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Naperville, IL 60563
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SIKICH.COM

INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Bloom Township High School District #206
Chicago Heights, Illinois

Report on the Financial Statements

We have audited the accompanying general-purpose financial statements of Bloom Township High School District #206 (the District) as of and for the year ended June 30, 2025, and the related notes to the financial statements. The general-purpose financial statements have been audited; however, they are not presented as part of this Annual Financial Report form. The general-purpose financial statements should be read in conjunction with the following auditor's opinion. Our opinion reads as follows:

Qualified Opinion on Regulatory Basis of Accounting

In our opinion, except for those possible effects of the matters discussed in the basis for qualified opinion section of our report, the general-purpose financial statements referred to above present fairly, in all material respects, the assets, deferred outflows, liabilities and deferred inflows arising from cash transactions of the District as of June 30, 2025, and its revenues received and expenditures disbursed during the fiscal year then ended on the basis of accounting 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 accounting principles generally accepted in the United States of America paragraph, 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 the District as of June 30, 2025, or changes in net position for the year then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, 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 the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating 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 Qualified Opinion on Regulatory Basis of Accounting

As described in Note 3 to the financial statements, the District has not determined the complete historical cost of its capital assets. The regulatory basis of accounting described in Note 1 requires reporting of historical costs of capital assets in the General Fixed Asset Account Group on the statement of assets and liabilities arising from cash transactions/statement of net position. The amount by which this departure would affect the financial statements has not been determined.

As described in Note 6 to the financial statements, the District has omitted disclosure required by Governmental Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pensions*. The amount by which this departure would affect the financial statements has not been determined.

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

As described in Note 1, the financial statements are prepared by the District on the basis of the financial reporting provisions prescribed 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 Illinois State Board of Education. The effects on the financial statements of the variances between the regulatory basis of accounting 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.

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 of the Illinois State Board of Education, as described in Note 1. 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.

Auditor's Responsibility 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 opinions. 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 GAAS 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 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 GAAS 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 the District'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 the District'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 the District's general-purpose financial statements. The supplementary information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the general-purpose financial statements. The supplementary information, as listed in the table of contents, is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the general-purpose financial statements.

The information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the general-purpose financial statements or to the general-purpose financial statements themselves and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information as listed in the table of contents is fairly stated, in all material respects, in relation to the general-purpose financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the other information section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any 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 *Government Auditing Standards*, we have also issued our report dated April 13, 2026, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely 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 the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

Our audit was made for the purpose of forming opinions on the basic financial statements taken as a whole. The accompanying regulatory modified cash basis financial statements, as listed in the table of contents of this Annual Financial Report form, are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements of the District. Such information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information, except for the financial profile, estimated financial profile summary, schedule of ad valorem tax receipts, schedules of short-term and long-term debt, schedule of restricted local tax levies and selected revenue sources, schedule of tort immunity expenditures, schedule of capital outlay and depreciation, estimated operating expense per pupil, indirect cost rate - contacts paid in current year, indirect cost rate - computation, report on shared services or outsourcing, administrative cost worksheet, itemization schedules and deficit AFR summary information, which were not audited, 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 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 as a whole.

Purpose of this Report

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

Sikich CPA LLC

Naperville, Illinois
April 13, 2026

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

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

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

School District
 Joint Agreement

School District/Joint Agreement Information <i>(See instructions on the inside of this page.)</i>		Accounting Basis:	Certified Public Accountant Information		
School District/Joint Agreement Number: 07016206017		<input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL	Name of Auditing Firm: Sikich CPA LLC		
County Name: Cook			Name of Audit Manager: Matthew A. Geerdes, CPA, MBA		
Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will populate): Bloom Twp HSD 206		School District Lookup Tool School District Directory		Address: 1415 W. Diehl Road, Suite 400	
Address: 100 W. 10th Street		Filing Status: Auditors must submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system. Superintendents/Directors must upload the limitation of administrative costs and corrective action plan (as applicable). Annual Financial Report (AFR) Instructions		City: Naperville	
City: Chicago Heights				State: Illinois	Zip Code: 50663
Email Address:				Phone Number: 630-566-8400	Fax Number: 760-866-8401
Zip Code: 60411				IL License Number (9 digit): 066-005528	
				Expiration Date: 11/30/2027	
				Email Address: matt.geerdes@sikich.com	
Annual Financial Report Type of Auditor's Report Issued: <input checked="" type="checkbox"/> Qualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer <input type="checkbox"/> Unqualified		Annual Financial Report Questions 217-785-8779 or finance1@isbe.net Single Audit Questions 217-782-7970 or fsm@isbe.net		ISBE Use Only	
<input type="checkbox"/> Reviewed by District Superintendent/Administrator <input type="checkbox"/> Provided to Township Treasurer (Cook County only) <input type="checkbox"/> Provided to Regional Superintendent/ISC Director		ISBE Use Only		ISBE Use Only	
District Superintendent/Administrator Name (Type or Print): Dr. Lenell Navarre		Name of Township: Bloom Township		ROE / ISC Number and Name: 07 South Cook	
Email Address: lnavarre@sd206.org		Township Treasurer Name: David Ricker		Regional Superintendent/Cook ISC Executive Director Name: Dr. Anthony Marinello	
Telephone: 708-755-7010	Fax Number: 708-755-6859	Email Address: david@bloomtts.org		Email Address: amerinello@s-cook.org	
Signature & Date:		Telephone: 708-754-6859	Fax Number: 708-754-0208	Telephone: 708-754-6600	
				Fax Number: 708-754-8687	

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

07-016-2060-17_AFR25 Bloom Twp HSD 206

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

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

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

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

- 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 20. Findings, other than those listed in Part A, were reported (e.g. student activity findings, significant deficiencies internal controls). These findings may be described extensively in the financial notes.
- 21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 1/1/1994 (Ex: 00/00/0000)
- 22. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

14) The FY24 AFR was submitted on 1/28/2026
 22) A qualified opinion was issued regarding the regulatory basis of accounting and lack of historical data for capital assets and omission of disclosures related to GASB Statement No. 75

PART D - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

Sikich CPA LLC

Name of Audit Firm (print)

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



Signature of Audit Manager or Firm

4/13/2026

mm/dd/yyyy

FINANCIAL PROFILE INFORMATION

Required to be completed for school districts only.

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

	Tax Year 2024	Equalized Assessed Valuation (EAV):	1,028,381,993		
Rate(s):	Educational 0.022780	+ Operations & Maintenance 0.003950	+ Transportation 0.001931	= Combined Total 0.028660	Working Cash 0.000362

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

B. Results of Operations *

Receipts/Revenues 85,278,156	Disbursements/ Expenditures 74,290,784	Excess/ (Deficiency) 10,987,372	Fund Balance 76,678,070
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* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation, and Working Cash Funds.

C. Short-Term Debt **

CPPRT Notes 0	+ TAWs 0	+ TANs 0	+ TO/EMP. Orders 0	+ EBF/GSA Certificates 0	+ Other 0	= Total 0
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** The numbers shown are the sum of entries on page 26.

D. Long-Term Debt

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

<input checked="" type="checkbox"/>	a. 6.9% for elementary and high school districts.	70,958,358
<input type="checkbox"/>	b. 13.8% for unit districts.	

Long-Term Debt Outstanding:

c. Long-Term Debt (Principal only)	Acct	511	30,000,000
Outstanding:.....			

E. Material Impact on Financial Position

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

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

Comments:

ESTIMATED FINANCIAL PROFILE SUMMARY

[Financial Profile Website](#)

District Name: Bloom Twp HSD 206
District Code: 07016206017
County Name: Cook

1. Fund Balance to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	76,678,070.00	0.899	Weight	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	85,278,156.00		Value	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	0.00			
2. Expenditures to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	74,290,784.00	0.871	Adjustment	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	85,278,156.00		Weight	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	0.00			
Possible Adjustment:			0	Value	1.40
3. Days Cash on Hand:		Total	Days	Score	4
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	76,678,070.00	371.56	Weight	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	206,363.29		Value	0.40
4. Percent of Short-Term Borrowing Maximum Remaining:		Total	Percent	Score	4
Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	Weight	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	25,052,413.73		Value	0.40
5. Percent of Long-Term Debt Margin Remaining:		Total	Percent	Score	3
Long-Term Debt Outstanding (P3, Cell H38)		30,000,000.00	57.72	Weight	0.10
Total Long-Term Debt Allowed (P3, Cell H32)		70,958,357.52		Value	0.30

Total Profile Score: 3.90 *

Estimated 2026 Financial Profile Designation: RECOGNITION

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

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

	A	B	C	D	E	F	G	H	I	J	K
1	ASSETS		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	(Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		64,814,234	2,455,206	641,721	4,533,986	1,483,052	999,336	4,874,644	60,178	52,049
5	Investments	120									
6	Taxes Receivable	130									
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150									
9	Other Receivables	160									
10	Inventory	170									
11	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190									
13	Total Current Assets		64,814,234	2,455,206	641,721	4,533,986	1,483,052	999,336	4,874,644	60,178	52,049
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430									
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470									
31	Payroll Deductions & Withholdings	480									
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		0	0	0	0	0	0	0	0	0
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714					1,483,052				
39	Unreserved Fund Balance	730	64,814,234	2,455,206	641,721	4,533,986		999,336	4,874,644	60,178	52,049
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		64,814,234	2,455,206	641,721	4,533,986	1,483,052	999,336	4,874,644	60,178	52,049
42											
43	ASSETS /LIABILITIES for Student Activity Funds										
44	CURRENT ASSETS (100) for Student Activity Funds										
45	Student Activity Fund Cash and Investments	126	617,848								
46	Total Student Activity Current Assets For Student Activity Funds		617,848								
47	CURRENT LIABILITIES (400) For Student Activity Funds										
48	Total Current Liabilities For Student Activity Funds		0								
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	617,848								
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		617,848								
51											
52	Total ASSETS /LIABILITIES District with Student Activity Funds										
53	Total Current Assets District with Student Activity Funds		65,432,082	2,455,206	641,721	4,533,986	1,483,052	999,336	4,874,644	60,178	52,049
54	Total Capital Assets District with Student Activity Funds										
55	CURRENT LIABILITIES (400) District with Student Activity Funds										
56	Total Current Liabilities District with Student Activity Funds		0	0	0	0	0	0	0	0	0
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds										
58	Total Long-Term Liabilities District with Student Activity Funds										
59	Reserved Fund Balance District with Student Activity Funds	714	617,848	0	0	0	1,483,052	0	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	64,814,234	2,455,206	641,721	4,533,986	0	999,336	4,874,644	60,178	52,049
61	Investment in General Fixed Assets District with Student Activity Funds										
62	Total Liabilities and Fund Balance District with Student Activity Funds		65,432,082	2,455,206	641,721	4,533,986	1,483,052	999,336	4,874,644	60,178	52,049

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

	A	B	L	M	N
1	Account Groups				
2	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹				
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	Total Current Assets		0		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210			
16	Land	220		330,172	
17	Building & Building Improvements	230		10,023,015	
18	Site Improvements & Infrastructure	240		40,926,867	
19	Capitalized Equipment	250		1,824,755	
20	Construction in Progress	260		1,932,529	
21	Amount Available in Debt Service Funds	340			641,721
22	Amount to be Provided for Payment on Long-Term Debt	350			29,358,279
23	Total Capital Assets			55,037,338	30,000,000
24	CURRENT LIABILITIES (400)				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493			
34	Total Current Liabilities		0		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			30,000,000
37	Total Long-Term Liabilities				30,000,000
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			55,037,338	
41	Total Liabilities and Fund Balance		0	55,037,338	30,000,000
42	ASSETS /LIABILITIES for Student Activity Funds				
43	CURRENT ASSETS (100) for Student Activity Funds				
45	Student Activity Fund Cash and Investments	126			
46	Total Student Activity Current Assets For Student Activity Funds				
47	CURRENT LIABILITIES (400) For Student Activity Funds				
48	Total Current Liabilities For Student Activity Funds				
49	Reserved Student Activity Fund Balance For Student Activity Funds	715			
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds				
51	TOTAL ASSETS /LIABILITIES District with Student Activity Funds				
52	Total Current Assets District with Student Activity Funds		0		
54	Total Capital Assets District with Student Activity Funds			55,037,338	30,000,000
55	CURRENT LIABILITIES (400) District with Student Activity Funds				
56	Total Current Liabilities District with Student Activity Funds		0		
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds				
58	Total Long-Term Liabilities District with Student Activity Funds				30,000,000
59	Reserved Fund Balance District with Student Activity Funds	714	0		
60	Unreserved Fund Balance District with Student Activity Funds	730	0		
61	Investment in General Fixed Assets District with Student Activity Funds			55,037,338	
62	Total Liabilities and Fund Balance District with Student Activity Funds		0	55,037,338	30,000,000

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
3	RECEIPTS/REVENUES		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
4	LOCAL SOURCES	1000	28,503,182	4,772,128	24,320	1,924,919	1,961,843	36,915	508,560	2,515	4,015
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	20,822,187	4,350,000	1,275,600	5,775,140	500,000	0	0	0	0
7	FEDERAL SOURCES	4000	18,622,040	0	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		67,947,409	9,122,128	1,299,920	7,700,059	2,461,843	36,915	508,560	2,515	4,015
9	Receipts/Revenues for "On Behalf" Payments ²	3998	13,618,848								
10	Total Receipts/Revenues		81,566,257	9,122,128	1,299,920	7,700,059	2,461,843	36,915	508,560	2,515	4,015
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	32,762,960				772,230			0	
13	Support Services	2000	23,178,670	10,327,899		6,996,609	1,313,066	0		0	0
14	Community Services	3000	276,121	0		0	17,819			0	
15	Payments to Other Districts & Governmental Units	4000	748,525	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	1,274,925	0	0			0	0
17	Total Direct Disbursements/Expenditures		56,966,276	10,327,899	1,274,925	6,996,609	2,103,115	0		0	0
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	13,618,848	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		70,585,124	10,327,899	1,274,925	6,996,609	2,103,115	0		0	0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		10,981,133	(1,205,771)	24,995	703,450	358,728	36,915	508,560	2,515	4,015
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund ¹²	7110									
25	Abatement of the Working Cash Fund ¹²	7110									
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170									
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210									
34	Premium on Bonds Sold	7220									
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets ⁶	7300									
37	Transfer to Debt Service to Pay Principal on Leases ¹³	7400			0						
38	Transfer to Debt Service to Pay Interest on Leases ¹³	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990									
44	Total Other Sources of Funds		0	0	0	0	0	0	0	0	0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
45	OTHER USES OF FUNDS (8000)										
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							0		
48	Transfer of Working Cash Fund Interest ¹²	8120							0		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									0
54	Taxes Pledged to Pay Principal on Leases ¹³	8410									
55	Grants/Reimbursements Pledged to Pay Principal on Leases ¹³	8420									
56	Other Revenues Pledged to Pay Principal on Leases ¹³	8430									
57	Fund Balance Transfers Pledged to Pay Principal on Leases ¹³	8440									
58	Taxes Pledged to Pay Interest on Leases ¹³	8510									
59	Grants/Reimbursements Pledged to Pay Interest on Leases ¹³	8520									
60	Other Revenues Pledged to Pay Interest on Leases ¹³	8530									
61	Fund Balance Transfers Pledged to Pay Interest on Leases ¹³	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	Total Other Uses of Funds		0	0	0	0	0	0	0	0	0
77	Total Other Sources/Uses of Funds		0	0	0	0	0	0	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		10,981,133	(1,205,771)	24,995	703,450	358,728	36,915	508,560	2,515	4,015
79	Fund Balances without Student Activity Funds - July 1, 2024		53,833,101	3,660,977	616,726	3,830,536	1,124,324	962,421	4,366,084	57,663	48,034
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances without Student Activity Funds - June 30, 2025		64,814,234	2,455,206	641,721	4,533,986	1,483,052	999,336	4,874,644	60,178	52,049
84											
85	Student Activity Fund Balance - July 1, 2024		476,274								
86	RECEIPTS/REVENUES -Student Activity Funds										
87	Total Student Activity Direct Receipts/Revenues	1799	694,540								
88	DISBURSEMENTS/EXPENDITURES -Students Activity Funds										
89	Total Student Activity Disbursements/Expenditures	1999	552,966								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		141,574								
91	Student Activity Fund Balance - June 30, 2025		617,848								
92											

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
93	RECEIPTS/REVENUES (with Student Activity Funds)										
94	LOCAL SOURCES	1000	29,197,722	4,772,128	24,320	1,924,919	1,961,843	36,915	508,560	2,515	4,015
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0
96	STATE SOURCES	3000	20,822,187	4,350,000	1,275,600	5,775,140	500,000	0	0	0	0
97	FEDERAL SOURCES	4000	18,622,040	0	0	0	0	0	0	0	0
98	Total Direct Receipts/Revenues		68,641,949	9,122,128	1,299,920	7,700,059	2,461,843	36,915	508,560	2,515	4,015
99	Receipts/Revenues for "On Behalf" Payments ²	3998	13,618,848	0	0	0	0	0	0	0	0
100	Total Receipts/Revenues		82,260,797	9,122,128	1,299,920	7,700,059	2,461,843	36,915	508,560	2,515	4,015
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	33,315,926				772,230			0	
103	Support Services	2000	23,178,670	10,327,899		6,996,609	1,313,066	0		0	0
104	Community Services	3000	276,121	0		0	17,819				
105	Payments to Other Districts & Governmental Units	4000	748,525	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	1,274,925	0	0			0	0
107	Total Direct Disbursements/Expenditures		57,519,242	10,327,899	1,274,925	6,996,609	2,103,115	0		0	0
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	13,618,848	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		71,138,090	10,327,899	1,274,925	6,996,609	2,103,115	0		0	0
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		11,122,707	(1,205,771)	24,995	703,450	358,728	36,915	508,560	2,515	4,015
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds		0	0	0	0	0	0	0	0	0
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		0	0	0	0	0	0	0	0	0
116	Total Other Sources/Uses of Funds		0	0	0	0	0	0	0	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2025		65,432,082	2,455,206	641,721	4,533,986	1,483,052	999,336	4,874,644	60,178	52,049

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

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		21,569,540	3,654,189		1,789,248	719,038		333,117		2,058
6	Leasing Purposes Levy ⁸	1130									
7	Special Education Purposes Levy	1140									
8	FICA/Medicare Only Purposes Levies	1150					1,112,485				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied By District		21,569,540	3,654,189	0	1,789,248	1,831,523	0	333,117	0	2,058
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes ⁹	1230	3,609,503	1,000,000			75,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		3,609,503	1,000,000	0	0	75,000	0	0	0	0
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321									
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		0								

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

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
41	TRANSPORTATION FEES	1400									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	2,643,105	76,057	24,320	135,397	55,320	36,915	175,443	2,515	1,957
66	Gain or Loss on Sale of Investments	1520									
67	Unrealized Gain or Loss on Investments	1530									
68	Total Earnings on Investments		2,643,105	76,057	24,320	135,397	55,320	36,915	175,443	2,515	1,957
69	FOOD SERVICE	1600									
70	Sales to Pupils - Lunch	1611									
71	Sales to Pupils - Breakfast	1612									
72	Sales to Pupils - A la Carte	1613	105,833								
73	Sales to Pupils - Other (Describe & Itemize)	1614									
74	Sales to Adults	1620									
75	Other Food Service (Describe & Itemize)	1690	10,559								
76	Total Food Service		116,392								
77	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
78	Admissions - Athletic	1711									
79	Admissions - Other (Describe & Itemize)	1719									
80	Fees	1720									
81	Book Store Sales	1730									
82	Other District/School Activity Revenue (Describe & Itemize)	1790	13,398								
83	Student Activity Funds Revenues	1799	694,540								
84	Total District/School Activity Income (without Student Activity Funds)		13,398	0							
85	Total District/School Activity Income (with Student Activity Funds)		707,938								

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
86	TEXTBOOK INCOME	1800									
87	Rentals - Regular Textbooks	1811	9,976								
88	Rentals - Summer School Textbooks	1812									
89	Rentals - Adult/Continuing Education Textbooks	1813									
90	Rentals - Other (Describe & Itemize)	1819									
91	Sales - Regular Textbooks	1821									
92	Sales - Summer School Textbooks	1822									
93	Sales - Adult/Continuing Education Textbooks	1823									
94	Sales - Other (Describe & Itemize)	1829	12,764								
95	Other (Describe & Itemize)	1890									
96	Total Textbook Income		22,740								
97	OTHER REVENUE FROM LOCAL SOURCES	1900									
98	Rentals	1910									
99	Contributions and Donations from Private Sources	1920	56,904	9,946							
100	Impact Fees from Municipal or County Governments	1930									
101	Services Provided Other Districts	1940									
102	Refund of Prior Years' Expenditures	1950	112,684								
103	Payments of Surplus Moneys from TIF Districts	1960									
104	Drivers' Education Fees	1970	3,075								
105	Proceeds from Vendors' Contracts	1980	9,740								
106	School Facility Occupation Tax Proceeds	1983									
107	Payment from Other Districts	1991									
108	Sale of Vocational Projects	1992									
109	Other Local Fees (Describe & Itemize)	1993									
110	Other Local Revenues (Describe & Itemize)	1999	346,101	31,936		274					
111	Total Other Revenue from Local Sources		528,504	41,882	0	274	0	0	0	0	0
112	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	28,503,182	4,772,128	24,320	1,924,919	1,961,843	36,915	508,560	2,515	4,015
113	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	29,197,722								
114	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
115	Flow-through Revenue from State Sources	2100									
116	Flow-through Revenue from Federal Sources	2200									
117	Other Flow-Through (Describe & Itemize)	2300									
118	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
119	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
120	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
121	Evidence Based Funding Formula (Section 18-8.15)	3001	20,168,565	4,300,000	1,275,600	1,975,000	500,000				
122	Reorganization Incentives (Accounts 3005-3021)	3005									
123	General State Aid - Fast Growth District Grant	3030									
124	Other Unrestricted Grants-in-Aid from State Sources (Describe & Itemize)	3099	2,725								
125	Total Unrestricted Grants-in-Aid		20,171,290	4,300,000	1,275,600	1,975,000	500,000	0		0	0

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

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
126	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
127	SPECIAL EDUCATION										
128	Special Education - Private Facility Tuition	3100	98,178								
129	Special Education - Funding for Children Requiring Sp Ed Services	3105									
130	Special Education - Personnel	3110									
131	Special Education - Orphanage - Individual	3120	228,742								
132	Special Education - Orphanage - Summer Individual	3130									
133	Special Education - Summer School	3145									
134	Special Education - Other (Describe & Itemize)	3199									
135	Total Special Education		326,920	0		0					
136	CAREER AND TECHNICAL EDUCATION (CTE)										
137	CTE - Technical Education - Tech Prep	3200									
138	CTE - Secondary Program Improvement (CTEI)	3220	96,364								
139	CTE - WECEP	3225									
140	CTE - Agriculture Education	3235									
141	CTE - Instructor Practicum	3240									
142	CTE - Student Organizations	3270									
143	CTE - Other (Describe & Itemize)	3299									
144	Total Career and Technical Education		96,364	0			0				
145	BILINGUAL EDUCATION										
146	Bilingual Ed - Downstate - TPI and TBE	3305									
147	Bilingual Education Downstate - Transitional Bilingual Education	3310									
148	Total Bilingual Ed		0				0				
149	State Free Lunch & Breakfast	3360	15,420								
150	School Breakfast Initiative	3365									
151	Driver Education	3370	38,716								
152	Adult Ed (from ICCB)	3410									
153	Adult Ed - Other (Describe & Itemize)	3499									
154	TRANSPORTATION										
155	Transportation - Regular and Vocational	3500				2,711,571					
156	Transportation - Special Education	3510				1,088,569					
157	Transportation - Other (Describe & Itemize)	3599									
158	Total Transportation		0	0		3,800,140	0				
159	Learning Improvement - Change Grants	3610									
160	Scientific Literacy	3660									
161	Truant Alternative/Optional Education	3695									
162	Early Childhood - Block Grant	3705									
163	Chicago General Education Block Grant	3766									
164	Chicago Educational Services Block Grant	3767									
165	School Safety & Educational Improvement Block Grant	3775									
166	Technology - Technology for Success	3780									
167	State Charter Schools	3815									
168	Extended Learning Opportunities - Summer Bridges	3825									
169	Infrastructure Improvements - Planning/Construction	3920									
170	School Infrastructure - Maintenance Projects	3925									
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	173,477	50,000							
172	Total Restricted Grants-in-Aid		650,897	50,000	0	3,800,140	0	0	0	0	0
173	Total Receipts from State Sources	3000	20,822,187	4,350,000	1,275,600	5,775,140	500,000	0	0	0	0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
176	Federal Impact Aid	4001									
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
178	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
180	Head Start	4045									
181	Construction (Impact Aid)	4050									
182	MAGNET	4060									
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
186	TITLE V										
187	Title V - Innovation and Flexibility Formula	4100									
188	Title V - District Projects	4105									
189	Title V - Rural Education Initiative (REI)	4107									
190	Title V - Other (Describe & Itemize)	4199									
191	Total Title V		0	0		0	0				
192	FOOD SERVICE										
193	Breakfast Start-Up Expansion	4200									
194	National School Lunch Program	4210	1,159,079								
195	Special Milk Program	4215									
196	School Breakfast Program	4220	189,677								
197	Summer Food Service Program	4225									
198	Child and Adult Care Food Program	4226									
199	Fresh Fruits & Vegetables	4240									
200	Food Service - Other (Describe & Itemize)	4299									
201	Total Food Service		1,348,756				0				
202	TITLE I										
203	Title I - Low Income	4300	2,783,249								
204	Title I - Low Income - Neglected, Private	4305									
205	Title I - Migrant Education	4340									
206	Title I - Other (Describe & Itemize)	4399									
207	Total Title I		2,783,249	0		0	0				
208	TITLE IV										
209	Title IV - Student Support & Academic Enrichment Grant	4400	213,573								
210	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415									
211	Title IV - 21st Century Comm Learning Centers	4421	349,560								
212	Title IV - Other (Describe & Itemize)	4499									
213	Total Title IV		563,133	0		0	0				
214	FEDERAL - SPECIAL EDUCATION										
215	Fed - Spec Education - Preschool Flow-Through	4600									
216	Fed - Spec Education - Preschool Discretionary	4605									
217	Fed - Spec Education - IDEA - Flow Through	4620	907,582								
218	Fed - Spec Education - IDEA - Room & Board	4625									
219	Fed - Spec Education - IDEA - Discretionary	4630									
220	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
221	Total Federal - Special Education		907,582	0		0	0				
222	CTE - PERKINS										
223	CTE - Perkins - Title III E - Tech Prep	4770									
224	CTE - Other (Describe & Itemize)	4799	194,586								
225	Total CTE - Perkins		194,586	0			0				

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
226	Federal - Adult Education	4810									
227	ARRA - General State Aid - Education Stabilization	4850									
228	ARRA - Title I - Low Income	4851									
229	ARRA - Title I - Neglected, Private	4852									
230	ARRA - Title I - Delinquent, Private	4853									
231	ARRA - Title I - School Improvement (Part A)	4854									
232	ARRA - Title I - School Improvement (Section 1003g)	4855									
233	ARRA - IDEA - Part B - Preschool	4856									
234	ARRA - IDEA - Part B - Flow-Through	4857									
235	ARRA - Title IID - Technology-Formula	4860									
236	ARRA - Title IID - Technology-Competitive	4861									
237	ARRA - McKinney - Vento Homeless Education	4862									
238	ARRA - Child Nutrition Equipment Assistance	4863									
239	Impact Aid Formula Grants	4864									
240	Impact Aid Competitive Grants	4865									
241	Qualified Zone Academy Bond Tax Credits	4866									
242	Qualified School Construction Bond Credits	4867	1,174,035								
243	Build America Bond Tax Credits	4868									
244	Build America Bond Interest Reimbursement	4869									
245	ARRA - General State Aid - Other Govt Services Stabilization	4870									
246	Other ARRA Funds - II	4871									
247	Other ARRA Funds - III	4872									
248	Other ARRA Funds - IV	4873									
249	Other ARRA Funds - V	4874									
250	ARRA - Early Childhood	4875									
251	Other ARRA Funds VII	4876									
252	Other ARRA Funds VIII	4877									
253	Other ARRA Funds IX	4878									
254	Other ARRA Funds X	4879									
255	Other ARRA Funds Ed Job Fund Program	4880									
256	Total Stimulus Programs		1,174,035	0	0	0	0	0		0	0
257	Race to the Top Program	4901									
258	Race to the Top - Preschool Expansion Grant	4902									
259	Title III - Immigrant Education Program (IEP)	4905									
260	Title III - Language Inst Program - Limited Eng (LIIPLEP)	4909	5,298								
261	McKinney Education for Homeless Children	4920									
262	Title II - Eisenhower Professional Development Formula	4930									
263	Title II - Teacher Quality	4932	485,800								
264	Title II - Part A - Supporting Effective Instruction - State Grants	4935									
265	Federal Charter Schools	4960									
266	State Assessment Grants	4981									
267	Grant for State Assessments and Related Activities	4982									
268	Medicaid Matching Funds - Administrative Outreach	4991	217,932								
269	Medicaid Matching Funds - Fee-for-Service Program	4992	164,528								
		4998									
270	Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)		10,777,141								
271	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		18,622,040	0	0	0	0	0		0	0
272	Total Receipts/Revenues from Federal Sources	4000	18,622,040	0	0	0	0	0	0	0	0
273	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		67,947,409	9,122,128	1,299,920	7,700,059	2,461,843	36,915	508,560	2,515	4,015
274	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		68,641,949	9,122,128	1,299,920	7,700,059	2,461,843	36,915	508,560	2,515	4,015

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	16,586,756	2,082,701	628,705	1,500,012	97,883		574,938		21,470,995	24,049,178
6	Tuition Payment to Charter Schools	1115									0	
7	Pre-K Programs	1125									0	
8	Special Education Programs (Functions 1200-1220)	1200	4,171,716	647,175	473,895	23,432			3,106		5,319,324	5,554,320
9	Special Education Programs Pre-K	1225									0	
10	Remedial and Supplemental Programs K-12	1250			91						91	1,500
11	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300									0	
13	CTE Programs	1400	1,483,376	229,179	139,379	135,497	1,856		97,095		2,086,382	2,023,763
14	Interscholastic Programs	1500	1,264,422	77,520	334,854	132,691		5,400	65,237		1,880,124	1,257,200
15	Summer School Programs	1600									0	
16	Gifted Programs	1650									0	
17	Driver's Education Programs	1700	39,674	496	1,074	389					41,633	60,325
18	Bilingual Programs	1800	308,632	33,793							342,425	340,200
19	Truant Alternative & Optional Programs	1900									0	
20	Pre-K Programs - Private Tuition	1910									0	
21	Regular K-12 Programs - Private Tuition	1911									0	
22	Special Education Programs K-12 - Private Tuition	1912						1,621,986			1,621,986	2,207,500
23	Special Education Programs Pre-K - Tuition	1913									0	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
26	Adult/Continuing Education Programs - Private Tuition	1916									0	
27	CTE Programs - Private Tuition	1917									0	
28	Interscholastic Programs - Private Tuition	1918									0	
29	Summer School Programs - Private Tuition	1919									0	
30	Gifted Programs - Private Tuition	1920									0	
31	Bilingual Programs - Private Tuition	1921									0	
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922									0	
33	Student Activity Fund Expenditures	1999						552,966			552,966	
34	Total Instruction ¹⁹ (without Student Activity Funds)	1000	23,854,576	3,070,864	1,577,998	1,792,021	99,739	1,627,386	740,376	0	32,762,960	35,493,986
35	Total Instruction ¹⁹ (with Student Activity Funds)	1000	23,854,576	3,070,864	1,577,998	1,792,021	99,739	2,180,352	740,376	0	33,315,926	35,493,986
36	SUPPORT SERVICES (ED)	2000										
37	SUPPORT SERVICES - PUPILS											
38	Attendance & Social Work Services	2110	1,614,024	251,471	4,749	7,310					1,877,554	1,951,201
39	Guidance Services	2120	2,216,294	344,998	119,071	17,627					2,697,990	2,221,339
40	Health Services	2130	172,846	30,449	135,728	22,622					361,645	307,731
41	Psychological Services	2140	451,729	77,818	16,660	870					547,077	586,000
42	Speech Pathology & Audiology Services	2150			61,308	888					62,196	29,000
43	Other Support Services - Pupils (Describe & Itemize)	2190	151,010	49,408	108,763	120,532		754			430,467	518,872
44	Total Support Services - Pupils	2100	4,605,903	754,144	446,279	169,849	0	754	0	0	5,976,929	5,614,143
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46	Improvement of Instruction Services	2210	419,327	105,313	231,146	41,350	9,560	695			807,391	521,466
47	Educational Media Services	2220	547,145	79,218	590,003	54,290			656,676		1,927,332	742,259
48	Assessment & Testing	2230	53,025	128,307	4,688						186,020	317,561
49	Total Support Services - Instructional Staff	2200	1,019,497	184,531	949,456	100,328	9,560	695	656,676	0	2,920,743	1,581,286
50	SUPPORT SERVICES - GENERAL ADMINISTRATION											
51	Board of Education Services	2310	90,154	733,235	1,387,860	6,826		18,085	8,812		2,244,972	3,136,704
52	Executive Administration Services	2320	698,163	217,073	12,207	14,960		9,988			952,391	932,184
53	Special Area Administration Services	2330	391,705	80,196				100	1,309		473,310	461,800
54	Tort Immunity Services	2361, 2365									0	
55	Total Support Services - General Administration	2300	1,180,022	1,030,504	1,400,067	21,786	0	28,173	10,121	0	3,670,673	4,530,688

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
56	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
57	Office of the Principal Services	2410	1,693,001	470,135	7,425	53,878		7,372			2,231,811	2,421,156
58	Other Support Services - School Admin (Describe & Itemize)	2490	652,769	329,859	3,000						985,628	740,410
59	Total Support Services - School Administration	2400	2,345,770	799,994	10,425	53,878	0	7,372	0	0	3,217,439	3,161,566
60	SUPPORT SERVICES - BUSINESS											
61	Direction of Business Support Services	2510	185,500	23,192	220			280			209,192	207,150
62	Fiscal Services	2520	257,456	95,878	4,103			515			357,952	311,100
63	Operation & Maintenance of Plant Services	2540	22,769	1	229,159	645,903	1,886,576		445,276		3,229,684	1,143,600
64	Pupil Transportation Services	2550			36,444						36,444	
65	Food Services	2560	832,753	237,651		945,104					2,015,508	1,835,800
66	Internal Services	2570	2,304		18,418	66,027					86,749	76,421
67	Total Support Services - Business	2500	1,300,782	356,722	288,344	1,657,034	1,886,576	795	445,276	0	5,935,529	3,574,071
68	SUPPORT SERVICES - CENTRAL											
69	Direction of Central Support Services	2610									0	
70	Planning, Research, Development, & Evaluation Services	2620			8,000						8,000	
71	Information Services	2630									0	
72	Staff Services	2640	165,602	53,871	14,728	16,990		275			251,466	323,800
73	Data Processing Services	2660	628,650	117,165	243,792	181,572	18,480				1,189,659	1,302,588
74	Total Support Services - Central	2600	794,252	171,036	266,520	198,562	18,480	275	0	0	1,449,125	1,626,388
75	Other Support Services (Describe & Itemize)	2900	7,173	139		920					8,232	52,179
76	Total Support Services	2000	11,253,399	3,297,070	3,361,091	2,202,357	1,914,616	38,064	1,112,073	0	23,178,670	20,140,321
77	COMMUNITY SERVICES (ED)	3000	136,080	41,246	77,607	6,188		15,000			276,121	329,367
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
80	Payments for Regular Programs	4110			15,403			31,384			46,787	40,000
81	Payments for Special Education Programs	4120			132,313			347,445			479,758	432,313
82	Payments for Adult/Continuing Education Programs	4130									0	
83	Payments for CTE Programs	4140									0	
84	Payments for Community College Programs	4170			221,680						221,680	
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	2,000
86	Total Payments to Other Govt Units (In-State)	4100			369,396			378,829			748,225	474,313
87	Payments for Regular Programs - Tuition	4210						300			300	201,190
88	Payments for Special Education Programs - Tuition	4220									0	5,000
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
90	Payments for CTE Programs - Tuition	4240									0	
91	Payments for Community College Programs - Tuition	4270									0	
92	Payments for Other Programs - Tuition	4280									0	
93	Other Payments to In-State Govt Units	4290									0	
94	Total Payments to Other Govt Units - Tuition (In State)	4200						300			300	206,190
95	Payments for Regular Programs - Transfers	4310									0	
96	Payments for Special Education Programs - Transfers	4320									0	
97	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	
98	Payments for CTE Programs - Transfers	4340									0	
99	Payments for Community College Program - Transfers	4370									0	
100	Payments for Other Programs - Transfers	4380									0	
101	Other Payments to In-State Govt Units - Transfers	4390									0	
102	Total Payments to Other Govt Units - Transfers (In-State)	4300			0			0			0	0
103	Payments to Other Govt Units (Out-of-State)	4400									0	
104	Total Payments to Other Govt Units	4000			369,396			379,129			748,525	680,503
105	DEBT SERVICES (ED)	5000										

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Func #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
107	Tax Anticipation Warrants	5110									0	
108	Tax Anticipation Notes	5120									0	
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
110	State Aid Anticipation Certificates	5140									0	
111	Other Interest on Short-Term Debt	5150									0	
112	Total Interest on Short-Term Debt	5100						0			0	0
113	Debt Services - Interest on Long-Term Debt	5200									0	
114	Total Debt Services	5000						0			0	0
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		35,244,055	6,409,180	5,386,092	4,000,566	2,014,355	2,059,579	1,852,449	0	56,966,276	56,644,177
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		35,244,055	6,409,180	5,386,092	4,000,566	2,014,355	2,612,545	1,852,449	0	57,519,242	56,644,177
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										10,981,133	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										11,122,707	
120												
121	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
122	SUPPORT SERVICES (O&M)	2000										
123	SUPPORT SERVICES - PUPILS											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
125	SUPPORT SERVICES - BUSINESS											
126	Direction of Business Support Services	2510									0	
127	Facilities Acquisition & Construction Services	2530			67,403		2,132,902				2,200,305	871,986
128	Operation & Maintenance of Plant Services	2540	4,598,363	760,187	991,395	1,458,891	274,058	280	17,736		8,100,910	7,285,256
129	Pupil Transportation Services	2550									0	
130	Food Services	2560									0	
131	Total Support Services - Business	2500	4,598,363	760,187	1,058,798	1,458,891	2,406,960	280	17,736	0	10,301,215	8,157,242
132	Other Support Services (Describe & Itemize)	2900			26,684						26,684	50,500
133	Total Support Services	2000	4,598,363	760,187	1,085,482	1,458,891	2,406,960	280	17,736	0	10,327,899	8,207,742
134	COMMUNITY SERVICES (O&M)	3000									0	
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
137	Payments for Regular Programs	4110									0	
138	Payments for Special Education Programs	4120									0	
139	Payments for CTE Programs	4140									0	
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
141	Total Payments to Other Govt. Units (In-State)	4100				0			0		0	0
142	Payments to Other Govt. Units (Out of State)	4400									0	
143	Total Payments to Other Govt Units	4000				0			0		0	0
144	DEBT SERVICES (O&M)	5000										
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
146	Tax Anticipation Warrants	5110									0	
147	Tax Anticipation Notes	5120									0	
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
149	State Aid Anticipation Certificates	5140									0	
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0	
153	Total Debt Services	5000						0			0	0
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										
155	Total Direct Disbursements/Expenditures		4,598,363	760,187	1,085,482	1,458,891	2,406,960	280	17,736	0	10,327,899	8,207,742
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										(1,205,771)	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Func #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
157			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
158	30 - DEBT SERVICES (DS)											
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
161	Payments for Regular Programs	4110									0	
162	Payments for Special Education Programs	4120									0	
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
164	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
165	DEBT SERVICES (DS)	5000										
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110									0	
168	Tax Anticipation Notes	5120									0	
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
170	State Aid Anticipation Certificates	5140									0	
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						1,270,500			1,270,500	1,270,500
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
174	(Lease/Purchase Principal Retired) ¹¹										0	
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400						4,425			4,425	5,100
176	Total Debt Services	5000				0		1,274,925			1,274,925	1,275,600
177	PROVISION FOR CONTINGENCIES (DS)	6000										
178	Total Disbursements/ Expenditures					0		1,274,925			1,274,925	1,275,600
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										24,995	
180												
181	40 - TRANSPORTATION FUND (TR)											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550	33,466	14,031	6,933,083	16,029					6,996,609	6,155,916
187	Other Support Services (Describe & Itemize)	2900									0	
188	Total Support Services	2000	33,466	14,031	6,933,083	16,029	0	0	0	0	6,996,609	6,155,916
189	COMMUNITY SERVICES (TR)	3000									0	
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110									0	
193	Payments for Special Education Programs	4120									0	
194	Payments for Adult/Continuing Education Programs	4130									0	
195	Payments for CTE Programs	4140									0	
196	Payments for Community College Programs	4170									0	
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
198	Total Payments to Other Govt. Units (In-State)	4100				0		0			0	0
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	
200	Total Payments to Other Govt Units	4000				0		0			0	0
201	DEBT SERVICES (TR)	5000										
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110									0	
204	Tax Anticipation Notes	5120									0	
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
206	State Aid Anticipation Certificates	5140									0	
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
210	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300									0	
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
212	Total Debt Services	5000						0			0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										
214	Total Disbursements/ Expenditures		33,466	14,031	6,933,083	16,029	0	0	0	0	6,996,609	6,155,916
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										703,450	
216												
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		411,258							411,258	471,711
220	Pre-K Programs	1125									0	
221	Special Education Programs (Functions 1200-1220)	1200		235,051							235,051	227,347
222	Special Education Programs - Pre-K	1225									0	
223	Remedial and Supplemental Programs - K-12	1250									0	
224	Remedial and Supplemental Programs - Pre-K	1275									0	
225	Adult/Continuing Education Programs	1300									0	
226	CTE Programs	1400		52,335							52,335	26,101
227	Interscholastic Programs	1500		64,279							64,279	49,456
228	Summer School Programs	1600									0	
229	Gifted Programs	1650									0	
230	Driver's Education Programs	1700		555							555	1,183
231	Bilingual Programs	1800		8,752							8,752	2,368
232	Truants' Alternative & Optional Programs	1900									0	2,550
233	Total Instruction	1000		772,230							772,230	780,716
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110		61,822							61,822	73,726
237	Guidance Services	2120		113,642							113,642	50,998
238	Health Services	2130		14,700							14,700	25,597
239	Psychological Services	2140		6,197							6,197	
240	Speech Pathology & Audiology Services	2150									0	
241	Other Support Services - Pupils (Describe & Itemize)	2190		8,665							8,665	15,865
242	Total Support Services - Pupils	2100		205,026							205,026	166,186
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210		7,281							7,281	
245	Educational Media Services	2220		45,236							45,236	63,420
246	Assessment & Testing	2230		7,603							7,603	861
247	Total Support Services - Instructional Staff	2200		60,120							60,120	64,281
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310		2,227							2,227	322
250	Executive Administration Services	2320		19,345							19,345	56,783
251	Special Area Administration Services	2330		20,411							20,411	77,469
252	Claims Paid from Self Insurance Fund	2361									0	
253	Risk Management and Claims Services Payments	2365									0	
254	Total Support Services - General Administration	2300		41,983							41,983	134,574
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		104,173							104,173	91,096
257	Other Support Services - School Administration (Describe & Itemize)	2490		22,554							22,554	19,282
258	Total Support Services - School Administration	2400		126,727							126,727	110,378

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
259	SUPPORT SERVICES - BUSINESS											
260	Direction of Business Support Services	2510		2,934							2,934	2,232
261	Fiscal Services	2520		36,963							36,963	74,709
262	Facilities Acquisition & Construction Services	2530									0	
263	Operation & Maintenance of Plant Services	2540		616,668							616,668	587,157
264	Pupil Transportation Services	2550		524							524	11,761
265	Food Services	2560		112,238							112,238	115,078
266	Internal Services	2570									0	
267	Total Support Services - Business	2500		769,327							769,327	790,937
268	SUPPORT SERVICES - CENTRAL											
269	Direction of Central Support Services	2610									0	9,063
270	Planning, Research, Development, & Evaluation Services	2620									0	
271	Information Services	2630									0	
272	Staff Services	2640		22,874							22,874	14,380
273	Data Processing Services	2660		86,138							86,138	51,625
274	Total Support Services - Central	2600		109,012							109,012	75,068
275	Other Support Services (Describe & Itemize)	2900		871							871	
276	Total Support Services	2000		1,313,066							1,313,066	1,341,424
277	COMMUNITY SERVICES (MR/SS)	3000		17,819							17,819	8,697
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
279	Payments for Regular Programs	4110									0	
280	Payments for Special Education Programs	4120									0	
281	Payments for CTE Programs	4140									0	
282	Total Payments to Other Govt Units	4000		0							0	0
283	DEBT SERVICES (MR/SS)	5000										
284	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
285	Tax Anticipation Warrants	5110									0	
286	Tax Anticipation Notes	5120									0	
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
288	State Aid Anticipation Certificates	5140									0	
289	Other (Describe & Itemize)	5150									0	
290	Total Debt Services - Interest	5000									0	0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000										
292	Total Disbursements/Expenditures			2,103,115				0			2,103,115	2,130,837
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										358,728	
294												
295	60 - CAPITAL PROJECTS (CP)											
296	SUPPORT SERVICES (CP)	2000										
297	SUPPORT SERVICES - BUSINESS											
298	Facilities Acquisition and Construction Services	2530									0	
299	Other Support Services (Describe & Itemize)	2900									0	
300	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
302	PAYMENTS TO OTHER GOVT UNITS (In-State)											
303	Payments to Regular Programs (In-State)	4110									0	
304	Payments for Special Education Programs	4120									0	
305	Payments for CTE Programs	4140									0	
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
307	Total Payments to Other Govt Units	4000			0						0	0
308	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										
309	Total Disbursements/ Expenditures		0	0	0	0	0	0	0	0	0	0
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										36,915	
311												

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Func #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
312	70 - WORKING CASH (WC)											
313												
314	80 - TORT FUND (TF)											
315	INSTRUCTION (TF)	1000										
316	Regular Programs	1100										0
317	Tuition Payment to Charter Schools	1115										0
318	Pre-K Programs	1125										0
319	Special Education Programs (Functions 1200 - 1220)	1200										0
320	Special Education Programs Pre-K	1225										0
321	Remedial and Supplemental Programs K-12	1250										0
322	Remedial and Supplemental Programs Pre-K	1275										0
323	Adult/Continuing Education Programs	1300										0
324	CTE Programs	1400										0
325	Interscholastic Programs	1500										0
326	Summer School Programs	1600										0
327	Gifted Programs	1650										0
328	Driver's Education Programs	1700										0
329	Bilingual Programs	1800										0
330	Truant Alternative & Optional Programs	1900										0
331	Pre-K Programs - Private Tuition	1910										0
332	Regular K-12 Programs Private Tuition	1911										0
333	Special Education Programs K-12 Private Tuition	1912										0
334	Special Education Programs Pre-K Tuition	1913										0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914										0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915										0
337	Adult/Continuing Education Programs Private Tuition	1916										0
338	CTE Programs Private Tuition	1917										0
339	Interscholastic Programs Private Tuition	1918										0
340	Summer School Programs Private Tuition	1919										0
341	Gifted Programs Private Tuition	1920										0
342	Bilingual Programs Private Tuition	1921										0
343	Truants Alternative/Opt Ed Programs Private Tuition	1922										0
344	Total Instruction¹⁴	1000	0	0	0	0	0	0	0	0	0	0
345	SUPPORT SERVICES (TF)	2000										
346	Support Services - Pupil	2100										
347	Attendance & Social Work Services	2110										0
348	Guidance Services	2120										0
349	Health Services	2130										0
350	Psychological Services	2140										0
351	Speech Pathology & Audiology Services	2150										0
352	Other Support Services - Pupils (Describe & Itemize)	2190										0
353	Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0	0
354	Support Services - Instructional Staff	2200										
355	Improvement of Instruction Services	2210										0
356	Educational Media Services	2220										0
357	Assessment & Testing	2230										0
358	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0	0
359	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
360	Board of Education Services	2310										0
361	Executive Administration Services	2320										0
362	Special Area Administration Services	2330										0
363	Claims Paid from Self Insurance Fund	2361										0
364	Risk Management and Claims Services Payments	2365										0
365	Total Support Services - General Administration	2300	0	0	0	0	0	0	0	0	0	0
366	Support Services - School Administration	2400										
367	Office of the Principal Services	2410										0
368	Other Support Services - School Administration (Describe & Itemize)	2490										0
369	Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
370	Support Services - Business	2500										
371	Direction of Business Support Services	2510									0	
372	Fiscal Services	2520									0	
373	Facilities Acquisition and Construction Services	2530									0	
374	Operation & Maintenance of Plant Services	2540									0	
375	Pupil Transportation Services	2550									0	
376	Food Services	2560									0	
377	Internal Services	2570									0	
378	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
379	Support Services - Central	2600										
380	Direction of Central Support Services	2610									0	
381	Planning, Research, Development & Evaluation Services	2620									0	
382	Information Services	2630									0	
383	Staff Services	2640									0	
384	Data Processing Services	2660									0	
385	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
386	Other Support Services (Describe & Itemize)	2900									0	
387	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
388	COMMUNITY SERVICES (TF)	3000									0	
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
390	Payments to Other Dist & Govt Units (In-State)											
391	Payments for Regular Programs	4110									0	
392	Payments for Special Education Programs	4120									0	
393	Payments for Adult/Continuing Education Programs	4130									0	
394	Payments for CTE Programs	4140									0	
395	Payments for Community College Programs	4170									0	
396	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
397	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0	0
398	Payments for Regular Programs - Tuition	4210									0	
399	Payments for Special Education Programs - Tuition	4220									0	
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
401	Payments for CTE Programs - Tuition	4240									0	
402	Payments for Community College Programs - Tuition	4270									0	
403	Payments for Other Programs - Tuition	4280									0	
404	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0	
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0	0
406	Payments for Regular Programs - Transfers	4310									0	
407	Payments for Special Education Programs - Transfers	4320									0	
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	
409	Payments for CTE Programs - Transfers	4340									0	
410	Payments for Community College Program - Transfers	4370									0	
411	Payments for Other Programs - Transfers	4380									0	
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0	
413	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0	0
414	Payments to Other Dist & Govt Units (Out of State)	4400									0	
415	Total Payments to Other Dist & Govt Units	4000			0			0			0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
416	DEBT SERVICES (TF)	5000										
417	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
418	Tax Anticipation Warrants	5110									0	
419	Tax Anticipation Notes	5120									0	
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
421	State Aid Anticipation Certificates	5140									0	
422	Other Interest or Short-Term Debt	5150									0	
423	Total Debt Services - Interest on Short-Term Debt	5100						0			0	0
424	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
425	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300									0	
426	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
427	Total Debt Services	5000						0			0	0
428	PROVISIONS FOR CONTINGENCIES (TF)	6000										
429	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										2,515	
432	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
433	SUPPORT SERVICES (FP&S)	2000										
434	SUPPORT SERVICES - BUSINESS											
435	Facilities Acquisition & Construction Services	2530									0	
436	Operation & Maintenance of Plant Services	2540									0	
437	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
438	Other Support Services (Describe & Itemize)	2900									0	
439	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
440	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
441	Payments to Regular Programs	4110									0	
442	Payments to Special Education Programs	4120									0	
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
444	Total Payments to Other Govt Units	4000						0			0	0
445	DEBT SERVICES (FP&S)	5000										
446	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
447	Tax Anticipation Warrants	5110									0	
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
449	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
451	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0	
452	Total Debt Service	5000						0			0	0
453	PROVISION FOR CONTINGENCIES (FP&S)	6000										
454	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										4,015	

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-24 thru 6-30-25 (from 2023 Levy & Prior Levies) *	Taxes Received (from the 2024 Levy)	Taxes Received (from 2023 & Prior Levies)	Total Estimated Taxes (from the 2024 Levy)	Estimated Taxes Due (from the 2024 Levy)
3				(Column B - C)		(Column E - C)
4		Educational	21,569,540	10,787,134	10,782,406	25,303,398
5	Operations & Maintenance	3,654,189	1,838,637	1,815,552	4,318,011	2,479,374
6	Debt Services **	0		0		0
7	Transportation	1,789,248	898,912	890,336	2,111,081	1,212,169
8	Municipal Retirement	719,038	361,721	357,317	849,497	487,776
9	Capital Improvements	0		0		0
10	Working Cash	333,117	168,671	164,446	396,120	227,449
11	Tort Immunity	0		0		0
12	Fire Prevention & Safety	2,058		2,058		0
13	Leasing Levy	0		0		0
14	Special Education	0		0		0
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	1,112,485	553,414	559,071	1,299,683	746,269
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	29,179,675	14,608,489	14,571,186	34,277,790	19,669,301
20						
21	<i>* The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.</i>					
22	<i>** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).</i>					

	A	B	C	D	E	F	G	H	I	J	K
1	SCHEDULE OF SHORT-TERM DEBT										
2	Description (Enter Whole Dollars)		Outstanding Beginning July 1, 2024	Issued July 1, 2024 thru June 30, 2025	Retired July 1, 2024 thru June 30, 2025	Outstanding Ending June 30, 2025					
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)										
4	Total CPPRT Notes					0					
5	TAX ANTICIPATION WARRANTS (TAW)										
6	Educational Fund					0					
7	Operations & Maintenance Fund					0					
8	Debt Services - Construction					0					
9	Debt Services - Working Cash					0					
10	Debt Services - Refunding Bonds					0					
11	Transportation Fund					0					
12	Municipal Retirement/Social Security Fund					0					
13	Fire Prevention & Safety Fund					0					
14	Other - (Describe & Itemize)					0					
15	Total TAWs		0	0	0	0					
16	TAX ANTICIPATION NOTES (TAN)										
17	Educational Fund					0					
18	Operations & Maintenance Fund					0					
19	Fire Prevention & Safety Fund					0					
20	Other - (Describe & Itemize)					0					
21	Total TANs		0	0	0	0					
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)										
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)					0					
24	General State Aid/Evidence-Based Funding Anticipation Certificates										
25	Total (All Funds)					0					
26	OTHER SHORT-TERM BORROWING										
27	Total Other Short-Term Borrowing (Describe & Itemize)					0					
28											
29	SCHEDULE OF LONG-TERM DEBT										
30											
31	Long-Term Debt Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Counts Against Statutory Debt Limit? (Y/N)**	Outstanding Beginning July 1, 2024	Issued July 1, 2024 thru June 30, 2025	Any differences (Described and Itemize)	Retired July 1, 2024 thru June 30, 2025	Outstanding Ending June 30, 2025	Amount to be Provided for Payment on Long-Term Debt
32	Series 2016B	08/02/16	30,000,000	6	Y	30,000,000				30,000,000	29,358,279
33										0	
34										0	
35										0	
36										0	
37										0	
38										0	
39										0	
40										0	
41										0	
42										0	
43										0	
44										0	
45										0	
46										0	
47										0	
48										0	
49										0	
50			30,000,000			30,000,000	0	0	0	30,000,000	29,358,279
51	* Each type of debt issued must be identified separately with the amount:										
52	1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds	7. Leases	10. Other							
53	2. Funding Bonds	5. Tort Judgment Bonds	8. Subscription-Based Information Technology Arrangements	11. Other							
54	3. Refunding Bonds	6. Building Bonds	9. Other	12. Other							
55											
56											
57	** Debts that do not count against the debt limit may include:										
58	Building bonds approved by referendum on or after Nov. 5, 2024; see 105 ILCS 5/19-1(p-225)										
59	Refunding bonds issued to refund building bonds approved by referendum held on or after Nov. 5, 2024; see 105 ILCS 5/19-1(p-225)										
60	Alternate revenue bonds paid from the alternate revenue source; see 30 ILCS 350/15										
61	Warrants in anticipation of taxes levied according to provisions in 105 ILCS 5/17-16										
62	Various individual exemptions; see 105 ILCS 5/19-1										
63											
64											
65	Note: Working Cash Fund Bonds and Funding Bonds may be issued in excess of the statutory debt limit, but do count against the debt limit once issued.										

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

	A	B	C	D	E	F	G	H	I	J	K	
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES											
2	Description (Enter Whole Dollars)					Account No.	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education	
3	Cash Basis Fund Balance as of July 1, 2024						57,663					
4	RECEIPTS:											
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	0					
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	2,515					
7	Drivers' Education Fees					10-1970						
8	School Facility Occupation Tax Proceeds					30 or 60-1983						
9	Driver Education					10 or 20-3370						
10	Other Receipts (Describe & Itemize)					--	0					
11	Sale of Bonds					10, 20, 40 or 60-7200						
12	Total Receipts						2,515	0	0	0	0	
13	DISBURSEMENTS:											
14	Instruction					10 or 50-1000						
15	Facilities Acquisition & Construction Services					20 or 60-2530						
16	Tort Immunity Services					80	0					
17	DEBT SERVICE:											
18	Debt Services - Interest on Long-Term Debt					30-5200						
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300						
20	Debt Services Other (Describe & Itemize)					30-5400						
21	Total Debt Services									0		
22	Other Disbursements (Describe & Itemize)					--						
23	Total Disbursements						0	0	0	0	0	
24	Ending Cash Basis Fund Balance as of June 30, 2025						60,178	0	0	0	0	
25	Reserved Cash Balance					714						
26	Unreserved Cash Balance					730	60,178	0	0	0	0	
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a											
29												
30	Yes <input type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?											
31	If yes, list in the aggregate the following:											
32						Total Claims Payments:	0					
32						Total Reserve Remaining:	60,178					
34	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter the total dollar amount for each category.											
35	Expenditures:											
36	Workers' Compensation Act and/or Workers' Occupational Disease Act						0					
37	Unemployment Insurance Act						0					
38	Insurance (Regular or Self-Insurance)						0					
39	Risk Management and Claims Service						0					
40	Judgments/Settlements						0					
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction						0					
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)						0					
43	Legal Services						0					
44	Principal and Interest on Tort Bonds						0					
45	Other -Explain on Itemization 44 tab						0					
46	Total						0					
47	G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0						OK					
49	^a Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.											
50	^b 55 ILCS 5/5-1006.7											

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

	A	B	C	D	E	F	G	H	I	J	K	L	
1	CARES, CRRSA, and ARP SCHEDULE - FY 2025												
2	Please read schedule instructions before completing.												
3	<div style="float: right; border: 1px solid black; padding: 5px; text-align: center;"> Click below for schedule instructions: SCHEDULE INSTRUCTIONS </div>												
4	Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2025			X	Yes			No					
5	If the answer to the above question is "YES", this schedule must be completed.												
6	PLEASE DO NOT REMOVE AND REINSERT THIS SCHEDULE INTO THE AFR. IF THE LINKS ARE BROKEN, THE AFR WILL BE SENT BACK TO THE AUDITOR FOR CORRECTION.												
7	Part 1: CARES, CRRSA, and ARP REVENUE												
8	Revenue Section A		Section A is for revenue recognized in FY 2025 reported on the FY 2025 AFR for FY 2022, FY 2023 and/or FY 2024 EXPENDITURES claimed on July 1, 2024, through June 30, 2025, FRIS grant expenditure reports for expenditures reported in the prior year FY 2022, FY 2023, and/or FY 2024 AFR.										
9			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total	
10	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
11													
12	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST, D4)		4998	1,376,646									1,376,646
13	ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3, P4, 15, 25, 35, 45, 55, 65, 75)		4998	8,998,723									8,998,723
14	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK, JE)		4998										0
15	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)		4998										0
16	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)		4998	44,325									44,325
17	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)		4998										0
18	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)		4998										0
19	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)		4998										0
20	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)		4998										0
21	Total Revenue Section A			10,419,694	0		0	0	0			0	10,419,694
22	Revenue Section B		Section B is for revenue recognized in FY 2025 reported on the FY 2025 AFR and for FY 2025 EXPENDITURES claimed on July 1, 2024, through June 30, 2025, FRIS grant expenditure reports and reported in the FY 2025 AFR.										
23			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total	
24	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
25													
26	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST, D4)		4998	248,765									248,765
27	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK, JE)		4998										0
28	ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3, P4, 15, 25, 35, 45, 55, 65, 75)		4998	95,407									95,407
29	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)		4998										0
30	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)		4998										0
31	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)		4998										0
32	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)		4998										0
33	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)		4998										0
34	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)		4998										0
35	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B		4998										13,275
36	Total Revenue Section B			357,447	0		0	0	0			0	357,447

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

	A	B	C	D	E	F	G	H	I	J	K	L
Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue												
37												
38	Total Other Federal Revenue (Section A plus Section B)	4998	10,777,141	0		0	0	0			0	10,777,141
39	Total Other Federal Revenue from Revenue Tab	4998	10,777,141	0		0	0	0			0	10,777,141
40	Difference (must equal 0)		0	0		0	0	0			0	0
41	Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK			OK	OK
42												
Part 2: CARES, CRRSA, and ARP EXPENDITURES												
Review of the July 1, 2024 through June 30, 2025 FRIS Expenditures reports may assist in determining the expenditures to use below.												
Expenditure Section A:												
ESSER I EXPENDITURES (CARES)												
-----DISBURSEMENTS-----												
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
FUNCTION												
1. List the total expenditures for the Functions 1000 and 2000 below												
51	INSTRUCTION Total Expenditures	1000										0
52	SUPPORT SERVICES Total Expenditures	2000										0
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)												
55	Facilities Acquisition and Construction Services (Total)	2530										0
56	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
57	FOOD SERVICES (Total)	2560										0
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).												
60	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
61	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
62	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0			0
Expenditure Section B:												
ESSER II EXPENDITURES (CRRSA)												
-----DISBURSEMENTS-----												
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
FUNCTION												
1. List the total expenditures for the Functions 1000 and 2000 below												
69	INSTRUCTION Total Expenditures	1000										0
70	SUPPORT SERVICES Total Expenditures	2000					248,765					248,765
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)												
73	Facilities Acquisition and Construction Services (Total)	2530										0
74	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540					248,765					248,765
75	FOOD SERVICES (Total)	2560										0
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).												
78	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
79	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
80	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0			0

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

	A	B	C	D	E	F	G	H	I	J	K	L
81	Expenditure Section C:											
82												
83	GEER I EXPENDITURES (CARES)											
84												
85	FUNCTION											
86	1. List the total expenditures for the Functions 1000 and 2000 below											
87	INSTRUCTION Total Expenditures	1000										0
88	SUPPORT SERVICES Total Expenditures	2000										0
89												
90	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
91	Facilities Acquisition and Construction Services (Total)	2530										0
92	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
93	FOOD SERVICES (Total)	2560										0
94												
95	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
96	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
97	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
98	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
99	Expenditure Section D:											
100												
101	GEER II EXPENDITURES (CRRSA)											
102												
103	FUNCTION											
104	1. List the total expenditures for the Functions 1000 and 2000 below											
105	INSTRUCTION Total Expenditures	1000										0
106	SUPPORT SERVICES Total Expenditures	2000										0
107												
108	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
109	Facilities Acquisition and Construction Services (Total)	2530										0
110	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
111	FOOD SERVICES (Total)	2560										0
112												
113	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
114	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
115	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
116	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0

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

	A	B	C	D	E	F	G	H	I	J	K	L
117	Expenditure Section E:											
118	ESSER III EXPENDITURES (ARP)		-----DISBURSEMENTS-----									
119			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
120			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
121	FUNCTION											
122	1. List the total expenditures for the Functions 1000 and 2000 below											
123	INSTRUCTION Total Expenditures	1000			103,212	479,934	103,945	47,883		369,268		1,104,242
124	SUPPORT SERVICES Total Expenditures	2000			6,188	709,385	532,245	852,502		988,300		3,088,620
125												
126	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
127	Facilities Acquisition and Construction Services (Total)	2530										0
128	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540				104,005	491,525	852,502		392,974		1,841,006
129	FOOD SERVICES (Total)	2560					2,915					2,915
130												
131	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
132	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
133	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
134	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0			0
135	Expenditure Section F:											
136	CRRSA Child Nutrition (CRRSA)		-----DISBURSEMENTS-----									
137			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
138			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
139	FUNCTION											
140	1. List the total expenditures for the Functions 1000 and 2000 below											
141	INSTRUCTION Total Expenditures	1000										0
142	SUPPORT SERVICES Total Expenditures	2000										0
143												
144	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
145	Facilities Acquisition and Construction Services (Total)	2530										0
146	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
147	FOOD SERVICES (Total)	2560										0
148												
149	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
150	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
151	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
152	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0			0

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

	A	B	C	D	E	F	G	H	I	J	K	L
153	Expenditure Section G:											
154	ARP Child Nutrition (ARP)		-----DISBURSEMENTS-----									
155			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
156	FUNCTION											
158	1. List the total expenditures for the Functions 1000 and 2000 below											
159	INSTRUCTION Total Expenditures	1000										0
160	SUPPORT SERVICES Total Expenditures	2000										0
162	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
163	Facilities Acquisition and Construction Services (Total)	2530										0
164	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
165	FOOD SERVICES (Total)	2560										0
167	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
168	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
169	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
170	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
171	Expenditure Section H:											
172	ARP IDEA (ARP)		-----DISBURSEMENTS-----									
173			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
174	FUNCTION											
176	1. List the total expenditures for the Functions 1000 and 2000 below											
177	INSTRUCTION Total Expenditures	1000										0
178	SUPPORT SERVICES Total Expenditures	2000										0
180	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
181	Facilities Acquisition and Construction Services (Total)	2530										0
182	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
183	FOOD SERVICES (Total)	2560										0
185	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
186	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
187	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
188	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0

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

	A	B	C	D	E	F	G	H	I	J	K	L
189	Expenditure Section I:											
190	ARP Homeless I (ARP)		-----DISBURSEMENTS-----									
191			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
192			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
193	FUNCTION											
194	1. List the total expenditures for the Functions 1000 and 2000 below											
195	INSTRUCTION Total Expenditures	1000			3,189							3,189
196	SUPPORT SERVICES Total Expenditures	2000	1,263		5,313	9,560						16,136
197												
198	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
199	Facilities Acquisition and Construction Services (Total)	2530										0
200	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
201	FOOD SERVICES (Total)	2560										0
202												
203	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
204	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
205	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
206	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0			0
207	Expenditure Section J:											
208	CURES (Coronavirus State and Local Fiscal Recovery Funds)		-----DISBURSEMENTS-----									
209			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
210			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
211	FUNCTION											
212	1. List the total expenditures for the Functions 1000 and 2000 below											
213	INSTRUCTION Total Expenditures	1000										0
214	SUPPORT SERVICES Total Expenditures	2000										0
215												
216	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
217	Facilities Acquisition and Construction Services (Total)	2530										0
218	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
219	FOOD SERVICES (Total)	2560										0
220												
221	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
222	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
223	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
224	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0			0

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

	A	B	C	D	E	F	G	H	I	J	K	L
225	Expenditure Section K:											
226	Other CARES Act Expenditures (not accounted for above)		-----DISBURSEMENTS-----									
227			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
228			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
229	FUNCTION											
230	1. List the total expenditures for the Functions 1000 and 2000 below											
231	INSTRUCTION Total Expenditures	1000										0
232	SUPPORT SERVICES Total Expenditures	2000										0
233												
234	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
235	Facilities Acquisition and Construction Services (Total)	2530										0
236	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
237	FOOD SERVICES (Total)	2560										0
238												
239	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
240	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
241	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
242	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0			0
243	Expenditure Section L:											
244	Other CRRSA Expenditures (not accounted for above)		-----DISBURSEMENTS-----									
245			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
246			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
247	FUNCTION											
248	1. List the total expenditures for the Functions 1000 and 2000 below											
249	INSTRUCTION Total Expenditures	1000										0
250	SUPPORT SERVICES Total Expenditures	2000										0
251												
252	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
253	Facilities Acquisition and Construction Services (Total)	2530										0
254	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
255	FOOD SERVICES (Total)	2560										0
256												
257	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
258	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
259	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
260	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0			0

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

	A	B	C	D	E	F	G	H	I	J	K	L
261	Expenditure Section M:											
262	Other ARP Expenditures (not accounted for above)		-----DISBURSEMENTS-----									
263			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
264			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
265	FUNCTION											
266	1. List the total expenditures for the Functions 1000 and 2000 below											
267	INSTRUCTION Total Expenditures	1000										0
268	SUPPORT SERVICES Total Expenditures	2000										0
270	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
271	Facilities Acquisition and Construction Services (Total)	2530										0
272	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
273	FOOD SERVICES (Total)	2560										0
275	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
276	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
277	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
278	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology		0	0	0			0			0
279												
280	Expenditure Section N:											
281	TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)		-----DISBURSEMENTS-----									
282			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
283			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
284	FUNCTION											
285	INSTRUCTION	1000	103,212	0	483,123	103,945	47,883	0	369,268		1,107,431	
286	SUPPORT SERVICES	2000	7,451	0	714,698	541,805	1,101,267	0	988,300		3,353,521	
287	Facilities Acquisition and Construction Services (Total)	2530	0	0	0	0	0	0	0		0	
288	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	0	0	104,005	491,525	1,101,267	0	392,974		2,089,771	
289	FOOD SERVICES (Total)	2560	0	0	0	2,915	0	0	0		2,915	
290	TOTAL EXPENDITURES		Functions 1000 & 2000 total									4,460,952
291												
292	Expenditure Section O:											
293	TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)		-----DISBURSEMENTS-----									
294			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
295			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
296	FUNCTION											
297	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology		0	0	0			0			0

	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
2	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2024	Add: Additions July 1, 2024 thru June 30, 2025	Less: Deletions July 1, 2024 thru June 30, 2025	Cost Ending June 30, 2025	Life In Years	Accumulated Depreciation Beginning July 1, 2024	Add: Depreciation Allowable July 1, 2024 thru June 30, 2025	Less: Depreciation Deletions July 1, 2024 thru June 30, 2025	Accumulated Depreciation Ending June 30, 2025	Ending Balance Undepreciated June 30, 2025
3	Works of Art & Historical Treasures	210				0					0	0
4	Land	220										
5	Non-Depreciable Land	221	330,172			330,172						330,172
6	Depreciable Land	222				0	50				0	0
7	Buildings	230										
8	Permanent Buildings	231	36,899,747			36,899,747	50	26,138,737	737,995		26,876,732	10,023,015
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	50,621,222	4,439,038		55,060,260	20	11,380,380	2,753,013		14,133,393	40,926,867
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	9,799,876	211,571		10,011,447	10	8,842,157	197,676		9,039,833	971,614
13	5 Yr Schedule	252	2,373,502	308,533		2,682,035	5	1,818,405	250,152		2,068,557	613,478
14	3 Yr Schedule	253	1,090,851	14,316		1,105,167	3	661,740	203,764		865,504	239,663
15	Construction in Progress	260	2,340,043	1,932,530	2,340,044	1,932,529	--					1,932,529
16	Total Capital Assets	200	103,455,413	6,905,988	2,340,044	108,021,357		48,841,419	4,142,600	0	52,984,019	55,037,338
17	Non-Capitalized Equipment	700				1,870,185	10		187,019			
18	Allowable Depreciation								4,329,619			

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2024 - 2025)					
2	<i>This schedule is completed for school districts only.</i>					
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount
6	OPERATING EXPENSE PER PUPIL					
7	EXPENDITURES:					
8	ED	Expenditures 16-24, L116	Total Expenditures		\$	56,966,276
9	O&M	Expenditures 16-24, L155	Total Expenditures			10,327,899
10	DS	Expenditures 16-24, L178	Total Expenditures			1,274,925
11	TR	Expenditures 16-24, L214	Total Expenditures			6,996,609
12	MR/SS	Expenditures 16-24, L292	Total Expenditures			2,103,115
13	TORT	Expenditures 16-24, L429	Total Expenditures			0
14			Total Expenditures		\$	77,668,824
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:					
18	TR	Revenues 10-15, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)		\$	0
19	TR	Revenues 10-15, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)			0
20	TR	Revenues 10-15, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)			0
21	TR	Revenues 10-15, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)			0
22	TR	Revenues 10-15, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)			0
23	TR	Revenues 10-15, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)			0
24	TR	Revenues 10-15, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)			0
25	TR	Revenues 10-15, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)			0
26	TR	Revenues 10-15, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)			0
27	TR	Revenues 10-15, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)			0
28	TR	Revenues 10-15, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)			0
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410 Adult Ed (from ICCB)			0
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499 Adult Ed - Other (Describe & Itemize)			0
31	O&M-TR	Revenues 10-15, L214, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through			0
32	O&M-TR	Revenues 10-15, L215, Col D,F	4605 Fed - Spec Education - Preschool Discretionary			0
33	O&M	Revenues 10-15, L225, Col D	4810 Federal - Adult Education			0
34	ED	Expenditures 16-24, L7, Col K - (G+)	1125 Pre-K Programs			0
35	ED	Expenditures 16-24, L9, Col K - (G+)	1225 Special Education Programs Pre-K			0
36	ED	Expenditures 16-24, L11, Col K - (G+)	1275 Remedial and Supplemental Programs Pre-K			0
37	ED	Expenditures 16-24, L12, Col K - (G+)	1300 Adult/Continuing Education Programs			0
38	ED	Expenditures 16-24, L15, Col K - (G+)	1600 Summer School Programs			0
39	ED	Expenditures 16-24, L20, Col K	1910 Pre-K Programs - Private Tuition			0
40	ED	Expenditures 16-24, L21, Col K	1911 Regular K-12 Programs - Private Tuition			0
41	ED	Expenditures 16-24, L22, Col K	1912 Special Education Programs K-12 - Private Tuition			1,621,986
42	ED	Expenditures 16-24, L23, Col K	1913 Special Education Programs Pre-K - Tuition			0
43	ED	Expenditures 16-24, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0
44	ED	Expenditures 16-24, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0
45	ED	Expenditures 16-24, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0
46	ED	Expenditures 16-24, L27, Col K	1917 CTE Programs - Private Tuition			0
47	ED	Expenditures 16-24, L28, Col K	1918 Interscholastic Programs - Private Tuition			0
48	ED	Expenditures 16-24, L29, Col K	1919 Summer School Programs - Private Tuition			0
49	ED	Expenditures 16-24, L30, Col K	1920 Gifted Programs - Private Tuition			0
50	ED	Expenditures 16-24, L31, Col K	1921 Bilingual Programs - Private Tuition			0
51	ED	Expenditures 16-24, L32, Col K	1922 Truants Alternative/Optional Ed Progs - Private Tuition			0
52	ED	Expenditures 16-24, L77, Col K - (G+)	3000 Community Services			276,121
53	ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units			748,525
54	ED	Expenditures 16-24, L116, Col G	- Capital Outlay			2,014,355
55	ED	Expenditures 16-24, L116, Col I	- Non-Capitalized Equipment			1,852,449
56	O&M	Expenditures 16-24, L134, Col K - (G+)	3000 Community Services			0
57	O&M	Expenditures 16-24, L143, Col K	4000 Total Payments to Other Govt Units			0
58	O&M	Expenditures 16-24, L155, Col G	- Capital Outlay			2,406,960
59	O&M	Expenditures 16-24, L155, Col I	- Non-Capitalized Equipment			17,736
60	DS	Expenditures 16-24, L164, Col K	4000 Payments to Other Dist & Govt Units			0

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2024 - 2025)					
2	<i>This schedule is completed for school districts only.</i>					
3						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount
5						
61	DS	Expenditures 16-24, L174, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			0
62	TR	Expenditures 16-24, L189, Col K - (G+I)	3000 Community Services			0
63	TR	Expenditures 16-24, L200, Col K	4000 Total Payments to Other Govt Units			0
64	TR	Expenditures 16-24, L210, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			0
65	TR	Expenditures 16-24, L214, Col G	- Capital Outlay			0
66	TR	Expenditures 16-24, L214, Col I	- Non-Capitalized Equipment			0
67	MR/SS	Expenditures 16-24, L220, Col K	1125 Pre-K Programs			0
68	MR/SS	Expenditures 16-24, L222, Col K	1225 Special Education Programs - Pre-K			0
69	MR/SS	Expenditures 16-24, L224, Col K	1275 Remedial and Supplemental Programs - Pre-K			0
70	MR/SS	Expenditures 16-24, L225, Col K	1300 Adult/Continuing Education Programs			0
71	MR/SS	Expenditures 16-24, L228, Col K	1600 Summer School Programs			0
72	MR/SS	Expenditures 16-24, L277, Col K	3000 Community Services			17,819
73	MR/SS	Expenditures 16-24, L282, Col K	4000 Total Payments to Other Govt Units			0
74	Tort	Expenditures 16-24, L318, Col K - (G+I)	1125 Pre-K Programs			0
75	Tort	Expenditures 16-24, L320, Col K - (G+I)	1225 Special Education Programs Pre-K			0
76	Tort	Expenditures 16-24, L322, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K			0
77	Tort	Expenditures 16-24, L323, Col K - (G+I)	1300 Adult/Continuing Education Programs			0
78	Tort	Expenditures 16-24, L326, Col K - (G+I)	1600 Summer School Programs			0
79	Tort	Expenditures 16-24, L331, Col K	1910 Pre-K Programs - Private Tuition			0
80	Tort	Expenditures 16-24, L332, Col K	1911 Regular K-12 Programs - Private Tuition			0
81	Tort	Expenditures 16-24, L333, Col K	1912 Special Education Programs K-12 - Private Tuition			0
82	Tort	Expenditures 16-24, L334, Col K	1913 Special Education Programs Pre-K - Tuition			0
83	Tort	Expenditures 16-24, L335, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0
84	Tort	Expenditures 16-24, L336, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0
85	Tort	Expenditures 16-24, L337, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0
86	Tort	Expenditures 16-24, L338, Col K	1917 CTE Programs - Private Tuition			0
87	Tort	Expenditures 16-24, L339, Col K	1918 Interscholastic Programs - Private Tuition			0
88	Tort	Expenditures 16-24, L340, Col K	1919 Summer School Programs - Private Tuition			0
89	Tort	Expenditures 16-24, L341, Col K	1920 Gifted Programs - Private Tuition			0
90	Tort	Expenditures 16-24, L342, Col K	1921 Bilingual Programs - Private Tuition			0
91	Tort	Expenditures 16-24, L343, Col K	1922 Truants Alternative/Optional Ed Programs - Private Tuition			0
92	Tort	Expenditures 16-24, L388, Col K - (G+I)	3000 Community Services			0
93	Tort	Expenditures 16-24, L415, Col K	4000 Total Payments to Other Govt Units			0
94	Tort	Expenditures 16-24, L429, Col G	- Capital Outlay			0
95	Tort	Expenditures 16-24, L429, Col I	- Non-Capitalized Equipment			0
96			Total Deductions for OEPP Computation (Sum of Lines 18 - 95)			\$ 8,955,951
97			Total Operating Expenses Regular K-12 (Line 14 minus Line 96)			68,712,873
98			9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2024-2025			2,594.60
99			Estimated OEPP (Line 97 divided by Line 98)			\$ 26,483.03
100						
101	PER CAPITA TUITION CHARGE					
102						
103	LESS OFFSETTING RECEIPTS/REVENUES:					
104	TR	Revenues 10-15, L42, Col F	1411 Regular - Transp Fees from Pupils or Parents (In State)			\$ 0
105	TR	Revenues 10-15, L44, Col F	1413 Regular - Transp Fees from Other Sources (In State)			0
106	TR	Revenues 10-15, L45, Col F	1415 Regular - Transp Fees from Co-curricular Activities (In State)			0
107	TR	Revenues 10-15, L46, Col F	1416 Regular Transp Fees from Other Sources (Out of State)			0
108	TR	Revenues 10-15, L51, Col F	1431 CTE - Transp Fees from Pupils or Parents (In State)			0
109	TR	Revenues 10-15, L53, Col F	1433 CTE - Transp Fees from Other Sources (In State)			0
110	TR	Revenues 10-15, L54, Col F	1434 CTE - Transp Fees from Other Sources (Out of State)			0
111	TR	Revenues 10-15, L55, Col F	1441 Special Ed - Transp Fees from Pupils or Parents (In State)			0
112	TR	Revenues 10-15, L57, Col F	1443 Special Ed - Transp Fees from Other Sources (In State)			0
113	TR	Revenues 10-15, L58, Col F	1444 Special Ed - Transp Fees from Other Sources (Out of State)			0
114	ED	Revenues 10-15, L75, Col C	1600 Total Food Service			116,392
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700 Total District/School Activity Income (without Student Activity Funds)			13,398
116	ED	Revenues 10-15, L86, Col C	1811 Rentals - Regular Textbooks			9,976
117	ED	Revenues 10-15, L89, Col C	1819 Rentals - Other (Describe & Itemize)			0
118	ED	Revenues 10-15, L90, Col C	1821 Sales - Regular Textbooks			0
119	ED	Revenues 10-15, L93, Col C	1829 Sales - Other (Describe & Itemize)			12,764
120	ED	Revenues 10-15, L94, Col C	1890 Other (Describe & Itemize)			0
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910 Rentals			0
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940 Services Provided Other Districts			0
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991 Payment from Other Districts			0
124	ED	Revenues 10-15, L108, Col C	1993 Other Local Fees (Describe & Itemize)			0
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100 Total Special Education			326,920
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200 Total Career and Technical Education			96,364
127	ED-MR/SS	Revenues 10-15, L147, Col C,G	3300 Total Bilingual Ed			0
128	ED	Revenues 10-15, L148, Col C	3360 State Free Lunch & Breakfast			15,420
129	ED-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365 School Breakfast Initiative			0
130	ED-O&M	Revenues 10-15, L150, Col C,D	3370 Driver Education			38,716

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2024 - 2025)					
2	<i>This schedule is completed for school districts only.</i>					
3						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500 Total Transportation			3,800,140
132	ED	Revenues 10-15, L158, Col C	3610 Learning Improvement - Change Grants			0
133	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660 Scientific Literacy			0
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695 Truant Alternative/Optional Education			0
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766 Chicago General Education Block Grant			0
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767 Chicago Educational Services Block Grant			0
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775 School Safety & Educational Improvement Block Grant			0
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780 Technology - Technology for Success			0
139	ED-TR	Revenues 10-15, L166, Col C,F	3815 State Charter Schools			0
140	O&M	Revenues 10-15, L169, Col D	3925 School Infrastructure - Maintenance Projects			0
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999 Other Restricted Revenue from State Sources			223,477
142	ED	Revenues 10-15, L179, Col C	4045 Head Start (Subtract)			0
143	ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	- Total Restricted Grants-In-Aid Received Directly from Federal Govt			0
144	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100 Total Title V			0
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200 Total Food Service			1,348,756
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300 Total Title I			2,783,249
147	ED-O&M-TR-MR/SS	Revenues 10-15, L212, Col C,D,F,G	4400 Total Title IV			563,133
148	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620 Fed - Spec Education - IDEA - Flow Through			907,582
149	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4625 Fed - Spec Education - IDEA - Room & Board			0
150	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4630 Fed - Spec Education - IDEA - Discretionary			0
151	ED-O&M-TR-MR/SS	Revenues 10-15, L219, Col C,D,F,G	4699 Fed - Spec Education - IDEA - Other (Describe & Itemize)			0
152	ED-O&M-MR/SS	Revenues 10-15, L224, Col C,D,G	4700 Total CTE - Perkins			194,586
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C225 thru J254)	4800 Total ARRA Program Adjustments			1,174,035
178	ED	Revenues 10-15, L256, Col C	4901 Race to the Top			0
179	ED-O&M-TR-MR/SS	Revenues 10-15, L257, Col C,D,F,G	4902 Race to the Top-Preschool Expansion Grant			0
180	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4905 Title III - Immigrant Education Program (IEP)			0
181	ED-TR-MR/SS	Revenues 10-15, L259, Col C,F,G	4909 Title III - Language Inst Program - Limited Eng (LIPLEP)			5,298
182	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4920 McKinney Education for Homeless Children			0
183	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4930 Title II - Eisenhower Professional Development Formula			0
184	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4932 Title II - Teacher Quality			485,800
185	ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4935 Title II - Part A - Supporting Effective Instruction - State Grants			0
186	ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4960 Federal Charter Schools			0
187	ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4981 State Assessment Grants			0
188	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4982 Grant for State Assessments and Related Activities			0
189	ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4991 Medicaid Matching Funds - Administrative Outreach			217,932
190	ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program			164,528
191	ED-O&M-TR-MR/SS	Revenues 10-15, L269, Col C,D,F,G	4998 Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)			10,777,141
192	Federal Stimulus Revenue	CARES CRRSA ARP Schedule	Adjusting for FY21, FY22, FY23, FY24, or FY25 revenue received in FY25 for FY21, FY22, FY23, FY24, or FY25 Expenses			(10,419,694)
193	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100 Special Education Contributions from EBF Funds **			1,358,861
194	ED-MR/SS	Revenues (Part of EBF Payment)	3300 English Learning (Bilingual) Contributions from EBF Funds **			254,160
196			Total Deductions for PCTC Computation (Line 104 through Line 194)		\$	14,468,934
197			Net Operating Expense for Tuition Computation (Line 97 minus Line 196)			54,243,939
198			Total Depreciation Allowance (from page 36, Line 18, Col I)			4,329,619
199			Total Allowance for PCTC Computation (Line 197 plus Line 198)			58,573,558
200			9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2024-2025			2,594.60
201			Total Estimated PCTC (Line 199 divided by Line 200) * \$			22,575.18
202						
203	*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.					
204	**Go to the Evidence-Based Funding Distribution Calculation webpage.					
205	Under Reports, open the FY 2025 Special Education Funding Allocation Calculation Details and the FY 2025 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. Please enter 0 if the district does not have allocations for lines 193 and 194					

Current Year Payment on Contracts For Indirect Cost Rate Computation

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

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

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

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

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



[Indirect Cost Rate Plan](#)

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

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

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

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 16-24" tab) (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
<i>Enter as shown here: ED-Instruction-Other</i>	10-1000-600	<i>Company Name</i>	500,000	50,000	450,000
Education - Instruction - Purchased Services	10-1000-300	KELLY RAYBURN dba ACADEMIC THINK T	270,000	50,000	220,000
Education - Instruction - Supplies and Materials	10-1000-400	Chicago Balfour	143,143	50,000	93,143
Education - Instruction - Supplies and Materials	10-1000-400	Staples Advantage	85,543	50,000	35,543
Education - Instruction - Purchased Services	10-1000-300	Omni Therapeutics	56,050	50,000	6,050
Education - Instruction - Purchased Services	10-1000-300	Pro Care Therapy	71,666	50,000	21,666
Education - Instruction - Purchased Services	10-1000-300	Sunbelt Staffing	229,237	50,000	179,237
Education - Instruction - Purchased Services	10-1000-300	Renaissance Learning	50,635	50,000	635
Education - Instruction - Purchased Services	10-1000-300	Headrest Barber Business Academy Co	124,500	50,000	74,500
Education - Instruction - Supplies and Materials	10-1000-400	Weldstar Company	69,522	50,000	19,522
Education - Instruction - Supplies and Materials	10-1000-400	Dell Computer Corp	514,990	50,000	464,990
Education - Instruction - Purchased Services	10-1000-300	Reel Time Athletic Training	66,553	50,000	16,553
Education - Instruction - Supplies and Materials	10-1000-400	Lansing Sport Shop	139,592	50,000	89,592
Education - Instruction - Other Objects	10-1000-600	Chicago Autism Academy	112,440	50,000	62,440
Education - Instruction - Other Objects	10-1000-600	Elim Christian Services	129,173	50,000	79,173
Education - Instruction - Other Objects	10-1000-600	Southwest Cooperative	228,508	50,000	178,508
Education - Instruction - Other Objects	10-1000-600	Echo	140,361	50,000	90,361
Education - Instruction - Other Objects	10-1000-600	Special Education Services	323,220	50,000	273,220
Education - Guidance Services - Purchased Services	10-2120-300	BNM Professional Consulting Services	59,664	50,000	9,664
Education - Health Services - Purchased Services	10-2130-300	Amergis Healthcare Staffing	108,291	50,000	58,291
Education - Improvement of Instruction Services - Purchased Services	10-2210-300	CDW Government	156,365	50,000	106,365
Education - Education Media Services - Purchased Services	10-2220-300	Electrical Systems	97,409	50,000	47,409
Education - General Administration - Employee Benefits	10-2300-200	Prudential Group Insurance	109,757	50,000	59,757
Education - General Administration - Purchased Services	10-2300-300	Bloom Township Trustees of Schools	236,422	50,000	186,422
Education - General Administration - Purchased Services	10-2300-300	Del Galdo Law Group	72,037	50,000	22,037
Education - General Administration - Purchased Services	10-2300-300	CLIC (ISDLAF Plus)	957,789	50,000	907,789
Education - Operation and Maintenance of Plant Services - Purchased Services	10-2540-300	Seconds Matter Safety Solutions	94,755	50,000	44,755
Education - Operation and Maintenance of Plant Services - Supplies & Materials	10-2540-400	CCTV.Net	195,368	50,000	145,368
Education - Operation and Maintenance of Plant Services - Supplies & Materials	10-2540-400	Win Elements	83,642	50,000	33,642
Education - Food Services - Supplies & Materials	10-2560-400	Wilkens Food Service	362,136	50,000	312,136
Education - Food Services - Supplies & Materials	10-2560-400	Big Red Distribution	451,798	50,000	401,798
Education - Food Services - Supplies & Materials	10-2560-400	Commercial Food Systems	64,881	50,000	14,881
Education - Internal Services - Supplies & Materials	10-2570-400	Leaf Capitol Funding	52,162	50,000	2,162
Education - Internal Services - Supplies & Materials	10-2570-400	Proven Business Systems	224,835	50,000	174,835
Education - Data Processing Services - Purchased Services	10-2660-300	Powerschool Group	101,761	50,000	51,761
Education - Data Processing Services - Supplies & Materials	10-2660-400	CDW Government	1,959,128	50,000	1,909,128
Education - Payments to Other Districts and Governmental Units - Purchased Services	10-4000-300	Prairie State College	249,995	50,000	199,995
Education - Payments to Other Districts and Governmental Units - Purchased Services	10-4000-300	Speed	1,056,357	50,000	1,006,357
Operations & Maintenance - Operation and Maintenance of Plant Services - Purchased Services	20-2540-300	SF Industries Corp	62,185	50,000	12,185
Operations & Maintenance - Operation and Maintenance of Plant Services - Purchased Services	20-2540-300	Planera Architects	98,705	50,000	48,705
Operations & Maintenance - Operation and Maintenance of Plant Services - Purchased Services	20-2540-300	Johnson Controls	323,803	50,000	273,803
Operations & Maintenance - Operation and Maintenance of Plant Services - Purchased Services	20-2540-300	TruGreen Processing Center	72,579	50,000	22,579
Operations & Maintenance - Operation and Maintenance of Plant Services - Purchased Services	20-2540-300	Republic Services	146,468	50,000	96,468
Operations & Maintenance - Operation and Maintenance of Plant Services - Purchased Services	20-2540-300	BR Bleachers or Faciliser	69,806	50,000	19,806
Operations & Maintenance - Operation and Maintenance of Plant Services - Supplies & Materials	20-2540-400	Performance Chemical & Supply	168,825	50,000	118,825
Operations & Maintenance - Operation and Maintenance of Plant Services - Supplies & Materials	20-2540-400	Nextera Energy Services Midwest	249,729	50,000	199,729
Operations & Maintenance - Operation and Maintenance of Plant Services - Supplies & Materials	20-2540-400	Constellation New Energy	839,128	50,000	789,128
Transportation - Pupil Transportation Services - Purchased Services	40-2550-300	Kickert School Bus Lines	1,067,342	50,000	1,017,342
Transportation - Pupil Transportation Services - Purchased Services	40-2550-300	Special Transport Co	178,637	50,000	128,637
Transportation - Pupil Transportation Services - Purchased Services	40-2550-300	Karriage Inc	923,150	50,000	873,150
Transportation - Pupil Transportation Services - Purchased Services	40-2550-300	D L M Bus Line	953,438	50,000	903,438
Transportation - Pupil Transportation Services - Purchased Services	40-2550-300	Positive Connections	3,878,046	50,000	3,828,046

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G
1	ESTIMATED INDIRECT COST RATE DATA						
2	SECTION I						
3	Financial Data To Assist Indirect Cost Rate Determination						
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>						
5	<p>ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.</p>						
6	Support Services - Direct Costs						
7	Direction of Business Support Services (10, 50, and 80 -2510)						
8	Fiscal Services (10, 50, & 80 -2520)						
9	Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540) 1,272,826						
10	Food Services (10 & 80 -2560) <i>Must be less than (PI6, Col E-F, L65) *Only include food costs.</i> 22,311						
11	Value of Commodities Received for Fiscal Year 2025 (Include the value of commodities when determining if a Single Audit is required). 67,684						
12	Internal Services (10, 50, and 80 -2570)						
13	Staff Services (10, 50, and 80 -2640) 7,379						
14	Data Processing Services (10, 50, & 80 -2660) 71,631						
15	SECTION II						
16	Estimated Indirect Cost Rate for Federal Programs						
17				Restricted Program		Unrestricted Program	
18		Function		Indirect Costs	Direct Costs	Indirect Costs	Direct Costs
19	Instruction	1000			32,695,075		32,695,075
20	Support Services:						
21	Pupil	2100			6,181,955		6,181,955
22	Instructional Staff	2200			2,314,627		2,314,627
23	General Admin.	2300			3,702,535		3,702,535
24	School Admin.	2400			3,344,166		3,344,166
25	Business:						
26	Direction of Business Spt. Srv.	2510	212,126		0	212,126	0
27	Fiscal Services	2520	394,915		0	394,915	0
28	Oper. & Maint. Plant Services	2540			9,323,616	8,050,790	1,272,826
29	Pupil Transportation	2550			7,033,577		7,033,577
30	Food Services	2560			2,105,435		2,105,435
31	Internal Services	2570	86,749		0	86,749	0
32	Central:						
33	Direction of Central Spt. Srv.	2610			0		0
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620			8,000		8,000
35	Information Services	2630			0		0
36	Staff Services	2640	266,961		7,379	266,961	7,379
37	Data Processing Services	2660	1,185,686		71,631	1,185,686	71,631
38	Other:	2900			35,787		35,787
39	Community Services	3000			293,940		293,940
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)						
41	Total			2,146,437	51,186,197	10,197,227	43,135,407
42				Restricted Rate*		Unrestricted Rate*	
43				Total Indirect Costs:	2,146,437	Total Indirect Costs:	10,197,227
44				Total Direct Costs:	51,186,197	Total Direct Costs:	43,135,407
45				= 4.19%		= 23.64%	
46							
47	<i>* These are estimated rates. Final rates, which include carry forward adjustments, will be calculated and published by ISBE.</i>						
48							

A	B	C	D	E	F
1	REPORT ON SHARED SERVICES OR OUTSOURCING				
2	School Code, Section 17-1.1 (Public Act 97-0357)				
3	Fiscal Year Ending June 30, 2025				
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current, and next fiscal years.				
6	Bloom Twp HSD 206		07-016-2060-17_AFR25 Bloom Twp HSD 206		
7	07016206017				
8	<input type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative, or Shared Service.
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget ➔				
10	Service or Function (<u>Check all that apply</u>)		Barriers to Implementation		(Limit text to 200 characters, for additional space use line 33 and 38)
11	Curriculum Planning				
12	Custodial Services				
13	Educational Shared Programs				
14	Employee Benefits				
15	Energy Purchasing				
16	Food Services				
17	Grant Writing				
18	Grounds Maintenance Services				
19	Insurance		X	X	CLIC (Collective Liability Insurance Cooperative)
20	Investment Pools		X	X	Bloom Township Treasurer's Office
21	Legal Services				
22	Maintenance Services				
23	Personnel Recruitment				
24	Professional Development				
25	Shared Personnel				
26	Special Education Cooperatives		X	X	Member of SPEED SEJA No. 802
27	STEM (science, technology, engineering and math) Program Offerings				
28	Supply & Equipment Purchasing				
29	Technology Services				
30	Transportation				
31	Vocational Education Cooperatives				
32	All Other Joint/Cooperative Agreements				
33	Other				
34					
35	<u>Additional space for Column (D) - Barriers to Implementation:</u>				
36					
37					
38					
40	<u>Additional space for Column (E) - Name of LEA :</u>				
41					
42					
43					

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

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

School District Name: Bloom Twp HSD 206
 RCDT Number: 07016206017

Description	Funct. No.	Actual Expenditures, Fiscal Year 2025				Budgeted Expenditures, Fiscal Year 2026			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	952,391		0	952,391	993,639			993,639
2. Special Area Administration Services	2330	473,310		0	473,310	507,993			507,993
3. Other Support Services - School Administration	2490	985,628		0	985,628	977,719			977,719
4. Direction of Business Support Services	2510	209,192	0	0	209,192	223,102			223,102
5. Internal Services	2570	86,749		0	86,749	86,759			86,759
6. Direction of Central Support Services	2610	0		0	0				0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		2,707,270	0	0	2,707,270	2,789,212	0	0	2,789,212
9. Percent Increase (Decrease) for FY2026 (Budgeted) over FY2025 (Actual)									3%

CERTIFICATION

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

Signature of Superintendent

Date

Contact Name (for questions)

Contact Telephone Number

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

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

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

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

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

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

Revenues:

- Fund 10, Account 1690 - Miscellaneous Food Sales
- Fund 10, Account 1790 - One-time revenue from ComEd and other student activities
- Fund 10, Account 1829 - Book sales
- Fund 10, Account 1999 - Insurance proceeds, Medical Fund activity, etc.
- Fund 10, Account 3099 - State Library grants
- Fund 10, Account 3999 - After School Programs, Orphanage Tuition & Grant to Bloom Township HSD #206 for School Security
- Fund 10, Account 4998 - ESSER III - Elevating Educators, ESSER II - Digital Equity, ESSER III - Community Partnerships, ESSER II - Community Partnerships, ARP-IDEA Flow Through
- Fund 20, Account 1999 - Reimbursement from prior year revenue stream
- Fund 20, Account 3999 - School Maintenance Grant
- Fund 40, Account 1999 - Reimbursement from prior year revenue stream

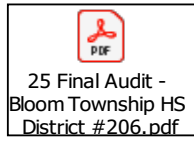
Expenditures:

- Fund 10, Function 2190 - Student Support Administration
- Fund 10, Function 2490 - School Administration
- Fund 10, Function 2900 - Communications
- Fund 20, Function 2900 - Communications
- Fund 30, Function 5400 - Fiscal Agent Fees
- Fund 50, Function 2190 - Student Support Administration
- Fund 50, Function 2490 - School Administration
- Fund 50, Function 2900 - Communications

Reference Pages.

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

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



[Please insert files above]

Instructions to insert word doc or pdf files:

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

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

	A	B	C	D	E	F
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2026 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell F11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	- If the FY 2026 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.					
5	- If the Annual Financial Report requires a deficit reduction plan even though the FY2026 budget does not, a completed deficit reduction plan is still required.					
6	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	67,947,409	9,122,128	7,700,059	508,560	85,278,156
9	Direct Expenditures	56,966,276	10,327,899	6,996,609		74,290,784
10	Difference	10,981,133	(1,205,771)	703,450	508,560	10,987,372
11	Fund Balance - June 30, 2025	64,814,234	2,455,206	4,533,986	4,874,644	76,678,070
12	Balanced - no deficit reduction plan is required.					
13						
14						
15						

FY 2025 Audit Checklist

RCDT: 07016206017
School District/Joint Agreement Name: Bloom Twp HSD 206
Auditor Name: Matthew A. Geerdes, CPA, MBA
License #: 066-005528 License Expiration Date (below): 11/30/2027
07-016-2060-17_AFR25 Bloom Twp HSD 206

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

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

Balancing Schedule

Check this Section for Error Messages

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

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