANIEN WAS ARROWN THAN THE THE TANK WHET THE TANK THE THE T	of seminary has believed with a fundamental base of the many of the seminary o		· / * · · · / · · / · / · / · / · · · ·	0	The state of the s
128	Operation & Maintenance of Plant Services	2540	508,924	98,961	238,758	385,812	37,250		14,495		1,284,200	1,267,450
129	Pupil Transportation Services	2550							AN AN ANALYSIA AND AN ANALYSIA AND ANALYSIA ANALYSIA AND ANALYSIA AND ANALYSIA AND ANALYSIA AND ANALYSIA ANA	A V ANTIGORNA	0	3,900
130	Food Services	2560	Avenue of the second se	response to the second	more a various service and a construction of the construction of t	Company of the contract of the				energy and an energy of the state of the sta		
3 6	Total Support Services - Business Other Support Services (Describe & Pomite)	2500	508,924	98,961	238,758	385,812	37,250	0	14,495	0	1,284,200	1,271,350
133	Total Support Services		508,924	98,961	238.758	385.812	37.250	0	14,495	0	1 284 20	1.271.350
134	COMMUNITY SERVICES (ORM)	3000	3	Assessment and a second a second and a second a second and a second a second and a second and a second and a	A company of the Comp	Alvisbale interestate interestate in the state of the sta	and the management of the state		A to the particular of the factor of the fac	eltaleste telefalmanot säeltäm	germanning.	AND CONTRACTOR OF THE PROPERTY
135	PAYMENTS TO OTHER DIST & GOUT UNITS (O&M)	4000										
136												
137	Payments for Regular Programs	4110									0	
30 5	Payments for Special Education Programs	4120									0	
5 04	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						33,336			33,336	33,340
141	Total Payments to Other Govt. Units (In-State)	4100			0			33,336			988'88	33,340
142	Payments to Other Govt. Units (Out of State)	4400			VI WALL I THE REAL PARTY AND THE PA						0	
143	Total Payments to Other Govt Units	4000			0			33,336			33,336	33,340
<u>‡</u>	DEBT SERVICES (ORM)	2000										
145	DERT SERVICES - INTEREST ON SHORT-TEXA DEBT	in the second						operated to the particular state of substitution are			and tares the countries are a state of all seathers with	the fact from the second control for the fact for the fac
147	Tax Anticipation Warrants	5110			1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -			YA WARANIA WARAN AMAMA AMAMA AMAMA AMAMA			0	V AN ATTACK A V ARRA WAY A V A TRACK A ADMINISTRATION
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
149	State Ald Anticipation Certificates	5140									0	
<u></u>	Other interest on Short-Term Debt (Describe & Itemize)	5150									O	
5 5	Total Debt Service - Interest on Short-Term Debt 	5100						0			0	0
155	Total Debt Services	2000						0			0 0	0
52	PROVISIONS FOR CONTINGENCIES (O&M)	0009	And the second s		and the second s							The state of the s
155	Total Direct Disbursements/Expenditures	The state of the s	508,924	196'86	238,758	385,812	37,250	33,336	14,495	C	Ţ	1,304,690
8	Excess (Deficiency) of Receipts/Revenues/Over Disturbements/ Expenditures										133,910	

The accompanying notes are an integral part of these financial statements.

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL FOR THE YEAR ENDING JUNE 39, 2025

		ŀ										
ŀ	A		٥		Ш	L	9	H		ĵ	¥	_
	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3		(100)	(200)	(300)	(400)	(200)	(009)	(700)	(300)	(006)	
22	DCSCRIPTION (Enter Whole Dollary)	7. 10. 14.	Salaries	Employee Benefits	S Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
158	30 DEBT SERVICES [DS]											
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	0007		Control of the Contro		American commence of the contraction of the contrac	And with the state of the state		A STATE OF THE STA	professional designation of the second		Control of the Contro
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
161	Payments for Regular Programs	4110									0	an entition defends passessant paratri
192		4120									0	
	Const. rayments to the back Gov. Units (besonder & itemize)  Total Payments to Other Districts & Const. Inite (because)	4190									c	
184	OFFIT SERVICES (INS)	[49						0			0	0
3 8	DEBT SERVICES - INTEREST ON SHORT-ITEM DEBT											1
167	1	5110									The state of the s	e Obliberd will larest behaviour ob wound no
168		5120									9 6	TO THE REAL PROPERTY OF THE PROPERTY AND THE PROPERTY OF THE P
169		5130				\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \					0	
	State Aid Anticipation Certificates	5140									0	
12	Unit interst on Short-lerm Debt (Describe & Itemize) Total Date Accoles-Interset On Sport Term Date	5150									0	
1,2	<u>.:</u>	900						0			0	0
	1	2300						1,354,315			1,354,315	1,356,955
174												
14,	1	2400			And the same of th			930,700			930,700	930,700
176	. i	2002						2,636			2,636	0
	ă				2			160,102,2			159'/87'7	559/)87/7
		8						1 101 651			PART FOR I	110000
179	é	• designations and con-			- Contraction of the Contraction			TCQ'/97'7			7,287,651	7,487,655
P8-			**************************************	The same of the sa				And the second desired the second sec	many Janjustonentelme e cinden v abmoor a	and a reconstitution of the square more presented to consumer or or a soun	200	
138	40 - TRANSPORTATION FUND (TR)		The second secon	in the self-index of the form the party of party and	War at a bown laiwing or of the in many of each	many factoring to separate processing the separate for th	the set well for set all if the set all its set all it	And the second s				
182	ফ			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1							1	
183	- 1	Literatura feed on the literatura for the literatura feed of the lit	Material felt for a felter of and a	- mitotabalisidaskadalisiasinistosiasi	on you be to the tendence of tendence	or and the state of the state o	control to the first termination of the first termination of	Military of Landon Company	And the second s	And a second in the second section is a second seco	and the state of t	And the second section of the second section second
100	į	2100	***************************************	Assemble to the Assessment of Property Assessment Assessment Contracts	1.5111.7 517 V/A.67/AV 11.6 AV/A 5 A A mail A		PATTERNA PRI CONTRACTO NASA SEMESTRAS	***************************************	************		0	
200	ŝ	nor some in processing of a season free	and a second sec	The second section and an experience of the second	the same of the sa		and the second s					
180	Pepil Transportation Services	2550	574,551	70,159	46,638	122,677	495,844		557	THE LATER CHARGE THE PROPERTY AND ADDRESS OF THE PARTY OF	1,310,426	1,209,655
188	<u>l</u>	2900		A COUNTY OF THE PARTY OF THE PA							0	The second secon
	COMMUNITY SERVICES (TR)	000	144,551	et.0/	46,538	122,677	495,844	0	222	0	1,310,426	1,209,655
190	PAYMENTS TO OTHER DIST & GOVT UNITS ITRE	- TOTAL	Contraction Contract Contraction						A COLUMN TO THE PROPERTY OF TH		2	
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)	Washington .										
192	Payment for Regular Programs	4110			The state of the s			preferences have not alribe of while for default in				A Wheeleast and Add References as a security as
193		4120			-						0	
3 4	Payments for Adult/Continuing Education Programs	4130									0	
3 8	Payments for Community College Programs	4140			The second secon						0	
197	1	4190			***************************************						0 0	
138		4100			0			0			00	0
139	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	And the second s
		4000			0			0			0	0
ă	DEBT SERVICES (TR)	2000										
202		the production of										
8		5110						Dan Andrick (1945) and published and the state of published and publish			0	consequence and included an extension of equipments.
	i_	5120									0	
202	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
2 6	State Ad Anticipation Confilinates Other Interest on Short-Term Daky (Describe & Femilia)	5140									0	
800											0	The second secon
	1	ANTC:						0			0	Э

S, BUDGET TO ACTUAL	
STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURE	ACC OF BUILD SUICINE GARA THE YEAR OF

	·	ŀ	ľ									
1			ا ار		IJ	_	9	r		- -	×	4
-			(100)	(200)	(300)	(400)	(200)	(009)	(700)	(800)	(006)	
	Description (Enter Whole Dollars)	Funct	Salarles	Employee Benefits	Purchased	Supplies &	Capital Outlay	Other Objects	Non-Capitalized	Termination	Total	Budget
- (	Angarques VAN AAA PAAA AAA AA AA AA AA AA AA AA AA AA	#	)	2000	Services	Materials	Agency learning	erroleo lono	Equipment	Benefits	2	pnaker
203 203	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	2200									٥	
<b>8</b>	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	2300										AND THE PROPERTY OF THE PERSON
210 210	(Lease/Purchase Principal Retired)										0	
211 DEB	-	2400						And the state of t			0	
	Total Debt Services	2000						0			0	o
213 PROV	PROVISION FOR CONTINCENCIES (TR)	9009										
i:	Total Disbursements/ Expenditures		574,551	70,159	46,638	122,677	495,844	0	557	0	1,310,426	1,209,655
जुरु जुरु	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures				And the second development of the second of	and the first of t	exerced of each and to revent allow december to a calculate a	annesed of end man actual actions of the second		ou passanappasanamanappasanana	(260,037)	Carlotte of otherwish define for other interview
27.7	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)	v		Comment of the commen	representation and the second			The second secon	Land of the second			The section of the se
2	(NATIONAL PROPERTY OF THE PROP	٤	A company of the contract of t	As 1950 to Campon in Lands in Campon in	Control of the Contro			Control of the Contro		And the second s	And the second of the second o	
	Macular Programs	3 - 5		CCC CA							and the state of t	al Its Indicates and report of the succession of the second
220	Pre-K Programs	1125		U26,64							49,320	68,000
çş	Special Education Programs (Functions 1200-1220)	1200		60,197							60.197	60 270
Δ,	Special Education Programs - Pre-K	1225									0	
ू ला	Remediai and Supplemental Programs - K-12	1250		3,982							3,982	3,995
हैं। सार	Remedial and Supplemental Programs - Pre-K	1275									0	
ই নাক	Adult/Continuing Education Programs	1300		William III taking a dan dan dan dan dan dan dan dan dan d							o	
5 E	CIE Programs	1400									0	and that that and an east and and and the Androne State Androne
	inerscholastic Programs	1200		21,492							21,492	21,495
ğ	Gifted Programs	1650		1,043							1,043	1,090
É	Driver's Education Programs	1700									3	THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER.
8	Bilingus Programs	1800									0	attended that cated trademand control before
1	Truants' Alternative & Optional Programs	1900		TO THE LESS AND ADDRESS OF THE PURPLE OF THE							0	
	Total Instruction	98		136,034							136,034	154,850
й <u> </u>	SUPPORT SERVICES (MR/SS)	802										
	SUPPORT SEKVICES - PUPILS			California in the second in second in the second se								
ŧ.	Attendince & Social Work Services	2110		1,730							1,730	1,750
3 2	GUIGARICE SELVICES  LEATHY CONTACT TO THE CONTACT T	2120		1,202							1,202	1,640
	Psychological Services	0517		15,430							15,430	16,520
Щ	Speech Pathology & Audiology Services	2150									0	
241 oth	Other Support Services - Pupils (Describe & Itemize)	2190		17,231							17,231	17,295
7 <del>7</del> 2	Total Support Services - Pupilis	2100		35,593							35,593	37,205
-	LSTAFF	- interpretation		and interpretation to the fact that the first test and					V S			
744 E	Improvement of instruction Services	2210		116							116	155
	Courational Media Services Accessment & Terrina	2770		22,100							22,100	23,190
	Total Support Services - Instructional Staff	2200		316 66							0	375 GL
<u> </u>	SUPPORT SERVICES - GENERAL ADMINISTRATION	1		7777							917,22	C45,62
1	Board of Education Services	2310		reacted delicities and an additional and additional and additional and additional and additional ad							an arrange for the financial control of the control	or semantic resistant and activation in the contract of the co
	Executive Administration Services	2320		300 0							TOT	007
	Special Area Administration Services	2330		200							ann'e	6,0,0
g	Calms Paid from Self Insurance Fund	2361										3
	Risk Management and Claims Services Payments	2365		THE ANGESTIN LANGES AND A VACUUM THAN WAS BELLING A YEAR							0	MANAGEMENT MANAGEMENT AND MANAGEMENT
	Total Support Services - General Administration	2300		8,157							8,157	8,345
255 sur	ADMINISTRATION	a Martin and Associated Associated		mental malarity of a representation of the management								
	Office of the Principal Services	2410		25,900							25,900	26,010
258 Tet	Total Support Services - School Administration (Describe & Remize)	2490		000 31							0	0,000
1		7.44		. vv15,6.2							- AUE,654	010,43,

Part		I	,	8	U	٥	В	4	9	I		-	×	_
Participation   Participatio	Control Cont	_[	4		(100)	(200)	(300)	(400)	(2005)	(009)	(200)	(800)	(006)	1
Part of Part	Particular Control C		Description (Enter Whole Dollars)	Funct	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized	Termination	Total	Budget
Protect at Least and Control Act Control	December of the control of the con	ണ്										Schelle	TO SANSON TO SANSON TO THE PARTY OF THE PART	7 50 7 8 7 10 7 7 10 8 7 10 8 8 1 11 1 8 8 8 8 8 8 8 8 8 8 8 8 8
1982   1982   1982   1983	International process   2000	O v	ì	2510									0	
1975   1975	100   100	~ i ~		2520		12,657							12,657	20,425
1997   1997	State of the control of the contro	शल		2530		***************************************							0	
Part Street St	Part	14	·	2550		67,733							67,733	65,670
100   100	Part	ıvol	Food Services	2560		73.881							64,321	68,950
Particular color	Description of the property	Oli		2570									199,62	- Paris and Assessment
Part of Extending Control Ex	Part of Execution Control Cont	\ T	Total Support Services - Business	2500		168,592							168,592	-
State   Stat	Section Comparison C	നിദ	SUPPORT SERVICES - CENTRAL	, person Vitaliadore		- de la constituit de tentral de constituit de de la constituit de la cons								
State   Control   Contro	State   Control of C	$\overline{\mathbf{n}}$		2610									0	
Construction   Cons	Communication   Communicatio	יור	Planning, Research, Development, & Evaluation Services	2620		COLOR DE CONTRACTOR DE COLOR D							0	
Continue protection	10   10   10   10   10   10   10   10	-10	Staff Services	7640									0	
Section   Sect	Section   Sect	100	Data Processing Services	2660									0	V.000 000 000000 0000000000000000000000
Community Section (Section by Association Community)   Community Section Community	Other State Stat			2600		0							0 0	C
Section of the content of the cont	Description of the property		Other Support Services (Describe & Itemize)	2900		The state of the s							0	0
Process   Proc	Present to inquisity Octobe   Processing	110		2000		260.458							0	100 100
Protection of the contribution of the contri	Participation of the Cort Verticipation of			300		1							260,458	2/4,085
Processor for inclination from the inclination frogram.         4.13         0	Propertie of Indignit Programs   2.13   2.14   2.			60		9							15	
Particular of Secretaria Control of Secret	Parient for Central Registration   200			Actual contract		and other tribulation in the state of the st							A CONTRACTOR OF THE PROPERTY O	or the state of th
Part	Part		1	2 2									0	
Visit Promotion to Other Cost Light   Visit Promotion to Other Cost	Part   Propriet to Other Good Light   Part	,	1	4140									0	
Part Activation (Particular Secure Internal Particular Secure Internal Pa	Designation (Parison Control		Total Payments to Other Govt Units	4000		0							00	
Description of the property Property Control of the property Property Property Control of the property	The Activation Control Contr		DEBT SERVICES (MR/SS)	2000									- 11	
12.0   12.0	Land Autoparies Note   12.00		DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
Compact Services   Particle Services   Parti	State Autocident Personal Property   State Autocident Personal Persona	100	Ī	5110						onem niemilaikilikilinine denina denina interna			C C	The second section of the second section is a second section of the second section is a se
Control Decision Programs   State   Stat	State And Autoparion Certificates   3.120   2.120	- T	i	5120									> 0	
State of all autobacters   State   S	State of the control of the contro		_	5130						THE PERSON WAS ARREST AND ADDRESS OF THE PERSON OF THE PER			C	
Total Detacration State   Intention   State	Total Delic Secrities & Entensist    25.00			5140									0	
Page	Control Services   Control Protection   Control P	_1		5150									0	
Total Dishuptersmooth Circuits and State	Total Distructions of Activities (1972)   10   10   10   10   10   10   10   1		Total Debt Services - Interest	88										0
Decembring the property of Parameters of Post Distriction of Parameters of Parameter	Excess   Delication of a Receipt/Received and a Receipt/Rec		THE VIEW CONTINUE AND STATES	000		A CONTRACTOR OF THE PROPERTY O				A Total Control of the Control				
Support Stands (color for for for for for for for for for f	Content   Cont		_			396,507				0			396,507	1 1
Support SENGES (CP) Suppor	Support SENVES - INJENSES   Support SENVES - INJENSES -		CARGOS (DESIGNATION) OF RECEIPTS REVENUES (DVPT DISBURSAMENTS) EXPENDING		Thirties and property of property of property of	And the second s			and the second s				(27,459)	
SulPool TSENICES, CIP.    SulPool TSENICES - BUSINESS   2000	Sulport SENVES. (P)   Supplementary   Supple		The second secon						Vincentia and the manufacture and the	The state of the s				
Equilities Acquisition and Construction Services   2330   2300	Payments to Other Support SERVICES - BUSINESS         SERVICES - BUSINESS         16,719,692         60         16,719,692         16,956,11 </td <td></td> <td></td> <td>2000</td> <td>The control of the co</td> <td>And the second s</td> <td>Charles when the control of</td> <td>and the control of th</td> <td>A series of the series of the</td> <td>and the state of the same of t</td> <td>And the second s</td> <td></td> <td>Andreas Contraction of the second</td> <td>And the second s</td>			2000	The control of the co	And the second s	Charles when the control of	and the control of th	A series of the	and the state of the same of t	And the second s		Andreas Contraction of the second	And the second s
Earlities Acquisition and Construction Services   2330	Eaclitists Acquisition and Construction Services   2530   2600   26719,692   26719,692   2696,11   26719,692   2696,11   26719,792   2696,11   26719,692   2600   26719,792   2696,11		Alibboar Govern Control of the Contr											
Other Support Services (Describe & Hemite)         2000         16,719,622         16,906,11         16,719,622         16,906,11         16,906,11         16,719,722         16,906,11         16,719,722         16,906,11         16,719,722         16,906,11         16,719,722         16,906,11         16,719,722         16,906,11         16,719,722         16,906,11         16,719,722         16,906,11         16,719,722         16,906,11         16,719,722         16,906,11         16,719,722         16,906,11         16,719,722         16,906,11         16,719,722         16,906,11         16,719,722         16,906,11         16,906,11         16,719,722         16,906,11         16,906,11         16,719,722         16,906,11         16,719,722         16,906,11         16,719,722         16,906,11         16,719,722         16,906,11         16,719,722         16,906,11         16,906,11         16,719,722         16,906,11         16,719,722         16,906,11         16,906,11         16,719,722         16,906,11         16,719,722         16,906,11         16,719,722         16,906,11         16,719,722         16,906,11         16,906,11         16,719,722         16,906,11         16,719,722         16,906,11         16,719,722         16,906,11         16,719,722         16,906,11         16,719,722         16,906,11         16,719,722	Other Support Services (Describe & Itemite)         2000         0         16,719,562         16,906,11           Chall Support Services (Describe & Itemite)         2000         0         0         0         16,719,752         16,906,11           PAYMENTY OF OTHER DESCRIPTION (PS)         A 110         0         0         0         0         16,719,752         16,906,11           PAYMENTY OF OTHER GOVT UNITS (In-State)         4110         0         0         0         0           PAYMENTS TO OTHER GOVT UNITS (In-State)         4110         0         0         0         0           Payments to Segular Programs (In-State)         4120         0         0         0         0           Payments to Segular Programs (In-State Govt Units (In-State Govt Un		i	AC 30	altimodal and contrales (cut cuttable see	Additional showships are performed as a	distribution for the part of participants of	enveronment or extensive reduced and described and describ	And the second s	Control of the Contro	reversity in the contract of t	Annual and the first transfer and the second	Transferrance Commence of the	
Total Support Services   2000   16,719,622   16,966,11	Total Support Services   2000   16,719,692   16,966,114   2000		1	0000	***************************************	-	09	**************************************	16,719,692				16,719,752	16,966,155
PAYMENTS TO OTHER DIST. & GOVT UNITS (CP)  PAYMENTS TO OTHER BOST & GOVT UNITS (CP)  PAYMENTS TO OTHER BOST & GOVT UNITS (CP)  PAYMENTS TO OTHER BOST & GOVT UNITS (In-State)  Payments to Regular Programs  Payments to Secure and Experiments  Payments to Secure and Experiments  Payments to Secure & Itematical Programs  Payments to Control Regular  Total Programs  Total Distriction of	PAYMENTS TO CHEE DOST & 4000 PAYMENTS TO CHEE DOST & 4000 PAYMENTS TO CHEE CONT UNITS (In-State) PAYMENTS TO CHEE CHEE CONT UNITS (IN-STATE) PAYMENTS TO CHEE CHEE CONT UNITS (IN-STATE) PAYMENTS TO CHEE CHEE CHEE CHEE CHEE CHEE CHEE CHE			2000	C			•	CO2 014 21				0	
Payments to Regular Programs         4.110         0           Payments to Regular Programs (In-State)         4.110         0           Payments to Regular Programs         4.120         0           Payments to Secular Incorrobe & Itemics)         4.130         0           Payments to CTE Programs         4.130         0           Other Payments to CTE Programs         4.130         0           Other Payments to CTE Programs         4.000         0           Total Payments to Other Cover Units         6,000         0           PROVISION PR CONTINGENCES SEX/CTG         0         0           PROVISION PR CONTINGENCES SEX/CTG         0         0           Excess Confidence of the Cover Englishment of Payments of CTG         0         0           Excess Confidence of the Cover Englishment of Payment Physician of Case of CTG         0         0	Payment to Regular Programs In-State)         Automatic to Regular Programs In-State)         Comment of The Programs In-State In-Sta			4000		9		7.1	760'61 /01		0	16	75/'61/'91	16,966,155
Payments to Regular Programs (In-State)         4110         0           Payments to Regular Programs (In-State)         4120         0           Payments for CE Programs         4140         0           Other Payments to The Programs         4130         0           Total Payments to Offere Goot Units (Describe & Itemico)         4130         0           PROVISION FOR CONTINGENCES ISSUE(QI)         6000         0         0         0         0         16,719,652         16,966,11           Percess Coll-Informative Countricity (Revenue Count To Informative Countricity (Revenue Countricity Revenue Countricity Revenue Countricity (Revenue Countrici	Payment to Regular Programs In-State)   Payment to Regular Programs In-State)   Payment to Regular Programs   4120   0   0   0   0   0   0   0   0   0		All the state of t	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1										
Payment for Special Education Programs   4120   0   0	Payment for Special Education Programs   4120   0   0   0		1.	4110			activities in the selection and desired			or dendro Lieta folden on fonde takin bara			and the property of the second comments of the	and sent of the last of the la
Payments for CIF Programs         4:140         0           Other Payments to In-State Goot, Units (Describe & Itemics)         4:130         0           Total Payments to Other Goot Units         4:00         0           PROVISION FOR CONTINGENCIES SACKCII         6:000         0         16:719:692         0           PER FORM GANCIES TAX CONTINGENCIES TAX CONTINGENCI	Payments for CIE Programs         4140         0           Other Payments to In-State Goot, Units (Describe & Itemice)         4130         0           Total Payments to Other Goot, Units (Describe & Itemice)         4000         0           PROVISION FOR COMTINGENCIES (SAC/CI)         6000         0           Total Distancements/ Expenditures         0         0           Decess (Ordicioncy) of Receipts/ Revenues Over Distancements/ Expenditures         0         0           Local Control			4120			Comment of Administration Coloration of Administration of Administ						)	AND VIOLENCE OF LANGE OF VIOLE WAY THAT I AN ORDER OF
Other Polyment to In-State Good. Units.         4:130         0           Total Polyments to Other Good Units.         4000         0           PROVISION FOR CONTINGENCIES (SAC)CIT         6000         0           Forest Confidence of the Confidence of	Other Polyments to In-State Good, Units         4130         0           Total Payments to Other Good, Units         4000         0         0         0         0         0         0         0         0         0         16,719,752         16,966,11         16,719,752         16,966,11         16,719,752         16,966,11         16,719,752         16,966,11         16,719,752         16,966,11         16,719,752         16,966,11         16,719,752         16,966,11         16,719,752         16,966,11         16,719,752         16,966,11         16,719,752         16,966,11         16,719,752         16,966,11         16,719,752         16,719,752         16,966,11         16,719,752         16,719,752         16,719,752         16,966,11         16,719,752         16,719,752         16,719,752         16,719,752         16,719,752         16,719,752         16,719,752         16,719,752         16,719,752         16,719,752         16,719,753         16,719,753         16,719,753         16,719,753         16,719,753         16,719,753         16,719,753         16,719,753         16,719,753         16,719,754         16,719,754         16,719,754         16,719,754         16,719,754         16,719,754         16,719,754         16,719,754         16,719,754         16,719,754         16,719,754         16,719,754			4140									o e	
Total Psyments to Other Good Units   4000   10   10   10   10   10   10	Total Psyments to Other Good Units   4000   600   16719,602   16719,602   16719,602   16719,602   16719,602   16719,602   16719,702   16	21.	i	4190									0	
Proprietar Des Control (1997)   1997	Troolege The Contines Market Deed of Market Deed	-	lotal Payments to Other Govt Units	900			- 1						0	C
Cost	Union consideration of the control o		CONTROL TO THE CONTROL OF THE CONTRO	0009		and a col commence and construction and		And the second second		- and the control of		The second of th		
	Locks (retrienty) of Receiptly Revenues Over Listingramental Expenditures (15.211.28g)		- 11	THE PERSON NAMED IN COLUMN		٥	- 11	0	16,719,692	0				
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Page 21

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Part	•		(1001)	(200)	(300)	(400)	(200)	(009)	(700)	(800)	(006)	
### Comparison Control	nesc nesc		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
The color protection (protection (protectio	din iy famini Annon And I istoriya paraman	energy and produced by the production of the second	Application of the second	to brown the second commence of a second of	American Order (Secondary)	and the second second second second	Annual to the control of the second of the control	A STATE OF THE PROPERTY OF THE				
Part								The second state of the second		The state of the s		
Processor State Sta	S	1000									Potential International ago should be	And the control of th
Proceeding to		1115										
Particular Particula		1125									0	
Proceedings of Expendional Process   15   15   15   15   15   15   15		1200									٥	
International programment   1929   1929   1920		1225	- Company		***************************************						o	
City Regionship Uniformer Regionship         1992         0	1	1250									0	
Introductional Particular   1920		12/0				***************************************					0	*************
Particular Particula		1400						***************************************			0	
Secret Department   2000   2	L	1500				W.Verfrank					0	AND A VIOLUTIAN AND ARRAMS AS AND
Office Programmer Programmer Statement Coloration Statement Statement Coloration Statement St		1600							***************************************		0	
Owner Decided Programmer         1700         Owner Decided Programmer         <		1650									3 6	
First Programs Fatherine   2000   2		1700				***************************************					0 0	
The Atlan Degree of Atlant Strokes         150         0		1800										*********
Per All Influence of Park History         1912         Per All Influence Annual History         1912         Per All Influence Annual History         1912         Per All Influence Annual History         1913         Per All Influence Annual History         Per All Influence Annual History         1913         Per All Influence Annual History         1914         Per All Influence Annual His		1900									) c	
Region of Execution (1992)         9.91         9.92 <th< td=""><td></td><td>1910</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>1 11 10 10 10 10 10 10 10 10 10 10 10 10</td></th<>		1910										1 11 10 10 10 10 10 10 10 10 10 10 10 10
Special floation for Programs 1 (1997)                 1993                 9                 9                 9                9                9                 9                 9                 9                 9                 9                 9                 9                 9                 9                 9                 9                9                 9                 9                 9                 9                 9                 9                9                 9                 9                 9                 9	Regular K-12 Programs Private Tuition	1911						***************************************		1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	0	
Second Education Programs For		1912									0	*************
Remaid (Supplemental Progenet & California (Miscolar Linding)         1313         Programment (Miscolar Linding)         Programment (M	_	1913									0	
Marchiate integration regenerate funding a part of p	Remedial/Supplemental Programs K-12 Private Tuition	1914									0	
CT Program Product Nuclear Product Nucl	Adult/Continuing Education Programs Press rates Lucion	1915									0	
Extractive programe Proble Fulcino   213   214   214   214   215	CTE Programs Private Tultion	1917									0	
Statement School Programs Vinities         1939         Programs School Programs Vinities         1930         Programs School Programs Vinities         1930         Programs Vinities         Programs Vinities<	L	1918									0 +	and the field of a field made in
Cilculated Procursus Protest Tuilcine         290         9	L	1919									0	and of the sales has been been seen
Billingual Management Fullon   1922	L	1920										*********
Total Attendistication of Total Attendistication of State Attendisticatio		1921									0	
Total instruction**         2000         0		1922					N.					***************************************
Special Exolucia (FT)         2000         Residue of Exolucia (FT)	maniaa.	1000	0		0	0	0	0	0	-	0	
Appendictor Services         2000         Appendictor Services         Appendictor Servi	ਨ :	2000						Windodestroebildemingen menen	American de la composição de la composiç	angestatetetetetetetetetetetetetetete		The state of the s
Outdation te Services         2.10         0         0           Health Services         2.10         0	Attendance & Code Michigan										***************************************	
Physiological Services         2130         0         0           Physiological Services         2140         0 <td< td=""><td></td><td>2130</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td></td></td<>		2130									0	
Pycifological Services         2340         0 <td></td> <td>2130</td> <td>***************************************</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td> <td>and the form of the form of the form</td>		2130	***************************************								0	and the form of the form of the form
Speech Pathology & Audiology Services         2150         0	Psychological Services	2140									9 0	
Other Support Services - Pupil (Decribe & Itemise)         2199         0	Speech Pathology & Audiology Services	2150									0 0	
Total Support Services - Pupil         200         <	Other Support Services - Pupils (Describe & Itemize)	2190									0	
Support Services - Intructional Staff         200         Companies         Com	Ħ	2100	0		0	0	0	0	0	٥	٥	
Importance of Instruction Services         2.20         Production of the control of	3	2200										
Actorization of a Model Services         2220         0		2210									0	
Coult by Export SERVICES - CENTERAL Instructional Startif         2.230         0		2220	-								0	
Support SERVICES - CENERAL ADMINISTRATION         2300         0 <td></td> <td>0627</td> <td>0</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td> <td></td>		0627	0								0	
Board of Education Services         2310         194,974         194,974         194,974         194,974         194,974         194,974         194,974         194,974         194,974         194,974         197,497         197,497         197,497         197,407         191,407         191,407         191,407         182,963         182,963         182,963	1	2300		Hadron Control Control Control	-		n name and a second sec		O C	**************************************	0	THE PROPERTY OF THE PARTY OF TH
Executive Administration Services         2320         191,977         9           Special Area Administration Services         2330         0         0           Clains Paid from Services         2361         191,407         191,407           Bik Management and Clains Services Payments         2365         80,463         182,563		2310	***************************************		A50 A04							s nes Activities recommended between
Special Area Administration Services         2330         0           Clains Paid from Self Insurance Fund         2361         191,407           Bit Management and Clains Services Payments         2365         80,463	L	2320			134,374						194,974	***************************************
Claims Paid from Self Insurance Fund         2361         191,407         191,407           Bit Management and Claims Services Payments         2365         80,463         122,500         122,503		2330									0	***************************************
Bit kin magement and Claims Services Payments         2365         80,463         102,500         122,963	į	2361			191,407						191.407	***************************************
	į	2365		The second secon	***************************************	The state of the s		***************************************				4

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EXPEND	The second secon
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FOR THE YEAR ENDING JUNE 30, 2025

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-	THE PROPERTY OF THE PROPERTY O		(100)	(200)	(300)	(400)	(200)	(009)	(2007)	(800)	(006)	,
	Description (Enter Whole Dollars)	Funct			Purchased	Supplies &			Non-Capitalized	Termination	1000	
2		#	Salaries	Employee Benefits	Services	Materials	Capital Outlay	Other Objects	Equipment	Benefits	Total	Budget
366	Support Services - School Administration	2400										
367	Office of the Principal Services	2410						-			0	
29 29 29 20 20 20 20 20 20 20 20 20 20 20 20 20	Other Support Services - School Administration (Describe & Itemize)	2490									0	
8	Total Support Services - School Administration	2400	٥	0	0	0	0	0	٥	0	٥	0
Ş	Support Services - Business	2500					-					
띩	Direction of Business Support Services	2510									0	Control of the state of the sta
372	Fiscal Services	2520										
373	Facilities Acquisition and Construction Services	2530	,								0	
374	Operation & Maintenance of Plant Services	2540										
375	Pupil Transportation Services	2550			-							Commence of the section of the section of the section of
376	Food Services	2560		-					-		0 0	The second secon
377	Internal Sarvices	2570						-	***************************************			
378	Total Support Services - Business	2500	О	0	0	0	0	0	0	C		c
379	Support Services - Central	2600			The second secon	THE PROPERTY OF THE PARTY OF TH	The second secon	With Transfer to Section 1997	The state of the s		-	•
380	Direction of Central Support Services	2610									0	to the transmission assumed a section
88	Planning, Research, Development & Evaluation Services	2620			-							
382	Information Services	2630					***************************************	***************************************				
383	Staff Services	2540					A STATE OF THE PARTY OF THE PAR					
384	Data Processing Services	2660									0 0	
385	Total Support Services - Central	5600	0	0	0	0	C	U	-			
386	Other Support Services (Describe & Itemize)	2900	HOTEL BELLEVIEW CONTRACTOR OF THE PERSON OF	on order opposite the second second	and a supplemental	ORDER TO THE PROPERTY OF THE PROPERTY CO.	Difficultiment of the contract	- Contract of the Contract of		Section and desired in the Contraction of the Contr	O C	>
387	Total Support Services	2000	0	0	466,844	0	0	102,500	C	c	269 344	570 380
8	COMMUNITY SERVICES (TF)	3000				onkoskings sammen sammen o	aparament with the second seco		A CONTRACTOR OF THE PROPERTY OF THE PERSON O		0	
	289 PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	400									257	
S S	Payments to Other Dist & Govt Units (In-State)				***************************************							
2 6	rayments for negular Programs	4110									0	
200	Payments for Special Education Programs	4170									D	
3	Payments for Adult/Continuing Education Programs	4130									o	- 0 Table 0 Table 0 O Tabl
400	Payments for CTE Programs	4140									0	
3	Payments for Community College Programs	4170									a	
8	Other Payments to in-State Govt Units (Describe & Itemize)	4190									o	
2 8	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0	N. I		٥	0
2 2	Payments for Regular Programs - Tuition	4210							V.		c	
200	Payments for Special Education Programs - Tultion	4220									0	
Ş	Phyments for Adult/Continuing Education Programs - Tultion	4230			\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\			***************************************			o	100000000000000000000000000000000000000
ξ	Formers for CLE Programs - Lumon	4240									C	
7 6	Payments for Community College Programs - Tuition	4270									o	
3 3	rayments to Other Programs - Jurion	4780									0	
Ş	Uther Payments to th-State Govt Units (Describe & Itemize)	4230									D	
9	PARTIES IN CAPITAGE DE CONTRA LA CONTRA LA CONTRA LA LIBRIO DE LA LIBRIO DELLA LIBR	4200					4 1	0			0	0
Ş	Parentaria for Sparial Editorian Decreases Transfer	200						***************************************			0	THE PERSON OF TH
Ş	Davement for Adult/Powellinder & Douglass Francisco	4320									0	
604	Payments for CTE Programs - Transfers	73.60								1	0	
410	Payments for Community College Program - Transfers	4770									0	
411	Payments for Other Programs - Transfers	4380									0	
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0 (	
413	Total Payments to Other Dist & Govt Unite-Transfers (in State)	4300			c			•		1	D C	•
414	Payments to Other Dist & Govt Units (Out of State)	4400			TOTOLEGO CONTRACTOR AND							>
415	Total Payments to Other Dist & Gove Units	ş			(						0	AND
					0			0			0	0

FOR THE YEAR ENDING JUNE 30, 2025

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		(100)	(200)	(300)	(400)	1005/	L CONT	1000	1000	۷ 000	,
- The state of the		200	(400)	(RC)	(334)	(nnc)	(202)	(00/)	(800)	(906)	
UESCRIPTION (Enter Whole Dollars)	Funct	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized	Termination	Total	Budget
416 DEBT SERVICES (TT)	2000										
417 DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
418 Tax Anticipation Warrants	5110						commendations and a victorial and an additional and a second of the seco				
419 Tax Anticipation Notes	5120									•	
420 Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						Western to the second to the second second second second to the second second to the second s			9 9	
421 State Aid Anticipation Certificates	5140						***************************************			> 0	
422 Other Interest or Short-Term Dobt	5150									0 0	WARRANT AND COMMON AND AND AND AND AND AND AND AND AND AN
hort-Term Debt	2100									5 6	(
424 DEBT SERVICES - INTEREST ON LONG-YERM DEBT	8 a						2				
<u> </u>	2300									3	
425 (Lease/Purchase Principal Retired) 11										•	
426 DEBT SERVICES - OTHER (Describe & Hemize)	2400						***************************************			0 0	
427 Total Debt Services	2000						0			0 0	C
428 PROVISIONS FOR CONTINGENCIES (TF)	8						Winishmonical and representation			The community of the control of the	The second secon
9		0	Į	456.844	0	C	102 KOO	C		AAC 020	020 020
430 Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									<b>&gt;</b>		000000
- 1		nan na tantana antana antana distributi agua	of the section of the section is a section of the s		ingly of manufactured and an experience of the second	entires of the fall haded reduce models of consequences	And have should be a confident in the figure of the confidence of	ment which the defined trots back to be and	and desired the first property by the property of the property		reseastalessastalessastanessasta
432 SU - FIKE PREVENTION & SAFETT FUND (FP&S)			The second secon								
433 SUPPORT SERVICES (FP&5)	2000			:						The second secon	The state of the s
434 SUPPORT SERVICES - BUSINESS											
Facilities Acquisition & Construction Services	2530		alacial de la laineachtaí agus an laineachtaí agus agus agus agus agus agus agus agus		order for the financial between the Colonial Streets of	212,941	office materials of tellocated and actions of	mperto perceletral letral del tabal inservativi.	nnot in svetstival information) nonestablement tall	212.941	436.945
	2540									0	
- 33	2500	o	Ö	0	0	212,941	0	0	0	212,941	436,945
Other Support Services (Describe & Itemize	2900								The second secon	C	0.00
439 Total Support Services	2000	0	0	0	0	212,941	a	0	0	212,941	436,945
440 PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
441 Payments to Regular Programs	4110						sime exercistive and unconnected acres archides			C	· sansanopaus and a sansanopau
442 Payments to Special Education Programs	4120						***************************************			)	
443 Other Payments to In-State Govt. Units (Describe & Itemize)	4190						Action Marketines of comments on commercial special sections				
444 Total Payments to Other Govt Units	4000						0			0	C
445 DEBT SERVICES (FP&S)	5000										
446 DEBT SEXVICES-INTEREST ON SHORT-TERM DEBT											
447 Tax Anticipation Warrants	5110						THE PARTY OF THE P				and the state of t
448 Other Interest on Short-Term Debt (Describe & Itemize)	5150						ALL AND THE PART OF THE LOCK OF THE PART O				
449 Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
450 DEBT SERVICES - INTEREST ON LONG-TERM DEBT	2200									C	
Debt Service - Payments of Principal on Long-Term Debt 15	2300									And the second s	
(Lease/Purchase Principa) Retired)	• • • •									c	
452 Total Debt Service	2000						0			0	0
PROVISION FOR CONTINGENCIES (FP.ES)	0009										And the second s
454 Total Disbursements/Expenditures		0	0	ļ:	0	212,941	D	0	0	212,941	436,945
455 Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures							The second secon				The former of the second state of

### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### Reporting Entity

The District operates under the management of an elected board and provides educational services to students that reside within the boundaries of the District.

In accordance with the Codification of Governmental Accounting and Financial Reporting Standards, the basic financial statements include all funds, organizations, agencies, boards, commissions and authorities for which the District is financially accountable. The District has also considered all other potential organizations for which the nature and significance of their relationships with the District are such that exclusion would cause the District's financial statements to be misleading or incomplete. The Governmental Accounting Standards Board has set forth criteria to be considered in determining financial accountability. These criteria include appointing a majority of an organization's governing body, and 1) the ability of the District to impose its will on that organization or 2) the potential for that organization to provide specific benefits to or impose specific financial burdens on the District. Based upon these criteria, the District is presented as a primary government and has no component units.

The District is a member of the Sangamon Area Special Education District joint agreement which provides special education services for the member districts. The District pays annual assessments to the joint agreement. Separate financial statements for the Sangamon Area Special Education District can be obtained at 2500 Taylor Ave., Springfield, IL 62703.

The District is a member of the Capital Area Career Center joint agreement which provides vocational education services for the member districts. The District pays tuition assessments to the joint agreement. Separate financial statements for the Capital Area Career Center can be obtained at 2201 Toronto Road, Springfield, IL 62712.

In addition, the District is not aware of any entity that would exercise such oversight which would result in the District being considered a component unit of that entity.

### **Fund Financial Statements**

The District's accounting policies conform to the cash basis of accounting as defined by the Illinois State Board of Education Audit Guide and comply with regulatory provisions prescribed by the Illinois State Board of Education.

The accounts of the District are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets and liabilities (arising from cash transactions), fund balance, revenues received, and expenditures disbursed. The District maintains individual funds required by the State of Illinois. The various funds are summarized by type in the financial statements. These funds are grouped as required for reports filed with the Illinois State Board of Education. District resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following fund types and account groups are used by the District:

### **Governmental Fund Types**

Governmental Funds are those through which most governmental functions of the District are financed. The acquisition, use, and balances of the District's expendable financial resources and the related liabilities (arising from cash transactions) are accounted for through governmental funds.

### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

General Funds: The Educational Fund and the Operations and Maintenance Fund are the general operating funds of the District. They are used to account for all financial resources except those required to be accounted for in another fund. Special Education is included in the Educational Fund.

Special Revenue Funds: The Transportation Fund, the Illinois Municipal Retirement/Social Security Fund and the Tort Fund are used to account for cash received from specific sources (other than those accounted for in the Debt Services Fund, Capital Projects Funds, or Fiduciary Funds) that are legally restricted to cash disbursements for specified purposes.

Debt Services Fund: The Debt Services Fund is used to account for the accumulation of resources for and the payment of current portion of debt principal, interest and related costs.

Capital Projects Funds: The Capital Projects Fund and Fire Prevention and Safety Fund are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Trust Funds).

Working Cash Fund: The Working Cash Fund is used to account for financial resources held by the District to be used for temporary interfund loans.

### General Fixed Assets and General Long-Term Debt Account Groups

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. Fixed assets used in governmental fund—type operations are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, rather than in the governmental funds.

The two account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

### Measurement Focus and Basis of Accounting

### Measurement Focus

The financial statements of all Governmental Funds and Expendable Trust Funds focus on the measurement of spending or "financial flow" and the determination of changes in financial position rather than upon net income determination. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources." Governmental fund operating statements present increases (cash receipts and other financing sources) and decreases (cash disbursements and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### **Basis of Accounting**

Basis of accounting refers to when revenues received, and expenditures disbursed are recognized in the accounts and how they are reported in the financial statements. The District maintains its accounting records for all funds and account groups on the cash basis of accounting under guidelines prescribed or permitted by the Illinois State Board of Education. Accordingly, revenues are recognized and recorded in the accounts when cash is received. In the same manner, expenditures are recognized and recorded upon the disbursement of cash. Assets of a fund are only recorded when a right to receive cash exists which arises from a previous cash transaction. Liabilities of a fund, similarly, result from previous cash transactions.

Cash basis financial statements omit recognition of receivables and payables and other accrued and deferred items that do not arise from previous cash transactions.

Proceeds from sales of bonds are included as other financing sources in the appropriate fund on the date received. Related bond principal payable in the future is recorded at the same time in the General Long-Term Debt Account Group.

### **Budgets and Budgetary Accounting**

The budget for all Governmental Fund Types and for the Working Cash Fund is prepared on the cash basis of accounting, which is the same basis of accounting that is used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with Chapter 105, Act 5, Paragraph 17-1 of the Illinois Compiled Statutes. The original budget was passed on September 18, 2024 and was amended on June 26, 2025.

For each fund, total fund expenditures may not legally exceed the budgeted expenditures. The budget lapses at the end of each fiscal year.

For the fiscal year ended June 30, 2025, the District Operations and Maintenance Fund and Transportation Fund expenditures exceed budgeted amounts by \$12,846 and \$100,771 respectively.

The District follows these procedures in establishing the budgetary data reflected on the financial statements.

- 1) Prior to July 1, the Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing on that date. The operating budget includes proposed expenditures and the means of financing them.
- 2) A public hearing is conducted to obtain taxpayer comments.
- 3) Prior to October 1, the budget is legally adopted through passage of a resolution.
- 4) Formal budgetary integration is employed as a management control device during the year.
- 5) The Board of Education may make transfers between the various items in any fund not exceeding, in the aggregate, 10 percent of the total of such fund as set forth in the budget.
- 6) The Board of Education may amend the budget by the same procedures required of its original adoption.

### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### **General Fixed Assets**

General fixed assets have been acquired for general governmental purposes. At the time of purchase, assets are recorded as expenditures disbursed in the Governmental Funds and capitalized at cost in the General Fixed Assets Account Group. The District's capitalization threshold is \$5,000 or more with an estimated useful life of greater than one year and also follows state and federal guidelines for capitalization where applicable. Donated general fixed assets are stated at estimated fair market value as of the date of acquisition. Depreciation accounting is not considered applicable, except to determine the per capita tuition charge. Depreciation calculated on the straight-line basis for the per capita tuition charge was \$800,211 for the year ended June 30, 2025.

Depreciation is calculated over estimated useful lives as follows:

Description	Years
Y 1	27/4
Land	N/A
Permanent buildings	50
Temporary buildings	25
Improvements other than buildings	10-20
Transportation equipment	5-20
Computer equipment	5
Other equipment	5-10

### Inventories

Inventories consist of expendable supplies held for consumption. The District maintains records of supply inventories; however, the cost is recorded as an expenditure disbursed at the time the individual inventory items are purchased.

### **Use of Estimates**

The preparation of financial statements in conformity with the cash basis of accounting requires the District to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues received and expenditures disbursed during the reporting period. Actual results could differ from these estimates.

### Cash and Cash Equivalents

The District defines cash and cash equivalents as demand deposits with banks and other instruments with original maturities of three months or less.

### Investments

Investments classified in the financial statements consist of money market accounts, certificates of deposit, and general obligation bonds of another school district. Assets of the various funds may be commingled for investment purposes and interest earnings are prorated back to the various funds when recognized as revenue. Investments are carried at cost, which approximates fair value.

### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### **Compensated Absences**

Employees are granted vacation pay in varying amounts. Employees have eighteen months to use earned vacation time. Vacation pay is charged to operations when taken by the employees of the District. In the event of termination, an employee is reimbursed for any unused accumulated leave. This liability cannot be readily determined and is not reflected in the financial statements.

### NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

By its nature as a local government unit, the District is subject to various federal, state, and local laws and contractual regulations. The District had no instances of noncompliance that are considered material to the financial statements.

Except as noted, the District had no material excess of expenditures over appropriations in individual funds for the fiscal year ended June 30, 2025, except for the Operations and Maintenance Fund and the Transportation Fund as disclosed in Note 1.

The District had a deficit fund balance in the Tort Fund of \$12,858 at June 30, 2025.

### NOTE 3 – FUND BALANCE REPORTING

According to Government Accounting Standards, fund balances are to be classified into five major classifications; nonspendable fund balance, restricted fund balance, committed fund balance, assigned fund balance, and unassigned fund balance. The regulatory model, followed by the District, only reports reserved and unreserved fund balances. Below are definitions of the differences and a reconciliation of how these balances are reported.

### Nonspendable Fund Balance

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example inventories and prepaid amounts. Due to the cash basis nature of the District all such items are expensed at the time of purchase, so there is nothing to report for this classification.

### Restricted Fund Balance

The restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the entity. Examples of such restrictions are those imposed by creditors, grantors, contributors, or laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. Special Revenue Funds are by definition restricted for those specified purposes. The District has several revenue sources received within different funds that also fall into these categories:

### Special Education Levy

Cash receipts and the related cash disbursements of this restricted levy are accounted for in the Educational Fund. Cumulative cash receipts exceeded cash disbursements from this tax levy of \$645,078 and is restricted fund equity for future special education disbursements.

### NOTE 3 - FUND BALANCE REPORTING (Continued)

### Leasing Levy

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Educational Fund. Cumulative cash disbursements have exceeded cumulative cash receipts from this tax levy and there is no restriction of fund equity for future leasing disbursements.

### Social Security Levy

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Municipal Retirement/Social Security Fund. Cumulative cash disbursements have exceeded cumulative cash receipts from this tax levy and there is no restriction of fund equity for future social security disbursements.

### **State Grants**

Proceeds from state grants and the related expenditures have been included in the Educational, Operations and Maintenance, Transportation, Municipal Retirement/Social Security, Capital Projects and Tort Funds. At June 30, 2025, there were no restricted balances due to state grants

### Federal Grants

Proceeds from federal grants and the related expenditures have been included in the Educational Fund. At June 30, 2025, there were no restricted balances due to federal grants to result in a restricted fund balance in the Educational Fund.

### **Student Activity Funds**

Cash receipts and the related cash disbursements of these restricted monies are accounted for in the Educational Fund. Cumulative cash receipts exceeded cumulative cash disbursements from these monies by \$268,616, resulting in a restricted balance in the Educational Fund. This amount is shown as reserved in the Educational Fund.

### School Facility Occupation Tax

Cash receipts and the related cash disbursements of this restricted tax are accounted for in the Capital Projects Fund. Cumulative cash receipts have exceeded cumulative cash disbursements from this tax by \$3,157,261, resulting in a restricted balance in the Capital Projects Fund. This amount is shown as reserved in the Capital Projects Fund.

### Committed Fund Balance

The committed fund balance classification refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority (the School Board). Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts.

The School Board commits fund balance by making motions or passing resolutions to adopt policy or to approve contracts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

### NOTE 3 - FUND BALANCE REPORTING (Continued)

Employee contracts for services rendered during the school year for employees electing twelve-month pay schedules are recorded as disbursements in the fiscal year when such checks are drawn. The total amount of unpaid contracts for services performed during the fiscal year ended June 30, 2025 amounted to \$770,569. This amount is shown as reserved in the Educational Fund.

Pursuant to the District health insurance plan and coverage, net cumulative participant withholdings for out-of-pocket costs in excess of claims paid of \$52,978 as of June 30, 2025 is being maintained by the District in its common accounts. This amount is shown as reserved in the Educational Fund. Additional information regarding the accounting for this aspect of the health insurance plan is described in the Risk of Loss footnote.

### **Assigned Fund Balance**

The assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for a specific purpose but are neither restricted nor committed. Intent may be expressed by (a) the School Board itself or (b) the finance committee or by the Superintendent when the School Board has delegated the authority to assign amounts to be used for specific purposes. As of June 30, 2025, there is nothing to report for this classification.

### Unassigned Fund Balance

The unassigned fund balance classification is the residual classification for amounts in the general operating funds for amounts that have not been restricted, committed or assigned to specific purposes within the General Funds. Unassigned fund balance amounts are shown in the financial statements as unreserved fund balances in the Educational, Operations and Maintenance, and Working Cash Funds.

### Regulatory - Fund Balance Definitions

Reserved fund balances are those balances that are reserved for a specified purpose, other than the regular purpose of any given fund. Unreserved fund balances are all balances that are not reserved for a specific purpose other than the specified purpose of a fund.

### Reconciliation of Fund Balance Reporting

The first five columns of the following table represent fund balance reporting according to generally accepted accounting principles. The last two columns represent fund balance reporting under the regulatory basis of accounting utilized in preparation of the financial statements.

### NOTE 3 - FUND BALANCE REPORTING (Continued)

	Generally Ac	cepted Acco	unting Princi <sub>l</sub>	oles		Regulat	ory Basis
Fund	Non- spendable	Restricted	Committed	Assigned	Unassigned	Financial Statements Reserved	Financial Statements Unreserved
Educational	-	268,616	770,569	_	359,542	1,039,185	359,542
Operations and	-	**	-	-	1,741,094	-	1,741,094
Maintenance							
Debt Services	-	465,001	-	-	-	-	465,001
Transportation	-	316,149	-	-	-	-	316,149
Municipal Retirement/ Social Security	-	207,908	-	-	-	-	207,908
Capital Projects	-	6,689,329	-	-	_	6,689,329	
Working Cash	-	-	-	-	2,889,911	_	2,889,911
Tort Liability	•••	-	-	-	(12,858)	-	(12,858)
Fire Prevention and Safety	-	896,318	-	<b>-</b>	-	-	896,318

### **Expenditures of Fund Balance**

Unless specifically identified, expenditures act to reduce restricted balances first, then committed balances, next assigned balances and finally act to reduce unassigned balances. Expenditures for a specifically identified purpose will act to reduce the specific classification of fund balance that is identified.

### **NOTE 4 - DEPOSITS AND INVESTMENTS**

### **Permitted Investments**

The District is allowed to invest excess funds as authorized by Illinois's School Code.

### **Policies**

The District has adopted a formal investment of public funds, with which the following guidelines should be used to meet the general investment objectives:

Safety of Principal - Every investment is made with safety as the primary and overriding concern. Each investment transaction shall ensure that capital loss, whether from credit or market risk, is avoided.

Liquidity - The investment portfolio shall provide sufficient liquidity to pay District obligations as they become due. In this regard, the maturity and marketability of investments shall be considered.

Rate of Return - The highest return on investments is sought, consistent with the preservation of principal and prudent investment principles.

Diversification - The investment portfolio is diversified as to materials and investments, as appropriate to the nature, purpose, and amount of the funds.

### **Deposits**

Custodial Credit Risk – Custodial credit risk for deposits is the risk that in the event of a bank failure, the District's deposits may not be returned, or the District will not be able to recover collateral securities in the possession of an outside party. The District's policy requires deposits to be 100% secured by collateral valued at market or par, whichever is lower, less the amount covered by the Federal Deposit Insurance Corporation (FDIC). The District Board approves and designates a list of authorized depository institutions based on evaluation of solicited responses and certifications provided by financial institutions. As of June 30, 2025, all of the District's demand deposits were federally insured or collateralized with securities held by the pledging financial institution in the name of the District.

Interest Rate Risk – Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District's investment policy does not limit investment maturities.

Concentration of Credit Risk – Concentration of credit risk is the risk of loss attributed to the magnitude of New Berlin Community Unit School District No. 16's investment in a single issuer. To limit this risk, the District's investment policies state that the portfolio shall be maintained within limitations as set forth in Illinois Revised State Statutes and where applicable, further limited as stated in their investment policies.

Foreign Currency Risk – Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment or deposit. New Berlin Community Unit School District No. 16 has no formal policy regarding foreign currency risk. The District has no known foreign currency risks in either deposits or investments as of June 30, 2025.

### NOTE 4 - DEPOSITS AND INVESTMENTS (Continued)

### **Investments**

GASB Statement No. 40, *Deposits and Investment Risk Disclosures*, requires certain disclosures for certain investments. As of June 30, 2025, New Berlin Community Unit School District No. 16 held investments in the following: 1) money market accounts that were insured or collateralized with securities held by the pledging financial institution in the name of the District; 2) certificates of deposit that were insured or collateralized with securities held by the pledging financial institution in the name of the District; and 3) general obligation bonds of Community Unit School District No. 4 (Griggsville-Perry).

District investments reported at June 30, 2025:

Money market accounts	\$ 157,237
Certificates of deposit	10,164,106
General obligation bonds	 121,400
	 10,442,743

The District holds as an investment General Obligation Bonds (Series 2017) of Community Unit School District No. 4 (Griggsville-Perry) in Pike and Adams Counties, Illinois. The District's final principal and interest payment scheduled for December 1, 2024 will be received in the fall 2025.

		Principal	Coupon/
	Due	Amount	Yield
CUSD #4 (Griggsville-Perry)	Fall 2025	121,400	3.65%

### **NOTE 5 - CHANGES IN GENERAL FIXED ASSETS**

Non Depreciable:	<u>J</u>	Balance uly 1, 2024	 Additions	 Deletions	_Ju	Balance ine 30, 2025
Non Depreciable.						
Land Construction in progress	\$	434,100 14,758,075	\$ - 16,129,511	\$ -	\$	434,100 30,887,586
Depreciable:		- ,,,,-,-	, ,			20,007,000
Improvements Other than						
Buildings	\$	1,346,070	\$ 803,122	\$ -		2,149,192
Permanent Buildings		19,920,344	_	-		19,920,344
Capitalized Equipment-5 Year		2,866,412	616,746	_		3,483,158
Capitalized Equipment-10 Year		2,170,587	•	 _		2,170,587
Total General Fixed Assets	\$	41,495,588	 17,549,379	\$ · •	\$	59,044,967
Accumulated Depreciation	4	14,146,450	\$ 762,964	\$ -		14,909,414
Capitalized Book Value	\$	27,349,138				44,135,553
Non-capitalized Equipment Accumulated Depreciation			 37,247			
Depreciation for PCTC			\$ 800,211			

### **NOTE 6 - COMMON BANK ACCOUNTS**

Separate bank accounts are not maintained for all District funds. Certain funds maintain their uninvested cash balances in a common checking account, with accounting records being maintained to show the portion of the common bank account balance attributable to each participating fund.

Occasionally, certain funds participating in the common bank account will incur overdrafts (deficits) in the account. The overdrafts result from expenditures which have been approved by the Board of Education.

### **NOTE 7 - PROPERTY TAXES**

The District's property taxes are levied each year on all taxable real property located in the District on or before the last Tuesday in December. The Board of Education passed the 2023 levy on December 13, 2023 and the 2024 levy on December 19, 2024. Property taxes attach as an enforceable lien on property as of January 1 and were payable in two installments, generally July and September. Property tax revenue is recognized when received in cash. The District receives significant distributions of tax receipts beginning approximately one month after these due dates. Property taxes are collected and remitted to the District by Sangamon and Morgan Counties. Tax proceeds from the 2024 and prior tax levies are reported as receipts from local sources in the June 30, 2025 financial statements.

The following are the tax rates applicable to the various levies per \$100 of assessed valuation:

		Sangamo	n County	Morgan	County
	Maximum	Actual	Actual	Actual	Actual
	Rate	2024 Rate	2023 Rate	2024 Rate	2023 Rate
Educational	4.0000	1.7865	1.9036	1.8851	2.0581
Operations and Maintenance	0.7500	0.4903	0.5746	0.5173	0.6661
Transportation	None	0.2370	0.2029	0.2500	0.1871
Bond and Interest 2022 GO Bonds	None	0.5968	0.6488	0.5969	0.6477
Municipal Retirement	None	0.0425	0.0693	0.0448	0.0749
Social Security	None	0.0916	0.0811	0.0966	0.0749
Tort Immunity	None	0.0981	0.0780	0.1035	0.0842
Special Education	0.8000	0.6864	0.6385	0.7242	0.6902
Leasing	0.1000	0.0850	0.0831	0.0897	0.0898
Fire Prevention and Safety	0.1000	0.0245	0.0857	0.0259	0.0927
Working Cash	0.0500	0.0425	0.0429	0.0448	0.0464
Levy Recap (County Adjustment)	None	0.0218	0.0121	-	_
Total	,	4.2030	4.4206	4.3788	4.7121

### **NOTE 8 - RETIREMENT PLANS**

### Teachers' Retirement System of the State of Illinois (TRS)

General information about the pension plan

### Plan description

The employer participates in the Teachers' Retirement System of the State of Illinois (TRS). TRS is a cost-sharing multiple-employer defined benefit pension plan that was created by the Illinois legislature for the benefit of Illinois public school teachers employed outside the city of Chicago. TRS members include all active non-annuitants who are employed by a TRS-covered employer to provide services for which teacher licensure is required. The Illinois Pension Code outlines the benefit provisions of TRS, and amendments to the plan can be made only by legislative action with the Governor's approval. The TRS Board of Trustees is responsible for the System's administration.

TRS issues a publicly available financial report that can be obtained at https://www.trsil.org/sites/default/files/documents/ACFR23%20WEB\_0.pdf; by writing to TRS at P.O. Box 19253, Springfield, IL 62794-9253; or by calling (888) 678-3675, option 2.

### Benefits provided

TRS provides retirement, disability, and death benefits. Tier I members have TRS or reciprocal system service prior to January 1, 2011. Tier I members qualify for retirement benefits at age 62 with five years of service, at age 60 with 10 years, or age 55 with 20 years. The benefit is determined by the average of the four highest consecutive years of creditable earnings within the last 10 years of creditable service and the percentage of average salary to which the member is entitled. Most members retire under a formula that provides 2.20 percent of final average salary up to a maximum of 75.00 percent with 34 years of service. Disability and death benefits are also provided.

Tier II members qualify for retirement benefits at age 67 with 10 years of service, or a discounted annuity can be paid at age 62 with 10 years of service. Creditable earnings for retirement purposes are capped, and the final average salary is based on the highest consecutive eight years of creditable service rather than the highest four. Disability provisions for Tier II are identical to those of Tier I. Death benefits are payable under a formula that is different from Tier I.

Essentially all Tier I retirees receive an annual 3.00 percent increase in the current retirement benefit beginning January 1 following the attainment of age 61 or on January 1 following the member's first anniversary in retirement, whichever is later. Tier II annual increases will be the lesser of three percent of the original benefit or one-half percent of the rate of inflation beginning January 1 following attainment of age 67 or on January 1 following the member's first anniversary in retirement, whichever is later.

Public Act 100-0023, enacted in 2017, creates an optional Tier III hybrid retirement plan, but it has not yet gone into effect. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2026. One program allows retiring Tier I members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier I and II members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs began in 2019 and will be funded by bonds issued by the State of Illinois.

### **NOTE 8 - RETIREMENT PLANS (Continued)**

### Contributions

The State of Illinois maintains the primary responsibility for funding TRS. The Illinois Pension Code, as amended by Public Act 88-0593 and subsequent acts, provides that for years 2010 through 2045, the minimum contribution to the System for each fiscal year shall be an amount determined to be sufficient to bring the total assets of the System up to 90.00 percent of the total actuarial liabilities of the System by the end of fiscal year 2045.

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2025, was 9.00 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

On behalf contributions to TRS. The State of Illinois makes employer pension contributions on behalf of the employer. For the year ended June 30, 2025, State of Illinois contributions recognized by the employer were based on the state's proportionate share of the collective net pension liability associated with the employer, and the employer recognized revenue and expenditures of \$2,823,098 in pension contributions from the State of Illinois.

2.2 formula contributions. Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Required contributions for the year ended June 30, 2025, were \$32,899. The District paid \$32,903 towards this obligation during the current fiscal year.

Federal and special trust fund contributions. When TRS members are paid from federal and special trust funds administered by the employer, there is a statutory requirement for the employer to pay an employer pension contribution from those funds. Under Public Act 100-0340, the federal and special trust fund contribution rate is the total employer normal cost beginning with the year ended June 30, 2018.

Previously, employer contributions for employees paid from federal and special trust funds were at the same rate as the state contribution rate to TRS and were much higher.

For the year ended June 30, 2025, the employer pension contribution was 10.34 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2025, salaries totaling \$69,824 were paid from federal and special trust funds that required employer contributions of \$7,220. The District paid \$7,220 towards this obligation during the current fiscal year.

Employer retirement cost contributions. Under GASB Statement No. 68, contributions that an employer is required to pay because of a TRS member retiring are categorized as specific liability payments. The employer is required to make a one-time contribution to TRS for members granted salary increases over 6 percent if those salaries are used to calculate a retiree's final average salary.

### NOTE 8 - RETIREMENT PLANS (Continued)

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2025, the employer paid \$0 to TRS for employer contributions due on salary increases in excess of 6.00 percent, \$0 for salary increases in excess of 3.00 percent and \$0 for sick leave days granted in excess of the normal annual allotment.

### Pension expense

For the fiscal year ended June 30, 2025, the employer recognized TRS pension expense of \$510,578 on a cash basis under this plan and total required employer contributions were \$510,494.

### Illinois Municipal Retirement Fund

General information about the pension plan

### Plan description

The employer's defined benefit pension plan for Regular employees provides retirement and disability benefits, postretirement increases, and death benefits to plan members and beneficiaries. The employer plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multiple-employer public pension plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information (RSI). That report may be obtained on-line at www.imrf.org.

### Benefits provided

IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011. The ECO plan was closed to new participants after that date.

All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1.67 percent of the final rate of earnings for the first 15 years of service credit, plus 2.00 percent for each year of service credit after 15 years to a maximum of 75.00 percent of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3.00 percent of the original amount on January 1 every year after retirement.

### NOTE 8 - RETIREMENT PLANS (Continued)

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1.67 percent of the final rate of earnings for the first 15 years of service credit, plus 2.00 percent for each year of service credit after 15 years to a maximum of 75.00 percent of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of: 1) 3.00 percent of the original pension amount, or 2) one-half of the increase in the Consumer Price Index of the original pension amount.

Employees covered by benefit terms

As of December 31, 2024, the following employees were covered by the benefit terms:

Retirees and beneficiaries currently receiving benefits	70
Inactive plan members entitled to but not yet receiving benefits	126
Active plan members	<u>77</u>
Total	<u>273</u>

### Contributions

As set by statute, employer Regular plan members are required to contribute 4.50 percent of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer's annual required contribution rate for calendar year 2024 and 2025 was 6.23 and 6.22 percent respectively. For the fiscal year ending June 30, 2025, the employer contributed \$149,488 to the plan. The employer also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

### TRS and IMRF Aggregate Information

The aggregate employer recognized pension expense on a cash basis for the fiscal year ended June 30, 2025, was \$660,066.

### Social Security

Employees not qualifying for coverage under the Illinois Teachers' Retirement System, or the Illinois Municipal Retirement Fund are considered "non-participating employees." These employees and those qualifying for coverage under the Illinois Municipal Retirement Fund are covered under Social Security. The District paid \$155,912, the total required employer contribution for the current fiscal year.

### **NOTE 9 – OTHER POST-EMPLOYMENT BENEFITS**

### Teacher Health Insurance Security (THIS) Fund

The employer participates in the Teacher Health Insurance Security (THIS) Fund, a cost-sharing, multiple-employer defined benefit post-employment healthcare plan that was established by the Illinois legislature for the benefit of retired Illinois public school teachers employed outside the City of Chicago. The THIS Fund provides medical, prescription, and behavioral health benefits, but does not provide vision, dental, or life insurance benefits to annuitants of the Teachers' Retirement System (TRS). Annuitants not enrolled in Medicare may participate in the state administered participating provider option plan or choose from several managed care options. Annuitants who are enrolled in Medicare Parts A and B may be eligible to enroll in a Medicare Advantage plan.

The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions of THIS Fund and amendments to the plan can be made only by legislative action with the Governor's approval. The plan is administered by the Illinois Department of Central Management Services (CMS) with the cooperation of TRS. Section 6.6 of the State Employees Group Insurance Act of 1971 requires all active contributors to TRS who are not employees of the State to make a contribution to THIS Fund.

The percentage of employer required contributions in the future will not exceed 105.00 percent of the percentage of salary actually required to be paid in the previous fiscal year.

On behalf contributions to THIS Fund. The State of Illinois makes employer retiree health insurance contributions on behalf of the employer. State contributions are intended to match contributions to THIS Fund from active members which were .90 percent of pay during the fiscal year ended June 30, 2025. State of Illinois contributions were \$51,049, and the employer recognized revenue and expenditures of this amount during the year.

Employer contributions to THIS Fund. The employer also makes contributions to THIS Fund. The employer THIS Fund contribution was .67 percent during the fiscal year ended June 30, 2025. For the fiscal year ending June 30, 2025, the employer paid \$38,003 to the THIS Fund, which was 100 percent of the required contribution.

Further information on THIS Fund. The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General at (http://www.auditor.illinois.gov/Audit-Reports/ABC-List.asp.) The current reports are listed under "Central Management Services" (http://www.auditor.illinois.gov/Audit-Reports/CMS-THISF.asp). Prior reports are available under "Healthcare and Family Services" (http://www.auditor.illinois.gov/Audit-Reports/HEALTHCARE-FAMILY-SERVICES-Teacher-Health-Ins-Sec-Fund.asp).

### **NOTE 10 - CHANGES IN GENERAL LONG-TERM DEBT**

On October 19, 2020, the District issued General Obligation School Refunding Bonds, Series 2020, in the amount of \$5,154,600 at original interest rates of .60 percent to .80 percent. This bond issue was used for the refunding of the Series 2012B bonds. Interest is payable on June 1 and December 1 of each year. Principal payments are due on December 1 of each year. Interest paid on these bonds during the fiscal year ending June 30, 2025 was \$2,783.

On September 28, 2022, the District issued General Obligation School Bonds, Series 2022A, in the amount of \$23,495,000 at original interest rates of 5.00 percent to 5.50 percent. These bonds mature on December 1, 2046 and the first principal payment is due December 1, 2025. Interest is payable on June 1 and December 1 of each year. Principal payments are due on December 1 of each year. Interest paid on these bonds during the fiscal year ending June 30, 2025 was \$906,207.

On September 28, 2022, the District issued General Obligation School Bonds (Alternative Revenue Source), Series 2022B, in the amount of \$8,945,000 at original interest rates of 5.00 percent to 5.50 percent. These bonds mature on December 1, 2042 and the first principal payment was due December 1, 2023. Interest is payable on June 1 and December 1 of each year. Principal payments are due on December 1 of each year. Interest paid on these bonds during the fiscal year ending June 30, 2025 was \$445,325.

The stated uses of both the 2022A and 2022B bonds are for the purposes of altering, repairing, and equipping the Junior/Senior High School Building, including creating new classroom, gym, and other instructional spaces; renovating the J.V. Kirby Pretzel Dome; improving heating, cooling and ventilation systems; installing school safety and security improvements; removing asbestos; and making site improvements.

	J	Balance uly 1, 2024	 ncrease	D	ecrease	Ju	Balance ne 30, 2025
GO Refunding Bonds (2020)	\$	695,700	\$ -	\$	695,700	\$	_
GO School Bonds (2022A)		23,495,000	-		-		23,495,000
GO School Bonds (Alt. Rev.)(2022B)		8,740,000	 -		235,000	<b></b>	8,505,000
Totals	\$	32,930,700	\$ -	\$	930,700	\$	32,000,000

### NOTE 10 - CHANGES IN GENERAL LONG-TERM DEBT (Continued)

At June 30, 2025, the annual cash flow retirement requirements for long-term debt principal and interest yet to mature were as follows:

	Fiscal Year Ending June 30,	Interest Rate	)	Principal		Interest		Total
GO School								
Bonds (2022A)	2026	5.00%	\$	430,000	\$	1,189,925	\$	1,619,925
	2027	5.00%		470,000		1,167,425		1,637,425
	2028	5.00%		510,000		1,142,925		1,652,925
	2029	5.00%		555,000		1,116,300		1,671,300
	2030	5.00%		600,000		1,087,425		1,687,425
	2031-2035	5.00-5.50%		3,835,000		4,882,438		8,717,438
	2036-2040	5.00-5.50%		5,565,000		3,626,300		9,191,300
	2041-2045	5.00%		7,710,000		1,966,750		9,676,750
	2046-2050	5.00%		3,820,000		194,000		4,014,000
	Totals			23,495,000		16,373,488		39,868,488
GO School Bonds								
Alt. Rev. (2022B)	2026	5,00%	\$	245,000	\$	433,325	\$	678,325
, ,	2027	5.00%	•	265,000	•	420,575	•	685,575
	2028	5.00%		285,000		406,825		691,825
	2029	5.00%		310,000		391,950		701,950
	2030	5.00%		330,000		375,950		705,950
	2031-2035	5.00%		2,040,000		1,597,250		3,637,250
	2036-2040	5.00%		2,830,000		991,150		3,821,150
	2041-2045	5.50%		2,200,000		148,115		2,348,115
	Totals			8,505,000	\$	4,765,140	\$	13,270,140

At June 30, 2025, there were \$465,001 of current assets available in the Debt Services Fund for the retirement of bonded debt.

### NOTE 11 - SHORT-TERM DEBT

The District did not have any short-term debt activity during the current fiscal year.

### NOTE 12 - LEGAL DEBT LIMIT

As of June 30, 2025, the District was subject to a legal debt limit of \$37,458,284. As of June 30, 2025, the District's total long-term debt outstanding was \$32,000,000; however, the GO School Bonds (Alternative Revenue Sources, 2022B) are not considered against the legal debt limit.

### **NOTE 13 - INTERFUND BALANCES AND TRANSFERS**

At June 30, 2025, the District did not have any interfund balances.

### NOTE 14 - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees' health; and natural disasters. Significant losses are covered by purchased commercial insurance for all major programs: property liability and worker's compensation. For these programs, there have been no significant reductions in insurance coverage. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District. Settled claims have not exceeded this insurance coverage in any of the past three fiscal years. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District.

Pursuant to a previous District health insurance plan and coverage, a portion of the participant deductible was withheld throughout the deductible year(s), and the District was responsible for the remainder. Net cumulative participant withholdings in excess of claims paid that the District maintains on deposit were \$62,696 as of June 30, 2024.

### **NOTE 15 - CONTINGENCIES AND COMMITMENTS**

### **Grant Programs**

The District has received funding from state and federal grants in the current and prior years which are subject to audits by the granting agencies. Management believes any adjustments that may arise from the audits will be insignificant to District operations; therefore, no provision has been recorded in the accompanying financial statements for such contingencies.

### **Construction Commitments**

The District has entered into various construction contracts for the purpose of altering, repairing, and equipping the Junior/Senior High School Building, including creating new classrooms, gym and other instructional spaces; renovating the J.V. Kirby Pretzel Dome; improving heating, cooling, and ventilation systems; installing school safety and security improvements; removing asbestos; and making site improvements. The District issued bonds during the fiscal year ended 2023 in the amount of \$32,440,000 to finance these improvements and may use other District funds to complete the project. The District anticipates completion of the project in time for the beginning of the 2025-2026 school year.

### Contracts

Certain certified and administrative/management employees are paid their salary over nine to twelve months. For those employees who are paid for services for fiscal year 2025 but after the end of the fiscal year, those payments represent obligations of the District which are paid in July and August of 2025. On June 30, 2025, the District was obligated for \$770,569 in unpaid salary agreements. This liability is not reflected in the financial statements but is considered as part of the committed fund balance in the Education Fund.

### Litigation

The District is a party to various legal actions normally associated with school districts, the aggregate effect of which, in managements and legal counsel's opinion, would not be material to the financial statements.

• During the fiscal year ending June 30, 2025, the District settled Sangamon County Case No. 18-L-168, with their settlement payment being \$102,5000 which was paid out of the Tort Fund.

### **NOTE 16 – JOINT AGREEMENT ASSESSMENTS**

The District participates in joint agreements with Sangamon Area Special Education District for special education and Capital Area Career Center for vocational education. The agreements call for the District to pay the special education district and the vocational education district its per capita share of the administrative costs and centralized instructional service of the special districts. The agreements shall remain in effect until the District notifies the joint agreement districts that it chooses to withdraw. The District paid \$689,767 to the special education district and \$130,336 (tuition \$97,000 and OMB fees \$33,336) to the vocational education district in assessments for the current fiscal year.

### **NOTE 17 - EVALUATION OF SUBSEQUENT EVENTS**

The District has evaluated subsequent events through October 8, 2025, the date on which the financial statements were available to be issued. There were no material subsequent events that required recognition or additional disclosure in these financial statements.

### NOTE 18 – LEASES AND SUBSCRIPTION BASED INFORMATION TECHNOLOGY ARRANGEMENTS (SBITA)

The District accounts for leases and SBITA contracts as follows:

Lease or SBITA contracts that transfer ownership — lease or SBITA expenditures are recognized in the individual funds as purchased services when paid. The assets are included and accounted for in the General Fixed Assets Account Group and the lease or SBITA contract is included and accounted for in the General Long-Term Debt Account Group the fiscal year in which the lease or SBITA contract is executed.

All other lease or SBITA contracts – lease or SBITA expenditures are recognized in the individual funds as purchased services when paid.

GASB Statement No. 87 (leases) and GASB Statement No. 96 (SBITA) pronouncements did not impact the preparation of these financial statements due to the basis of accounting described and disclosed above.

## NEW BERLIN COMMUNITY UNIT SCHOOL DISTRICT NO. 16 SUPPLEMENTARY SCHEDULES FISCAL YEAR ENDED JUNE 30, 2025

Page 25

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7	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 Estimated Taxes Due (from the 2024 Levy)	Estimated Taxes Due (from the 2024 Levy)
ო	те т			(Column B - C)		(Column E - C)
4	Educational	4,724,640	2,719,612	2,005,028	5,116,304	2.396.692
ഹ	Operations & Maintenance	1,354,672	746,390	608,282	1,404,026	657,636
ဖ	Debt Services **	1,587,750	908,516	679,234	1,619,932	711,416
~	Transportation	572,082	360,788	211,294	678,631	317,843
∞	Municipal Retirement	137,661	64,698	72,963	121,700	57,002
တ	Capital Improvements	0	AND THE PROPERTY OF THE PROPER	0		0
9	Working Cash	109,868	64,698	45,170	121,700	57,002
7	Tort Immunity	231,459	149,339	82,120	280,827	131,488
4	Fire Prevention & Safety	127,538	37,297	90,241	70,241	32,944
13	Leasing Levy	216,233	129,397	86,836	243,372	113,975
4	Special Education	1,717,207	1,044,916	672,291	1,965,598	920,682
5	Area Vocational Construction	0	ALORANDA MANAGAMAN AND AND AND AND AND AND AND AND AND A		THE RESIDENCE OF THE PROPERTY	0
16	Social Security/Medicare Only	223,903	139,444	84,459	262,100	122,656
17	Summer School	0	Meteorite de la composition della composition de	0		
9	Other (Describe & Itemize)	44,975	33,186	11,789		(33,186)
10	Totals	11,047,988	6,398,281	4,649,707	11,884,431	5.486.150
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72	* The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.	when reporting on an ACCRUA	L basis.	WIND THE PROPERTY OF THE PROPE	- THE PROPERTY OF THE PROPERTY	The state of the s
22	** All tax receipts for debt service payments on bands must be recorded on line 6 (Debt Services)	ecorded on line 6 (Debt Servic	es).	TOTAL TOTAL CONTRACTOR OF THE PROPERTY OF THE		THE PROPERTY OF THE PROPERTY O

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	long-Tarm Debt	Date of Issue			Counts Against	Outstanding	Issued	Any differences	Retired	Outstanding Ending	Amount to be Provided
ldent	Identification or Name of issue	[MM/qq/MM]	Amount of Original Issue	Type of Issue	Statutory Debt Limit?	Beginning July 1, 2024	July 1, 2024 thru June 30, 2025	(Described and (temize)	July 1, 2024 thru	June 30, 2025	for Payment on Long-
General Obligation Bonds 2020	5.2020 20.1000 - 20.000 20.1000 - 20.000	10/19/21	5,154,600	Y	N	695,700			695,700	0	
General Obligation (alt. Bay) Bonds 20278	SOUTH STATE	09/28/22	23,495,000	9	2	23,495,000	***************************************	***************************************		23,495,000	23,153,51
	tal point total	09/28/22	8,945,000	9	N	8,740,000	THE PROPERTY OF THE PROPERTY O		235,000	000'808'8	8,381,411
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• Each type of debt issues	dentified separately with the amount:			And the second s	and the state of t					77	
1. Working Cash Fu			ety, Environmental and Energy Bonds		7. Loasos		***************************************	10. Other	***************************************		
3. Refunding Bonds		5. For Judgment Bonds 5. Building Bonds	spug	The state of the s	8. Subscription-Based In	Subscription-Based Information Technology Arrangements     Other	angoments	11. Other			
			THE PERSON NAMED IN COLUMN NAM						Western		
** Debts that do not cour Suliding bonds approved	** Debts that do not count against the debt limit may include:  Building bonds approved by referending on or after Nov. 5. 2023. see 106.11 CE 6749.412011	1366-1/2-1361			THE PERSON OF TH						
Refunding bonds Issued t	o refund building bonds approved by referendum	n held on or after Nov.	5, 2024; see 105 ILCS 5/19-1(p-225)	-225)							
61 Alternate revenue bonds	paid from the alternate revenue source; see 30 il.	1CS 350/15			-						
Warrants in anticipation	Warrants in anticipation of taxes levied according to provisions in 105 it.CS 5/17-16	\$ 5/17-16									

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

# Reference should be made to auditor's report regarding this information.

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۳-	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES	\$					
7	Description (Enter Whole Dollars)	Account No.	Tort immunity*	Special Education	Area Vocational Construction	School Facility Occupation	Driver Education
က			(39,155)	617,955		2,904,938	
4	<del>~</del>						
	Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100, 80	231,459	1,717,207			
ဖ		10, 20, 40, 50 or 60-1500, 80	418			53,080	
	Drivers' Education Fees	10-1970					7,125
ω .	School Facility Occupation Tax Proceeds	30 or 60-1983				937,568	
ာ	4	10 or 20-3370					9,041
_!:	Щ.	_	363,764	194,842	***************************************		
= :		10, 20, 40 or 60-7200	The state of the s				
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<u>ლ</u>	4	30-5300					
8	-	30-5400					
7	4					0	
2	4	1				680,325	
S	_		569,344	1,884,926	0	738,325	16,166
72	۵		(12,858)	645,078	0	3,157,261	0
33		714					
٩ŀ	Unreserved Cash Balance	730	(12,858)	645,078	0	3,157,261	0
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES.						
ଅନ	Yes No x Has the entity established an insurance reserve nursuant to 745 (1/CS 10/9-1/39)	10/9-1032					
હ્ય	]	Total Claims Daymonts	776 033				
8		Total Bosons Bornalalan	***************************************				
8	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter the total dollar amount for each catemary	dollar amount for each caregory	(17,858)				
35			the second of the second of the second				
38	Workers' Componsation Act and/or Workers' Occupational Disease Act		47,873				
37	Unemployment Insurance Act		22,589				
38			191,407				•
33	Risk Management and Claims Service	The state of the s	10,001				
4	_		102,500				
4	4		0				
5			0				
셗.	_		194,974				
\$ 4	4		0				
Ş K	Under-explain on itemization 44 tab		0				
4	╄		0 00				
P	A published the region of the		OK				
49	Schedules for Tort Immunity are to be completed for the rovenues and exponditures reported in the Tort Immunity Fund (80) during the year.  b. cr. in cr. of it should a series of the s	ted in the Tort immunity Fund (80) du:	ring the year.				
3							

49

							-			7	£	-1
- ~	CARES, CRRSA, and Al	ַ ב		SCH	RP SCHEDULE - FY 2025	Ц	で ス 山	725	io e	Circk below for schedule instructions:	hedule instruc	ions:
-	Please read schedule instructions before completing.	nstr	uction	s befo	re com	pletin	<b>d</b> :		SCE	SCHEDULE INSTRUCTIONS	NSTIRUCI	SNOI
4	Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2025	ve/exper ds in FY	nd CARES, 2025	×	Yes			No		100 000 000 000 000 000 000 000 000 000		
5	If the answer to the above question is "YES",	} si u		schedule	this schedule must be completed	сотріете	8	11.17(m) 11.17(m) 12.				
<b>G</b>	PLEASE DO NOT REMOVE AND REINSERT THIS SCHEDULE INT	SCHEDU	EINTO THE	AFR. IF THE	O THE AFR. IF THE LINKS ARE BROKEN, THE AFR WILL BE SENT BACK TO THE ALIDITOR FOR CORRECTION	ROKEN THE	AFR WILL BE	SENT BACK	TO THE ALIDI	C aC a aC E	NOILUM	
	Part 1: CARES, CRRSA, and ARP REVENUE	nd AF	RP REVI	INUE						Sound	TO TO THE	
		Section A	is for revenue	ecognized in F	Section A is for revenue recognized in FY 2025 reported on the FY 2025 AFR for FY 2022, FY 2023 and Apr EY 2024 FY 2024, SAN SHOWN TIBES Assigned on Inla 1 2024 showed in a 20 2021 FIRE and a line of 2024 by 2024 FIRE and 20 20	on the FY 2025	AFR for FY 202	2, FY 2023				
∞	Revenue Section A	expenditu AFR.	ire reports for 6	xpenditures re	except of the control	ior year FY 202	o, 2023, rkis gi 2, FY 2023, and,	ant for FY 2024				
<u>Б</u>			(10)	(20)	(30)	(05)	(05)	(09)	(70)	(08)	(06)	Total
	Description (Enter Whole Dollars) "See instructions for detailed descriptions of revenue			;			Municipat					
11	aniaca ni condince	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Retirement/	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
12	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST, D4)	4998					A CONTRACTOR OF THE CONTRACTOR					0
5	ESSER III (only) [ARP] [FRIS SUBPROGRAM CODE: E3, CD, C3, D3, EB, E3, PM, S3, P4, 15, 25, 35, 45, 55, 65, 75]	4998	261 011									261,011
L	GEER II (only) [CRRSA] [FRIS SUBPROGRAM CODE: GO, RC, JK, JE]	4998	7000		T				-T		-	
	ARP IDEA (ARP) [FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998										0
16	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998			T-							
17	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)	4998					The state of the s					0
138	Other CARES Act Revenue (not accounted for above) [Describe on Itemization tab)	4998										0
19	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
20	Other ARP Revenue (not accounted for above) [Describe on Itemization tah]	4998										0
Ш	Total Revenue Section A		261,011	0		0	0	0			0	261.011
23	Revenue Section B	Section B grant exp	is for revenue r enditure report	ecognized in F) s and reported	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.	on the FY 2025 IFR.	AFR and for FY	2025 EXPENDIT	URES claimed o	n July 1, 2024,	through June 3	0, 2025, FRIS
S			(10)	(02)	(GE)	(40)	(50)	1007	(or)	(700)	100/	
25 25 25 25	Description (Enter Whole Dollars) "See Instructions for detailed descriptions of revenue	Acct #	Educational	Operations & Maintenance	Debt	Transportation	Municipal Retirement	(eu) Capital Projects	(70) Working Cash	Tog to	(50) Fire Prevention & Safety	lotai
	EXSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST, D4)	4998					John Jeranity				- Exists	0
	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK, JE)	4998										0
	ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3, P4, 15, 25, 35, 45, 55, 65, 75)	4998										0
82	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998									808.534	0
	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998									20040	0
3	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: 8G: 55, 45, 500)	4998										0

L											***************************************	
	¥	ů	ט	۵	¥.	L	၅	T		5	¥	J
32	Uther CAKES Act Revenue (not accounted for above) [Describe on Itemization tab)	4998						<u>.</u>				•
ş	<u> </u>	4998										0
3	4_	4998										
R	_											0
ξ.	(Remaining) Other Federai Reventus in Reventus Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998										0
98	Total Revenue Section B		0	0		0	0	0			0	0
5	Revenue Section C: Reconciliation for Reven	or Re		ount 49	ue Account 4998 - Total Revenue	evenue						
<u>م</u> ۾	┷	4998	261.011	٥			٥	0			c	261 011
႙	Ш	4998	261,011	٥		0	0	0				261,011
왕 :			0	٥		0	0	0			0	0
<u>4</u>	Littor must be corrected before submitting to ISBE		OK	X		οĸ	OK	OK.			ě	ok V
4 &	Part 2: CARES, CRRSA, and ARP	d AR		<b>EXPENDITURES</b>	JRES							
4	Review of the July 1, 2024 through June 30, 2025 FRIS	2025 F		tures repo	Expenditures reports may assist in determining the expenditures to use below.	st in determ	ining the ex	cpenditures	to use bek	, MC		
54	Expenditure Section A:											(1) (1) (1) (1) (1) (1) (1) (1)
46						***************************************		DISBURSEMENTS		***************************************		
47	ESSER I EXPENDITURES (CARES)			(100)	(200) Franctovee	(300)	(400) Cranding &	(200)	(009)	(700)	(800)	(900)
8				Salarles	Benefits	Services	Materials	Capital Outlay	Other	Equipment	Benefits	Expenditures
<b>₽</b>	FUNCTION  FUNCTI						i i	100 100 100 100 100 100 100 100 100 100				
2	INSTR.	1000										0
3	SUPPORT SERVICES Total Expenditures	2000										0
3	2. List the p	w (these										
\$	-											
55	Facilities Acquisition and Construction Services (Total)	2530										0
28	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
15	FOOD SERVICES (Total)	2560										0
53	List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 below).	these										
[	TECHNOL	1000										
3		2004										5
61	트	2000										0
S	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIMBENT (Total TECHNOLOGY Included in all Expenditure	Total Technology				0	0	0		0		0
8												
2								DISBURSEMENTS	ļ			
53	ESSER II EXPENDITURES (CRRSA)			(100)	(200)	(300)	(400)	(200)	(600)	(700)	(800)	(006)
8				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
8	FUNCTION 1. Het the total synonophines for the Energy and and 2000 below	į										
3 8	INSTRU	1000										•
	The second secon	****	SECTION AND SECTION AND SECTION								ACCOMPANIES OF THE PROPERTY.	9

51-084-0160-26 NBCUSD16 AFR2025

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

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L		ľ		William								
_	¥	8	ပ	മ	ш	ı	ტ	r	_	-	¥	
8	SUPPORT SERVICES Total Expenditures	2000										0
72	List the specific expenditures in Functions: 2530, 2530, 2530, 2500 below (these expenditures are also included in Function 2000 above)	v (these										
2	5 Facilities Acquisition and Construction Services (Total)	2530										0
74	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
25 5	FOOD SERVICES (Total)	2560										0
7	List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).	iese										The state of the s
78	TECHNOL In Functio	1000										0
79	뿌゠	2002										0
8	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
20	Expenditure Section C:	100										
88	GEER I EXPENDITURES (CARES)			(100)	(200)	(300)	(400)		(009)	(7007)	(300)	(006)
8		1		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Yotal
8 8												
8 6	_	2	Ļ									
88	8 SUPPORT SERVICES Total Expenditures	2000										0
ß	3											O
8	Likt the specific expenditures in Functions: 2530, 2540, 8, 2560 below (these expenditures are also included in Function 2000 above)	/ (these										
9		2530										
8 8		2540										0
3	5 FOOD SERVICES (Total)	2560										0
98	List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).	<b>655</b>										
96		1000										0
97	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (included in Function 2000)	2000										0
98	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (TOTAL TECHNOLOGY Included in all Expenditure Functions)	Total Technology				0	0	0		0		0
8	Expenditure Section D:	]										
5 5	GEER II EXPENDITIBES (CRESA)			(100)	(200)	(300)	(400)	——DISBURSEMENTS (500)	(600)	(002)	(800)	(006)
102				Salaries	Employee	Purchased	Supplies &	Capital Outlay	Other	Non-Capitalized	Termination	Total
5		П								Equipment	Delicing	Cypendianes
5	4 1. List the total expenditures for the Functions 1000 and 2000 below	2										
3	5 INSTRUCTION Total Expenditures	1000										0
βÈ	SUPPORT SERVICES Total Expenditures	2000										0
108	Liet the speedific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)	(these										
						80 13 15 15 15 15 15 15 15 15 15 15 15 15 15						

Page 31

	Ą	В	U	Ω	ш	ш	O	Ι		7	×	
109 Fecilities Acqu	Facilities Acquisition and Construction Services (Total)	2530										
110 OPERATION &	110 OPERATION & MAINTENANCE OF DIANT CERMICE CTARRIL	46.00										>
111 FOOD SERVICES (Total)	S (Total)	23.60										0
71.7		A STATE OF THE PARTY OF THE PAR	COLUMN THE WAY OF THE PARTY OF									0
	3. Ust the technology expenses in Functions: 1000 & 2000 below (these	/(these										
21	A STATE OF THE STA											
114 In Function 1000	JECHNOLOGY-RELATED SUPPLES, PURCHASE SERVICES, EQUIPMENT (Included In Function 1000)	1000										0
TECHNOLOGY-REI	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included In Function 2000)	2000									<b>.</b>	0
ı	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES,	Total										A Video Address of the Control of th
116 Functions	AT (TOTAL ECHNOLOGY INCIDEGO IN ALL EXPENDITURE	Technology				0	0	6		•		0
117	Expenditure Section E:	(S)							1			
:								DISBURSEMENTS	TS			
<u> </u>	ESSER III EXPENDITURES (ARP)			(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)
Ç				Salaries	Employee	Purchased	Supplies &	Cambrel Cardina	į	Non-Capitalized	Termination	Total
121	NOLLINCE			William Company of the Company of th	Benefits	Services	Materiais		televiteten management televiteten televit	Equipment	Benefits	Expenditures
	1. List the total expenditures for the Functions 1000 and 2000 helow.	yelow										
123 INSTRUCTION	INSTRUCTION Total Expenditures	1000		365.01	2500		200,000					
124 SUPPORT SERV	SUPPORT SERVICES Total Expenditures	2000		412	2,2,2	24.0 6						785,057
		Andreas of the state of the sta		77.	74	C/0'C			2			columnation in the second
2. List the 126	<ol> <li>Ust the specific expenditures in functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</li> </ol>	dow (these										
127 Facilities Acqu	Facilities Acquisition and Construction Services (Total)	2530		lo	C	C					_	
128 OPERATION &	128 OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540		, ,					,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			- ·
129 FOOD SERVICES (Total)	S (Total)	2560		0	0		4.44		0 0			4 449
				000000000000000000000000000000000000000								Com/n
13.1	<ol> <li>List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</li> </ol>	/(these (e)										
TECHNOL	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included	0001										
132 In Function 1000)	(00)	2004					209,096					209,096
133 in Function 2000)	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included In Function 2000)	2000					4,449					4,449
TOTAL TEC	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES,	Total						1				
134 Functions	NI (10tal 1ECHNOLOGY Included in all Expenditure	Technology				0	213,545	0		0		213,545
135	Expenditure Section F:											
136					Control of the Contro	Uti (A) LANGETTI ANGEROMENTO		DISBURSEMENTS				
13/	CRRSA Child Nutrition (CRRSA)			(100)	(200)	(300)	(400)	(200)	(909)	(200)	(800)	(006)
138				Salaries	Employee	Purchased	Supplies &	Capital Outlay	Other	Non-Capitalized	Termination	Total
139	FUNCTION					San Alex	Naturals Transfer			Edulpinent		expenditures
140 1. 1181	1. List the total expenditures for the Functions 1000 and 2000 below	yelow										
141 INSTRUCTION	INSTRUCTION Total Expenditures	1000										0
142 SUPPORT SERV	SUPPORT SERVICES Total Expenditures	2000										0
143												
2. List the:	<ol> <li>List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these availables are also led deal in European Application).</li> </ol>	low (these										
145 Enclisher Access			L								-	
146 OPFRATION &	145 OPERATION & MAINTENANCE OF PLANT CERMITS PART CENTURE PROMITS PROMITS	200										0
147 FOOD SERVICES (Total)	S (Total)	2560										
148		medial carding a separate										
3. ibtt	3. List the technology expenses in Functions: 1000 & 2000 below (these	(these										
149 exp	expenditures are also included in Functions 1000 & 2000 above).	(e)										

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

L								***************************************				
	A STANDON DEL CONTRACTOR DE LA CONTRACTO	m	၁	0	ш	ш	ပ	T		ç	¥	7
150		1000										0
151	ᄣ	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	i L.											
155	S ARP Child Nutrition (ARP)			(1.00)	(200) Employee	(300)	(400) Supplies &	(500)		(700)	(800)	(900)
158	S CHALTION	I		Salaries	Benefits	Services	Materials	Capital Outlay	Other	Equipment	Benefits	Expenditures
158	1. List the total expenditure	ð										
120	NSTRU	1000										0
35	SUPPORT SERVICES Total Expenditures	2000										O
167	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)	* (these										e inceptatolenione en productivo
163	Facilities Acqui	2530										
164	4 OPERATION & MAINTENANCE OF PLANT SERVICES [TOTAL]	9752										<b>.</b>
165	55 FOOD SERVICES (Total)	2560										0
167	Lust the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).	pese.						100 17 100 15 100 15				
168	TECHNOL in Function	1000										0
169		2000										0
1	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (TOTAL TECHNOLOGY Included in all Expenditure	Total					-			-		
173	Functions}	Technology				•	·	,		,		•
17	प Expenditure Section H:											
17.	ARP IDEA (ARP)			(100)	(200) Employee	(300) Purchased	(400) Supplies &	(500)		(700) Non-Capitalized	(800) Termination	(900) Total
174	4 FUNCTION	I		Salianes	Benefits	Services	Materials	Capital Outay	Other	Equipment	Benefits	Expenditures
176	1. List the total expenditum	8										
1,1	7 INSTRUCTION Total Expenditures R SUBDRIT SERVICES T-full Expenditures	1000										
											İ	National and the Control of the Cont
180												
9	181 Facilities Acquisition and Construction Services (Total)	2530										0
182	22 OPERATION & MAINTENANCE OF PLANT SERVICES (TOTAL)	2540										0
3 \$	ליבור אבת אורב ו (מאוו)	OOC)										O.
185	3. List the technology expenses in Functions: 2000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).	nger.										
186	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included 16 in Function 1000)	1000										0
187	ع ٣	2000										0
00	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Included in all Expenditure	Total				0	0	0		0		0
Ó	Functions)					,						

S, CRRSA, A	(Detailed Schedule of Receipts and Disbursements)
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,	EVADOALITIES COALIDE II				L			E .	_	r r	4	
9 8	cyperialtale section is							Dices December	,			
<u>5</u>	ARP Homeless I (ARP)			(100)	(200)	(300)	(400)	(500)	(200)	(700)	(800)	(006)
192				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
<u>2</u>	FUNCTION  1. List the total expenditures for the Functions 1000 and 2000 below											
	INSTRUCTION Total Expenditures	1000										c
196 su	SUPPORT SERVICES Total Expenditures	2000						***************************************				0
\$255 SACWARD	2. List the specific expenditures in Functions: 2530, 2540, & 2550 below (these	(these										1360 (1881) (187) (187) (1880) (1880)
2 8 8 8 8 8	expenditures are also included in Function 2000 above											
8 8	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
201 5	FOOD SERVICES (Total)	2560		***************************************								0
	3. Ust the technology expenses in Functions: 1000 & 2000 below (these	**										TERESTITUTE OF THE STATE OF THE
23	expenditures are also included in Functions 1000 & 2000 above).											
204 E E	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included In Function 1000)	1000										0
	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included In Function 2000)	2000										0
:	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES,	Total				Section 2.						Landing of the control of the contro
206	EQUIPMENT (Total TECHNOLOGY Included in all Expenditure Trenctions)	Technology				•		0		0		•
207	Expenditure Section J:	]										
	The state of the s							DISBURSEMENT	,			-
	CONES (COTOTIANTES STATE AND LOCAL FISCAL Recovery Funds)			(100)	(200) Employee	(300) Purchased	(400) Supplies &	(200)	(600)	(700) Non-Capitalized	(800) Termination	(900) Total
211	FUNCTION	ſ		Salaries	Benefits	Services	Materials	Capital Outlay	Other	Equipment	Benefits	Expenditures
212	1. List the total expenditures for the Functions 1008 and 2000 below											
213	NSTRUCTION Total Expenditures	1000										0
214 SU	SUPPORT SERVICES Total Expenditures	2000										0
20	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these	(these										
217 5	Facilities Acquisition and Construction Services (Total)	2530										
218 o	218 OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										· •
219 FG	219 F000 SERVICES (Total)	2560										0
221	<ol> <li>List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</li> </ol>	250										
	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (included in Final and a soon)	1000										0
	TECHNOLOGY 2004 TECHNOLOGY 200	2000										0
	IOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, (Total TECHNOLOGY Included in all Expenditure	Total				0	o o	0		0		0
224	Functions)	69000000										

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

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225	Expenditur					,	1250 1250 1250 1250 1250 1250 1250 1250	-	9		1
226	Other (		(100)	(200)	(300)	(400)	DISBURSEMENTS (500)	(009)	(2007)	(3008)	(006)
228	ACCOUNTED TOT ADOVE) FUNCTION		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitanzed Equipment	Senefits	otal Expenditures
230	1. List the total expenditure	8									
3 28	INS IKUCTION 1 0tal Expenditures SUPPORT SERVICES Total Expenditures	2000									0
g	2. List the s	v (these									
234	expenditures are also included in function 2000 above)										
238	Partities Acquisition and Construction Services (10tal) OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540						***************************************			0 0
237		2560									0
	ž	hese									ameri ilisasen primedi katerbiita
88											
240		1000							2102223		0
241	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									C
2,7	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Included in all Expenditure	Total			0	0	0		0		0
243	1										
244	L_					***************************************	DISBURSEMENTS	2			1
245	Other CRRSA Expenditures (not accounted		(100)	(200)	(300)	(400)	(200)	(009)	(700)	(800)	(006)
246	Z O		Salaries	Benefits	Services	Supplies & Materials	Capital Outlay	Other	Kquipment	Benefits	Expenditures
247	FUNCTION 1. Little total expenditures for the Functional Office and 2009 balow.	Į									
249	INSTRU	1000									
129	250 support services Total Expenditures	2000									0
<u> </u>	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below these	* (these									пилиментиненти
252											
253	Facilities Acquisition and Construction Services (Total)	2530									0
254	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	25.40									0
222	FOOD SERVICES (Total)	2560									0
257	List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).	Hese								S. E. S. S.	
258	TECHNOL in Fluncti	1000									0
259	TICCHNOLOGY-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)	Technology			0	0	0		0		0
	1	,									

53	
955	
à.	

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

L	A	æ	O	۵		ш	9	l L	-	-	¥	
261	Expenditure Section M:										4	
	Other ADD Expenditures (and expensional Control			1			***************************************	DISBURSEMENTS				
3				(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)
264	(A)			Safarles	Employee	Purchased	Supplies &	Capital Outlay	Other	Non-Capitalized	Termination	Total
265	FUNCTION									Triangle III		es minimiser
566		elow										
267		1000										
88 1	SUPPORT SERVICES Total Expenditures	2000										0
	2. List the s	ow (these										
27.5	Entitle Section and Countries for the Section Countries of the Section Countries of the Section Section Countries of the Section Secti	25.50										
3	272 Operation & Manufacturators of the safe comments (1918)	3										0
23	S FOOD SERVICES (Total)	2560										0
												0
275	List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).	(these c).										
	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included	1000										
276		000				Scot						0
277	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included In Function 2000)	2000										0
	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES,	1										
278	EQUIPMENT (Total TECHNOLOGY Included in all Expenditure   Functions)	Technology				0	0	0		0		۰
270										500		2000 (**********************************
9	Control of the Contro											
287	L							DISBURSEMENTS	<u></u>			
282	7,			(100)	(200)	(300)	(400)	(500)	(009)	(200)	(800)	(300)
283	CARES, CRRSA, & ARP funds)			Salaries	Employee	Purchased	Supplies &	Capital Outlay	Other	Non-Capitalized	Termination	Total
284	FUNCTION				Denents	Services	Marehais			Equipment	Benefits	Expenditures
285	INSTRUCTION	1000		19,245	2,256	0	209,096	0	0	0		230,597
586	SUPPORT SERVICES	2000		412	42	3,075	4,449	0	0	0		7,978
287	Facilities Acquisition and Construction Services (Total)	2530		o	0	0	0	o	0	0		0
<b>588</b>	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540		o	0	0	0	o	0	0		
788 788	FOOD SERVICES (Total)	2560		0	0	0	4,449	0	o	0		4,449
290	TOTAL EMENDITURES									Functions 1	Functions 1000 & 2000 total	238,575
292	Expenditure Section O:											
293								DISBIBSEMENTS				
294				(100)	(2007)	(300)	(400)	(200)	(009)	(700)	(800)	(006)
	EAFENDITURES (TOM ALL CARES,				Employee	Purchased	Supplies &			Non-Capitalized	Termination	Total
295	CRRSA, &			Salaries	Benefits	Services	Materials	Capital Outlay	Octoor Control	Equipment	Benefits	Expenditures
596												
	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total				0	213,545	6		0		213,545
/67			VIVOTAL VIEW VEST VISIONIS									

### NEW BERLIN COMMUNITY UNIT SCHOOL DISTRICT NO. 16 STATISTICAL SECTION FISCAL YEAR ENDED JUNE 30, 2025

Page 36

Ц	A	В	၁	D	Ξ	Ŀ	၁	н		ſ	×	
~	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION	VD DEPRE	ECIATION									
N	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	Accumlated 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
က	3 Works of Art & Historical Treasures	210				0	121.00				0	0
4	in the second se	82										
ည	Non-Depreciable Land	221	434,100			434,100						434,100
ဖ	5 Depreciable Land	222				0	S				0	0
	7 Buildings	ස										
φ	3 Permanent Bulldings	231	19,920,344			19,920,344	ន	8,553,641	398,407		8,952,048	10,968,296
6	Temporary Buildings	232				0	8				0	0
7	Improvements Other than Buildings (Infrastructure)	240	1,346,070	803,122		2,149,192	8	1,092,748	73,600		1,166,348	982,844
÷	11 Capitalized Equipment	250										
12	2 10 Yr Schedule	251	2,170,587	0		2,170,587	2	2,046,711	28,675		2,075,386	95,201
13	3 5 Yr Schedule	252	2,866,412	616,746		3,483,158	'n	2,453,350	262,282		2,715,632	767,526
4	4 3 Yr Schedule	253				0	m			***************************************	0	0
=	15 Construction in Progress	360	14,758,075	16,129,511		30,887,586	,					30,887,586
16	6 Total Capital Assets	200	41,495,588	17,549,379	0	59,044,967		14,146,450	762,964	0	14,909,414	44,135,553
17	7 Non-Capitalized Equipment	78				372,470	2		37,247			
ď	Allowable Depreciation								****			

### NEW BERLIN COMMUNITY UNIT SCHOOL DISTRICT NO. 16 OTHER SCHEDULES AND ITEMIZATIONS FISCAL YEAR ENDED JUNE 30, 2025

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

- 1. AFR page 10; Account 1190; Educational Fund represents Sangamon County tax levy recapture distribution.
- 2. AFR page 11; Account 1614; Educational Fund represents miscellaneous food sales.
- 3. AFR page 11; Account 1999; Educational, O&M, Transportation Funds represents school merchandise sales, refunds and reimburements.
- 4. AFR page 12; Account 3299; Educational Fund represents State Library Grant.
- 5. AFR page 13; Account 3999; Educational Fund represents other state grant programs.
- 6. AFR page 14; Account 4998; Educational Fund represents federal ESSER 3 grant funds passed through ISBE.
- 7. AFR page 16; Function 2190 represents social services expenditures.
- 8. AFR page 17; Function 2900 represents homeless set aside materials and supplies.
- 9. AFR page 19; Function 5400 represents bond holding agent fees, etc.
- 10. AFR page 20; Function 2190 represents employee benefits for social services.

Note - the page numbers referred to above correlate to the page numbering system that ISBE utilizes on their AFR, located at the top left or top right hand corner of each AFR page.

### Reference Pages.

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

PART A - FINDINGS

### **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.

П	One or more school board members, administrators, certified school business officials, or other qualifying distri-	ict employees failed	to file economic i	nterested	
ш	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 Co.	de (105 ILCS 5/8-2;10	7-20.19;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	J.		
П	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 3	0 ILCS 235/1 et. se	eq).	
П	5. Restricted funds were commingled in the accounting records or used for other than the purpose for which they	were restricted.			
Н	6. One or more short-term loans or short-term debt instruments were executed in non-conformity with the applic	able authorizing sta	tute or without st	atutory Authority.	
П	7. One or more long-term loans or long-term debt instruments were executed in non-conformity with the applica	ble authorizing statu	te or without stat	utory Authority.	
	<ol> <li>Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the Shoring Act [30 ILCS 115/12].</li> </ol>	Een imposed pursual	nt to the <i>Illinois S</i> a	tote Revenue	
	9. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without s 5/10-22.33, 20-4 and 20-5].	tatutory authorizatio	on per the <i>Illinois</i> :	School Code [105 ILCS	
	10. One or more interfund loans were outstanding beyond the term provided by statute per Illinois School Code [10]	05 ILCS 5/10-22.33 <mark>,</mark> 2	0-4, 20-5].		
	11. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regula School Code [105 ILCS 5/17-2A].	tion or without statu	itory/regulatory a	uthorization per Illinois	
	12. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, e.	xpenditures, disburs	ements, or expen	ses were observed.	
	13. The Chart of Accounts used to define and control budget and accounting records does not conform to the minit ISBE rules pursuant to Illinois School Code [105 ILCS 5/2-3.27; 2-3.28].	mum requirements i	mposed by		
	14. At least one of the following forms was filed with ISBE late: The FY24 AFR (ISBE FORM 50-35), FY24 Annual State	ement of Affairs (ISB	E 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 E	RT B - FINANCIAL DIFFICULTIES/CERTIFICATION Criteria pursuant to the Illinois School Code [10]	5 ILCS 5/1A-8] .			
	15. The district has issued tax anticipation warrants or tax anticipation notes in anticipation of a second year's taxe anticipation of current year taxes are still outstanding, as authorized by Hinois School Code [105 ILCS 5/17-1]				
	16. The district has issued short-term debt against two future revenue sources, such as, but not limited to, tax anti-			id	
<u>i</u>	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 IECS 5/8-16,	32-7.2 and 34-76) or	rissued funding		
ш	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 so	urces and beginning	fund balances		
	on its annual financial report for the aggregate totals of the Educational, Operations & Maintenance, Transp	ortation, and Worki	ng Cash Funds.		
PART (	RT 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 in	internal controls). Th	ese findings may	be described extensively	in the financial notes.
×	21. Check this box if the district is subject to the Property Tax Extension Limitation Law.	Effective Date: _	1/1/1998	(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 replease check and explain the reason(s) in the box below.	ason(s) other than so	olely Cash Basis A	ccounting,	

### 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.

LMHN, LTD  Name of Audit Firm (print)  The undersigned offirms 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.  LMHM, LTB.  10/8/2025  Signature of Audit Manager or Firm	nments Applicable to the Auditor's Questionnaire:	
Name of Audit Firm (print)  The undersigned offirms 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.  LMHM, LTB.  10/8/2025		
Name of Audit Firm (print)  The undersigned offirms 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.  LMHM, LTB.  10/8/2025		
Name of Audit Firm (print)  The undersigned offirms 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.  LMHM, LTB.  10/8/2025		
Name of Audit Firm (print)  The undersigned offirms 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.  LMHM, LTB.  10/8/2025		
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Name of Audit Firm (print)  The undersigned offirms 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.  LMHM, LTB.  10/8/2025		
Name of Audit Firm (print)  The undersigned offirms 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.  LMHM, LTB.  10/8/2025		
Name of Audit Firm (print)  The undersigned offirms 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.  LMHM, LTB.  10/8/2025		
Name of Audit Firm (print)  The undersigned offirms 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.  LMHM, LTB.  10/8/2025		
Name of Audit Firm (print)  The undersigned offirms 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.  LMHM, LTB.  10/8/2025		
Name of Audit Firm (print)  The undersigned offirms 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.  LMHM, LTB.  10/8/2025		
The undersigned offirms 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.  LMHM, LTB.  10/8/2025	LMHN, LTD	
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.  LMHN, LTb. 10/8/2025	Name of Audit Firm (print)	
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.  LMHN, LTb. 10/8/2025	The undersioned offices that this qudit was conducted by a qualified qudition	a firm and in accordance with the applicable standards [23 Illinois
LMHN, LTb. 10/8/2025		
LMHN, LTb. 10/8/2025		And the transfer of the first of the state o
·		
·	LMHN, LTD.	10/9/2025

### FINANCIAL PROFILE INFORMATION

Re	equi	rea	l ta	) Ł	e	cc	m	p.	le	tec	11	or	`SC	'n	00	10	Jİ.	st.	ri	c	ts	0	nl	у.

	Tax Year 2024	Equalized Assess	ed Valuation (EAV):	271,436,839	
	Educational	Operations & Maintenance	Transportation	Combined Total	Working Cash
te(s):	0.017865 +	0.004903 +	0.002370] =	0.025140	0.00042
	A tax rate must be entere	d in the Educational, Oper	ations and Maintenance, 1	Fransportation, and Work	king Cash boxes abov
	If the tax rate is zero, ent			•	
Results	of Operations *				
	Receipts/Revenues	Disbursements/ Expenditures	Excess/ (Deficiency)	Fund Balance	
	11,662,150	13,239,014	(1,576,864)	6,077,265	
	numbers shown are the sum of	-	3, 17, 20, and 81 for the Educal	tional, Operations & Mainten	ance,
Trans	sportation, and Working Cash I	Funds.			
Short-Te	erm Debt **				
	CPPRT Notes	TAWs	TANs	TO/EMP. Orders	EBF/GSA Certificate
	0 +	0 +	0 +	0 +	
	Other	Total			
	0 =	0			
** Ther	numbers shown are the sum of	entries on page 26.			
_					
Long-Te		#-L-x -11			
Check the	applicable box for long-term of	reot allowance by type of disti	πα.		
П a.	. 6.9% for elementary and hig	h school districts.	37,458,284		
$\vdash$	13.8% for unit districts.				
Long-Ter	m Debt Outstanding:				
c.	. Long-Term Debt (Principal o	nly) Acct			
	Outstanding:		1 32,000,000		
	- · · · · · · · · · · · · · · · · · · ·				
	Impact on Financial Positi				
	ole, check any of the following		ol impact on the entity's financ	ial position during future rep	orting periods.
Attach sho	eets as needed explaining each	item checked.			
P	ending Litigation				
<u> </u>	Naterial Decrease in EAV				
<u> </u>	Naterial Increase/Decrease in E	nrollment			
^	dverse Arbitration Ruling				
p	assage of Referendum				
	axes Filed Under Protest				
	ecisions By Local Board of Revi	iew or Illinois Property Tax Ap	peal Board (PTAB)		
Т					
	ther Ongoing Concerns (Descri	be & Itemize)			
D 0	other Ongoing Concerns (Descri	be & Itemize)			
Comment	other Ongoing Concerns (Descri				

## **ESTIMATED FINANCIAL PROFILE SUMMARY**

Financial Profile Website

Sangamon and Morgan New Berlin CUSD 16 51084016026

District Name: District Code: County Name:

<ol> <li>Fund Balance to Revenue Ratio:         Total Sum of Fund Balance (P8, Cells C81, D81, F81 &amp; I81)         Total Sum of Direct Revenues (P7, Cell C8, D8, F8 &amp; 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)     </li> </ol>	Funds 10, 20, 40, 70 + (50 & 80 if negative) Funds 10, 20, 40, & 70, Minus Funds 10 & 20	<b>Total</b> 6,064,407.00 11,662,150.00 0.00	Ratio 0.520	Score Weight Value
<ol> <li>Expenditures to Revenue Ratio:         Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, 117)         Total Sum of Direct Revenues (P7, Cell C8, D8, F8, &amp; I8)         Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)     </li> </ol>	Funds 10, 20 & 40 Funds 10, 20, 40 & 70, Minus Funds 10 & 20	<b>Total</b> 13,239,014.00 11,662,150.00 0.00	Ratio 1.135	Score Adjustment Weight
			3.106	Value
<ol> <li>Days Cash on Hand:         Total Sum of Cash &amp; Investments (P5, Cell C4, D4, F4, i4 &amp; C5, D5, F5 &amp; I5)         Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 &amp; I17)     </li> </ol>	Funds 10, 20 40 & 70 Funds 10, 20, 40 divided by 360	<b>Total</b> 6,004,471.00 36,775.04	Days 163.27	Score Weight Value
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 17 and 110)	Funds 10, 20 & 40 (.85 x EAV) x Sum of Combined Tax Rates	<b>Total</b> 0.00 5,800,333.81	Percent 100.00	Score Weight Value

4 0.35 1.40

2 1 0.35

1.05

3 0.10 0.30

0.10

,	
Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11) EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	<ol> <li>Percent of Long-Term Debt Margin Remaining: Long-Tern Debt Outstanding (P3, Cell H38) Total Lone-Term Debt Allowed (P3, Cell H32)</li> </ol>

REVIEW	
Estimated 2026 Financial Profile Designation:	

3.25 \*

Total Profile Score:

0.10 0.10

Score Weight Value

Percent 14.57

**Total** 32,000,000.00 37,458,283.78

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.

## NEW BERLIN COMMUNITY UNIT SCHOOL DISTRICT NO. 16 OTHER INFORMATION FISCAL YEAR ENDED JUNE 30, 2025

## ESTIMATED INDIRECT COST DATA

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Page 41

STINATED NODIFIECT COST PATE DATA   A Contract State Contract Cost State Determination   A Contract State Cost Cost Cost Cost Cost Cost Cost Cost		200	ures" tab.)					
Particular Data to Asset Indirect Cost Bits Determination   Particular Data to Asset Indirect Cost Bits Determination			wres" tab.) ements/expendi	01100101				
Property   Design   Property   Control Rein   Property   Property   Control Rein   Property   Propert	T		ures" tab.) ements/expendi					Treatment and dr
A Control Co		inancial Data To Assist Indirect Cost Rate Determination	ures" tab.) ements/expendi		医多类菌素 电电流线 经债务			
Accordance of account of the control of the contr	1	ource document for the computation of the Indirect Cast Rate is found in the "Expendit	sments/expendi					
Figure 12   State   Control	_ <	LL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disburse		ures included within the followin	ng functions charged direct	to and relationships and from '	rienamidentimatestimaministerimise fodoral grant neograms	Alco
Support Services. Divers (or in the function linear)           Support Services. Divers (or in the function linear)           Support Services. Divers (or in the function linear)           Support Services. Divers (or in the function linear)         200,023           Processing Services (10.0, 50, and 50.250)         Processing Services (10.0, 50, and 50.250)         Processing Services (10.0, 50, and 50.250)           Processing Services (10.0, 50, and 50.250)         Processing Services (10.0, 50, and 50.250)         Processing Services (10.0, 50, and 50.250)           Interview of Committies Reviewed (10.0, 50, and 50.250)         Processing Services (10.0, 50, and 50.250)         Processing Services (10.0, 50, and 50.250)         Processing Services (10.0, 50, and 50.250)         Processing Services (10.0, 50, and 50.250)         Processing Services (10.0, 50, and 50.250)         Processing Services (10.0, 50, and 50.250)         Processing Services (10.0, 50, and 50.250)         Processing Services (10.0, 50, and 50.250)         Processing Services (10.0, 50, and 50.250)         Processing Services (10.0, 50, and 50.250)         Processing Services (10.0, 50, and 50.250)         Processing Services (10.0, 50, and 50.250)         Processing Services (10.0, 50, and 50.250)         Processing Services (10.0, 50, and 50.250)         Processing Services (10.0, 50, and 50.250)         Processing Services (10.0, 50, and 50.250)         Processing Services (10.0, 50, and 50.250)         Processing Services (10.0, 50, and 50.250)         Processing Services (10.0, 50, and 50.250)	.= <b>u</b>	nclude all amounts paid to or for other employees within each function that work with spo kample, if a district received funding for a Title I clerk, all other salaries for Title I clerks pe	ectric tederal gra rforming like du'	nt programs in the same capacity ties in that function must be inclu	y as those charged to and re uded, include any benefits a	elmbursed from the same fr and/or purchased services (	rederal grant programs. federal grant programs. paid on or to persons w	For hose
Support Service (10, 20, and 40, 2510)           Display of Service (10, 20, and 40, 2510)         Amount Service (10, 20, and 40, 2510)           Free of Service (10, 20, and 40, 2510)         Amount Service (10, 20, and 40, 2510)           Free of Service (10, 20, and 40, 2520)         Amount Service (10, 20, and 40, 2520)           Free of Service (10, 20, and 40, 2520)         Amount Service (10, 20, and 40, 2520)           Free Service (10, 20, and 40, 2520)         Amount Service (10, 20, and 40, 2520)           Self Service (10, 20, and 40, 2520)         Amount Service (10, 20, and 40, 2520)           Self Service (10, 20, and 40, 2520)         Amount Service (10, 20, and 40, 2520)           Self Service (10, 20, and 40, 2520)         Amount Service (10, 20, and 40, 2520)           Apple Service (10, 20, and 40, 2520)         Amount Service (10, 20, and 40, 2520)           Apple Service (10, 20, and 40, 2520)         Amount Service (10, 20, and 40, 2520)           Apple Service (10, 20, and 40, 2520)         Amount Service (10, 20, and 40, 2520)           Apple Service (10, 20, and 40, 2520)         Amount Service (20, 20, 2520)           Apple Service (20, 20, 2520)         Amount Service (20, 20, 2520)           Apple Service (20, 20, 2520)         Amount Service (20, 20, 2520)           Apple Service (20, 20, 2520)         Amount Service (20, 20, 2520)           Apple Service (20, 20, 2520)         Amount Service (20,		signes are classified as direct costs in the function listed.						
Precision of Business Services (10, 56, 26 to 2012)   Protection of Paule Services (10, 56, 26 to 2012)   Protection of Business Services (10, 56, 26 to 2012)   Protection of Business Services (10, 56, 26 to 2012)   Protection of Services (10, 26 to 2012)   Protection of Services (10, 26 to 2012)   Protection of Services (10, 26 to 2012)				terrence and the second second second second second second second second second second second second	many and a second secon			
Per la soute (a) Ex a 200 (a) and 30 - 24-40           Portation and Manitectures of Paint Services (10, 20, 50, and 30 - 24-40)         Per la soute (10, 20, 50 - 24-50)         Per la soute (20, 20, 50 - 24-50)         Per la soute (20, 20, 50 - 24-50)         Per la soute (20, 20, 20, 20, 20, 20, 20, 20, 20, 20,				or connection but about a province of province of the profession by being about debug on the connection of the connectio	alternatures alternatura politicalista proprieta pervenya alternatura televa esta tentra televa televa televa t			
Control and but with state for the color of a control of the color of the	8	Fiscal Services (10, 50, & 80-2520)	***************************************		AND CONTRACTOR OF THE PROPERTY			
Food State Late State (File Late) "Only Incident food cools."         Proceeds state of the State (Only Incident food cools.         Process (Assess) (Assess (Assess)) (Assess (Assess (Assess)) (Assess (Assess (Assess)) (Assess (As	6	Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540)	***************************************	Personal in this half and the last of the last of the manner of the last of th				
Value of Curron-colles (Revered for Fiscal Vear 2025) (include: the value of commodifies when determining it a Single Aualt it is required.)   Internal Curron-colles (Revered for Fiscal Vear 2025) (include: the value of commodifies when determining it a Single Aualt it is required.)   Internal Curron-colles (Revered for Size 20-2450)   International Curron-colles (Revered For 2025)   International Curron-colles (Revered For	0	Food Services (10 & 80-2560) Must be less than (P16, Col E-F, L65) *Only Include food c	osts.	A Laboratoria de la comparta de la comparta de la comparta de la comparta de la comparta de la comparta de la comparta de la comparta de la comparta de la comparta de la comparta de la comparta de la comparta de la compa	AND THE PROPERTY AND THE PROPERTY AND A PARTY AND A PA			
Transcription   Programs   Prog		Value of Commodities Received for Fiscal Year 2025 (Include the value of commodities w	when determinin	g if a Single Audit is				
Trigonal Services (10.5 or and 60.2500)   Staff Service	_ ,	required).	***************************************	***************************************	20,624			,
Extraction   Characteristic Solution   Cha	٦ĺ	Internal Services (10, 50, and 80 -2570)						
SECTION II         Retarting of page 2, 8, 80, 2,860.)           SECTION II         Estimated Indirect Cost Rate for Federal Programs         Feminated Indirect Cost Rate for Federal Programs         Indirect Costs         Indirect	ന	Staff Services (10, 50, and 80 -2640)						
Set Internation International Programs         Function Indirect Cost Rate for Federal Programs         International Program	Ŧİ	Data Processing Services (10, 50, & 80 - 2660)	***************************************					,
Estimated Indirect Cost Rate for Federal Programs   Function   Frestrict Costs   Direct Costs		ECTION II		The state of the s	- The second second second second second second second second second second second second second second second	American de Americ		
Instruction         Entertion         Indirect Coats         Increased Program         Uncreastricted Progr		stimated Indirect Cost Rate for Federal Programs						Ţ.
Principle   Prin	~ [«		ı	Restricted Pr	rogram	Unrestrict	ted Program	П
Automatical Contracts   Auto		THE REPORT OF THE PROPERTY OF	Hunction	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs	
Public Instructional Staff		DA UCUCUSA TOTAL CONTRACTOR OF THE PROPERTY OF	1000	and the state of the fact of the state of th	6,493,709	terment of the former characters of policies of the fact that the contract of	6,49	62,
Instructional Staff		TO 1911		The section of the se	CON LUC	Accounts on the second		
Contracts Protects of Part Internal Services         Canadamin.         Services         Contracts Protects of Part Internal Services         Canadamin.         Contracts Part Indices of Part Internal Services         Canadamin.	٦	Instructional Staff	2200	Action Comments and Comments of Spirite (Principles of Spirite (Spirite (Sp	005,000	esperimento de la constitución d	300	3 6
Strictle Admin, Build Services         Strictle Admin, Tibut Services         2200         731,207         Control Admin, Tibut Services           Build Services         2530         322,946         0         322,946         731,204,636         731,204,636         731,204,636         731,204,636         731,204,636         878,601         878,601         878,601         878,601         878,601         878,601         878,601         878,601         878,601         878,602	۳	General Admin.	2300	And the second s	881 908	Administration of some substitution of the sub	00	5 6
Buildness         Septembers         2550         322,946         0<	4	School Admin.	2400	e siejenij prijestijć meda na zakomatovalskim izakalimi karimina iz osnanja iza — jememe	731 207	And the second of the second s	7 8	5 6
Direction of Business Spt. 5N.   Direction of Business Spt. 5N.	Į	USINGS:		American description of the control		destination of the second second second destination of the second		
Floatil Services         2520         322,946         0         322,946         0         322,946         0         322,946         0         322,946         0         322,946         0         322,946         0	ဖ	Direction of Business Spt. Srv.	2510		0	0		0
Open, & Maint, Plant Services         2540         1,304,636<	니	Piscal Services	2520	322,946	0	322,946		0
Pupil Transportation         2550         878,601         878,601         878,60           Food Services         2560         565,431         878,60         565,431         878,60         565,431         878,60         565,431         878,60         565,431         878,60         878,60         878,60         878,61	ω.	Oper, & Maint, Plant Services	2540		1,304,636	1,304,636	THE THE CANADA C	0
Food Services   Food Service	၈	Pupil Transportation	2550		878,601			109
Contracts         2570         0 <t< td=""><td><u></u></td><td>Food Services</td><td>2560</td><td></td><td>565,431</td><td></td><td>395</td><td>,431</td></t<>	<u></u>	Food Services	2560		565,431		395	,431
Contract:         Contracts Palari Spt. Sry.         2610         0	_	Internal Services	2570	0	0	0		0
Plant, Brich, Dulp, Eval. Sv., 1900         2610         0					The state of the s	The state of the s	A CONTRACTOR OF THE CONTRACTOR	
Plan, Barch, Dwlp, Evel. Srv.   Plan, Barch, Dwlp, Evel. Srv.   Plan, Barch, Dwlp, Evel. Srv.   Plan, Barch, Dwlp, Evel. Srv.   Plan, Barches   2630   0   0   0   0   0   0   0   0   0	<u>.</u>	Direction of Central Spt. Srv.	2610	The second secon	0			0
Information Services   2630   0   0   0   0   0   0   0   0   0	4	Plan, Rsrch, Dvlp, Eval. Srv.	2620	management common processing of the control of the	0	entransfer in the second of th		0
Staff Services         2640         0	ماد	Information Services	2630	merenenia de Halimbe Andria de describbo que por la Spelant por encias con caractería de la companya de la comp	0	ment or section of the section of th		0
Other:         2900         0	ام	Staff Services	2640	0	0	0	The state of the s	0
Outher:   Community Services   330   900		Data Processing Services	2660	D	0	0		0
Community Services   3300   333	_	ther:	2900	management of the state of the	006			8
Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)   322,946   12,007,514   1,627,582   10,702,87     Total in CY over the allowed amount for ICR calculation (from page 40)   322,946   1,627,582   10,702,87     Total in CY over the allowed amount for ICR casts   1,627,582   10,702,87     Total in CY over the allowed amount for ICR casts   1,627,582   10,702,87     Total in CY over the allowed amount for ICR casts   10,702,87     Total in CY over the allowed amount for ICR casts   10,702,87     Total in CY over the allowed amount for ICR casts   10,702,87     Total in CY over the allowed amount for ICR casts   10,702,87     Total in CY over the allowed amount for ICR casts   10,702,87     Total in CY over the allowed amount for ICR casts   10,702,87     Total in CY over the allowed amount for ICR casts   10,702,87     Total in CY over the allowed amount for ICR casts   10,702,87     Total in CY over the allowed amount for ICR casts   10,702,87     Total in CY over the allowed amount for ICR casts   10,702,87     Total in CY over the allowed amount for ICR casts   10,702,87     Total in CY over the allowed amount for ICR casts   10,702,87     Total in CY over the allowed amount for ICR casts   10,702,87     Total in CY over the allowed amount for ICR casts   10,702,87     Total in CY over the allowed amount for ICR casts   10,702,87     Total in CY over the allowed amount for ICR casts   10,702,87     Total in CY over the allowed amount for ICR casts   10,702,87     Total in CY over the allowed amount for ICR casts   10,702,87     Total in CY over the allowed amount for ICR casts   10,702,87     Total in CY over the allowed amount for ICR casts   10,702,87     Total in CY over the allowed amount for ICR casts   10,702,87     Total in CY over the allowed amount for ICR casts   10,702,87     Total in CY over the allowed amount for ICR casts   10,702,87     Total in CY over the allowed amount for ICR casts   10,702,87     Total in CY over the allowed amount for ICR casts   10,702,87		ommunity Services	3000	age of the Wand Amelia is a solid for a satural for an influence of the foreign and the satural satura	333	and the last manuscript of the state of the		333
Total   1,627,582		ontracts Paid in CY over the allowed amount for ICR calculation (from page 40)	Annaported Princetty of Statement States, Last States	Comment of the Commen	0	And the second s		0
Restricted Rate*   Unrestricted Rate*   Unrestricted Rate*   Total Indirect Costs: 322,946   Total Indirect Costs:	جأد	TOCS!	Annual designation of the contract of the cont	322,946		1,627,582	10,70	878
Total Indirect Costs: 322,946 Total Indirect Costs: 12,007,514 Total Direct Costs:	νIς			Restricted #		Unrestri		
Total Direct Costs: 12,007,514 Total Direct Costs:	्रा-			Total Indirect Costs:	322,946	Total Indirect Costs:		285
	+   _					Total Direct Costs:		878

Part	e \$7 A	B ESTIMATED OPERATING EXPENSE F	C PER PUPIL (OE	D PP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2024 - 2025)	E F Page
Description   Description			ayyar da da fada	나 보통하다 하는 것이 되었는데 하다는 것 같아 없는 데 아내는 데에 아내가 되었다면 하는 것이 되었다면 하는 것이 없는데 없는데 없는데 없었다면 없다면 없다면 하다면 하다면 없다면 하다면 없다면 사람들이 없다면 하다면 하다면 하다면 하다면 하다면 하다면 하다면 하다면 하다면 하	
Description			e e e e e e e e e e e e e e e e e e e		Amount
Section   Comparison   Compar	EXPENDITURES:			TOTAL CONTROL	
Description   1-0, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,					\$ 10,613 1,317
Description   Properties   Pr		•		,	2,287
Dept.   Expenditure   Expend				· ·	1,310
St   St   Care   Principation   St   Care   Care   St   Care		Expenditures 16-24, L292			356
Section   Processing   Section   Processing   Section		Expenditures 16-24, 1429			569 \$ 16,492
Revenue 1951, 145, Call   1313   Report - Party Fire from Other Districty is Start		SBURSEMENTS/EXPENDITURES NOT APPLICABLE TO	D THE REGULAR K	•	3
Receives 3:551, 145, 667	<del></del>	•			Ś
					· · · · · · · · · · · · · · · · · · ·
November 10-15-15-05-07   1-101   1-		Revenues 10-15, 148, Col F	1422		
November 19-55, 152, Cell   1412   Cite - Tamor per form Other Counters (in State)					
Morrows 101.5.1.5.Col					
Noncours 105 13, 105, Cell   1403					
Butwasses 155, 155, Col   1453   Admit - Transp Face from Other Sources (in State)					
December 19-15, 125, Cell F   19-16			1452	Adult - Transp Fees from Other Districts (In State)	
DAM-TR   Remons 16-11,115, c) c) 0 F F   399   Ankl (6 - Other (December A member)					
DAS-178   Remons 18-53, 1157, Col D.F   4000   4000   4000   500000   50000   50000   50000   50000   500000   500000   500000   500000   500000   5		, .			
District					
DASA   Remons 19-33, LUS, Col D					
Dependiture 16-4, 10, Cel F. (GH)					
Dependitures 15-6, 115, Col F. (Grill)   1275   Special Education Programs Pre K   Dependitures 15-6, 115, Col F. (Grill)   1275   Analyticonturing Education Programs   Dependitures 15-6, 115, Col F. (Grill)   1300   Analyticonturing Education Programs   Dependitures 15-6, 115, Col F. (Grill)   1300   Analyticonturing Education Programs   Dependitures 15-6, 115, Col F. (Grill)   1301   Regular K-12 Programs - Private Tubbon   Dependitures 15-6, 115, Col F. (Grill)   1301   Special Education Programs IC-12 - Private Tubbon   Dependitures 15-6, 115, Col F. (Grill)   1301   Special Education Programs IC-12 - Private Tubbon   Dependitures 15-6, 115, Col F. (Grill)   1301   Special Education Programs IC-12 - Private Tubbon   Dependitures 15-6, 115, Col F. (Grill)   1301   Special Education Programs IC-12 - Private Tubbon   Dependitures 15-6, 115, Col F. (Grill)   1301   Special Education Programs IC-12 - Private Tubbon   Dependitures 15-6, 115, Col F. (Grill)   1301   Special Education Programs IC-12 - Private Tubbon   Dependitures 15-6, 115, Col F. (Grill)   1301   Special Education Programs IC-12 - Private Tubbon   Dependitures 15-6, 115, Col F. (Grill)   1301   Special Education Programs IC-12 - Private Tubbon   Dependitures 15-6, 115, Col F. (Grill)   1301   Special Education Programs IC-12 - Private Tubbon   Dependitures 15-6, 115, Col F. (Grill)   1301   Special Education Programs IC-12 - Private Tubbon   Dependitures 15-6, 115, Col F. (Grill)   1301   Special Education Programs IC-12 - Private Tubbon   Dependitures 15-6, 115, Col F. (Grill)   1301   Special Education Programs IC-12 - Private Tubbon   Dependitures 15-6, 115, Col F. (Grill)   1301   Special Education Programs IC-12 - Private Tubbon   Dependitures 15-6, 115, Col F. (Grill)   1301   Special Education Programs IC-12 - Private Tubbon   Dependitures 15-6, 115, Col F. (Grill)   1301   Special Education Programs IC-12 - Private Tubbon   Dependitures 15-6, 115, Col F. (Grill)   1301   Special Education Programs IC-12 - Private Tubbon   Dependitures 1					F = -
D					250,
Dependings 12-9, 12, Col. 14, Col. 15				· · · · · · · · · · · · · · · · · · ·	
Department   16-24, 130, Col K   Girl   Department   16-24, 120, Col K   Sill   Pre-K Programs - Product Tuition   Department   16-24, 127, Col K   Sill   Pre-K Programs - Product Tuition   Department   16-24, 127, Col K   Sill   Pre-K Programs - Product Tuition   Department   16-24, 127, Col K   Sill   Pre-K Programs - Product Tuition   Department   16-24, 127, Col K   Sill   Pre-K Programs - Product Tuition   Department   16-24, 127, Col K   Sill   Department   16-24, 127, Col	]£D				
December 19-24, 12, Col K		Expenditures 16-24, L15, Col K - (G+I)	1600	Summer School Programs	25,
Dependitures 16-24, 123, Col K					,
Dependences 10-24, 1,13, Col K					
December   1-2-1, 12-1					
Dependences 12-24, 17-2, Col K   1936   Abd/(Continuing Education Programs - Private Tuition   10   Expendences 12-24, 17-2, Col K   1918   Intersochatic Programs - Private Tuition   10   Expendences 12-24, 130, Col K   1918   Intersochatic Programs - Private Tuition   10   Expendences 12-24, 130, Col K   1919   Summer State Tuition   10   Expendences 12-24, 130, Col K   1920   Officed Programs - Private Tuition   10   Expendences 12-24, 130, Col K   1920   Intersochatic Programs - Private Tuition   10   Expendences 12-24, 130, Col K   1921   Expendences 1					
Dependence   1-24, 127, Col K   1917   CE Programs - Private Tution		Expenditures 16-24, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition	
D					
Dependence   16-24, 135, Col   1919   Summer School Programs. Private Truition   Dependence   16-24, 135, Col   1921   Billingual Programs. Private Truition   Dependence   16-24, 135, Col   1921   Billingual Programs. Private Truition   Dependence   16-24, 135, Col   1921   Truition   1922   Truit					
D					
Dependence   16-34, 131, Col K   1921   Billingual Programs - Private Tuition   Dependence   16-34, 137, Col K - (Girt)   3000   Community Services   Color					
D		Expenditures 16-24, £31, Col K	1921	Bilingual Programs - Private Turtion	
D					
D					851,
Dependurus 19-24, L118, Col 1   - Non-Capitalized Equipment			-		83,
Debt		Expenditures 16-24, L116, Col I	-	Non-Capitalized Equipment	357,
D&M				,	
					33,
Debt Servick - Psymetrics of Principal on Long-Term Debt			-		14,
R		Expenditures 16-24, L154, Col K	4000	Payments to Other Dist & Govt Units	
				Debt Service - Payments of Principal on Long-Term Debt	930,
R					
R					
R			-	· · · · · · · · · · · · · · · · · · ·	495,
MR/SS	]TR	Expenditures 16-24, L214, Col I	•		
MR/SS					
ARP/\$5					
NR/SS   Ependitures 16-24, 1228, Col K   3000   Summer School Programs   Services   September 16-24, 1227, Col K   3000   Community Services   September 16-24, 1232, Col K   4000   Total Payments to Other Govt Units   Services   September 16-24, 1234, Col K   (6+1)   1225   Special Education Programs Pre-K   September 16-24, 1222, Col K   (6+1)   1225   Special Education Programs Pre-K   Special Education Programs Pre-K   Special Education Programs Pre-K   Special Education Programs Pre-K   Special Education Programs Pre-K   Special Education Programs Pre-K   Special Education Programs   Special Education   Special Education   Special Education   Special Education   Special Education   Special Education   Special Education   Special Education   Special Education   Special Education   Special Education   Special Education   Special Education   Special Education   Special Education   Special Education					
AR/SS	MR/SS		1600	Summer School Programs	1,
Tort				·	
Tort					
Tort					
Tort					
Tort	Tort	Expenditures 16-24, L323, Col K - (G+I)	1300	Adult/Continuing Education Programs	***************************************
Tort		,			<del>, , ,</del>
Tort					<u> </u>
Tort   Expenditures 16-24, 1334, Col K   1913   Special Education Programs Pre-K - Tuition   Remedial/Supplemental Programs Pre-K - Frivate Tuition   Remedial/Supplement   Re				-	
Tort	Tort				
Tort				Remedial/Supplemental Programs K-12 - Private Tuition	
Tort					
Tort					
Tort				-	
Tort	Tort				
Truants Alternative/Optional Ed Programs - Private Tuition	Tort	Expenditures 16-24, L341, Col K		Gifted Programs - Private Tuition	
Tort					
Tort Expenditures 16-24, L415, Col K 4000 Total Payments to Other Gord Units  Tort Expenditures 16-24, L429, Col G - Capital Outlay  Tort Expenditures 16-24, L429, Col I - Non-Capitalized Equipment  Total Deductions for OEPP Computation (Sum of Lines 18-95) \$ 5					
Tort Expenditures 16-24, L429, Col G - Capital Outlay  Tort Expenditures 16-24, L429, Col I - Non-Capitalized Equipment  Total Deductions for OEPP Computation (Sum of Lines 18-95) \$					
Tort Dependitures 16-24, L429, Col I - Non-Capitalized Equipment  Total Deductions for OEPP Computation (Sum of Lines 18 - 95) \$ 3  Total Operating Expenses Reside X-12 (Line 14 migus Line 96) 3	Tort		-		
Total Deductions for OEPP Computation (Sum of Lines 18 - 95) \$  Total Operating Expenses Regular K-12 {Line 14 minus Line 96} 1:  9 Month ADA from Average Daily Attendance - Student information System (SIS) in IVAS-preliminary ADA 2024-2025	Tort		•	Non-Capitalized Equipment	
Total Operating Expenses Regular K-12 (Line 14 minus tine 96)  9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IVAS-preliminary ADA 2024-2025	1				\$ 3,081,1
> WOUTH WAN HOLD WASHING ON HIS VITICOUNTS - STORENT HIGH MARGAN STATEM (202) IN HAND-EXCRIMENTAL WAS STATEMENT AND STATEMENT AN	1		h ADA from According		
Estimated OEPP (Line 97 divided by Line 98) \$ 1		9 Mont	AUA IIVIT AYET		

ESS OFFSETTING RECER R R R R R R R R R R R R R R R R R					-
R R R R R R R R R R R R R R R R R R R		Sheet, Row		ACCOUNT NO - TITLE	Amount
R R R R R R R R R R R R R R R R R R R	reconstruction of the second			PER CAPITA TUITION CHARGE	
R R R R R R R R R R R R R R R R R R R		nues 10-15, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (in State)	\$
R R R R R R R R R R R R R R R R R R R		nues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)	*
R R R R R R R R R R R R R R R R R R R		nues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (in State)	
R R R R R R R R R R R R R R R R R R R		nues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)	
R R R R R R R O O O-O&M D O D D O D O D O D O D O D O D O D O	Reve	nues 10-15, LS1, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)	
R R R R R R R R R R R R R R R R R R R	Reve	nues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)	
R R R R R R R R R R R R R R R R R R R	Reve	nues 10-15, LS4, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)	
R 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Reve	naes 10-15, LSS, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)	
O DO DO DO DO DO DO DO DO DO DO DO DO DO	Reve	nues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (in State)	
DOBAM TRANSS DOBAM TRANSS	Reve	nues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)	
D D D D D D D D D D D D D D D D D D D		nues 10-15, L75, Col C	1600	Total Food Service	191,
D D D D D D D D D D D D D D D D D D D	Reve	nues 10-15, 183, Col C, D	1700	Total District/School Activity Income (without Student Activity Funds)	60,
D D D D D D D D D D D D D D D D D D D		nues 10-15, £85, Col C	1811	Rentals - Regular Textbooks	80,
D D D D D D D D D D D D D D D D D D D		nues 10-15, 189, Col C	1819	Rentals - Other (Describe & Itemize)	
D DORM DORM DO ORM DO ORM DO ORM TR MR/SS DO O		nues 10-15, £90, Col C	1821	Sales - Regular Textbooks	
DORM-TR DORM-TR DORM-TR DORM-TR DORM-TR DORM-TR DORM-TR DORM-TR DORM-TR DORM-TR DORM-TR DORM-TR DORM-TR-MR/SS		nues 10-15, £93, Col C	1829	Sales - Other (Describe & Itemize)	
DOBM-TR DOBM-MR/SS DOBM-MR/SS DOBM-MR/SS DOBM-MR/SS DOBM-TR-MR/SS		nues 10-15, L94, Coi C	1890	Other (Describe & Itemize)	
D-O&M-DS-TR-MR/SS D-O&M-TR-MR/SS D-O		nues 10-15, L97, Col C,D	1910	Rentals	3,0
D D-O&M-TR D-O&M-MR/SS D-MR/SS D-O&M-MR/SS D-O&M-MR/SS D-O&M-MR/SS D-O&M-TR-MR/SS		tues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts	
DORM-TR DORM-MR/SS DORM-MR/SS DORM-MR/SS DORM-TR-MR/SS		nues 10-15, L106, Col C, D, E, F, G	1991	Payment from Other Districts	7,3
D-O.B.MMR/SS D-MB/SS D-D.D.D.D.D.D.D.D.D.D.D.D.D.D.D.D.D.D.D		nues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)	
D-MR/SS D-DO&M-MR/SS D-DO&M-MR/SS D-DO&M-TR-MR/SS D-DO&M-TR-MR/SS D-DO&M-TR-MR/SS D-DO&M-TR-MR/SS D-DO&M-TR-MR/SS D-DO&M-TR-MR/SS D-DO&M-DS-TR-MR/SS-D-DR-MR/SS D-DO&M-DS-TR-MR/SS-D-DR-MR/SS D-DO&M-TR-MR/SS-D-DO&M-TR-MR/SS D-DO&M-TR-MR/SS		nues 10-15, L134, Col C,D,F	3100	Total Special Education	30,
D D-O&M-MR/SS D-O&M-TR-MR/SS D-O&M-T	· ·	nues 10-15, L143, Col C,Đ,G	3200	Total Career and Technical Education	39,
D-O.E.M-MR/SS D-O.E.M-TR-MR/SS		nues 10-15, L147, Col C,G	3300	Total B@ngual Ed	
D-D&M D-D&M-TR-MR/SS D D-D&M-TR-MR/SS D-D&M-TR-MR/SS D-D&M-TR-MR/SS D-D&M-TR-MR/SS D-D&M-TR-MR/SS D-D&M-DS-TR-MR/SS D-D&M-DS-TR-MR/SS D-D&M-DS-TR-MR/SS D-D&M-DS-TR-MR/SS-D-D&M-TR-MR/SS D-D&M-TR-MR/SS		rues 10-15, L148, Col C	3360	State Free Lunch & Breakfast	1,
D-O&M-TR-MR/SS D-O&M-TR-MR/SS D-O&M-TR-MR/SS D-O&M-TR-MR/SS D-O&M-TR-MR/SS D-O&M-TR-MR/SS D-O&M-DS-TR-MR/SS D-O&M-DS-TR-MR/SS D-O&M-TR-MR/SS		nues 10-15, L149, Col C,D,G	3365	School Breakfast Initiative	
D D D D D D D D D D D D D D D D D D D		nues 10-15, L150,Col C,D	3370	Driver Education	9,
D-O.B.M-TR-MR/SS D-TR-MR/SS D-O.B.M-TR-MR/SS D-O.B.M-TR-MR/SS D-O.B.M-DS-TR-MR/SS D-O.B.M-DS-TR-MR/SS D-TR-MR/SS D-TR-MR/SS D-TR-MR/SS D-O.B.M-TR-MR/SS		nues 10-15, L157, Col C <sub>1</sub> D,F,G	3500	Total Transportation	472,
D-TR-MR/SS D-O&M-TR-MR/SS D-O&M-TR-MR/SS D-O&M-TR-MR/SS D-O&M-DS-TR-MR/SS D-O&M-DS-TR-MR/SS D-O&M-DS-TR-MR/SS D-O&M-TR-MR/SS		nues 10-15, L158, Col C	3610	Learning Improvement - Change Grants	
DORM-TR-MR/SS DORM-TR-MR/SS DORM-TR-MR/SS DORM-TR-MR/SS DORM-DS-TR-MR/SS DORM-DS-TR-MR/SS DORM-TR-MR/SS		nes 10-15, L159, Col C,D,F,G	3660	Scientific Literacy	
DORM-TR-MR/SS DORM-DS-TR-MR/SS DORM-DS-TR-MR/SS D-TR BM DOORM-DS-TR-MR/SS-1 D DORM-TR-MR/SS-1 D DORM-TR-MR/SS		10es 10-15, L160, Col C,F,G	3695	Truant Alternative/Optional Education	
D-O&M-DS-TR-MR/SS D-O&M-DS-TR-MR/SS D-TR &M D-O&M-DS-TR-MR/SS-TR-MR/SS D-O&M-TR-MR/SS		nues 10-15, 1162, Col C,D,F,G	3766	Chicago General Education Block Grant	
DOBM-DS-TR-MR/SS D-TR BM D-O&M-DS-TR-MR/SS-D-O&M-TR-MR/SS D-O&M-TR-MR/SS		tues 10-15, 1163, Col C,D,F,G	3767	Chicago Educational Services Block Grant	
D-TR  8M  D-OCAM-DS-TR-MR/SS-1  D-OCAM-TR-MR/SS  D-MR/SS  D-MR/SS  D-MR/SS  D-OCAM-TR-MR/SS		10es 10-15, 1164, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant	
8M DORM-DS-TR-MR/SS-1 D-ORM-TR-MR/SS DORM-TR-MR/SS		tues 10-15, £165, Col C,D,E,F,G	3780	Technology - Technology for Success	
DORM-DS-TR-MR/SS-10 DORM-TR-MR/SS D-ORM-TR-MR/SS		10es 10-15, L166, Col C, F	3815 3925	State Charter Schools School Infrastructura - Maintenance Projects	
DOORM-TR-MR/SS D-ORM-TR-MR/SS		nues 10-15, L169, Coł Đ nues 10-15, L170, Coł C-G,J	3925 3999	School Infrastructure - Maintenance Projects Other Pastricted Romanus from State Sources	2,
D-OBM-TR-MR/SS D-OBM-TR-MR/SS D-OBM-TR-MR/SS D-OBM-TR-MR/SS D-OBM-TR-MR/SS D-OBM-TR-MR/SS D-OBM-TR-MR/SS D-OBM-TR-MR/SS D-OBM-TR-MR/SS D-OBM-TR-MR/SS D-OBM-TR-MR/SS D-OBM-TR-MR/SS D-OBM-TR-MR/SS D-TR-MR/SS D-TR-MR/SS D-OBM-TR-MR/SS		nues 10-15, L170, Col C-G,J nues 10-15, L179, Col C	3999 4045	Other Restricted Revenue from State Sources Head Start (Subtract)	2,1
D-O&M-TR-MR/SS D-MR/SS D-O&M-TR-MR/SS		nues 10-15, L183, Col C,D,F,G	4043	Total Restricted Grants-In-Aid Received Directly from Federal Govt	
D-MR/SS D-OBM-TR-MR/SS	•	nues 10-15, L190, Col C,D,F,G	4100	Total Title V	
D-O&M-TR-MR/SS D-O&M-TR-MR/SS D-O&M-TR-MR/SS D-O&M-TR-MR/SS D-O&M-TR-MR/SS D-O&M-TR-MR/SS D-O&M-TR-MR/SS D-O&M-TR-MR/SS D-O&M-TR-MR/SS D-TR-MR/SS D-TR-MR/SS D-O&M-TR-MR/SS		nues 10-15, L200, Col C,G	4200	Total Food Service	162,
DOBM-TR-MR/SS DOBM-TR-MR/SS		nues 10-15, L206, Col C,D,F,G	4300	Total Title I	84,
DORM-TR-MR/SS DORM-TR-MR/SS		nues 10-15, L212, Col C,D,F,G	4400	Total Title IV	
DORM-TR-MR/SS DORM-TR-MR/SS DORM-MR/SS DORM-MR/SS DORM-MR/SS DORM-TR-MR/SS		nues 10-15, L216, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through	158,
DORM-TR-MR/SS DORM-MR/SS DORM-MR/SS DORM-MR/SS DORM-MR/SS DORM-TR-MR/SS	TR-MR/SS Rever	ues 10-15, L217, Col C.D.F.G	4625	Fed - Spec Education - IDEA - Room & Board	
> O&M-TR-MR/SS > O&M-MR/SS > O&M-MR/SS > O&M-MR/SS > O&M-TR-MR/SS > TR-MR/SS > O&M-TR-MR/SS		nues 10-15, L218, Col C.D,F,G	4630	Fed - Spec Education - IDEA - Discretionary	
O-O&M-MR/SS O-O&M-TR-MR/SS-1 O-O&M-TR-MR/SS O-O&M-TR-MR/SS O-O&M-TR-MR/SS O-O&M-TR-MR/SS O-O&M-TR-MR/SS O-O&M-TR-MR/SS O-O&M-TR-MR/SS O-O&M-TR-MR/SS O-O&M-TR-MR/SS O-O&M-TR-MR/SS O-O&M-TR-MR/SS O-O&M-TR-MR/SS O-O&M-TR-MR/SS O-O&M-TR-MR/SS O-O&M-TR-MR/SS O-O&M-TR-MR/SS O-O&M-TR-MR/SS		ues 10-15, 1219, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)	
O-O&M-DS-TR-MR/SS-TO-O O-O&M-TR-MR/SS D-TR-MR/SS D-TR-MR/SS D-O&M-TR-MR/SS	MR/SS Rever	sues 10-15, L224, Col C,D,G	4700	Total CTE - Perkins	
O O-O-BM-TR-MR/SS D-TR-MR/SS D-TR-MR/SS D-TR-MR/SS D-O-BM-TR-MR/SS		rue Adjustments (C225 thru J254)	4800	Total ARRA Program Adjustments	
DORM-TR-MR/SS D-TR-MR/SS D-TR-MR/SS D-ORM-TR-MR/SS		ues 10-15, L256, Col C	4901	Race to the Top	
D-TR-MR/SS D-TR-MR/SS D-DR-M-TR-MR/SS		nues 10-15, L257, Col C,D,F,G	4902	Race to the Top-Preschool Expansion Grant	
D-TR-MR/SS D-D&M-TR-MR/SS		ues 10-15, L258, Col C.F.G	4905	Title III - Immigrant Education Program (IEP)	
DORM-TR-MR/SS DORM-TR-MR/SS DORM-TR-MR/SS DORM-TR-MR/SS DORM-TR-MR/SS DORM-TR-MR/SS DORM-TR-MR/SS DORM-TR-MR/SS DORM-TR-MR/SS DORM-TR-MR/SS DORM-TR-MR/SS DORM-TR-MR/SS DORM-TR-MR/SS DORM-TR-MR/SS DORM-TR-MR/SS DORM-TR-MR/SS		ues 10-15, L259, Col C,F,G	4909	Title ill - Language Inst Program - Limited Eng (UPLEP)	
DOBM-TR-MR/SS DOBM-TR-MR/SS DOBM-TR-MR/SS DOBM-TR-MR/SS DOBM-TR-MR/SS DOBM-TR-MR/SS DOBM-TR-MR/SS DOBM-TR-MR/SS DOBM-TR-MR/SS DOBM-TR-MR/SS DOBM-TR-MR/SS DOBM-TR-MR/SS DOBM-TR-MR/SS		ues 10-15, L260, Col C,D,F,G	4920	McKinney Education for Homeless Children	*******
DOBM-TR-MR/SS DOBM-TR-MR/SS DOBM-TR-MR/SS DOBM-TR-MR/SS DOBM-TR-MR/SS DOBM-TR-MR/SS DOBM-TR-MR/SS DOBM-TR-MR/SS DOBM-TR-MR/SS DOBM-TR-MR/SS DOBM-TR-MR/SS DOBM-TR-MR/SS DOBM-TR-MR/SS		ues 10-15, L261, Col C.D.F.G	4930	Title II - Eisenhower Professional Development Formula	
DOBM-TR-MR/SS DOBM-TR-MR/SS DOBM-TR-MR/SS DOBM-TR-MR/SS DOBM-TR-MR/SS DOBM-TR-MR/SS DOBM-TR-MR/SS deral Stimulus Revenu		ues 10-15, L262, Col C,D,F,G	4932	Title II - Teacher Quality	3,
D-O&M-TR-MR/SS D-O&M-TR-MR/SS D-O&M-TR-MR/SS D-O&M-TR-MR/SS D-O&M-TR-MR/SS D-O&M-TR-MR/SS D-O&M-TR-MR/SS D-O&M-TR-MR/SS D-O&M-TR-MR/SS	TR-MR/SS Rever	ues 10-15, 1263, Col C,D,F,G	4935	Title H - Part A - Supporting Effective Instruction - State Grants	
D-O&M-TR-MR/SS D-O&M-TR-MR/SS D-O&M-TR-MR/SS D-O&M-TR-MR/SS D-O&M-TR-MR/SS deral Stimulus Revenu D-TR-MR/SS		ues 10-15, £264, Col C,D,F,G	4960	Federal Charter Schools	
D-O&M-TR-MR/SS D-O&M-TR-MR/SS D-O&M-TR-MR/SS D-O&M-TR-MR/SS D-TR-MR/SS		ues 10-15, L265, Col C,D,F,G	4981	State Assessment Grants	
D-O&M-TR-MR/SS D-O&M-TR-MR/SS Ideral Stimulus Revenu D-TR-MR/SS		rues 10-15, L266, Col C, D, F, G	4982	Grant for State Assessments and Related Activities	
D-O&M-TR-MR/SS Ideral Stimulus Revenu D-TR-MR/SS		ues 10-15, L267, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach	16,3
derat Stimulus Revenu D-TR-MR/SS		ues 10-15, L268, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program	23,5
-TR-MR/SS	TR-MR/SS Rever	ues 10-15, L269, Col C,D,F,G	4998	Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)	
•	timulus Revenue CARE	G CRRSA ARP Schedule		Adjusting for FY21, FY22, FY23, FY24, or FY25 revenue received in FY25 for FY21, FY22, FY23,	261,0
•	ake -	use I Best of EDF Berner 1		FY24, or FY25 Expenses	(261,0
-тқээ	•	ues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **	
	n Rever	oues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **	
				Total Deductions for PCTC Computation (tine 104 through Une 194)	\$ 1,345,9
				Net Operating Expense for Tuition Computation (Line 97 minus Line 196)	12,064,7
				Total Depreciation Allowance (from page 36, Une 18, Col I)	800,2
				Total Allowance for PCTC Computation (Line 197 plus Line 198)	12,864,9
		9 Mo	nth ADA from Ave	rage Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2024-2025	758
				Total Estimated PCTC (Line 199 divided by Line 200)	
				,,,	
The total OFPP/PC	tal OEPP/PCTC may change	hased on the data provided. Th	e final amounts	will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the f	inal 9-month ADA.
		stribution Calculation webpage.	=		
CO IN THE EARCHING	тиминов-шавец пинону Di	volument carenation seconage.			

## ILLINOIS STATE BOARD OF EDUCATION

School Business Services Department (N-330) 100 North First Street

Springfield, IL 62777-0001

New Berlin CUSD 16 51084016026

School District Name:

LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET

(Section 17-1.5 of the School Code)			12.00		RC	RCDT Number:	51084016026	25	AMPRIMENTALISMA DE BRES ANTONIO ASSESSAMA ANTONIO ASSESSAMA ANTONIO AN
	A STATE OF THE PARTY OF THE PAR	Actua	Actual Expenditures, Fiscal Year 2025	Fiscal Year 2	025	Bha	Budgeted Expenditures, Fiscal Year 2026	ures, Fiscal Ye	ar 2026
		(10)	(20)	(08)	A CONTRACTOR OF THE CONTRACTOR	(10)	(20)	(80)	Whether the state of the state
Description	Funct. No.	Educational Fund	Operations & Maintenance Fund	Tort Fund	Total	Educational Fund	Operations & Maintenance Tort Fund Fund	Tort Fund	Total
1. Executive Administration Services	2320	244,791		0	244.791	263.080			263.080
2. Special Area Administration Services	2330	500		0	500	200			500
3. Other Support Services - School Administration	2490	0	The second secon	0	0		and the second s		0
4. Direction of Business Support Services	2510	0	0	0	0		and the same of the same is the same of th		0
	2570	0		0	0				0
6. Direction of Central Support Services	2610	0	en reggische registration of programme schoolstering to the state of t	0	0		ومدامشتين بالزياء بخياشا ويخطوه البام يدانشهيسيون		0
7. Deduct - Early Retirement or other pension obligations required by state law	ate law	The state of the s	and principles are sensitive and trips of preparations and institute of preparations and the sensitive			Andrea manerica Astronomo amende como actual de constantes.			***************************************
					0				0
8. Totals	***************************************	245,291	0	0	245,291	263,580	0	0	263,580
9. Percent Increase (Decrease) for FY2026 (Budgeted) over FY2025 (Actual)	tual)							The state of the s	7%

### CERTIFICATION

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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. l 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.

October 16, 2025	Date	217-488-2040	Contact Telephone Number
/s/ Jill Larson	Signature of Superintendent	Jill Larson	Contact Name (for questions)

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

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

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

**Current Year Payment on Contracts For Indirect Cost Rate Computation** 

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. 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.

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.

3BC2F43.pdf

Indirect Cost Rate Plan

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

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 Column (E) and (F) are calculated automatically based on the information provided in Columns (A through D). tab 41) for Pro

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(tap 41) Jor Program Year 2027.					
Enter Fund-Function-Object Name, Where the Expenditure Numbe was Recorded (Column A)	Fund- Function- Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract Inust be less than or equal to amount reported in the ARY *Espenditures 16-24* usb. (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount Applied Contract Amount deducted to the Indirect Cost Rate from the Indirect Cost Rate Base (Column E) (Column F)
Enter as shown here: ED-Instruction-Other	10-1000-600	Сотрапу Name	500,000	20,000	450,000
N/A				0	0
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THE PROPERTY OF THE PROPERTY O				0	0
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The state of the s				0	0
the state of the s				0	0
WHITE SERVICE				0	0
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the contract of the contract o				0	0
				0	0
Total			C	O.	U

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-			REPORT	N SHARED SE	REPORT ON SHARED SERVICES OR OUTSOURCING	SOURCING
7			School Co	de, Section 1	School Code, Section 17-1.1 (Public Act 97-0357)	97-0357)
	$\neg \mathbf{n}$			iscal Year Enc	Fiscal Year Ending June 30, 2025	
က	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current, and next fiscal years.  New Berlin CUSD 16	outsourcing	in the prior, c	urrent, and next) www.Berlin Cl	fiscal years. ISD 16	51-084-0160-26 AFR25 New Berlin CUSD 16
				51084016026	126	
ω	Check box if this schedule is not applicable		Prior Fiscal Year	Prior Fiscal Current Fiscal Year Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative, or Shared Service.
6	Indicate with an (X) if Deficit Reductio					
10	Service or Function (Check all that apply)				Barriers to Implementation	(Limit text to 200 characters for additional seaso use line 33 and 38)
Ξ	Curriculum Planning				distribution or a production of the state of	
12	╄					
13	_					
4	<u> </u>					
15	<u> </u>					
19	<u> </u>					
12	7 Grant Writing					
20	3 Grounds Maintenance Services					
13	9 Insurance			-		· · · · · · · · · · · · · · · · · · ·
20	J investment Pools					
7	-					
22	2 Maintenance Services					
23	3 Personnel Recruitment					
7	4 Professional Development					
バ	5 Shared Personnel					
26	Special Education Cooperatives		×	×	×	Sangamon Area Special Education District
27	STEM (science, technology, engineering and math) Program Offerings					
28	S Supply & Equipment Purchasing					
29						
က္က	7 Transportation					
31	1 Vocational Education Cooperatives		×	×	×	Capital Area Career Center
32	2 All Other Joint/Cooperative Agreements					
33	-					
쏬						
38 37	Additional space for Column (D) - Barriers to Implementation: 7					
6	Additional space for Column (E) - Name of LEA:					- A A A A Gardy through the second through the seco
4 2	u-   C					
1 2	ıl m					
۱						