

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

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

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

School District
Joint Agreement

<p>School District/Joint Agreement Information (See instructions on the inside of this page.)</p> <p>School District/Joint Agreement Number: 34049046004</p> <p>County Name: Lake</p> <p>Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will populate): Grayslake CCSD 46</p> <p>Address: 565 Frederick Road</p> <p>City: Grayslake</p> <p>Email Address: wildman.chris@d46.org</p> <p>Zip Code: 60030</p> <p>Annual Financial Report Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer </p>		<p>Accounting Basis:</p> <p><input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL</p> <p>School District Lookup Tool School District Directory</p> <p>Filing Status: Auditors must submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system. Superintendents/Directors must upload the limitation of administrative costs and corrective action plan (as applicable). Annual Financial Report (AFR) Instructions </p>	<p>Certified Public Accountant Information</p> <p>Name of Auditing Firm: Baker Tilly US, LLP</p> <p>Name of Audit Manager: Michael Malatt, CPA</p> <p>Address: 1301 West 22nd Street, Suite 400</p> <p>City: Oak Brook</p> <p>State: IL</p> <p>Zip Code: 60523</p> <p>Phone Number: (630) 990-3131</p> <p>Fax Number: (630) 990-0039</p> <p>IL License Number (9 digit): 065-042815</p> <p>Expiration Date: 9/30/2027</p> <p>Email Address: michael.malatt@bakertilly.com</p> <p>ISBE Use Only</p>
		<p>Annual Financial Report Questions 217-785-8779 or finance1@isbe.net</p> <p>Single Audit Questions 217-782-7970 or fsm@isbe.net</p>	
<p><input type="checkbox"/> Reviewed by District Superintendent/Administrator <input type="checkbox"/> Provided to Township Treasurer (Cook County only) <input type="checkbox"/> Provided to Regional Superintendent/ISC Director</p>		<p>ISBE Use Only</p>	<p>ISBE Use Only</p>
<p>District Superintendent/Administrator Name (Type or Print): Dr. Lynn Glickman</p> <p>Email Address: glickman.lynn@d46.org</p> <p>Telephone: 847-543-5322</p>		<p>Name of Township:</p>	<p>ROE / ISC Number and Name:</p>
		<p>Township Treasurer Name:</p>	<p>Regional Superintendent/Cook ISC Executive Director Name:</p>
<p>Fax Number: 847-223-3695</p>		<p>Email Address:</p>	<p>Email Address:</p>
<p>Signature & Date:</p>		<p>Telephone:</p>	<p>Fax Number:</p>
			<p>Telephone:</p>
			<p>Fax Number:</p>

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

34-049-0460-04_AFR25 Grayslake CCSD 46

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

Independent Auditors' Report on Supplementary Information

To the Board of Education of
Grayslake Community Consolidated School District 46

We have audited the financial statements of the governmental activities and each major fund of Grayslake Community Consolidated School District 46 (the District) as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 7, 2025 which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements as a whole.

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

The answers to questions 1 through 23 contained in the "Auditor's Questionnaire" on page 2 are based solely on the procedures performed and data obtained during the audit of the basic financial statements of the District as of and for the year ended June 30, 2025.

This report is intended solely for the information and use of the Board of Education, management of the Grayslake Community Consolidated School District 46, and the Illinois State Board of Education and is not intended to be and should not be used by anyone other than these specified parties.



Oak Brook, Illinois
November 7, 2025

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

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

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

PART C - OTHER ISSUES

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

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

21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 10/1/1991 (Ex: 00/00/0000)

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

PART D - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

Baker Tilly US, LLP

Name of Audit Firm (print)

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

Signature of Audit Manager or Firm

mm/dd/yyyy

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

Equalized Assessed Valuation (EAV):

929,830,990

	Educational	Operations & Maintenance	Transportation	Combined Total	Working Cash
Rate(s):	0.035490	0.005108	0.003226	= 0.043830	0.000028

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

B. Results of Operations *

Receipts/Revenues	Disbursements/ Expenditures	Excess/ (Deficiency)	Fund Balance
67,599,622	65,007,843	2,591,779	9,484,383

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

C. Short-Term Debt **

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

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

D. Long-Term Debt

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

<input checked="" type="checkbox"/>	a. 6.9% for elementary and high school districts.	64,158,338
<input type="checkbox"/>	b. 13.8% for unit districts.	

Long-Term Debt Outstanding:

c. Long-Term Debt (Principal only)	Acct	
Outstanding:.....	511	16,930,000

E. Material Impact on Financial Position

If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.

Attach sheets as needed explaining each item checked.

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

Comments:

.....

ESTIMATED FINANCIAL PROFILE SUMMARY

[Financial Profile Website](#)

District Name: Grayslake CCSD 46
District Code: 34049046004
County Name: Lake

1. Fund Balance to Revenue Ratio:

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

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

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

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

	Total	Ratio	Score	3
		Weight		0.35
Funds 10, 20, 40, 70 + (50 & 80 if negative)	9,484,383.00	0.140	Weight	
Funds 10, 20, 40, & 70,	67,599,622.00		Value	1.05

	Total	Ratio	Score	4
		Adjustment		0
Funds 10, 20 & 40	65,007,843.00	0.962	Weight	
Funds 10, 20, 40 & 70,	67,599,622.00		Value	0.35
Minus Funds 10 & 20	0.00			
		0	Value	1.40

2. Expenditures to Revenue Ratio:

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

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

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

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

Possible Adjustment:

	Total	Days	Score	2
		Weight		0.10
Funds 10, 20 40 & 70	15,918,210.00	88.15	Weight	
Funds 10, 20, 40 divided by 360	180,577.34		Value	0.20

3. Days Cash on Hand:

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

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

	Total	Percent	Score	4
		Weight		0.10
Funds 10, 20 40 & 70	0.00	100.00	Weight	
(.85 x EAV) x Sum of Combined Tax Rates	34,641,318.45		Value	0.40

4. Percent of Short-Term Borrowing Maximum Remaining:

Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)

EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)

	Total	Percent	Score	3
		Weight		0.10
Funds 10, 20 & 40	0.00	100.00	Weight	
(.85 x EAV) x Sum of Combined Tax Rates	34,641,318.45		Value	0.40

5. Percent of Long-Term Debt Margin Remaining:

Long-Term Debt Outstanding (P3, Cell H38)

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

	Total	Percent	Score	3
		Weight		0.10
16,930,000.00	73.61	Weight		
64,158,338.31		Value		0.30

Total Profile Score: **3.35 *****Estimated 2026 Financial Profile Designation:**REVIEW

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

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

	A	B	C	D	E	F	G	H	I	J	K
1	ASSETS (Enter Whole Dollars)		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2		Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		13,900,349	388,623	7,845,012	1,508,188	548,091	1,567,019	121,050	187,583	0
5	Investments	120									
6	Taxes Receivable	130	16,100,329	2,297,988	0	1,451,363	781,461	0	12,798	125,789	0
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	150	592,281	0	0	0	0	0	0	0	0
9	Other Receivables	160	0	488,460	0	0	32,888	0	0	0	0
10	Inventory	170	0	0	0	0	0	0	0	0	0
11	Prepaid Items	180	0	0	0	0	0	0	0	0	0
12	Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0
13	Total Current Assets		30,592,959	3,175,071	7,845,012	2,959,551	1,362,440	1,567,019	133,848	313,372	0
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410	0	0	0	0	0	0	0	0	0
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430	1,452,769	228,257	0	108,514	0	755,143	0	0	0
28	Contracts Payable	440	0	0	0	0	0	0	0	0	0
29	Loans Payable	460	0	0	0	0	0	0	0	0	0
30	Salaries & Benefits Payable	470	4,953,964	0	0	0	0	0	0	0	0
31	Payroll Deductions & Withholdings	480	216,902	0	0	0	29,371	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	16,149,773	2,802,706	0	1,451,363	781,461	0	12,798	125,789	0
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		22,773,408	3,030,963	0	1,559,877	810,832	755,143	12,798	125,789	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	62,059	0	0	0	0	811,876	0	187,583	0
39	Unreserved Fund Balance	730	7,757,492	144,108	7,845,012	1,399,674	551,608	0	121,050	0	0
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		30,592,959	3,175,071	7,845,012	2,959,551	1,362,440	1,567,019	133,848	313,372	0
42	ASSETS /LIABILITIES for Student Activity Funds										
43	CURRENT ASSETS (100) for Student Activity Funds										
44	Student Activity Fund Cash and Investments	126	240,873								
45	Total Student Activity Current Assets For Student Activity Funds		240,873								
46	CURRENT LIABILITIES (400) for Student Activity Funds										
47	Total Current Liabilities For Student Activity Funds		0								
48	Reserved Student Activity Fund Balance For Student Activity Funds	715	240,873								
49	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		240,873								
50	TOTAL ASSETS /LIABILITIES District with Student Activity Funds										
51	Total Current Assets District with Student Activity Funds		30,833,832	3,175,071	7,845,012	2,959,551	1,362,440	1,567,019	133,848	313,372	0
52	Total Capital Assets District with Student Activity Funds										
53	CURRENT LIABILITIES (400) District with Student Activity Funds										
54	Total Current Liabilities District with Student Activity Funds		22,773,408	3,030,963	0	1,559,877	810,832	755,143	12,798	125,789	0
55	LONG-TERM LIABILITIES (500) District with Student Activity Funds										
56	Total Long-Term Liabilities District with Student Activity Funds		62,059	0	0	0	0	811,876	0	187,583	0
57	Reserved Fund Balance District with Student Activity Funds	714	302,932	0	0	0	0	811,876	0	187,583	0
58	Unreserved Fund Balance District with Student Activity Funds	730	7,757,492	144,108	7,845,012	1,399,674	551,608	0	121,050	0	0
59	Investment in General Fixed Assets District with Student Activity Funds										
60	Total Liabilities and Fund Balance District with Student Activity Funds		30,833,832	3,175,071	7,845,012	2,959,551	1,362,440	1,567,019	133,848	313,372	0

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

	A	B	L	M	N
	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	Account Groups	
				General Fixed Assets	General Long-Term Debt
2	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹				
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	Total Current Assets		0		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210		0	
16	Land	220		2,265,169	
17	Building & Building Improvements	230		106,535,025	
18	Site Improvements & Infrastructure	240		4,672,069	
19	Capitalized Equipment	250		4,346,249	
20	Construction in Progress	260		978,349	
21	Amount Available in Debt Service Funds	340		7,845,012	
22	Amount to be Provided for Payment on Long-Term Debt	350		9,084,988	
23	Total Capital Assets		118,796,861	16,930,000	
24	CURRENT LIABILITIES (400)				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493	0		
34	Total Current Liabilities		0		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511		16,930,000	
37	Total Long-Term Liabilities			16,930,000	
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets		118,796,861		
41	Total Liabilities and Fund Balance	0	118,796,861	16,930,000	
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				
53	Total Current Assets District with Student Activity Funds	0			
54	Total Capital Assets District with Student Activity Funds		118,796,861	16,930,000	
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			16,930,000	
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		118,796,861		
62	Total Liabilities and Fund Balance District with Student Activity Funds	0	118,796,861	16,930,000	

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

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

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
92											
93	RECEIPTS/REVENUES (with Student Activity Funds)										
94	LOCAL SOURCES	1000	31,791,084	6,006,169	4,033,900	2,539,137	1,590,830	229,528	105,230	248,224	0
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
96	STATE SOURCES	3000	21,816,722	50,000	0	2,730,228	0	0	0	0	0
97	FEDERAL SOURCES	4000	2,678,599	0	0	0	0	0	0	0	0
98	Total Direct Receipts/Revenues		56,286,405	6,056,169	4,033,900	5,269,365	1,590,830	229,528	105,230	248,224	0
99	Receipts/Revenues for "On Behalf" Payments ²	3998	14,116,070	0	0	0	0	0		0	0
100	Total Receipts/Revenues		70,402,475	6,056,169	4,033,900	5,269,365	1,590,830	229,528	105,230	248,224	0
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	34,718,106				850,759			0	
103	Support Services	2000	17,565,508	5,230,768		4,762,595	774,668	2,117,014		252,300	0
104	Community Services	3000	286,917	0		0	1,207				
105	Payments to Other Districts & Governmental Units	4000	2,353,274	161,089	0	0	15,105	0		0	0
106	Debt Service	5000	56,724	0	8,062,956	0	0			0	0
107	Total Direct Disbursements/Expenditures		54,980,529	5,391,857	8,062,956	4,762,595	1,641,739	2,117,014		252,300	0
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	14,116,070	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		69,096,599	5,391,857	8,062,956	4,762,595	1,641,739	2,117,014		252,300	0
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		1,305,876	664,312	(4,029,056)	506,770	(50,909)	(1,887,486)	105,230	(4,076)	0
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds		2,990,000	0	6,373,387	0	0	0	0	0	0
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		6,373,387	0	0	0	0	0	2,990,000	0	0
116	Total Other Sources/Uses of Funds		(3,383,387)	0	6,373,387	0	0	0	(2,990,000)	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2025		8,060,424	144,108	7,845,012	1,399,674	551,608	811,876	121,050	187,583	0

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

	A	B	C	D	E	F	G	H	I	J	K
1	Description (Enter Whole Dollars)		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		29,688,970	4,397,135	3,883,292	2,490,981	760,414	0	18,259	248,224	0
6	Leasing Purposes Levy ⁸	1130	0	0		0	0	0			
7	Special Education Purposes Levy	1140	0	0							
8	FICA/ Medicare Only Purposes Levies	1150					745,246				
9	Area Vocational Construction Purposes Levy	1160		0	0			0			
10	Summer School Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
12	Total Ad Valorem Taxes Levied By District		29,688,970	4,397,135	3,883,292	2,490,981	1,505,660	0	18,259	248,224	0
13	PAYMENTS IN LIEU OF TAXES										
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes ⁹	1230	130,999	0	0	0	59,719	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	Total Payments in Lieu of Taxes		130,999	0	0	0	59,719	0	0	0	0
19	TUITION										
20	Regular - Tuition from Pupils or Parents (In State)	1311	0								
21	Regular - Tuition from Other Districts (In State)	1312	0								
22	Regular - Tuition from Other Sources (In State)	1313	0								
23	Regular - Tuition from Other Sources (Out of State)	1314	0								
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	0								
25	Summer Sch - Tuition from Other Districts (In State)	1322	0								
26	Summer Sch - Tuition from Other Sources (In State)	1323	0								
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	0								
28	CTE - Tuition from Pupils or Parents (In State)	1331	0								
29	CTE - Tuition from Other Districts (In State)	1332	0								
30	CTE - Tuition from Other Sources (In State)	1333	0								
31	CTE - Tuition from Other Sources (Out of State)	1334	0								
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	16,081								
33	Special Ed - Tuition from Other Districts (In State)	1342	0								
34	Special Ed - Tuition from Other Sources (In State)	1343	0								
35	Special Ed - Tuition from Other Sources (Out of State)	1344	0								
36	Adult - Tuition from Pupils or Parents (In State)	1351	0								
37	Adult - Tuition from Other Districts (In State)	1352	0								
38	Adult - Tuition from Other Sources (In State)	1353	0								
39	Adult - Tuition from Other Sources (Out of State)	1354	0								
40	Total Tuition		16,081								
41	TRANSPORTATION FEES										
42	Regular - Transp Fees from Pupils or Parents (In State)	1411				0					
43	Regular - Transp Fees from Other Districts (In State)	1412				0					
44	Regular - Transp Fees from Other Sources (In State)	1413				0					
45	Regular - Transp Fees from Other Sources (Out of State)	1415				5,732					
46	Regular Transp Fees from Other Sources (Out of State)	1416				0					
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0					
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				0					
52	CTE - Transp Fees from Other Districts (In State)	1432				0					
53	CTE - Transp Fees from Other Sources (In State)	1433				0					
54	CTE - Transp Fees from Other Sources (Out of State)	1434				0					
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0					
56	Special Ed - Transp Fees from Other Districts (In State)	1442				0					
57	Special Ed - Transp Fees from Other Sources (In State)	1443				0					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				0					
60	Adult - Transp Fees from Other Districts (In State)	1452				0					
61	Adult - Transp Fees from Other Sources (In State)	1453				0					
62	Adult - Transp Fees from Other Sources (Out of State)	1454				0					
63	Total Transportation Fees					5,732					

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

	A	B	C	D	E	F	G	H	I	J	K
1	Description (Enter Whole Dollars)	Acct #	(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	797,732			0					
129	Special Education - Funding for Children Requiring Sp Ed Services	3105									
130	Special Education - Personnel	3110				0					
131	Special Education - Orphanage - Individual	3120	149,762			0					
132	Special Education - Orphanage - Summer Individual	3130	6,000			0					
133	Special Education - Summer School	3145									
134	Special Education - Other (Describe & Itemize)	3199	0	0		0					
135	Total Special Education		953,494	0		0					
136	CAREER AND TECHNICAL EDUCATION (CTE)										
137	CTE - Technical Education - Tech Prep	3200	0	0			0				
138	CTE - Secondary Program Improvement (CTEI)	3220	0	0			0				
139	CTE - WECEP	3225	0	0			0				
140	CTE - Agriculture Education	3235	0	0			0				
141	CTE - Instructor Practicum	3240	0	0			0				
142	CTE - Student Organizations	3270	0	0			0				
143	CTE - Other (Describe & Itemize)	3299	0	0			0				
144	Total Career and Technical Education		0	0			0				
145	BILINGUAL EDUCATION										
146	Bilingual Ed - Downstate - TPI and TBE	3305	0								
147	Bilingual Education Downstate - Transitional Bilingual Education	3310	0				0				
148	Total Bilingual Ed		0				0				
149	State Free Lunch & Breakfast	3360	7,015								
150	School Breakfast Initiative	3365	0	0							
151	Driver Education	3370	0	0							
152	Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0	0	0
153	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0
154	TRANSPORTATION										
155	Transportation - Regular and Vocational	3500	0	0		1,232,659	0				
156	Transportation - Special Education	3510	0	0		1,497,569	0				
157	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
158	Total Transportation		0	0		2,730,228	0				
159	Learning Improvement - Change Grants	3610	0								
160	Scientific Literacy	3660	0	0		0	0				
161	Truant Alternative/Optional Education	3695	0			0	0				
162	Early Childhood - Block Grant	3705	295,221	0		0	0				
163	Chicago General Education Block Grant	3766	0	0		0	0				
164	Chicago Educational Services Block Grant	3767	0	0		0	0				
165	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0		0	
166	Technology - Technology for Success	3780	0	0	0	0	0	0		0	
167	State Charter Schools	3815	0			0					
168	Extended Learning Opportunities - Summer Bridges	3825	0			0					
169	Infrastructure Improvements - Planning/Construction	3920		0			0				
170	School Infrastructure - Maintenance Projects	3925		50,000			0				
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	195,358	0	0	0	0	0	0	0	0
172	Total Restricted Grants-In-Aid		1,451,088	50,000	0	2,730,228	0	0	0	0	0
173	Total Receipts from State Sources	3000	21,816,722	50,000	0	2,730,228	0	0	0	0	0
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
176	Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
178	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
180	Head Start	4045	0								
181	Construction (Impact Aid)	4050	0	0			0				
182	MAGNET	4060	0	0		0	0				
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0		0	0			0	
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0		0	

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

	A	B	C	D	E	F	G	H	I	J	K	
1	Description (Enter Whole Dollars)			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)											
186	TITLE V											
187	Title V - Innovation and Flexibility Formula	4100	0	0			0	0				
188	Title V - District Projects	4105	0	0			0	0				
189	Title V - Rural Education Initiative (REI)	4107	0	0			0	0				
190	Title V - Other (Describe & Itemize)	4199	0	0			0	0				
191	Total Title V		0	0			0	0				
192	FOOD SERVICE											
193	Breakfast Start-Up Expansion	4200	0					0				
194	National School Lunch Program	4210	608,110					0				
195	Special Milk Program	4215	0					0				
196	School Breakfast Program	4220	103,200					0				
197	Summer Food Service Program	4225	0					0				
198	Child and Adult Care Food Program	4226	0					0				
199	Fresh Fruits & Vegetables	4240	0					0				
200	Food Service - Other (Describe & Itemize)	4299	103,933					0				
201	Total Food Service		815,243				0	0				
202	TITLE I											
203	Title I - Low Income	4300	384,337	0			0	0				
204	Title I - Low Income - Neglected, Private	4305	0	0			0	0				
205	Title I - Migrant Education	4340	0	0			0	0				
206	Title I - Other (Describe & Itemize)	4399	0	0			0	0				
207	Total Title I		384,337	0			0	0				
208	TITLE IV											
209	Title IV - Student Support & Academic Enrichment Grant	4400	3,352	0			0	0				
210	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415	0	0			0	0				
211	Title IV - 21st Century Comm Learning Centers	4421	0	0			0	0				
212	Title IV - Other (Describe & Itemize)	4499	0	0			0	0				
213	Total Title IV		3,352	0			0	0				
214	FEDERAL - SPECIAL EDUCATION											
215	Fed - Spec Education - Preschool Flow-Through	4600	23,280	0			0	0				
216	Fed - Spec Education - Preschool Discretionary	4605	0	0			0	0				
217	Fed - Spec Education - IDEA - Flow Through	4620	935,485	0			0	0				
218	Fed - Spec Education - IDEA - Room & Board	4625	50,101	0			0	0				
219	Fed - Spec Education - IDEA - Discretionary	4630	0	0			0	0				
220	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0			0	0				
221	Total Federal - Special Education		1,008,866	0			0	0				
222	CTE - PERKINS											
223	CTE - Perkins - Title IIIE - Tech Prep	4770	0	0				0				
224	CTE - Other (Describe & Itemize)	4799	0	0				0				
225	Total CTE - Perkins		0	0			0	0				

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

	A	B	C	D	E	F	G	H	I	J	K
1	Description (Enter Whole Dollars)		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
226	Federal - Adult Education	4810	0	0			0				
227	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0	0	0	0
228	ARRA - Title I - Low Income	4851	0	0		0	0				
229	ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0	0	0	0
230	ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0	0	0	0
231	ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0	0	0	0
232	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0	0	0	0
233	ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0	0	0	0
234	ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0	0	0	0
235	ARRA - Title IID - Technology-Formula	4860	0	0	0	0	0	0	0	0	0
236	ARRA - Title IID - Technology-Competitive	4861	0	0	0	0	0	0	0	0	0
237	ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0				
238	ARRA - Child Nutrition Equipment Assistance	4863	0	0							
239	Impact Aid Formula Grants	4864	0	0	0	0	0	0	0	0	0
240	Impact Aid Competitive Grants	4865	0	0	0	0	0	0	0	0	0
241	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0	0	0	0
242	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0	0	0	0
243	Build America Bond Tax Credits	4868	0	0	0	0	0	0	0	0	0
244	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0	0	0	0
245	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0	0	0	0
246	Other ARRA Funds - II	4871	0	0	0	0	0	0	0	0	0
247	Other ARRA Funds - III	4872	0	0	0	0	0	0	0	0	0
248	Other ARRA Funds - IV	4873	0	0	0	0	0	0	0	0	0
249	Other ARRA Funds - V	4874	0	0	0	0	0	0	0	0	0
250	ARRA - Early Childhood	4875	0	0	0	0	0	0	0	0	0
251	Other ARRA Funds VII	4876	0	0	0	0	0	0	0	0	0
252	Other ARRA Funds VIII	4877	0	0	0	0	0	0	0	0	0
253	Other ARRA Funds IX	4878	0	0	0	0	0	0	0	0	0
254	Other ARRA Funds X	4879	0	0	0	0	0	0	0	0	0
255	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0	0	0	0
256	Total Stimulus Programs		0	0	0	0	0	0	0	0	0
257	Race to the Top Program	4901	0								
258	Race to the Top - Preschool Expansion Grant	4902	0	0		0	0				
259	Title III - Immigrant Education Program (IEP)	4905	4,508			0	0				
260	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	58,827			0	0				
261	McKinney Education for Homeless Children	4920	0	0		0	0				
262	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
263	Title II - Teacher Quality	4932	129,517	0		0	0				
264	Title II - Part A - Supporting Effective Instruction - State Grants	4935	0	0		0	0				
265	Federal Charter Schools	4960	0	0		0	0				
266	State Assessment Grants	4981	0	0		0	0				
267	Grant for State Assessments and Related Activities	4982	0	0		0	0				
268	Medicaid Matching Funds - Administrative Outreach	4991	113,118	0		0	0				
269	Medicaid Matching Funds - Fee-for-Service Program	4992	148,104	0		0	0				
270	Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)	4998	12,727	0		0	0	0		0	
271	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		2,678,599	0	0	0	0	0	0	0	0
272	Total Receipts/Revenues from Federal Sources	4000	2,678,599	0	0	0	0	0	0	0	0
273	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		56,168,858	6,056,169	4,033,900	5,269,365	1,590,830	229,528	105,230	248,224	0
274	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		56,286,405	6,056,169	4,033,900	5,269,365	1,590,830	229,528	105,230	248,224	0

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

	A	B	C	D	E	F	G	H	I	J	K	L	
1	Description (Enter Whole Dollars)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		
2		Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget	
3	10 - EDUCATIONAL FUND (ED)												
4	INSTRUCTION (ED)	1000											
5	Regular Programs	1100	15,110,149	2,422,224	244,286	572,604	2,311	170	8,194	0	18,359,938	18,617,525	
6	Tuition Payment to Charter Schools	1115			0						0	0	
7	Pre-K Programs	1125	231,009	25,525	0	13,420	0	0	11,580	0	281,534	302,231	
8	Special Education Programs (Functions 1200-1220)	1200	4,838,030	1,137,021	229,654	80,891	3,713	0	0	0	6,289,309	7,369,380	
9	Special Education Programs Pre-K	1225	816,772	182,473	2,728	19,094	0	0	0	0	1,021,067	1,128,621	
10	Remedial and Supplemental Programs K-12	1250	1,893,704	303,614	0	0	0	0	0	0	2,197,318	2,238,200	
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0	
12	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0	
13	CTE Programs	1400	0	0	0	0	0	0	0	0	0	0	
14	Interscholastic Programs	1500	678,778	11,023	15,028	7,483	0	3,310	0	0	715,622	401,320	
15	Summer School Programs	1600	59,239	1,698	17,400	0	0	0	0	0	78,337	0	
16	Gifted Programs	1650	0	0	0	0	0	0	0	0	0	0	
17	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0	
18	Bilingual Programs	1800	2,501,386	499,655	437,089	22,929	0	0	0	0	3,461,059	3,551,684	
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0	
20	Pre-K Programs - Private Tuition	1910							0		0	0	
21	Regular K-12 Programs - Private Tuition	1911							0		0	0	
22	Special Education Programs K-12 - Private Tuition	1912						2,186,784			2,186,784	2,000,000	
23	Special Education Programs Pre-K - Tuition	1913						0			0	0	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0	0	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0			0	0	
26	Adult/Continuing Education Programs - Private Tuition	1916						0			0	0	
27	CTE Programs - Private Tuition	1917						0			0	0	
28	Interscholastic Programs - Private Tuition	1918						0			0	0	
29	Summer School Programs - Private Tuition	1919						0			0	0	
30	Gifted Programs - Private Tuition	1920						0			0	0	
31	Bilingual Programs - Private Tuition	1921						0			0	0	
32	Truants Alternative/Optional Ed Progms - Private Tuition	1922						0			0	0	
33	Student Activity Fund Expenditures	1999						127,138			127,138	0	
34	Total Instruction ¹⁰ (without Student Activity Funds)	1000	26,129,067	4,583,233	946,185	716,421	6,024	2,190,264	19,774	0	34,590,968	35,608,961	
35	Total Instruction ¹⁰ (with Student Activity Funds)	1000	26,129,067	4,583,233	946,185	716,421	6,024	2,317,402	19,774	0	34,718,106	35,608,961	
36	SUPPORT SERVICES (ED)	2000											
37	SUPPORT SERVICES - PUPILS												
38	Attendance & Social Work Services	2110	1,331,583	222,612	0	1,250	0	0	0	0	1,555,445	1,407,210	
39	Guidance Services	2120	0	0	0	0	0	0	0	0	0	0	
40	Health Services	2130	551,518	116,123	273,577	(5,398)	0	0	0	0	935,820	807,371	
41	Psychological Services	2140	587,146	100,157	858,754	0	0	0	0	0	1,546,057	729,885	
42	Speech Pathology & Audiology Services	2150	890,615	125,480	54,287	78	0	0	0	0	1,070,460	1,127,833	
43	Other Support Services - Pupils (Describe & Itemize)	2190	453,811	59,972	362	0	0	0	0	0	514,145	581,437	
44	Total Support Services - Pupils	2100	3,814,673	624,344	1,186,980	(4,070)	0	0	0	0	5,621,927	4,653,736	
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF												
46	Improvement of Instruction Services	2210	684,693	140,492	182,385	8,664	0	0	0	0	1,016,234	922,737	
47	Educational Media Services	2220	815,871	129,399	0	39,795	0	0	0	0	985,065	904,245	
48	Assessment & Testing	2230	750	15	96,900	0	0	0	0	0	97,665	50,000	
49	Total Support Services - Instructional Staff	2200	1,501,314	269,906	279,285	48,459	0	0	0	0	2,098,964	1,876,982	
50	SUPPORT SERVICES - GENERAL ADMINISTRATION												
51	Board of Education Services	2310	6,070	10,149	89,286	4,456	0	19,336	0	0	129,297	161,182	
52	Executive Administration Services	2320	402,054	88,675	38,110	6,505	0	10,484	0	0	545,828	530,622	
53	Special Area Administration Services	2330	374,227	101,154	25,038	3,972	0	2,026	0	0	506,417	507,407	
54	Tort Immunity Services	2361	0	0	220,778	0	0	0	0	0	220,778	221,711	
55	Total Support Services - General Administration	2300	782,351	199,978	373,212	14,933	0	31,846	0	0	1,402,320	1,420,922	

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2		Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
56	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
57	Office of the Principal Services	2410	1,884,761	507,500	626	39,875	0	8,695	985	0	2,442,442	2,380,563
58	Other Support Services - School Admin (Describe & Itemize)	2490	17,044	2,118	0	0	0	0	0	0	19,162	0
59	Total Support Services - School Administration	2400	1,901,805	509,618	626	39,875	0	8,695	985	0	2,461,604	2,380,563
60	SUPPORT SERVICES - BUSINESS											
61	Direction of Business Support Services	2510	212,345	40,732	1,723	0	0	4,317	0	0	259,117	274,474
62	Fiscal Services	2520	288,528	49,031	227,886	90,024	0	5,677	0	0	661,146	524,067
63	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
64	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
65	Food Services	2560	38,245	8,222	1,194,710	121,781	13,317	0	0	0	1,376,275	1,311,289
66	Internal Services	2570	0	0	441,473	0	0	0	0	0	441,473	125,500
67	Total Support Services - Business	2500	539,118	97,985	1,865,792	211,805	13,317	9,994	0	0	2,738,011	2,235,330
68	SUPPORT SERVICES - CENTRAL											
69	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
70	Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
71	Information Services	2630	0	0	0	0	0	0	0	0	0	0
72	Staff Services	2640	270,977	124,814	45,707	6,527	0	1,730	0	0	449,755	505,847
73	Data Processing Services	2660	789,669	169,846	637,971	1,103,266	27,293	0	58,246	0	2,786,291	1,945,667
74	Total Support Services - Central	2600	1,060,646	294,660	683,678	1,109,793	27,293	1,730	58,246	0	3,236,046	2,451,514
75	Other Support Services (Describe & Itemize)	2900	0	0	4,721	17	0	0	1,898	0	6,636	0
76	Total Support Services	2000	9,599,907	1,996,491	4,394,294	1,420,812	40,610	52,265	61,129	0	17,565,508	15,019,047
77	COMMUNITY SERVICES (ED)	3000	85,254	14,933	180,199	6,531	0	0	0	0	286,917	105,782
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
80	Payments for Regular Programs	4110			0						0	0
81	Payments for Special Education Programs	4120			0						0	0
82	Payments for Adult/Continuing Education Programs	4130			0						0	0
83	Payments for CTE Programs	4140			0						0	0
84	Payments for Community College Programs	4170			0						0	0
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0						0	0
86	Total Payments to Other Govt Units (In-State)	4100			0						0	0
87	Payments for Regular Programs - Tuition	4210					25,705				25,705	15,000
88	Payments for Special Education Programs - Tuition	4220					2,327,569				2,327,569	2,500,000
89	Payments for Adult/Continuing Education Programs - Tuition	4230					0				0	0
90	Payments for CTE Programs - Tuition	4240					0				0	0
91	Payments for Community College Programs - Tuition	4270					0				0	0
92	Payments for Other Programs - Tuition	4280					0				0	0
93	Other Payments to In-State Govt Units	4290					0				0	0
94	Total Payments to Other Govt Units - Tuition (In State)	4200					2,353,274				2,353,274	2,515,000
95	Payments for Regular Programs - Transfers	4310					0				0	0
96	Payments for Special Education Programs - Transfers	4320					0				0	0
97	Payments for Adult/Continuing Ed Programs-Transfers	4330					0				0	0
98	Payments for CTE Programs - Transfers	4340					0				0	0
99	Payments for Community College Program - Transfers	4370					0				0	0
100	Payments for Other Programs - Transfers	4380					0				0	0
101	Other Payments to In-State Govt Units - Transfers	4390			0		0				0	0
102	Total Payments to Other Govt Units -Transfers (In-State)	4300			0		0				0	0
103	Payments to Other Govt Units (Out-of-State)	4400			0		0				0	0
104	Total Payments to Other Govt Units	4000			0		2,353,274				2,353,274	2,515,000

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	(100)	(200)	(300)	(400)	(500)	(600)	Non-Capitalized Equipment	Termination Benefits	(800)	(900)	
2		Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay			Total	Budget	
105	DEBT SERVICES (ED)	5000										
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
107	Tax Anticipation Warrants	5110						56,724		56,724	0	
108	Tax Anticipation Notes	5120						0		0	0	
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0		0	0	
110	State Aid Anticipation Certificates	5140						0		0	0	
111	Other Interest on Short-Term Debt	5150						0		0	0	
112	Total Interest on Short-Term Debt	5100						56,724		56,724	0	
113	Debt Services - Interest on Long-Term Debt	5200						0		0	0	
114	Total Debt Services	5000						56,724		56,724	0	
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										0
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)	35,814,228	6,594,657	5,520,678	2,143,764	46,634	4,652,527	80,903	0	54,853,391	53,248,790	
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)	35,814,228	6,594,657	5,520,678	2,143,764	46,634	4,779,665	80,903	0	54,980,529	53,248,790	
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)									1,315,467		
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)									1,305,876		
120												
121	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
122	SUPPORT SERVICES (O&M)	2000										
123	SUPPORT SERVICES - PUPILS											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
125	SUPPORT SERVICES - BUSINESS											
126	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
127	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
128	Operation & Maintenance of Plant Services	2540	1,165,526	302,696	2,511,103	1,046,773	202,846	0	1,824	0	5,230,768	5,244,725
129	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
130	Food Services	2560						0			0	0
131	Total Support Services - Business	2500	1,165,526	302,696	2,511,103	1,046,773	202,846	0	1,824	0	5,230,768	5,244,725
132	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
133	Total Support Services	2000	1,165,526	302,696	2,511,103	1,046,773	202,846	0	1,824	0	5,230,768	5,244,725
134	COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	0	0	0
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
137	Payments for Regular Programs	4110				0					0	0
138	Payments for Special Education Programs	4120			161,089			0		161,089	125,000	
139	Payments for CTE Programs	4140			0			0		0	0	
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0		0	0	
141	Total Payments to Other Govt. Units (In-State)	4100		161,089			0			161,089	125,000	
142	Payments to Other Govt. Units (Out of State)	4400		0			0			0	0	
143	Total Payments to Other Govt Units	4000		161,089			0			161,089	125,000	
144	DEBT SERVICES (O&M)	5000										
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
146	Tax Anticipation Warrants	5110						0		0	0	
147	Tax Anticipation Notes	5120						0		0	0	
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0		0	0	
149	State Aid Anticipation Certificates	5140						0		0	0	
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0		0	0	
151	Total Debt Service - Interest on Short-Term Debt	5100						0		0	0	
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200						0		0	0	
153	Total Debt Services	5000						0		0	0	
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										0
155	Total Direct Disbursements/Expenditures		1,165,526	302,696	2,672,192	1,046,773	202,846	0	1,824	0	5,391,857	5,369,725
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										664,312	

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2		Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
157	30 - DEBT SERVICES (DS)											
158	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000							0		0	0
159	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)									0	0	0
160	Payments for Regular Programs	4110							0		0	0
161	Payments for Special Education Programs	4120							0		0	0
162	Other Payments to In-State Govt Units (Describe & Itemize)	4190							0		0	0
163	Total Payments to Other Districts & Govt Units (In-State)	4000							0		0	0
164	DEBT SERVICES (DS)	5000										
165	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
166	Tax Anticipation Warrants	5110							0		0	0
167	Tax Anticipation Notes	5120							0		0	0
168	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130							0		0	0
169	State Aid Anticipation Certificates	5140							0		0	0
170	Other Interest on Short-Term Debt (Describe & Itemize)	5150							0		0	0
171	Total Debt Services - Interest On Short-Term Debt	5100							0		0	0
172	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200							645,656		645,656	645,656
173	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300										
174	DEBT SERVICES - OTHER (Describe & Itemize)	5400			0				7,415,000		7,415,000	7,415,000
175	Total Debt Services	5000			0				2,300		2,300	2,200
176	PROVISION FOR CONTINGENCIES (DS)	6000			0				8,062,956		8,062,956	8,062,856
177	Total Disbursements/ Expenditures				0				8,062,956		8,062,956	8,062,856
178	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											(4,029,056)
179												
180	40 - TRANSPORTATION FUND (TR)											
181	SUPPORT SERVICES (TR)											
182	SUPPORT SERVICES - PUPILS											
183	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
184	SUPPORT SERVICES - BUSINESS											
185	Pupil Transportation Services	2550	25,497	5,413	4,435,508	296,177	0	0	0	0	4,762,595	5,454,364
186	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
187	Total Support Services	2000	25,497	5,413	4,435,508	296,177	0	0	0	0	4,762,595	5,454,364
188	COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0	0	0	0	0
189	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
190	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
191	Payments for Regular Programs	4110			0				0		0	0
192	Payments for Special Education Programs	4120			0				0		0	0
193	Payments for Adult/Continuing Education Programs	4130			0				0		0	0
194	Payments for CTE Programs	4140			0				0		0	0
195	Payments for Community College Programs	4170			0				0		0	0
196	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0				0		0	0
197	Total Payments to Other Govt. Units (In-State)	4100			0				0		0	0
198	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400										
199	Total Payments to Other Govt Units	4000			0				0		0	0
200	DEBT SERVICES (TR)	5000										
201	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
202	Tax Anticipation Warrants	5110							0		0	0
203	Tax Anticipation Notes	5120							0		0	0
204	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130							0		0	0
205	State Aid Anticipation Certificates	5140							0		0	0
206	Other Interest on Short-Term Debt (Describe & Itemize)	5150							0		0	0
207	Total Debt Services - Interest On Short-Term Debt	5100							0		0	0
208	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200							0		0	0
209	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300							0		0	0
210	DEBT SERVICES - OTHER (Describe & Itemize)	5400							0		0	0
211	Total Debt Services	5000							0		0	0

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2		Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
213	PROVISION FOR CONTINGENCIES (TR)	6000										0
214	Total Disbursements/ Expenditures		25,497	5,413	4,435,508	296,177	0	0	0	0	4,762,595	5,454,364
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										506,770	
216												
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		247,623							247,623	266,369
220	Pre-K Programs	1125		3,147							3,147	3,954
221	Special Education Programs (Functions 1200-1220)	1200		330,757							330,757	418,303
222	Special Education Programs - Pre-K	1225		68,862							68,862	74,860
223	Remedial and Supplemental Programs - K-12	1250		91,446							91,446	99,039
224	Remedial and Supplemental Programs - Pre-K	1275		0							0	0
225	Adult/Continuing Education Programs	1300		0							0	0
226	CTE Programs	1400		0							0	0
227	Interscholastic Programs	1500		26,845							26,845	16,788
228	Summer School Programs	1600		3,704							3,704	0
229	Gifted Programs	1650		0							0	0
230	Driver's Education Programs	1700		0							0	0
231	Bilingual Programs	1800		78,375							78,375	80,152
232	Truants' Alternative & Optional Programs	1900		0							0	0
233	Total Instruction	1000		850,759							850,759	959,465
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110		21,253							21,253	18,139
237	Guidance Services	2120		0							0	0
238	Health Services	2130		87,192							87,192	102,833
239	Psychological Services	2140		7,345							7,345	8,991
240	Speech Pathology & Audiology Services	2150		12,443							12,443	13,881
241	Other Support Services - Pupils (Describe & Itemize)	2190		71,026							71,026	80,854
242	Total Support Services - Pupils	2100		199,259							199,259	224,698
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210		18,658							18,658	18,581
245	Educational Media Services	2220		34,296							34,296	32,949
246	Assessment & Testing	2230		11							11	0
247	Total Support Services - Instructional Staff	2200		52,965							52,965	51,530
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310		790							790	545
250	Executive Administration Services	2320		28,122							28,122	29,035
251	Special Area Administration Services	2330		26,197							26,197	24,524
252	Claims Paid from Self Insurance Fund	2361		0							0	0
253	Risk Management and Claims Services Payments	2365		0							0	0
254	Total Support Services - General Administration	2300		55,109							55,109	54,104
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		91,191							91,191	96,607
257	Other Support Services - School Administration (Describe & Itemize)	2490		247							247	0
258	Total Support Services - School Administration	2400		91,438							91,438	96,607

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2		Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
312	70 - WORKING CASH (WC)											
313												
314	80 - TORT FUND (TF)											
315	INSTRUCTION (TF)	1000										
316	Regular Programs	1100	0	0	0	0	0	0	0	0	0	0
317	Tuition Payment to Charter Schools	1115			0						0	0
318	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	0
319	Special Education Programs (Functions 1200 - 1220)	1200	0	0	0	0	0	0	0	0	0	0
320	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0	0
321	Remedial and Supplemental Programs K-12	1250	0	0	0	0	0	0	0	0	0	0
322	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
323	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
324	CTE Programs	1400	0	0	0	0	0	0	0	0	0	0
325	Interscholastic Programs	1500	0	0	0	0	0	0	0	0	0	0
326	Summer School Programs	1600	0	0	0	0	0	0	0	0	0	0
327	Gifted Programs	1650	0	0	0	0	0	0	0	0	0	0
328	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
329	Bilingual Programs	1800	0	0	0	0	0	0	0	0	0	0
330	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
331	Pre-K Programs - Private Tuition	1910						0			0	0
332	Regular K-12 Programs - Private Tuition	1911						0			0	0
333	Special Education Programs K-12 Private Tuition	1912						0			0	0
334	Special Education Programs Pre-K Tuition	1913						0			0	0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914						0			0	0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915						0			0	0
337	Adult/Continuing Education Programs Private Tuition	1916						0			0	0
338	CTE Programs Private Tuition	1917						0			0	0
339	Interscholastic Programs Private Tuition	1918						0			0	0
340	Summer School Programs Private Tuition	1919						0			0	0
341	Gifted Programs Private Tuition	1920						0			0	0
342	Bilingual Programs Private Tuition	1921						0			0	0
343	Truants Alternative/Opt Ed Programs Private Tuition	1922						0			0	0
344	Total Instruction¹⁴	1000	0	0	0	0	0	0	0	0	0	0
345	SUPPORT SERVICES (TF)	2000										
346	Support Services - Pupil	2100										
347	Attendance & Social Work Services	2110	0	0	0	0	0	0	0	0	0	0
348	Guidance Services	2120	0	0	0	0	0	0	0	0	0	0
349	Health Services	2130	0	0	0	0	0	0	0	0	0	0
350	Psychological Services	2140	0	0	0	0	0	0	0	0	0	0
351	Speech Pathology & Audiology Services	2150	0	0	0	0	0	0	0	0	0	0
352	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
353	Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0	0
354	Support Services - Instructional Staff	2200										
355	Improvement of Instruction Services	2210	0	0	0	0	0	0	0	0	0	0
356	Educational Media Services	2220	0	0	0	0	0	0	0	0	0	0
357	Assessment & Testing	2230	0	0	0	0	0	0	0	0	0	0
358	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0	0
359	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
360	Board of Education Services	2310	0	0	0	0	0	0	0	0	0	0
361	Executive Administration Services	2320	0	0	0	0	0	0	0	0	0	0
362	Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0	0
363	Claims Paid from Self Insurance Fund	2361	0	0	252,300	0	0	0	0	0	252,300	0
364	Risk Management and Claims Services Payments	2365	0	0	0	0	0	0	0	0	0	252,300
365	Total Support Services - General Administration	2300	0	0	252,300	0	0	0	0	0	252,300	252,300

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2		Func #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
366	Support Services - School Administration	2400										
367	Office of the Principal Services	2410	0	0	0	0	0	0	0	0	0	0
368	Other Support Services - School Administration (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0
369	Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0	0
370	Support Services - Business	2500										
371	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
372	Fiscal Services	2520	0	0	0	0	0	0	0	0	0	0
373	Facilities Acquisition and Construction Services	2530	0	0	0	0	0	0	0	0	0	0
374	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
375	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
376	Food Services	2560	0	0	0	0	0	0	0	0	0	0
377	Internal Services	2570	0	0	0	0	0	0	0	0	0	0
378	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
379	Support Services - Central	2600										
380	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
381	Planning, Research, Development & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
382	Information Services	2630	0	0	0	0	0	0	0	0	0	0
383	Staff Services	2640	0	0	0	0	0	0	0	0	0	0
384	Data Processing Services	2660	0	0	0	0	0	0	0	0	0	0
385	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
386	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
387	Total Support Services	2000	0	0	252,300	0	0	0	0	0	252,300	252,300
388	COMMUNITY SERVICES (TF)	3000	0	0	0	0	0	0	0	0	0	0
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
390	Payments to Other Dist & Govt Units (In-State)											
391	Payments for Regular Programs	4110			0						0	0
392	Payments for Special Education Programs	4120			0						0	0
393	Payments for Adult/Continuing Education Programs	4130			0						0	0
394	Payments for CTE Programs	4140			0						0	0
395	Payments for Community College Programs	4170			0						0	0
396	Other Payments to In-State Govt Units (Describe & Itemize)	4190			0						0	0
397	Total Payments to Other Dist & Govt Units (In-State)	4100			0						0	0
398	Payments for Regular Programs - Tuition	4210									0	0
399	Payments for Special Education Programs - Tuition	4220									0	0
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0	0
401	Payments for CTE Programs - Tuition	4240									0	0
402	Payments for Community College Programs - Tuition	4270									0	0
403	Payments for Other Programs - Tuition	4280									0	0
404	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0	0
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200									0	0
406	Payments for Regular Programs - Transfers	4310									0	0
407	Payments for Special Education Programs - Transfers	4320									0	0
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	0
409	Payments for CTE Programs - Transfers	4340									0	0
410	Payments for Community College Program - Transfers	4370									0	0
411	Payments for Other Programs - Transfers	4380									0	0
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390			0						0	0
413	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0						0	0
414	Payments to Other Dist & Govt Units (Out of State)	4400			0						0	0
415	Total Payments to Other Dist & Govt Units	4000			0						0	0

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-24 thru 6-30-25 (from 2023 Levy & Prior Levies) *	Taxes Received (from the 2024 Levy)	Taxes Received (from 2023 & Prior Levies)	Total Estimated Taxes (from the 2024 Levy)	Estimated Taxes Due (from the 2024 Levy)
3				(Column B - C)		(Column E - C)
4	Educational	29,688,970	16,846,695	12,842,275	33,279,822	16,433,127
5	Operations & Maintenance	4,397,135	2,404,516	1,992,619	4,750,004	2,345,488
6	Debt Services **	3,883,292	0	3,883,292		0
7	Transportation	2,490,981	1,518,644	972,337	3,000,007	1,481,363
8	Municipal Retirement	760,414	412,713	347,701	815,294	402,581
9	Capital Improvements	0		0		0
10	Working Cash	18,259	13,391	4,868	26,454	13,063
11	Tort Immunity	248,224	131,620	116,604	260,009	128,389
12	Fire Prevention & Safety	0		0		0
13	Leasing Levy	0		0		0
14	Special Education	0		0		0
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	745,246	404,975	340,271	800,008	395,033
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	42,232,521	21,732,554	20,499,967	42,931,598	21,199,044
20						
21	* The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

CARES, CRRSA, ARP Schedule

A	B	C	D	E	F	G	H	I	J	K	L
CARES, CRRSA, and ARP SCHEDULE - FY 2025											
Please read schedule instructions before completing.											
<i>Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2025</i>	<input checked="" type="checkbox"/>	Yes					No				
If the answer to the above question is "YES", this schedule must be completed.											
PLEASE DO NOT REMOVE AND REINSERT THIS SCHEDULE INTO THE AFR. IF THE LINKS ARE BROKEN, THE AFR WILL BE SENT BACK TO THE AUDITOR FOR CORRECTION.											
Part 1: CARES, CRRSA, and ARP REVENUE											
Revenue Section A	Section A is for revenue recognized in FY 2025 reported on the FY 2025 AFR for FY 2022, FY 2023 and/or FY 2024 EXPENDITURES claimed on July 1, 2024, through June 30, 2025, FRIS grant expenditure reports for expenditures reported in the prior year FY 2022, FY 2023, and/or FY 2024 AFR.										
Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total	
Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety		
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST, D4)	4998									0	
ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3, P4, 15, 25, 35, 45, 55, 65, 75)	4998									3,757	
GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK, JE)	4998		3,757							0	
ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998									0	
ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998									0	
CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)	4998									0	
Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998									0	
Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998									0	
Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998									0	
Total Revenue Section A	3,757	0		0	0	0			0	3,757	
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.										
Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total	
Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety		
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST, D4)	4998									0	
GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK, JE)	4998									0	
ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3, P4, 15, 25, 35, 45, 55, 65, 75)	4998		6,247							6,247	
ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998									0	
ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998		2,723							2,723	
CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)	4998									0	
Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998									0	
Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998									0	
Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998									0	
(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998									0	
Total Revenue Section B	8,970	0		0	0	0			0	8,970	
Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue											
Total Other Federal Revenue (Section A plus Section B)	4998	12,727	0	0	0	0			0	12,727	
Total Other Federal Revenue from Revenue Tab	4998	12,727	0	0	0	0			0	12,727	
Difference (must equal 0)		0	0	0	0	0			0	0	
Error must be corrected before submitting to ISBE		OK	OK	OK	OK	OK			OK	OK	

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

	A	B	C	D	E	F	G	H	I	J	K	L
43	Part 2: CARES, CRRSA, and ARP EXPENDITURES											
44	Review of the July 1, 2024 through June 30, 2025 FRIS Expenditures reports may assist in determining the expenditures to use below.											
45	Expenditure Section A:											
46	ESSER I EXPENDITURES (CARES)											
47	DISBURSEMENTS											
48	(100) Salaries (200) Employee Benefits (300) Purchased Services (400) Supplies & Materials (500) Capital Outlay (600) Other (700) Non-Capitalized Equipment (800) Termination Benefits (900) Total Expenditures											
49	FUNCTION											
50	1. List the total expenditures for the Functions 1000 and 2000 below											
51	INSTRUCTION Total Expenditures	1000										0
52	SUPPORT SERVICES Total Expenditures	2000										0
53	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
54	Facilities Acquisition and Construction Services (Total)	2530										0
55	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
56	FOOD SERVICES (Total)	2560										0
57	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
58	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
59	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
60	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)											
61	Total Technology											0
62						0	0	0		0		0

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

A	B	C	D	E	F	G	H	I	J	K	L		
Expenditure Section B:		DISBURSEMENTS											
					(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
ESSE II EXPENDITURES (CRRSA)													
1. List the total expenditures for the Functions 1000 and 2000 below													
69 INSTRUCTION Total Expenditures	1000										0		
70 SUPPORT SERVICES Total Expenditures	2000										0		
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)													
73 Facilities Acquisition and Construction Services (Total)	2530										0		
74 OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0		
75 FOOD SERVICES (Total)	2560										0		
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		
Expenditure Section C:													
GEER I EXPENDITURES (CARES)		DISBURSEMENTS											
					(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
1. List the total expenditures for the Functions 1000 and 2000 below													
87 INSTRUCTION Total Expenditures	1000										0		
88 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)													
91 Facilities Acquisition and Construction Services (Total)	2530										0		
92 OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0		
93 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).													
96 TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0		
97 TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0		
98 TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0		

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

A		B	C	D	E	F	G	H	I	J	K	L																	
Expenditure Section D:			DISBURSEMENTS																										
GEER II EXPENDITURES (CRRSA)			(100) Salaries		(200) Employee Benefits		(300) Purchased Services		(400) Supplies & Materials		(500) Capital Outlay		(600) Other		(700) Non-Capitalized Equipment		(800) Termination Benefits		(900) Total Expenditure										
FUNCTION			1. List the total expenditures for the Functions 1000 and 2000 below																										
INSTRUCTION Total Expenditures			1000																0										
SUPPORT SERVICES Total Expenditures			2000														0		0										
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)																													
Facilities Acquisition and Construction Services (Total)			2530														0		0										
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)			2540														0		0										
FOOD SERVICES (Total)			2560																0										
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).																													
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)			1000																0										
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)			2000																0										
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)			0														0		0										
Expenditure Section E:																													
ESSER III EXPENDITURES (ARP)			DISBURSEMENTS																										
FUNCTION			1. List the total expenditures for the Functions 1000 and 2000 below																										
INSTRUCTION Total Expenditures			1000																2,131										
SUPPORT SERVICES Total Expenditures			2000														4,115		4,115										
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)																													
Facilities Acquisition and Construction Services (Total)			2530																0										
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)			2540																0										
FOOD SERVICES (Total)			2560																0										
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).																													
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)			1000																0										
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)			2000																0										
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)			0														0		0										

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

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

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

CARES, CRRSA, ARP Schedule

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

A	B	C	D	E	F	G	H	I	J	K	L
243	Expenditure Section L:										
244	Other CRRSA Expenditures (not accounted for above)										
245											
246											
247	FUNCTION										
248	1. List the total expenditures for the Functions 1000 and 2000 below										
249	INSTRUCTION Total Expenditures	1000									0
250	SUPPORT SERVICES Total Expenditures	2000									0
251	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
252	Facilities Acquisition and Construction Services (Total)	2530									0
253	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0
254	FOOD SERVICES (Total)	2560									0
255	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
256	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0
257	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0
258	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)		Total Technology								0
259											
260	Expenditure Section M:										
261	Other ARP Expenditures (not accounted for above)										
262											
263	FUNCTION										
264	1. List the total expenditures for the Functions 1000 and 2000 below										
265	INSTRUCTION Total Expenditures	1000									0
266	SUPPORT SERVICES Total Expenditures	2000									0
267	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
268	Facilities Acquisition and Construction Services (Total)	2530									0
269	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0
270	FOOD SERVICES (Total)	2560									0
271	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
272	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0
273	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0
274	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)		Total Technology								0
275											
276	Expenditure Section N:										
277	TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)										
278	FUNCTION										
279											
280	TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)										
281	FUNCTION										
282	INSTRUCTION	1000									2,131
283	SUPPORT SERVICES	2000									6,838
284	Facilities Acquisition and Construction Services (Total)	2530									0
285	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0
286	FOOD SERVICES (Total)	2560									0
287	TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)										
288											
289	FUNCTION										
290	TOTAL EXPENDITURES		Total Technology								
291											
292	Expenditure Section O:										
293	TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)										
294											
295	FUNCTION										
296	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)		Total Technology								0
297											

Functions 1000 & 2000 total

8,969

	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	2,265,169			2,265,169						2,265,169
6	Depreciable Land	222				0					0	0
7	Buildings	230										
8	Permanent Buildings	231	106,188,828	572,856	226,659	106,535,025						
9	Temporary Buildings	232				0					0	0
10	Improvements Other than Buildings (Infrastructure)	240	4,880,749	29,401	238,081	4,672,069						
11	Capitalized Equipment	250										
12	10 Yr Schedule	251				0					0	0
13	5 Yr Schedule	252	4,813,463	620,115	1,087,329	4,346,249						
14	3 Yr Schedule	253				0					0	0
15	Construction in Progress	260		978,349		978,349						978,349
16	Total Capital Assets	200	118,148,209	2,200,721	1,552,069	118,796,861						
17	Non-Capitalized Equipment	700				82,727						
18	Allowable Depreciation								8,273			
									2,992,692			

	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2024 - 2025)						
2	This schedule is completed for school districts only.						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE		Amount		
5			OPERATING EXPENSE PER PUPIL				
6							
7	EXPENDITURES:						
8	ED	Expenditures 16-24, L116	Total Expenditures		\$	54,853,391	
9	O&M	Expenditures 16-24, L155	Total Expenditures			5,391,857	
10	DS	Expenditures 16-24, L178	Total Expenditures			8,062,956	
11	TR	Expenditures 16-24, L214	Total Expenditures			4,762,595	
12	MR/SS	Expenditures 16-24, L292	Total Expenditures			1,641,739	
13	TORT	Expenditures 16-24, L429	Total Expenditures			252,300	
14					Total Expenditures	\$	74,964,838
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:						
18	TR	Revenues 10-15, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	\$	0	
19	TR	Revenues 10-15, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		0	
20	TR	Revenues 10-15, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)		0	
21	TR	Revenues 10-15, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)		0	
22	TR	Revenues 10-15, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		0	
23	TR	Revenues 10-15, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)		0	
24	TR	Revenues 10-15, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		0	
25	TR	Revenues 10-15, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0	
26	TR	Revenues 10-15, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0	
27	TR	Revenues 10-15, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		0	
28	TR	Revenues 10-15, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0	
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410	Adult Ed (from ICCB)		0	
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0	
31	O&M-TR	Revenues 10-15, L214, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		0	
32	O&M-TR	Revenues 10-15, L215, Col D,F	4605	Fed - Spec Education - Preschool Discretionary		0	
33	O&M	Revenues 10-15, L225, Col D	4810	Federal - Adult Education		0	
34	ED	Expenditures 16-24, L7, Col K - (G+I)	1125	Pre-K Programs		269,954	
35	ED	Expenditures 16-24, L9, Col K - (G+I)	1225	Special Education Programs Pre-K		1,021,067	
36	ED	Expenditures 16-24, L11, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0	
37	ED	Expenditures 16-24, L12, Col K - (G+I)	1300	Adult/Continuing Education Programs		0	
38	ED	Expenditures 16-24, L15, Col K - (G+I)	1600	Summer School Programs		78,337	
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		2,186,784	
42	ED	Expenditures 16-24, L23, Col K	1913	Special Education Programs Pre-K - Tuition		0	
43	ED	Expenditures 16-24, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0	
44	ED	Expenditures 16-24, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0	
45	ED	Expenditures 16-24, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0	
46	ED	Expenditures 16-24, L27, Col K	1917	CTE Programs - Private Tuition		0	
47	ED	Expenditures 16-24, L28, Col K	1918	Interscholastic Programs - Private Tuition		0	
48	ED	Expenditures 16-24, L29, Col K	1919	Summer School Programs - Private Tuition		0	
49	ED	Expenditures 16-24, L30, Col K	1920	Gifted Programs - Private Tuition		0	
50	ED	Expenditures 16-24, L31, Col K	1921	Bilingual Programs - Private Tuition		0	
51	ED	Expenditures 16-24, L32, Col K	1922	Truants Alternative/Optional Ed Progms - Private Tuition		0	
52	ED	Expenditures 16-24, L77, Col K - (G+I)	3000	Community Services		286,917	
53	ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units		2,353,274	
54	ED	Expenditures 16-24, L116, Col G	-	Capital Outlay		46,634	
55	ED	Expenditures 16-24, L116, Col I	-	Non-Capitalized Equipment		80,903	
56	O&M	Expenditures 16-24, L134, Col K - (G+I)	3000	Community Services		0	
57	O&M	Expenditures 16-24, L143, Col K	4000	Total Payments to Other Govt Units		161,089	
58	O&M	Expenditures 16-24, L155, Col G	-	Capital Outlay		202,846	
59	O&M	Expenditures 16-24, L155, Col I	-	Non-Capitalized Equipment		1,824	
60	DS	Expenditures 16-24, L164, Col K	4000	Payments to Other Dist & Govt Units		0	

	A	B	C	D	E	F	H		
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2024 - 2025)								
2	This schedule is completed for school districts only.								
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount			
61	DS	Expenditures 16-24, L174, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			7,415,000			
62	TR	Expenditures 16-24, L189, Col K - (G+I)	3000 Community Services			0			
63	TR	Expenditures 16-24, L200, Col K	4000 Total Payments to Other Govt Units			0			
64	TR	Expenditures 16-24, L210, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			0			
65	TR	Expenditures 16-24, L214, Col G	- Capital Outlay			0			
66	TR	Expenditures 16-24, L214, Col I	- Non-Capitalized Equipment			0			
67	MR/SS	Expenditures 16-24, L220, Col K	1125 Pre-K Programs			3,147			
68	MR/SS	Expenditures 16-24, L222, Col K	1225 Special Education Programs - Pre-K			68,862			
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			3,704			
72	MR/SS	Expenditures 16-24, L277, Col K	3000 Community Services			1,207			
73	MR/SS	Expenditures 16-24, L282, Col K	4000 Total Payments to Other Govt Units			15,105			
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) \$ 14,196,654		
97							Total Operating Expenses Regular K-12 (Line 14 minus Line 96) 60,768,184		
98	9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2024-2025						3,186.11		
99							Estimated OEPP (Line 97 divided by Line 98) \$ 19,072.85		
100									
101	PER CAPITA TUITION CHARGE								
103	LESS OFFSETTING RECEIPTS/REVENUES:								
104	TR	Revenues 10-15, L42, Col F	1411 Regular -Transp Fees from Pupils or Parents (In State)			0			
105	TR	Revenues 10-15, L44, Col F	1413 Regular - Transp Fees from Other Sources (In State)			0			
106	TR	Revenues 10-15, L45, Col F	1415 Regular - Transp Fees from Co-curricular Activities (In State)			5,732			
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			622,136			
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700 Total District/School Activity Income (without Student Activity Funds)			117,511			
116	ED	Revenues 10-15, L86, Col C	1811 Rentals - Regular Textbooks			420,744			
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)			62			
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			96,716			
124	ED	Revenues 10-15, L108, Col C	1993 Other Local Fees (Describe & Itemize)			9,338			
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100 Total Special Education			953,494			
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200 Total Career and Technical Education			0			
127	ED-MR/SS	Revenues 10-15, L147, Col C,G	3300 Total Bilingual Ed			0			
128	ED	Revenues 10-15, L148, Col C	3360 State Free Lunch & Breakfast			7,015			
129	ED-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365 School Breakfast Initiative			0			
130	ED-O&M	Revenues 10-15, L150,Col C,D	3370 Driver Education			0			

Illinois State Board of Education
School Business Services Department

Current Year Payment on Contracts For Indirect Cost Rate Computation

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

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

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

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

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



Indirect Cost Rate Plan



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

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

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

ESTIMATED INDIRECT COST DATA

A	B	C	D	E	F	G	H			
1	ESTIMATED INDIRECT COST RATE DATA									
2	SECTION I									
3	Financial Data To Assist Indirect Cost Rate Determination									
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>									
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.									
6	Support Services - Direct Costs									
7	Direction of Business Support Services (10, 50, and 80 -2510)									
8	Fiscal Services (10, 50, & 80 -2520)									
9	Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540)									
10	Food Services (10 & 80 -2560) <i>Must be less than (P16, Col E-F, L65)</i> *Only include food costs.			1,316,491						
11	Value of Commodities Received for Fiscal Year 2025 (Include the value of commodities when determining if a Single Audit is required).				103,933					
12	Internal Services (10, 50, and 80 -2570)									
13	Staff Services (10, 50, and 80 -2640)									
14	Data Processing Services (10, 50, & 80 -2660)									
15	SECTION II									
16	Estimated Indirect Cost Rate for Federal Programs									
17	Function	Restricted Program		Unrestricted Program						
18		Indirect Costs	Direct Costs	Indirect Costs	Direct Costs					
19	Instruction	1000		35,415,929		35,415,929				
20	Support Services:									
21	Pupil	2100		5,821,186		5,821,186				
22	Instructional Staff	2200		2,151,929		2,151,929				
23	General Admin.	2300		1,709,729		1,709,729				
24	School Admin.	2400		2,552,057		2,552,057				
25	Business:									
26	Direction of Business Spt. Srv.	2510	262,083	0	262,083	0				
27	Fiscal Services	2520	705,709	0	705,709	0				
28	Oper. & Maint. Plant Services	2540		5,217,946	5,217,946	0				
29	Pupil Transportation	2550		4,766,675		4,766,675				
30	Food Services	2560		52,527		52,527				
31	Internal Services	2570	441,473	0	441,473	0				
32	Central:									
33	Direction of Central Spt. Srv.	2610		0		0				
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0				
35	Information Services	2630		0		0				
36	Staff Services	2640	470,301	0	470,301	0				
37	Data Processing Services	2660	2,806,586	0	2,806,586	0				
38	Other:	2900		4,738		4,738				
39	Community Services	3000		288,124		288,124				
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)			(10,185,719)		(10,185,719)				
41	Total		4,686,152	47,795,121	9,904,098	42,577,175				
42		Restricted Rate*			Unrestricted Rate*					
43		Total Indirect Costs: 4,686,152			Total Indirect Costs: 9,904,098					
44		Total Direct Costs: 47,795,121			Total Direct Costs: 42,577,175					
45		= 9.80%			= 23.26%					
46										
47	* These are estimated rates. Final rates, which include carry forward adjustments, will be calculated and published by ISBE.									
48										

	A	B	C	D	E	F
1	REPORT ON SHARED SERVICES OR OUTSOURCING					
2	School Code, Section 17-1.1 (Public Act 97-0357)					
3	Fiscal Year Ending June 30, 2025					
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current, and next fiscal years.					
6	Grayslake CCSD 46 34049046004					
7	34-049-0460-04_AFR25 Grayslake CCSD 46					
8	<i>Check box if this schedule is not applicable.....</i>	<input type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative, or Shared Service.
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget					
10	Service or Function (<i>Check all that apply</i>)			Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)	
11	Curriculum Planning					
12	Custodial Services	X	X		GSF	
13	Educational Shared Programs					
14	Employee Benefits					
15	Energy Purchasing	X	X		Intergovernmental Utility Purchasing Cooperative (IUPC)	
16	Food Services		X		OrganicLife	
17	Grant Writing					
18	Grounds Maintenance Services	X	X		GSF	
19	Insurance	X	X		Collective Liability Insurance Cooperative (CLIC), Educational Benefit Cooperative	
20	Investment Pools	X	X		Illinois School District Liquid Asset Fund (IDSLAF)	
21	Legal Services	X	X		IGA with Grayslake D127/Robbin Schwartz (PTAB)	
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development					
25	Shared Personnel					
26	Special Education Cooperatives	X	X		Special Education District of Lake County (SEDOL)	
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing					
29	Technology Services	X	X		ForwardEdge	
30	Transportation	X	X		St. Gilbert, Westlake Christian Academy, Grayslake Community High School District 127	
31	Vocational Education Cooperatives					
32	All Other Joint/Cooperative Agreements					
33	Other					
34						
35	<i>Additional space for Column (D) - Barriers to Implementation:</i>					
36						
37						
38						
40	<i>Additional space for Column (E) - Name of LEA:</i>					
41						
42						
43						

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

LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET (Section 17-1.5 of the School Code)			School District Name: Grayslake CCSD 46							
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	545,828		0	545,828	526,393			526,393	
2. Special Area Administration Services	2330	506,417		0	506,417	515,483			515,483	
3. Other Support Services - School Administration	2490	19,162		0	19,162	0			0	
4. Direction of Business Support Services	2510	259,117	0	0	259,117	282,153			282,153	
5. Internal Services	2570	441,473		0	441,473	225,000			225,000	
6. Direction of Central Support Services	2610	0		0	0	0			0	
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0	
8. Totals		1,771,997	0	0	1,771,997	1,549,029	0	0	1,549,029	
9. Percent Increase (Decrease) for FY2026 (Budgeted) over FY2025 (Actual)									-13%	

CERTIFICATION

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

*Signature of Superintendent**Date**Contact Name (for questions)**Contact Telephone Number***If line 9 is greater than 5% please check one box below.**

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

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

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

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

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

Type Below.

1. Page 11, Row 94 Sales - Other	Misc sales
2. Page 12, Row 109 Other Local Fees	Misc, student late fees
3. Page 12, Row 110 Other Local Revenues	Solar rebates, Revenue shares & other misc. refunds/rebates
4. Page 13, Row 171 Other Restricted Revenue from State Sources	Other Restricted Grants (LP, VP)
5. Page 14, Row 200 Food Service - Other	Food commodities
6. Page 15, Row 270 Other Restricted Revenue from Federal Sources	ESSER III (ARP), ESSER Homeless (ARP), Emergency Relief (EB)
7. Ed Fund - Page 16, Row 43 Other Support Services - Pupils	Aide salaries and benefits
8. Ed Fund - Page 17, Row 58 Other Support Services - School Admin	Summer Coordinator Salaries and benefits
9. Ed Fund - Page 17, Row 75 Other Support Services	P-card Payments and misc graduation supplies
10. DS Fund - Page 19, Row 175 Debt Services - Other	Annual bond Service fees
11. IMRF Fund - Page 20, Row 241 Other Support Services - Pupils	Aide IMRF Benefits
12. IMRF Fund - Page 20, Row 257 Other Support Services - School Admin	Summer Coordinator IMRF benefits

Reference Pages.

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

	A	B	C	D	E	F
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2026 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell F11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	- <i>If the FY 2026 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.</i>					
5	- <i>If the Annual Financial Report requires a deficit reduction plan even though the FY2026 budget does not, a completed deficit reduction plan is still required.</i>					
6	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only (All AFR pages must be completed to generate the following calculation)					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	56,168,858	6,056,169	5,269,365	105,230	67,599,622
9	Direct Expenditures	54,853,391	5,391,857	4,762,595		65,007,843
10	Difference	1,315,467	664,312	506,770	105,230	2,591,779
11	Fund Balance - June 30, 2025	7,819,551	144,108	1,399,674	121,050	9,484,383
12						
13						
14						
15	Balanced - no deficit reduction plan is required.					

FY 2025 Audit Checklist

RCDT: 34049046004
School District/Joint Agreement Name: Grayslake CCSD 46
Auditor Name: Michael Malatt, CPA
License #: 065-042815 License Expiration Date (below): 9/30/2027
34-049-0460-04_AFR25 Grayslake CCSD 46

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? Choose School District or Joint Agreement. Is Budget Deficit Reduction Plan Required?	ACCRUAL SCHOOL DISTRICT Congratulations! You have a balanced AFR.
2. Page 3: Financial Information must be completed. Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point. Section A: Tax rates are not entered. Cells D10, F10, H10, L10 on tab 3 must have a tax rate or 0 entered. Section D: Check a or b that agrees with the school district type. Section E: Is there a material impact on the entity's financial position?	OK OK OK NO
3. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative. Fund (10) ED: Cash balances cannot be negative. Fund (20) Q&M: Cash balances cannot be negative. Fund (30) DS: Cash balances cannot be negative. Fund (40) TR: Cash balances cannot be negative. Fund (50) MR/SS: Cash balances cannot be negative. Fund (60) CP: Cash balances cannot be negative. Fund (70) WC: Cash balances cannot be negative. Fund (80) Tort: Cash balances cannot be negative. Fund (90) FP&S: Cash balances cannot be negative.	OK OK OK OK OK OK OK OK OK OK
4. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance. Fund 10, Cell C13 must = Cell C41. Fund 20, Cell D13 must = Cell D41. Fund 30, Cell E13 must = Cell E41. Fund 40, Cell F13 must = Cell F41. Fund 50, Cell G13 must = Cell G41. Fund 60, Cell H13 must = Cell H41. Fund 70, Cell I13 must = Cell I41. Fund 80, Cell J13 must = Cell J41. Fund 90, Cell K13 must = Cell K41. Agency Fund, Cell L13 must = Cell L41. General Fixed Assets, Cell M23 must = Cell M41. General Long-Term Debt, Cell N23 must = Cell N41.	OK OK OK OK OK OK OK OK OK OK OK OK OK OK
5. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance. Fund 10, Cells C38+C39 must = Cell C81. Fund 20, Cells D38+D39 must = Cell D81. Fund 30, Cells E38+E39 must = Cell E81. Fund 40, Cells F38+F39 must = Cell F81. Fund 50, Cells G38+G39 must = Cell G81. Fund 60, Cells H38+H39 must = Cell H81. Fund 70, Cells I38+I39 must = Cell I81. Fund 80, Cells J38+J39 must = Cell J81. Fund 90, Cells K38+K39 must = Cell K81.	OK OK OK OK OK OK OK OK OK OK
7. Page 26: Schedule of Long-Term Debt Note: Explain any unreconcilable differences in the Itemization sheet. Total Long-Term Debt Issued (P26, Cell F64) must = Principal on Long-Term Debt Sold (P7, Cells C33:K33). Total Long-Term Debt (Principal) Retired (P19, Cell H174) must = Debt Service - Long-Term Debt (Principal) Retired (P26, Cell H64).	OK OK
8. Page 7-9: Other Sources of Funds must = Other Uses of Funds Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49. Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50. Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74).	OK OK OK
9. Restricted Tax Levies Page 27, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38. Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25. Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0.	OK OK
10. Page 7: "On behalf" payments to the Educational Fund Fund (10) ED: Account 3998, cell C9 must be entered or explain why this is zero on the Itemization 44 tab.	OK
11. Page 37-39: The 9 Month ADA must be entered on Line 98.	OK
13. Page 37-39: The Special Education Contributions from EBF Funds (line 192) must be entered.	OK
14. Page 37-39: The English Learning (Bilingual) Contributions from EBF Funds (line 193) must be entered.	OK
15. Page 40: Contracts Paid in Current Year (CY) 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

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

[Please insert files above]

Instructions to insert word doc or pdf files:

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

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

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

SINGLE AUDIT WORKPAPERS

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

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

[Single Audit Workpapers](#)

GATA REQUIREMENTS

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

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

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

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

[Audit Report Review Process Overview Manual](#)