

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

☒ School District
Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Department
100 North First Street, Springfield, Illinois 62777-0001
217/785-8779
Illinois School District/Joint Agreement
Annual Financial Report
June 30, 2025

School District/Joint Agreement Information

(See instructions on the inside of this page.)

School District/Joint Agreement Number:

05016023002

County Name:

Cook

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

Prospect Heights SD 23

Address:

700 Schoenbeck Road

City:

Prospect Heights

Email Address:

Zip Code:

60070

Annual Financial Report

Type of Auditor's Report Issued:

☐ Qualified
☐ Adverse
☐ Disclaimer

☒ Unqualified

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

District Superintendent/Administrator Name (Type or Print):

Email Address:

Telephone:

Fax Number:

Signature & Date:

ISBE Form SD50-35/JA 50-50 (07/25-version 1)

05-016-0230-02_AFR25 Prospect Heights SD 23

Accounting Basis:

☒ CASH
☐ ACCRUAL

[School District Lookup Tool](#)

[School District Directory](#)

Filing Status:

[Auditors must submit electronic AFR directly to ISBE via WVAS-School District Financial Records system. Superintendents/Directors must upload the limitation of administrative costs and corrective action plan \(as applicable\).](#)
[Annual Financial Report \(AFR\) Instructions](#)

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

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

ISBE Use Only

Name of Township:

Township Treasurer Name:

Email Address:

Telephone:

Fax Number:

ROE / ISC Number and Name:

Regional Superintendent/Cook ISC Executive Director Name:

Email Address:

Telephone:

Fax Number:

Certified Public Accountant Information

Name of Auditing Firm:

Evans, Marshall and Pease, PC

Name of Audit Manager:

Jeffery M. Rollefson, CPA

Address:

1875 Hicks Road

City:

Rolling Meadows

State:

Illinois

Phone Number:

847-221-5700

IL License Number (9 digit):

65.020235

Email Address:

jefr@emcpa.com

Zip Code:

60008

Fax Number:

847-221-5701

Expiration Date:

9/30/27

ISBE Use Only

ISBE Use Only

This form is based on 23 Illinois Administrative Code, Subtitle A, Chapter 1, Subchapter C, Part 100.
In some instances, use of open account codes (cells) may not be authorized by statute or administrative rule.
Each school district or joint agreement is responsible for obtaining the concurring legal opinion and/or other

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

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

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

- ☐ 1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interested statements pursuant to the *Illinois Government Ethics Act*. [5 ILCS 420/4A-101]
- ☐ 2. One or more custodians of funds failed to comply with the bonding requirements pursuant to *Illinois School Code* [105 ILCS 5/8-2;10-20.19;19-6].
- ☐ 3. One or more contracts were executed or purchases made contrary to the provisions of the *Illinois School Code* [105 ILCS 5/10-20.21].
- ☐ 4. One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted [30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq].
- ☐ 5. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.
- ☐ 6. One or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- ☐ 7. One or more long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- ☐ 8. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the *Illinois State Revenue Sharing Act* [30 ILCS 115/12].
- ☐ 9. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per the *Illinois School Code* [105 ILCS 5/10-22.33, 20-4 and 20-5].
- ☐ 10. One or more interfund loans were outstanding beyond the term provided by statute per *Illinois School Code* [105 ILCS 5/10-22.33, 20-4, 20-5].
- ☐ 11. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per *Illinois School Code* [105 ILCS 5/17-2A].
- ☐ 12. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements, or expenses were observed.
- ☐ 13. The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBE rules pursuant to *Illinois School Code* [105 ILCS 5/2-3.27; 2-3.28].
- ☐ 14. At least one of the following forms was filed with ISBE late: The FY24 AFR (ISBE FORM 50-35), FY24 Annual Statement of Affairs (ISBE Form 50-37), or FY25 Budget (ISBE FORM 50-36). Explain in the comments box below in pursuant to *Illinois School Code* [105 ILCS 5/9-15.1; 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: 10/1/91 (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:

Evans, Marshall and Pease, PC
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 INFORMATIONRequired 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):		690,660,988	
	Educational	Operations & Maintenance	Transportation	Combined Total	Working Cash
Rate(s):	0.027365	0.002244	0.001693	0.031300	0.000289

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
27,180,655	26,853,371	327,284	5,018,240

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

C. Short-Term Debt **

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

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

D. Long-Term Debt

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

☒	a. 6.9% for elementary and high school districts.	47,655,608
☐	b. 13.8% for unit districts.	

Long-Term Debt Outstanding:

c. Long-Term Debt (Principal only)	Acct	
Outstanding:.....	511	9,302,785

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: Prospect Heights SD 23
District Code: 05016023002
County Name: Cook

1. Fund Balance to Revenue Ratio:

Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)

Total	Ratio	Score	
4,923,463.00	0.182	Weight	3
27,112,817.00		Value	0.35
(67,838.00)			1.05

2. Expenditures to Revenue Ratio:

Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)
Possible Adjustment:

Total	Ratio	Score	
26,853,371.00	0.990	Adjustment	4
27,112,817.00		Weight	0
(67,838.00)			0.35
	0	Value	1.40

3. Days Cash on Hand:

Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)

Total	Days	Score	
4,546,239.00	60.94	Weight	2
74,592.70		Value	0.10
			0.20

4. Percent of Short-Term Borrowing Maximum Remaining:

Tax Anticipation Warrants Borrowed (P26, Cell F67 & F11)
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)

Total	Percent	Score	
0.00	100.00	Weight	4
18,375,035.59		Value	0.10
			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	
9,302,785.00	80.47	Weight	4
47,655,608.17		Value	0.10
			0.40

Total Profile Score: 3.45 *

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
1	ASSETS (Enter Whole Dollars)		(10)	(20)	(30)	(40)	(50)
		Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security
2							
3	CURRENT ASSETS (100)						
4	Cash (Accounts 111 through 115) ¹		2,381,656	845,975	869,904	464,339	362,168
5	Investments	120					
6	Taxes Receivable	130	8,748,185	712,266	691,136	558,029	432,532
7	Interfund Receivables	140					
8	Intergovernmental Accounts Receivable	150	410,173				
9	Other Receivables	160				189,371	
10	Inventory	170					
11	Prepaid Items	180					
12	Other Current Assets (Describe & Itemize)	190					
13	Total Current Assets		11,540,014	1,558,241	1,561,040	1,211,739	794,700
14	CAPITAL ASSETS (200)						
15	Works of Art & Historical Treasures	210					
16	Land	220					
17	Building & Building Improvements	230					
18	Site Improvements & Infrastructure	240					
19	Capitalized Equipment	250					
20	Construction in Progress	260					
21	Amount Available in Debt Service Funds	340					
22	Amount to be Provided for Payment on Long-Term Debt	350					
23	Total Capital Assets						
24	CURRENT LIABILITIES (400)						
25	Interfund Payables	410					
26	Intergovernmental Accounts Payable	420					
27	Other Payables	430	42,253	23,082			
28	Contracts Payable	440					
29	Loans Payable	460					
30	Salaries & Benefits Payable	470	111,364	8,400		13,211	
31	Payroll Deductions & Withholdings	480					
32	Deferred Revenues & Other Current Liabilities	490	8,686,838	707,264	686,315	554,256	430,004
33	Due to Activity Fund Organizations	493					
34	Total Current Liabilities		8,840,455	738,746	686,315	567,467	430,004
35	LONG-TERM LIABILITIES (500)						
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511					
37	Total Long-Term Liabilities						

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

	A	B					G	
		ASSETS (Enter Whole Dollars)	Acct. #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement/Social Security (50)
1								
2								
38		Reserved Fund Balance	714					
39		Unreserved Fund Balance	730	2,699,559	819,495	874,725	644,272	364,696
40		Investment in General Fixed Assets						
41		Total Liabilities and Fund Balance		11,540,014	1,558,241	1,561,040	1,211,739	794,700

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
1	ASSETS (Enter Whole Dollars)						
		Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security
2							
42							
43	ASSETS /LIABILITIES for Student Activity Funds						
44	CURRENT ASSETS (100) for Student Activity Funds						
45	Student Activity Fund Cash and Investments	126	46,589				
46	Total Student Activity Current Assets For Student Activity Funds		46,589				
47	CURRENT LIABILITIES (400) For Student Activity Funds						
48	Total Current Liabilities For Student Activity Funds		0				
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	46,589				
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		46,589				
51							
52	Total ASSETS /LIABILITIES District with Student Activity Funds						
53	Total Current Assets District with Student Activity Funds		11,586,603	1,558,241	1,561,040	1,211,739	794,700
54	Total Capital Assets District with Student Activity Funds						
55	CURRENT LIABILITIES (400) District with Student Activity Funds						
56	Total Current Liabilities District with Student Activity Funds		8,840,455	738,746	686,315	567,467	430,004
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds						
58	Total Long-Term Liabilities District with Student Activity Funds						
59	Reserved Fund Balance District with Student Activity Funds	714	46,589	0	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	2,699,559	819,495	874,725	644,272	364,696
61	Investment in General Fixed Assets District with Student Activity Funds						
62	Total Liabilities and Fund Balance District with Student Activity Funds		11,586,603	1,558,241	1,561,040	1,211,739	794,700

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

	A	B					J	K
		ASSETS (Enter Whole Dollars)	Acct. #	Capital Projects (60)	Working Cash (70)	Tort (80)		Fire Prevention & Safety (90)
1								
2								
3		CURRENT ASSETS (100)						
4		Cash (Accounts 111 through 115) ¹			854,269			
5		Investments	120					
6		Taxes Receivable	130		111,950	38,281		
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	966,219	38,281		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					
26		Intergovernmental Accounts Payable	420					
27		Other Payables	430	96,803		95,035		
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		111,305	38,023		
33		Due to Activity Fund Organizations	493					
34		Total Current Liabilities		96,803	111,305	133,058		0
35		LONG-TERM LIABILITIES (500)						
36		Long-Term Debt Payable (General Obligation, Revenue, Other)	511					
37		Total Long-Term Liabilities						

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

	A	B					K	
		H		I		J	(90)	
1	ASSETS (Enter Whole Dollars)	Act. #	Capital Projects	Working Cash	Tort	Fire Prevention & Safety		
2								
38	Reserved Fund Balance	714						
39	Unreserved Fund Balance	730	(96,803)	854,914	(94,777)			
40	Investment in General Fixed Assets							
41	Total Liabilities and Fund Balance		0	966,219	38,281		0	

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

1	A	B					K
		ASSETS (Enter Whole Dollars)	Acc. #	H (60)	I (70)	J (80)	
2							
42							
43		ASSETS /LIABILITIES for Student Activity Funds					
44		CURRENT ASSETS (400) 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							
52		Total ASSETS /LIABILITIES District with Student Activity Funds					
53		Total Current Assets District with Student Activity Funds		0	966,219	38,281	0
54		Total Capital Assets District with Student Activity Funds					
55		CURRENT LIABILITIES (400) District with Student Activity Funds					
56		Total Current Liabilities District with Student Activity Funds		96,803	111,305	133,058	0
57		LONG-TERM LIABILITIES (500) District with Student Activity Funds					
58		Total Long-Term Liabilities District with Student Activity Funds					
59		Reserved Fund Balance District with Student Activity Funds	714	0	0	0	0
60		Unreserved Fund Balance District with Student Activity Funds	730	(96,803)	854,914	(94,777)	0
61		Investment in General Fixed Assets District with Student Activity Funds					
62		Total Liabilities and Fund Balance District with Student Activity Funds		0	966,219	38,281	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)				Account Groups	
		Acct. #	Agency Fund	General Fixed Assets	General long-Term Debt
1					
2					
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹				
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	Total Current Assets		0		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210			
16	Land	220		405,938	
17	Building & Building Improvements	230		28,713,089	
18	Site Improvements & Infrastructure	240		1,927,800	
19	Capitalized Equipment	250		3,688,408	
20	Construction in Progress	260		952,155	
21	Amount Available in Debt Service Funds	340			874,725
22	Amount to be Provided for Payment on Long-Term Debt	350			8,428,060
23	Total Capital Assets			35,687,390	9,302,785
24	CURRENT LIABILITIES (400)				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493			
34	Total Current Liabilities		0		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			9,302,785
37	Total Long-Term Liabilities				9,302,785

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

	A	B	L	M	N
1				Account Groups	
	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
2					
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			35,687,390	
41	Total Liabilities and Fund Balance		0	35,687,390	9,302,785

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

	A	B	L	M	N
1	ASSETS (Enter Whole Dollars)			Account Groups	
		Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
2					
4:2					
43	ASSETS /LIABILITIES for Student Activity Funds				
44	CURRENT ASSETS (400) 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				
5:1					
52	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			35,687,390	9,302,785
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				9,302,785
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			35,687,390	
62	Total Liabilities and Fund Balance District with Student Activity Funds		0	35,687,390	9,302,785

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

	A	B	C	D	E	F	G	H	I	J
	Description (Enter Whole Dollars)	Act #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
1										
2										
3	RECEIPTS/REVENUES									
4	LOCAL SOURCES	1000	19,558,932	1,647,705	1,464,940	1,370,439	645,532	33,450	186,876	77,607
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0			
6	STATE SOURCES	3000	1,966,510	150,000	0	916,773	28,679	0	0	0
7	FEDERAL SOURCES	4000	1,383,420	0	0	0	674,211	33,450	0	0
8	Total Direct Receipts/Revenues		22,908,862	1,797,705	1,464,940	2,287,212	674,211	33,450	186,876	77,607
9	Receipts/Revenues for "On Behalf" Payments ²	3998	8,268,890							
10	Total Receipts/Revenues		31,177,752	1,797,705	1,464,940	2,287,212	674,211	33,450	186,876	77,607
11	DISBURSEMENTS/EXPENDITURES									
12	Instruction	1000	13,577,172				281,258			0
13	Support Services	2000	7,897,149	2,018,115		2,019,938	437,965	1,592,148		179,726
14	Community Services	3000	233,660	0		0	17,571			0
15	Payments to Other Districts & Governmental Units	4000	841,648	0	0	265,689	0	0		0
16	Debt Service	5000	0	0	1,428,478	0	0			0
17	Total Direct Disbursements/Expenditures		22,549,629	2,018,115	1,428,478	2,285,627	736,794	1,592,148		179,726
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	8,268,890	0	0		0	0		0
19	Total Disbursements/Expenditures		30,818,519	2,018,115	1,428,478	2,285,627	736,794	1,592,148		179,726
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		359,233	(220,410)	36,462	1,585	(62,583)	(1,558,696)	186,876	(102,119)
21	OTHER SOURCES/USES OF FUNDS									
22	OTHER SOURCES OF FUNDS (7000)									
23	PERMANENT TRANSFER FROM VARIOUS FUNDS									
24	Abolishment of the Working Cash Fund ¹²	7110								
25	Abatement of the Working Cash Fund ¹²	7110								
26	Transfer of Working Cash Fund Interest	7120								
27	Transfer Among Funds	7130								
28	Transfer of Interest	7140								
29	Transfer from Capital Project Fund to O&M Fund	7150								
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160								
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170								
32	SALE OF BONDS (7200)									
33	Principal on Bonds Sold	7210								
34	Premium on Bonds Sold	7220								
35	Accrued Interest on Bonds Sold	7230								
36	Sale or Compensation for Fixed Assets ⁶	7300								
37	Transfer to Debt Service to Pay Principal on Leases ¹³	7400			54,350					
38	Transfer to Debt Service to Pay Interest on Leases ¹³	7500			13,488					
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0					
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0					
41	Transfer to Capital Projects Fund	7800						0		
42	ISBE Loan Proceeds	7900								
43	Other Sources Not Classified Elsewhere	7990								
44	Total Other Sources of Funds		0	0	67,838	0	0	0	0	0

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

	A	B	C	D	E	F	G	H	I	J
	Description (Enter whole dollars)	Act #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
1										
2										
45	OTHER USES OF FUNDS (8000)									
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)									
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							0	
48	Transfer of Working Cash Fund Interest ¹²	8120							0	
49	Transfer Among Funds	8130								
50	Transfer of Interest	8140								
51	Transfer from Capital Project Fund to O&M Fund	8150						0		
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160								
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170								
54	Taxes Pledged to Pay Principal on Leases ¹³	8410								
55	Grants/reimbursements Pledged to Pay Principal on Leases ¹³	8420								
56	Other Revenues Pledged to Pay Principal on Leases ¹³	8430	54,350							
57	Fund Balance Transfers Pledged to Pay Principal on Leases ¹³	8440								
58	Taxes Pledged to Pay Interest on Leases ¹³	8510								
59	Grants/reimbursements Pledged to Pay Interest on Leases ¹³	8520								
60	Other Revenues Pledged to Pay Interest on Leases ¹³	8530	13,488							
61	Fund Balance Transfers Pledged to Pay Interest on Leases ¹³	8540								
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610								
63	Grants/reimbursements Pledged to Pay Principal on Revenue Bonds	8620								
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630								
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640								
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710								
67	Grants/reimbursements Pledged to Pay Interest on Revenue Bonds	8720								
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730								
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740								
70	Taxes Transferred to Pay for Capital Projects	8810								
71	Grants/reimbursements Pledged to Pay for Capital Projects	8820								
72	Other Revenues Pledged to Pay for Capital Projects	8830								
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840								
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910								
75	Other Uses Not Classified Elsewhere	8990								
76	Total Other Uses of Funds		67,838	0	0	0	0	0	0	0
77	Total Other Sources/Uses of Funds		(67,838)	0	67,838	0	0	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		291,395	(220,410)	104,500	1,585	(62,583)	(1,558,698)	186,876	(102,119)
79	Fund balances without Student Activity Funds - July 1, 2024		2,408,164	1,039,905	770,425	642,687	427,279	1,461,895	668,038	7,342
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)									
81	Fund balances without Student Activity Funds - June 30, 2025		2,699,559	819,495	874,725	644,272	364,696	(96,803)	854,914	(94,777)
84										
85	Student Activity Fund Balance - July 1, 2024		41,205							
86	RECEIPTS/REVENUES - Student Activity Funds									
87	Total Student Activity Direct Receipts/Revenues	1799	90,728							
88	DISBURSEMENTS/EXPENDITURES - Students Activity Funds									

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

	A	B	C	D	E	F	G	H	I	J
1	Description (Enter Whole Dollars)	Act #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort
2										
89	Total Student Activity Disbursements/Expenditures	1999	85,344							
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures 3		5,384							
91	Student Activity Fund Balance - June 30, 2025		46,589							

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
	Description (Enter Whole Dollars)	Act #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)
2	RECEIPTS/REVENUES (with Student Activity Funds)									
93	LOCAL SOURCES	1000	19,649,660	1,647,705	1,464,940	1,370,439	645,532	33,450	186,876	77,607
94	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0
95	STATE SOURCES	3000	1,966,510	150,000	0	916,773	0	0	0	0
96	FEDERAL SOURCES	4000	1,383,420	0	0	0	28,679	0	0	0
97	Total Direct Receipts/Revenues		22,999,590	1,797,705	1,464,940	2,287,212	674,211	33,450	186,876	77,607
98	Receipts/Revenues for "On Behalf" Payments ²	3998	8,268,890	0	0	0	0	0	0	0
99	Total Receipts/Revenues		31,268,480	1,797,705	1,464,940	2,287,212	674,211	33,450	186,876	77,607
100	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)									
101	Instruction	1000	13,662,516				281,258			0
102	Support Services	2000	7,897,149	2,018,115		2,019,938	437,965	1,592,148		179,126
103	Community Services	3000	233,660	0		0	17,571			
104	Payments to Other Districts & Governmental Units	4000	841,648	0	0	265,689	0	0	0	0
105	Debt Service	5000	0	0	1,428,478	0	0			
106	Total Direct Disbursements/Expenditures		22,634,973	2,018,115	1,428,478	2,285,627	736,794	1,592,148		179,126
107	Disbursements/Expenditures for "On Behalf" Payments ²	4180	8,268,890	0	0	0	0	0	0	0
108	Total Disbursements/Expenditures		30,903,863	2,018,115	1,428,478	2,285,627	736,794	1,592,148		179,126
109	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		364,617	(220,410)	36,462	1,585	(62,583)	(1,558,698)	186,876	(102,119)
110	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)									
111	OTHER SOURCES OF FUNDS (7000)									
112	Total Other Sources of Funds		0	0	67,838	0	0	0	0	0
113	OTHER USES OF FUNDS (8000)									
114	Total Other Uses of Funds		67,838	0	0	0	0	0	0	0
115	Total Other Sources/Uses of Funds		(67,838)	0	67,838	0	0	0	0	0
116	Fund Balances (all sources with Student Activity Funds) - June 30, 2025		2,746,148	819,495	874,125	644,272	364,696	(96,803)	854,914	(94,777)

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		K
		Description (enter whole dollars)	Act #	(90) Fire Prevention & Safety
2		RECEIPTS/REVENUES		
3		LOCAL SOURCES	1000	0
4		FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	
5		STATE SOURCES	3000	0
6		FEDERAL SOURCES	4000	0
7		Total Direct Receipts/Revenues		0
8		Receipts/Revenues for "On Behalf" Payments ²	3998	
9		Total Receipts/Revenues		0
10		DISBURSEMENTS/EXPENDITURES		
11		Instruction	1000	
12		Support Services	2000	0
13		Community Services	3000	
14		Payments to Other Districts & Governmental Units	4000	0
15		Debt Service	5000	0
16		Total Direct Disbursements/Expenditures		0
17		Disbursements/Expenditures for "On Behalf" Payments ²	4180	0
18		Total Disbursements/Expenditures		0
19		Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		0
20		OTHER SOURCES/USES OF FUNDS		
21		OTHER SOURCES OF FUNDS (7000)		
22		PERMANENT TRANSFER FROM VARIOUS FUNDS		
23		Abolishment of the Working Cash Fund ¹²	7110	
24		Abatement of the Working Cash Fund ¹²	7110	
25		Transfer of Working Cash Fund Interest	7120	
26		Transfer Among Funds	7130	
27		Transfer of Interest	7140	
28		Transfer from Capital Project Fund to O&M Fund	7150	
29		Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160	
30		Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170	
31		SALE OF BONDS (7200)		
32		Principal on Bonds Sold	7210	
33		Premium on Bonds Sold	7220	
34		Accrued Interest on Bonds Sold	7230	
35		Sale or Compensation for Fixed Assets ⁶	7300	
36		Transfer to Debt Service to Pay Principal on Leases ¹¹	7400	
37		Transfer to Debt Service to Pay Interest on Leases ¹¹	7500	
38		Transfer to Debt Service to Pay Principal on Revenue Bonds	7600	
39		Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700	
40		Transfer to Capital Projects Fund	7800	
41		ISBE Loan Proceeds	7900	
42		Other Sources Not Classified Elsewhere	7990	
43		Total Other Sources of Funds		0
44				0

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

1	A	B	K
	Description (Enter Whole Dollars)	Acct #	(90) Fire Prevention & Safety
2	OTHER USES OF FUNDS (8000)		
45	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)		
46	Abolishment or Abatement of the Working Cash Fund ¹²	8110	
47	Transfer of Working Cash Fund Interest ¹²	8120	
48	Transfer Among Funds	8130	
49	Transfer of Interest	8140	
50	Transfer from Capital Project Fund to O&M Fund	8150	
51	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160	0
52	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170	0
53	Taxes Pledged to Pay Principal on Leases ¹³	8410	
54	Grants/Reimbursements Pledged to Pay Principal on Leases ¹³	8420	
55	Other Revenues Pledged to Pay Principal on Leases ¹³	8430	
56	Fund Balance Transfers Pledged to Pay Principal on Leases ¹³	8440	
57	Taxes Pledged to Pay Interest on Leases ¹³	8510	
58	Grants/Reimbursements Pledged to Pay Interest on Leases ¹³	8520	
59	Other Revenues Pledged to Pay Interest on Leases ¹³	8530	
60	Fund Balance Transfers Pledged to Pay Interest on Leases ¹³	8540	
61	Taxes Pledged to Pay Principal on Revenue Bonds	8610	
62	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	
63	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	
64	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	
65	Taxes Pledged to Pay Interest on Revenue Bonds	8710	
66	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	
67	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	
68	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	
69	Taxes Transferred to Pay for Capital Projects	8810	
70	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	
71	Other Revenues Pledged to Pay for Capital Projects	8830	
72	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	
73	Transfer to Debt Service Fund to Pay Principal on ISBE loans	8910	
74	Other Uses Not Classified Elsewhere	8990	
75	Total Other Uses of Funds		0
76	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		0
77	Fund balances without Student Activity Funds - July 1, 2024		0
78	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		
79	Fund balances without Student Activity Funds - June 30, 2025		0
80			
81			
82			
83			
84	Student Activity Fund Balance - July 1, 2024		
85	RECEIPTS/REVENUES - Student Activity Funds		
86	Total Student Activity Direct Receipts/Revenues	1799	
87	DISBURSEMENTS/EXPENDITURES - Student Activity Funds		
88			

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	K
	Description (Enter Whole Dollars)	Act #	(90) Fire Prevention & Safety	
2				
89	Total Student Activity Disbursements/Expenditures	1999		
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³			
91	Student Activity Fund Balance - 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		K
		Description (Enter Whole Dollars)	Act #	
2				(90)
92		RECEIPTS/REVENUES (with Student Activity Funds)		Fire Prevention & Safety
93				
94		LOCAL SOURCES	1000	0
95		FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	
96		STATE SOURCES	3000	0
97		FEDERAL SOURCES	4000	0
98		Total Direct Receipts/Revenues		0
99		Receipts/Revenues for "On Behalf" Payments ²	3998	0
100		Total Receipts/Revenues		0
101		DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)		
102		Instruction	1000	
103		Support Services	2000	0
104		Community Services	3000	
105		Payments to Other Districts & Governmental Units	4000	0
106		Debt Service	5000	0
107		Total Direct Disbursements/Expenditures		0
108		Disbursements/Expenditures for "On Behalf" Payments ²	4180	0
109		Total Disbursements/Expenditures		0
110		Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		0
111		OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)		
112		OTHER SOURCES OF FUNDS (7000)		
113		Total Other Sources of Funds		0
114		OTHER USES OF FUNDS (8000)		
115		Total Other Uses of Funds		0
116		Total Other Sources/Uses of Funds		0
117		Fund Balances (All sources with Student Activity Funds) - June 30, 2025		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 dollar)	Act #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		18,273,321	1,492,193	1,429,173	1,087,156	309,170		154,920	73,865	
6	Leasing Purposes Levy ⁸	1130									
7	Special Education Purposes Levy	1140									
8	FICA/Medicare Only Purposes Levies	1150					309,170				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied By District		18,273,321	1,492,193	1,429,173	1,087,156	618,340	0	154,920	73,865	0
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes ⁹	1230	97,973				6,247				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		97,973	0	0	0	6,247	0	0	0	0
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Ssa - Tuition from Pupils or Parents (In State)	1321									
25	Summer Ssa - Tuition from Other Districts (In State)	1322									
26	Summer Ssa - Tuition from Other Sources (In State)	1323									
27	Summer Ssa - Tuition from Other Sources (Out of State)	1324									
28	CIE - Tuition from Pupils or Parents (In State)	1331									
29	CIE - Tuition from Other Districts (In State)	1332									
30	CIE - Tuition from Other Sources (In State)	1333									
31	CIE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		0								

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

	A	B	C	D	E	F	G	H	I	J	K
1											
2	Description (enter whole dollar)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
41	TRANSPORTATION FEES	1400									
42	Regular - Tramp Fees from Pupils or Parents (In State)	1411									
43	Regular - Tramp Fees from Other Districts (In State)	1412									
44	Regular - Tramp Fees from Other Sources (In State)	1413									
45	Regular - Tramp Fees from Co-curricular Activities (In State)	1415									
46	Regular Tramp Fees from Other Sources (Out of State)	1416									
47	Summer Sd. - Tramp Fees from Pupils or Parents (In State)	1421									
48	Summer Sd. - Tramp Fees from Other Districts (In State)	1422									
49	Summer Sd. - Tramp Fees from Other Sources (In State)	1423									
50	Summer Sd. - Tramp Fees from Other Sources (Out of State)	1424									
51	CTE - Tramp Fees from Pupils or Parents (In State)	1431									
52	CTE - Tramp Fees from Other Districts (In State)	1432									
53	CTE - Tramp Fees from Other Sources (In State)	1433									
54	CTE - Tramp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Tramp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Tramp Fees from Other Districts (In State)	1442									
57	Special Ed - Tramp Fees from Other Sources (In State)	1443									
58	Special Ed - Tramp Fees from Other Sources (Out of State)	1444									
59	Adult - Tramp Fees from Pupils or Parents (In State)	1451									
60	Adult - Tramp Fees from Other Districts (In State)	1452									
61	Adult - Tramp Fees from Other Sources (In State)	1453									
62	Adult - Tramp Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	220,236	42,183	35,767	31,193	20,945	33,450	31,956		
66	Gain or Loss on Sale of Investments	1520									
67	Unrealized Gain or Loss on Investments	1530									
68	Total Earnings on Investments		220,236	42,183	35,767	31,193	20,945	33,450	31,956	0	0
69	FOOD SERVICE	1600									
70	Sales to Pupils - Lunch	1611	208,001								
71	Sales to Pupils - Breakfast	1612									
72	Sales to Pupils - A la Carte	1613									
73	Sales to Pupils - Other (Describe & Itemize)	1614									
74	Sales to Adults	1620									
75	Other Food Service (Describe & Itemize)	1630									
76	Total Food Service		208,001								
77	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
78	Admissions - Athletic	1711									
79	Admissions - Other (Describe & Itemize)	1719									
80	Fees	1720	50,845								
81	Book Store Sales	1730	14,485								
82	Other District/School Activity Revenue (Describe & Itemize)	1750									
83	Student Activity Funds Revenues	1759	90,728								
84	Total District/School Activity Income (without Student Activity Fund)		65,340	0							
85	Total District/School Activity Income (with Student Activity Fund)		156,058								

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

1	A	B	C		D		E		F		G		H		I		J		K	
			(10)	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
2																				
86	TEXTBOOK INCOME	1800																		
87	Rentals - Regular Textbooks	1811	203,893																	
88	Rentals - Summer School Textbooks	1812																		
89	Rentals - Adult/Continuing Education Textbooks	1813																		
90	Rentals - Other (Describe & Itemize)	1819																		
91	Sales - Regular Textbooks	1821																		
92	Sales - Summer School Textbooks	1822																		
93	Sales - Adult/Continuing Education Textbooks	1823																		
94	Sales - Other (Describe & Itemize)	1829	24,027																	
95	Other (Describe & Itemize)	1890																		
96	Total Textbook Income		227,920																	
97	OTHER REVENUE FROM LOCAL SOURCES	1900																		
98	Rentals	1910			110,948															
99	Contributions and Donations from Private Sources	1920																		
100	Impact Fees from Municipal or County Governments	1930			2,381															
101	Services Provided Other Districts	1940																		
102	Refund of Prior Years' Expenditures	1950	14,833						252,090									3,742		
103	Payments of Surplus Moneys from TIF Districts	1960																		
104	Drivers' Education Fees	1970																		
105	Proceeds from Vendor Contracts	1980																		
106	School Facility Occupation Tax Proceeds	1983																		
107	Payment from Other Districts	1991																		
108	Sale of Vocational Projects	1992																		
109	Other Local Fees (Describe & Itemize)	1993	366,867																	
110	Other Local Revenues (Describe & Itemize)	1994	84,451		113,329			0	252,090							0		3,742		0
111	Total Other Revenue from Local Sources	1999	466,151																	
112	Total Receipts/Revenues from Local Sources (Without Student Activity Funds 1793)	2000	19,558,932		1,647,705			1,464,940	1,370,439		645,532		33,450		186,976		77,607		0	
113	Total Receipts/Revenues from Local Sources (With Student Activity Funds 1793)	2000	19,649,660																	
114	FLOW-THROUGH RECEIPTS/REVENUES FROM DISTRICT TO ANOTHER DISTRICT (2000)	ONE																		
115	Flow-through Revenue from State Sources	2100																		
116	Flow-through Revenue from Federal Sources	2200																		
117	Other Flow-Through (Describe & Itemize)	2300																		
118	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0		0				0		0									
119	RECEIPTS/REVENUES FROM STATE SOURCES (3000)																			
120	UNRESTRICTED GRANTS-IN-AID (3001-3099)																			
121	Evidence Based Funding Formula (Section 18A.15)	3001	1,938,348																	
122	Reorganization Incentives (Accounts 3005-3011)	3005																		
123	General State Aid - Fast Growth District Grant	3090																		
124	Other Unrestricted Grants-in-Aid from State Sources (Describe & Itemize)	3099																		
125	Total Unrestricted Grants-in-Aid		1,938,348		0		0		0		0		0					0		0

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

1	A	B		C	D	E	F	G	H	I	J	K
		Description (line, whole dollars)	Act #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2		RESTRICTED GRANTS-IN-AID (8100 - 3900)										
126		SPECIAL EDUCATION										
127		Special Education - Private Facility Tuition	3100	20,731								
128		Special Education - Funding for Children Requiring Sp Ed Services	3103									
129		Special Education - Personal	3110									
130		Special Education - Orphanage - Individual	3120									
131		Special Education - Orphanage - Summer Individual	3130									
132		Special Education - Orphanage - Summer Individual	3145									
133		Special Education - Summer School	3159									
134		Special Education - Other (Describe & Itemize)										
135		Total Special Education		20,731	0							
136		CAREER AND TECHNICAL EDUCATION (CTE)										
137		CTE - Technical Education - Tech Prep	3200									
138		CTE - Secondary Program Improvement (CTE)	3220	1,328								
139		CTE - WECIP	3235									
140		CTE - Agriculture Education	3235									
141		CTE - Instructional Practice	3240									
142		CTE - Student Organization	3270									
143		CTE - Other (Describe & Itemize)	3299									
144		Total Career and Technical Education		1,328	0							
145		BILINGUAL EDUCATION										
146		Bilingual Ed - Downstate - 7P and 7BE	3305									
147		Bilingual Education Downstate - Transitional Bilingual Education	3310									
148		Total Bilingual Ed		0								
149		State Free Lunch & Breakfast	3350	2,726								
150		School Breakfast Initiative	3355									
151		Driver Education	3370									
152		Adult Ed (from ICC)	3410									
153		Adult Ed - Other (Describe & Itemize)	3499									
154		TRANSPORTATION										
155		Transportation - Regular and Vocational	3500				534,952					
156		Transportation - Special Education	3510				381,821					
157		Transportation - Other (Describe & Itemize)	3599									
158		Total Transportation		0	0		916,773	0				
159		Learning Improvement - Change Grants	3610									
160		Scientific Library	3650									
161		Transit Alternative/Optional Education	3695									
162		Early Childhood - Block Grant	3705									
163		Chicago General Education Block Grant	3766									
164		Chicago Educational Services Block Grant	3767									
165		School Safety & Educational Improvement Block Grant	3775									
166		Technology - Technology for Success	3780									
167		State Charter Schools	3815									
168		Extended Learning Opportunities - Summer Bridges	3825									
169		Infrastructure Improvements - Planning/Construction	3920									
170		School Infrastructure - Maintenance Projects	3925									
171		Other Restricted Revenue from State Sources (Describe & Itemize)		3,377	100,000							
172		Total Restricted Grants-in-Aid		28,162	150,000	0	916,773	0	0	0	0	0
173		Total Receipts from State Sources	3600	1,966,510	150,000	0	916,773	0	0	0	0	0

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

1	A	B	C		D		E		F		G		H		I		J		K	
			(10)	-	(20)		(30)		(40)		(50)		(60)		(70)		(80)		(90)	
2	Description (Enter whole dollar)	Acct #	Educational		Operations & Maintenance		Debt Services		Transportation		Municipal Retirement/ Social Security		Capital Projects		Working Cash		Tort		Fire Prevention & Safety	
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)																			
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4099)																			
176	Federal Impact Aid	4001																		
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009																		
178	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0		0		0		0		0		0		0		0		0	
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4005-4099)																			
180	Head Start	4005																		
181	Construction (Impact Aid)	4050																		
182	MAGNET	4050																		
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090																		
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0		0				0		0		0		0				0	
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)																			
186	TITLE V																			
187	Title V - Innovation and Flexibility Formula	4100																		
188	Title V - Divaria Projects	4105																		
189	Title V - Rural Education Initiative (REI)	4107																		
190	Title V - Other (Describe & Itemize)	4159																		
191	Total Title V		0		0				0		0		0							
192	FOOD SERVICE																			
193	Breakfast Start-Up Expansion	4200																		
194	National School Lunch Program	4210	228,467																	
195	Special Milk Program	4215																		
196	School Breakfast Program	4220	59,279																	
197	Summer Food Service Program	4225																		
198	Child and Adult Care Food Program	4226																		
199	Fresh Fruits & Vegetables	4230																		
200	Food Service - Other (Describe & Itemize)	4299																		
201	Total Food Service		287,746								0									
202	TITLE I																			
203	Title I - Low Income	4300	222,658								3,298									
204	Title I - Low Income - Neglected, Private	4305																		
205	Title I - Migrant Education	4340																		
206	Title I - Other (Describe & Itemize)	4399																		
207	Total Title I		222,658		0				0		3,298									
208	TITLE IV																			
209	Title IV - Student Support & Academic Enrichment Grant	4400	15,153																	
210	Title IV - Part A - Student Support & Academic Enrichment Grants State and Drug Free Schools	4415																		
211	Title IV - 21st Century Comm Learning Centers	4421																		
212	Title IV - Other (Describe & Itemize)	4499																		
213	Total Title IV		15,153		0				0		0									
214	FEDERAL - SPECIAL EDUCATION																			
215	Fed - Spec Education - Preschool Flow-Through	4600	15,486								1,501									
216	Fed - Spec Education - Preschool Discretionary	4605																		
217	Fed - Spec Education - IDEA - Flow Through	4620	357,134								22,640									
218	Fed - Spec Education - IDEA - Room & Board	4625																		
219	Fed - Spec Education - IDEA - Discretionary	4630																		
220	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699																		
221	Total Federal - Special Education		372,620		0				0		24,141									
222	CTE - PERKINS																			
223	CTE - Perkins - Title III - Tech Prep	4770																		
224	CTE - Other (Describe & Itemize)	4799			0															
225	Total CTE - Perkins		0		0						0									

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter whole dollars)	Act #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement/Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
2	Federal - Adult Education	4810									
226	ABEA - General State Aid - Education Stabilization	4850									
227	ABEA - Title I - Low Income	4851									
228	ABEA - Title I - Neglected, Private	4852									
229	ABEA - Title I - Delinquent, Private	4853									
230	ABEA - Title I - School Improvement (Part A)	4854									
231	ABEA - Title I - School Improvement (Section 1003a)	4855									
232	ABEA - IDEA - Part B - Preschool	4856									
233	ABEA - IDEA - Part B - Flow-Through	4857									
234	ABEA - Title II - Technology Formula	4858									
235	ABEA - Title II - Technology-Competitive	4859									
236	ABEA - McKinney - Vento Homeless Education	4860									
237	ABEA - Child Nutrition Equipment Assistance	4862									
238	ABEA - Child Nutrition Equipment Assistance	4863									
239	Impact Aid Formula Grants	4864									
240	Impact Aid Competitive Grants	4865									
241	Qualified Zone Academy Bond Tax Credits	4866									
242	Qualified School Construction Bond Credits	4867									
243	Build America Bond Tax Credits	4868									
244	Build America Bond Interest Reimbursement	4869									
245	ABEA - General State Aid - Other Govt Services Stabilization	4870									
246	Other ABEA Funds - II	4871									
247	Other ABEA Funds - III	4872									
248	Other ABEA Funds - IV	4873									
249	Other ABEA Funds - V	4874									
250	ABEA - Early Childhood	4875									
251	Other ABEA Funds VII	4876									
252	Other ABEA Funds VIII	4877									
253	Other ABEA Funds IX	4878									
254	Other ABEA Funds X	4879									
255	Other ABEA Funds Ed Job Fund Program	4880									
256	Total Stimulus Programs	257	0	0	0	0	0	0		0	0
257	Race to the Top Program	258									
258	Race to the Top - Preschool Expansion Grant	4802									
259	Title III - Immigrant Education Program (IEP)	4805	7,397								
260	Title III - Language Inst Program - Limited Eng (LIMEP)	4809	52,622				1,138				
261	McKinney Education for Homeless Children	4820									
262	Title II - Eisenhower Professional Development Formula	4930									
263	Title II - Teacher Quality	4932	41,960				102				
264	Title II - Part A - Supporting Effective Instruction - State Grants	4935									
265	Federal Charter Schools	4850									
266	State Assessment Grants	4981									
267	Grant for State Assessments and Related Activities	4982									
268	Medicaid Matching Funds - Administrative Oversight	4983	82,603								
269	Medicaid Matching Funds - Fee-for-Service Program	4992	284,470								
270	Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)	4998	16,181								
271	Total Restricted Grants Received from the Federal Govt. Thru the State	271	1,383,420	0	0	0	28,679	0		0	0
272	Total Receipts/Revenues from Federal Sources	4000	1,383,420	0	0	0	28,679	0	0	0	0
273	Total Direct Receipts/Revenues (without Student Activity Funds 1793)	273	22,908,862	1,797,705		2,287,212	674,211	33,450	186,876	77,607	0
274	Total Direct Receipts/Revenues (with Student Activity Funds 1793)	274	22,999,590	1,797,705		2,287,212	674,211	33,450	186,876	77,607	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
2			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	6,562,417	1,375,584	78,462	391,960		1,881			8,410,304	8,297,355
6	Tuition Payment to Charter Schools	1115									0	5,150
7	Pre-K Programs	1125									0	
8	Special Education Programs (Functions 1200-1220)	1200	2,312,842	704,262	37,802	64,629					3,122,720	3,179,834
9	Special Education Programs Pre-K	1225	211,658	44,178	30,575	3,587		(2,119)			289,998	296,186
10	Remedial and Supplemental Programs K-12	1250	71,006	66,924							137,930	78,500
11	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300									0	
13	CTE Programs	1400	212,969	38,589		4,660		62			256,280	150,519
14	Intercolastic Programs	1500	175,140	6,410		6,013		2,327			189,890	190,888
15	Summer School Programs	1600	78,497			98					80,480	167,000
16	Gifted Programs	1650									0	
17	Driver's Education Programs	1700									0	
18	Bilingual Programs	1800	800,868	213,981							1,014,849	978,088
19	Tuant Alternative & Optional Programs	1900									0	
20	Pre-K Programs - Private Tuition	1910						67,020			67,020	
21	Regular K-12 Programs - Private Tuition	1911									0	
22	Special Education Programs K-12 - Private Tuition	1912						7,701			7,701	200,000
23	Special Education Programs Pre-K - Tuition	1913									0	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
26	Adult/Continuing Education Programs - Private Tuition	1916									0	
27	CTE Programs - Private Tuition	1917									0	
28	Intercolastic Programs - Private Tuition	1918									0	
29	Summer School Programs - Private Tuition	1919									0	
30	Gifted Programs - Private Tuition	1920									0	
31	Bilingual Programs - Private Tuition	1921									0	
32	Tuant Alternative/Optional Ed Programs - Private Tuition	1922									0	
33	Student Activity Fund Expenditures	1999						85,344			85,344	0
34	Total Instruction ¹ (without Student Activity Funds)	1000	10,425,397	2,449,928	148,724	470,947	5,304	76,872	0	0	13,577,172	13,543,520
35	Total Instruction ¹ (with Student Activity Funds)	1000	10,425,397	2,449,928	148,724	470,947	5,304	162,216	0	0	13,662,516	13,543,520
36	SUPPORT SERVICES (ED)	2000										
37	SUPPORT SERVICES - PUPILS											
38	Attendance & Social Work Services	2110	452,214	101,369	37,877	631					592,091	486,816
39	Guidance Services	2120									0	
40	Health Services	2130	697,564	213,303	61,403	13,949	9,546				995,765	954,334
41	Psychological Services	2140	397,503	95,502	3,389			730			497,124	582,877
42	Speech Pathology & Audiology Services	2150	496,549	56,846	600	1,481		150			555,626	538,282
43	Other Support Services - Pupils (Describe & Itemize)	2199			55,487						55,487	25,000
44	Total Support Services - Pupils	2100	2,043,830	467,020	158,756	16,061	9,546	880	0	0	2,696,093	2,587,309
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46	Improvement of Instruction Services	2210	407,734	71,728	9,417	1,269		1,930			492,078	550,763
47	Educational Media Services	2220	801,757	217,037	226,375	61,588	73,626	439		2,775	1,383,597	1,602,121
48	Assessment & Testing	2230				13,834					13,834	16,000
49	Total Support Services - Instructional Staff	2200	1,209,491	288,765	235,792	76,691	73,626	2,369	2,775	0	1,889,509	2,168,884
50	SUPPORT SERVICES - GENERAL ADMINISTRATION											
51	Board of Education Services	2310			75,350	2,201		8,143			85,694	91,500
52	Executive Administration Services	2320	287,607	85,842		4,703		2,609			401,089	386,587
53	Special Area Administration Services	2330									0	
54	Tort Immunity Services	2361, 2365			19,722						19,722	30,000
55	Total Support Services - General Administration	2300	287,607	85,842	99,775	22,529	0	10,752	0	0	506,505	508,087

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

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (enter Whole dollars)	Fund #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
2			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
56	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
57	Office of the Principal Services	2410	1,010,025	319,137	2,009	92,362		1,233			1,424,766	1,429,947
58	Other Support Services - School Admin (Describe & Itemize)	2490									0	
59	Total Support Services - School Administration	2400	1,010,025	319,137	2,009	92,362	0	1,233	0	0	1,424,766	1,429,947
60	SUPPORT SERVICES - BUSINESS											
61	Direction of Business Support Services	2510	171,039	52,589	5,873			962			230,463	215,373
62	Fiscal Services	2520	136,342	62,949	39,508	3,581		200			242,580	233,145
63	Operation & Maintenance of Plant Services	2540									0	
64	Pupil Transportation Services	2550									0	
65	Food Services	2560	114,192	419,269	184						533,645	391,500
66	Internal Services	2570			27,000						27,000	31,500
67	Total Support Services - Business	2500	421,573	534,807	72,565	3,581	0	1,162	0	0	1,033,688	871,518
68	SUPPORT SERVICES - CENTRAL											
69	Direction of Central Support Services	2610			26,062						0	27,000
70	Planning, Research, Development, & Evaluation Services	2620			44,631	1,364					45,995	118,000
71	Information Services	2630			33,322	21,225					233,510	218,790
72	Staff Services	2640	125,831	53,132	28,984						28,984	26,000
73	Data Processing Services	2660			132,999	22,589					334,551	389,790
74	Total Support Services - Central	2600	125,831	53,132	132,999	22,589	0	0	0	0	334,551	389,790
75	Other Support Services (Describe & Itemize)	2900	1,341		9,268	1,428					12,037	13,000
76	Total Support Services	2000	5,099,698	1,748,703	711,164	235,241	83,172	16,396	2,775	0	7,897,149	7,968,535
77	COMMUNITY SERVICES (EO)	3000	167,873	12,765	45,698	7,324					233,660	231,634
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (EO)	4000										
79												
80	Payments for Regular Programs	4110									0	
81	Payments for Special Education Programs	4120			300,693			540,955			841,648	934,896
82	Payments for Adult/Continuing Education Programs	4130									0	
83	Payments for CTE Programs	4140									0	
84	Payments for Community College Programs	4170									0	
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
86	Total Payments to Other Govt Units (In-State)	4100			300,693			540,955			841,648	934,896
87	Payments for Regular Programs - Tuition	4210									0	
88	Payments for Special Education Programs - Tuition	4220									0	
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
90	Payments for CTE Programs - Tuition	4240									0	
91	Payments for Community College Programs - Tuition	4270									0	
92	Payments for Other Programs - Tuition	4280									0	
93	Other Payments to In-State Govt Units	4290									0	
94	Total Payments to Other Govt Units - Tuition (In State)	4200						0			0	0
95	Payments for Regular Programs - Transfers	4310									0	
96	Payments for Special Education Programs - Transfers	4320									0	
97	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	
98	Payments for CTE Programs - Transfers	4340									0	
99	Payments for Community College Program- Transfers	4370									0	
100	Payments for Other Programs - Transfers	4380									0	
101	Other Payments to In-State Govt Units - Transfers	4390									0	
102	Total Payments to Other Govt Units - Transfers (In-State)	4300			0			0			0	0
103	Payments to Other Govt Units (Out-of-State)	4400									0	
104	Total Payments to Other Govt Units	4000			300,693			540,955			841,648	934,896
105	DEBT SERVICES (EO)	5000										

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2026

A		B											L
Description (enter whole dollars)		Fund #	C (100)	D (200)	E (300)	F (400)	G (500)	H (600)	I (700)	J (800)	K (900)	Budget	
2	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT												
106	Tax Anticipation Warrants	5110									0		
108	Tax Anticipation Notes	5120									0		
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0		
110	State Aid Anticipation Certificates	5140									0		
111	Other Interest on Short-Term Debt	5150									0		
112	Total Interest on Short-Term Debt	5100						0			0		
113	Debt Services - Interest on Long-Term Debt	5200									0		
114	Total Debt Services	5000						0			0		
115	PROVISIONS FOR CONTINGENCIES (ED)	6000											
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		15,692,968	4,211,396	1,206,279	713,512	88,476	634,223	2,775	0	22,549,629	22,678,585	
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		15,692,968	4,211,396	1,206,279	713,512	88,476	719,567	2,775	0	22,634,973	22,678,585	
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										359,233		
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										364,617		
120	20 - OPERATIONS & MAINTENANCE FUND (O&M)												
121	SUPPORT SERVICES (O&M)	2000											
122	SUPPORT SERVICES - PUPILS												
123	Other Support Services - Pupils (f.unc. 2190 Describe & Itemize)	2100									0		
124	SUPPORT SERVICES - BUSINESS												
125	Direction of Business Support Services	2510									0		
126	Facilities Acquisition & Construction Services	2530									0		
127	Operation & Maintenance of Plant Services	2540	962,055	209,071	373,616	416,271	55,902	200	1,000		2,018,115	1,971,281	
128	Pupil Transportation Services	2550									0		
129	Food Services	2560									0		
130	Total Support Services - Business	2500	962,055	209,071	373,616	416,271	55,902	200	1,000	0	2,018,115	1,971,281	
131	Other Support Services (Describe & Itemize)	2900									0		
132	Total Support Services	2000	962,055	209,071	373,616	416,271	55,902	200	1,000	0	2,018,115	1,971,281	
133	COMMUNITY SERVICES (O&M)	3000									0		
134	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000											
135	PAYMENTS TO OTHER GOVT UNITS (INSTATE)												
136	Payments for Regular Programs	4110									0		
137	Payments for Special Education Programs	4120									0		
138	Payments for CTE Programs	4140									0		
139	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0		
140	Total Payments to Other Govt. Units (In-State)	4100			0			0			0		
141	Payments to Other Govt. Units (Out of State)	4400									0		
142	Total Payments to Other Govt Units	4000			0			0			0		
143	DEBT SERVICES (O&M)	5000											
144	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT												
145	Tax Anticipation Warrants	5110									0		
146	Tax Anticipation Notes	5120									0		
147	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0		
148	State Aid Anticipation Certificates	5140									0		
149	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0		
150	Total Debt Service - Interest on Short-Term Debt	5100						0			0		
151	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0		
152	Total Debt Services	5000						0			0		
153	PROVISIONS FOR CONTINGENCIES (O&M)	6000											
154	Total Direct Disbursements/Expenditures		962,055	209,071	373,616	416,271	55,902	200	1,000	0	2,018,115	1,971,281	
155	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(220,410)		
156													

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

1	A	B		C	D	E	F	G	H	I	J	K		L
		Description (Enter Whole Dollars)	Func #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Total	Budget
2														
158		30 - DEBT SERVICES (DS)												
159		PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000											
160		PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)	4110									0		
161		Payments for Regular Programs	4120									0		
162		Payments for Special Education Programs	4130									0		
163		Other Payments to In-State Govt Units (Describe & Itemize)	4190									0		
164		Total Payments to Other Districts & Govt Units (In-State)	4000									0		0
165		DEBT SERVICES (DS)	5000											
166		DEBT SERVICES - INTEREST ON SHORT-TERM DEBT												
167		Tax Anticipation Warrants	5110									0		
168		Tax Anticipation Notes	5120									0		
169		Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0		
170		State Aid Anticipation Certificates	5140									0		
171		Other Interest on Short-Term Debt (Describe & Itemize)	5150									0		
172		Total Debt Services - Interest on Short-Term Debt	5100									0		0
173		DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200											
174		DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300									382,252		408,287
175		DEBT SERVICES - OTHER (Describe & Itemize)	5400						1,044,350			1,044,350		997,875
176		Total Debt Services	5000			0			1,876			1,876		0
177		PROVISION FOR CONTINGENCIES (DS)	6000						1,428,478			1,428,478		1,406,162
178		Total Disbursements/Expenditures				0			1,428,478			1,428,478		1,406,162
179		Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										36,462		
180														
181		40 - TRANSPORTATION FUND (TR)												
182		SUPPORT SERVICES (TR)												
183		SUPPORT SERVICES - PUPILS												
184		Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0		
185		SUPPORT SERVICES - BUSINESS												
186		Pupil Transportation Services	2550	57,613		1,872,692	88,859					2,019,164		1,745,832
187		Other Support Services (Describe & Itemize)	2900			774						774		1,000
188		Total Support Services	2000	57,613	0	1,873,466	88,859	0	0	0	0	2,019,938		1,746,832
189		COMMUNITY SERVICES (TR)	3000									0		
190		PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000											
191		PAYMENTS TO OTHER GOVT UNITS (In-State)												
192		Payments for Regular Programs	4110									0		
193		Payments for Special Education Programs	4120									265,689		250,000
194		Payments for Adult/Continuing Education Programs	4130			265,689						0		
195		Payments for CTE Programs	4140									0		
196		Payments for Community College Programs	4170									0		
197		Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0		
198		Total Payments to Other Govt. Units (In-State)	4100			265,689						265,689		250,000
199		PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0		
200		Total Payments to Other Govt Units	4000			265,689						0		250,000
201		DEBT SERVICES (TR)	5000											
202		DEBT SERVICE - INTEREST ON SHORT-TERM DEBT												
203		Tax Anticipation Warrants	5110									0		
204		Tax Anticipation Notes	5120									0		
205		Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0		
206		State Aid Anticipation Certificates	5140									0		
207		Other Interest on Short-Term Debt (Describe & Itemize)	5150									0		
208		Total Debt Services - Interest on Short-Term Debt	5100									0		0
209		DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0		

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

1	A	Description (Enter Whole Dollars)	B	C	D	E	F	G	H	I	J	K	L
			Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
210		DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (lease/Purchase Principal Retired) 11	5300									0	
211		DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
212		Total Debt Services	5000						0			0	0
213		PROVISION FOR CONTINGENCIES (FR)	6000										
214		Total Disbursements/Expenditures		57,613	0	2,139,155	88,859	0	0	0	0	2,285,627	1,996,832
215		Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1,585	
216													
217		50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
218		INSTRUCTION (MR/SS)	1000										
219		Regular Programs	1100									91,518	93,982
220		Pre-K Programs	1125									0	
221		Special Education Programs (Functions 1200-1220)	1200									143,116	139,295
222		Special Education Programs - Pre-K	1225									6,713	6,001
223		Remedial and Supplemental Programs - K-12	1250									5,432	0
224		Remedial and Supplemental Programs - Pre-K	1275									0	
225		Adult/Continuing Education Programs	1300									0	
226		CTE Programs	1400									2,923	1,957
227		Interscholastic Programs	1500									4,027	2,565
228		Summer School Programs	1600									3,464	
229		Gifted Programs	1650									0	
230		Driver's Education Programs	1700									0	
231		Bilingual Programs	1800									24,065	19,798
232		Tuants' Alternative & Optional Programs	1900									0	
233		Total Instruction	1000									281,258	263,598
234		SUPPORT SERVICES (MR/SS)	2000										
235		SUPPORT SERVICES - PUPILS											
236		Attendance & Social Work Services	2110									6,817	6,064
237		Guidance Services	2120									0	
238		Health Services	2130									102,133	92,167
239		Psychological Services	2140									5,595	6,653
240		Speech Pathology & Audiology Services	2150									7,089	5,940
241		Other Support Services - Pupils (Describe & Itemize)	2190									0	
242		Total Support Services - Pupils	2100									121,634	110,824
243		SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244		Improvement of Instruction Services	2210									10,821	6,184
245		Educational Media Services	2220									44,459	43,269
246		Assessment & Testing	2230									0	
247		Total Support Services - Instructional Staff	2200									55,280	49,453
248		SUPPORT SERVICES - GENERAL ADMINISTRATION											
249		Board of Education Services	2310									0	
250		Executive Administration Services	2320									11,333	11,100
251		Special Area Administration Services	2330									0	
252		Claims Paid from Self Insurance Fund	2351									0	
253		Risk Management and Claims Services Payments	2355									0	
254		Total Support Services - General Administration	2300									11,333	11,100
255		SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256		Office of the Principal Services	2410									58,081	61,634
257		Other Support Services - School Administration (Describe & Itemize)	2450									0	
258		Total Support Services - School Administration	2400									58,081	61,634

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

1	A	B	C	D	E	F	G	H	I	J	K		L
											Funct #	Total	
2	Description (Enter Whole Dollars)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget	
259	SUPPORT SERVICES - BUSINESS												
260	Direction of Business Support Services	2510		2,461							2,461	2,340	
261	Fiscal Services	2520		20,224							20,224	20,197	
262	Facilities Acquisition & Construction Services	2530									0	0	
263	Operation & Maintenance of Plant Services	2540		140,629							140,629	135,392	
264	Pupil Transportation Services	2550		2,678							2,678	0	
265	Food Services	2560		6,685							6,685	0	
266	Internal Services	2570									0	0	
267	Total Support Services - Business	2500		172,677							172,677	157,929	
268	SUPPORT SERVICES - CENTRAL												
269	Direction of Central Support Services	2610									0	0	
270	Planning, Research, Development, & Evaluation Services	2620									0	0	
271	Information Services	2630									0	0	
272	Staff Services	2640		18,783							18,783	18,516	
273	Data Processing Services	2660									0	0	
274	Total Support Services - Central	2600		18,783							18,783	18,516	
275	Other Support Services (Describe & Itemize)	2900		177							177	0	
276	Total Support Services	2000		437,965							437,965	409,556	
277	COMMUNITY SERVICES (MR/SS)	3000		17,571							17,571	7,808	
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000											
279	Payments for Regular Programs	4110									0	0	
280	Payments for Special Education Programs	4120									0	0	
281	Payments for CTE Programs	4140									0	0	
282	Total Payments to Other Govt Units	4000		0							0	0	
283	DEBT SERVICES (MR/SS)	5000											
284	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT												
285	Tax Anticipation Warrants	5110									0	0	
286	Tax Anticipation Notes	5120									0	0	
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0	
288	State Aid Anticipation Certificates	5140									0	0	
289	Other (Describe & Itemize)	5150									0	0	
290	Total Debt Services - Interest	5000						0			0	0	
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000											
292	Total Disbursements/Expenditures			736,794				0			736,794	680,962	
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(62,583)		
294													
295	60 - CAPITAL PROJECTS (CP)												
296	SUPPORT SERVICES (CP)	2000											
297	SUPPORT SERVICES - BUSINESS												
298	Facilities Acquisition and Construction Services	2530			184,995	1,407,153					1,592,148	1,774,000	
299	Other Support Services (Describe & Itemize)	2900									0	0	
300	Total Support Services	2000	0	0	184,995	1,407,153	0	0	0	0	1,592,148	1,774,000	
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000											
302	PAYMENTS TO OTHER GOVT UNITS (In-State)												
303	Payments to Regular Programs (In-State)	4110									0	0	
304	Payments for Special Education Programs	4120									0	0	
305	Payments for CTE Programs	4140									0	0	
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0	
307	Total Payments to Other Govt Units	4000			0			0			0	0	
308	PROVISION FOR CONTINGENCIES (S&C/CI)	6000											
309	Total Disbursements/Expenditures		0	0	184,995	1,407,153	0	0	0	0	1,592,148	1,774,000	
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,558,698)		
311													

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (enter Whole Dollars)	Fund #	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	
317	Tuition Payment to Charter Schools	1115									0	
318	Pre-K Programs	1125									0	
319	Special Education Programs (Functions 1200 - 1220)	1200									0	
320	Special Education Programs Pre-K	1225									0	
321	Remedial and Supplemental Programs K-12	1250									0	
322	Remedial and Supplemental Programs Pre-K	1275									0	
323	Adult/Continuing Education Programs	1300									0	
324	CTE Programs	1400									0	
325	Interdisciplinary Programs	1500									0	
326	Summer School Programs	1600									0	
327	Gifted Programs	1650									0	
328	Driver's Education Programs	1700									0	
329	Bilingual Programs	1800									0	
330	Truant Alternative & Optional Programs	1900									0	
331	Pre-K Programs - Private Tuition	1910									0	
332	Regular K-12 Programs - Private Tuition	1911									0	
333	Special Education Programs K-12 Private Tuition	1912									0	
334	Special Education Programs Pre-K Tuition	1913									0	
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0	
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	
337	Adult/Continuing Education Programs Private Tuition	1916									0	
338	CTE Programs Private Tuition	1917									0	
339	Interdisciplinary Programs Private Tuition	1918									0	
340	Summer School Programs Private Tuition	1919									0	
341	Gifted Programs Private Tuition	1920									0	
342	Bilingual Programs Private Tuition	1921									0	
343	Truants Alternative/Op. Ed Programs Private Tuition	1922									0	
344	Total Instruction ¹⁴	1000	0	0	0	0	0	0	0	0	0	0
345	SUPPORT SERVICES (TF)	2000										
346	Support Services - Pupil	2100									0	
347	Attendance & Social Work Services	2110									0	
348	Guidance Services	2120									0	
349	Health Services	2130									0	
350	Psychological Services	2140									0	
351	Speech Pathology & Audiology Services	2150									0	
352	Other Support Services - Pupil (Describe & Itemize)	2190									0	
353	Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0	0
354	Support Services - Instructional Staff	2200									0	
355	Improvement of Instruction Services	2210									0	
356	Educational Media Services	2220									0	
357	Assessment & Testing	2230									0	
358	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0	0
359	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
360	Board of Education Services	2310									0	
361	Executive Administration Services	2320									0	
362	Special Area Administration Services	2330									0	
363	Claims Paid from Self Insurance Fund	2361		473	179,253						179,726	172,167
364	Risk Management and Claims Services Payments	2365										
365	Total Support Services - General Administration	2300	0	473	179,253	0	0	0	0	0	179,726	172,167

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

[illegible]

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

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (enter Whole Dollars)	Fund #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
370	Support Services - Business	2500									0	
371	Direction of Business Support Services	2510									0	
372	Fiscal Services	2520									0	
373	Facilities Acquisition and Construction Services	2530									0	
374	Operation & Maintenance of Plant Services	2540									0	
375	Pupil Transportation Services	2550									0	
376	Food Services	2560									0	
377	Internal Services	2570									0	
378	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
379	Support Services - Central	2600										
380	Direction of Central Support Services	2610									0	
381	Planning, Research, Development & Evaluation Services	2620									0	
382	Information Services	2630									0	
383	Staff Services	2640									0	
384	Data Processing Services	2660									0	
385	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
386	Other Support Services (Describe & Itemize)	2900									0	
387	Total Support Services	2000	0	473	179,253	0	0	0	0	0	179,726	172,167
388	COMMUNITY SERVICES (TF)	3000									0	
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)											
390	Payments to Other Dist & Govt Units (In-State)											
391	Payments for Regular Programs	4110									0	
392	Payments for Special Education Programs	4120									0	
393	Payments for Adult/Continuing Education Programs	4130									0	
394	Payments for CTE Programs	4140									0	
395	Payments for Community College Programs	4170									0	
396	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
397	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0	0
398	Payments for Regular Programs - Tuition	4210									0	
399	Payments for Special Education Programs - Tuition	4220									0	
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
401	Payments for CTE Programs - Tuition	4240									0	
402	Payments for Community College Programs - Tuition	4270									0	
403	Payments for Other Programs - Tuition	4280									0	
404	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0	
405	Total Payments to In-State Govt Units (Describe & Itemize)	4200						0			0	0
406	Payments for Regular Programs - Transfers	4310									0	
407	Payments for Special Education Programs - Transfers	4320									0	
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	
409	Payments for CTE Programs - Transfers	4340									0	
410	Payments for Community College Program - Transfers	4370									0	
411	Payments for Other Programs - Transfers	4380									0	
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390						0			0	
413	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0	0
414	Payments to Other Dist & Govt Units (Out of State)	4400									0	
415	Total Payments to Other Dist & Govt Units	4000			0			0			0	0

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

1	A	B											L
		Description (enter whole dollar)	Func #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
416		DEBT SERVICES (TF)	5000										
417		DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
418		Tax Anticipation Warrants	5110									0	
419		Tax Anticipation Notes	5120									0	
420		Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
421		State Aid Anticipation Certificates	5140									0	
422		Other Interest or Short-Term Debt	5150									0	
423		Total Debt Services - Interest on Short-Term Debt	5100						0			0	0
424		DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
		DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (lease/Purchase	5300										
425		Principal Retired) ¹¹										0	
426		DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
427		Total Debt Services	5000						0			0	0
428		PROVISIONS FOR CONTINGENCIES (TF)	6000										
429		Total Disbursements/Expenditures		0	473	179,253	0	0	0	0	0	179,726	172,167
430		Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(102,119)	
432		90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
433		SUPPORT SERVICES (FP&S)	2000										
434		Facilities Acquisition & Construction Services	2530									0	
435		Operation & Maintenance of Plant Services	2540									0	
436		Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
437		Other Support Services (Describe & Itemize)	2900									0	
438		Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
439		PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
440		Payments to Regular Programs	4110									0	
441		Payments to Special Education Programs	4120									0	
442		Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
443		Total Payments to Other Govt. Units	4000						0			0	0
444		DEBT SERVICES (FP&S)	5000										
445		DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
446		Tax Anticipation Warrants	5110									0	
447		Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
448		Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
449		DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
450		Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (lease/Purchase	5300										
		Principal Retired)										0	
451		Total Debt Service	5000						0			0	0
452		PROVISION FOR CONTINGENCIES (FP&S)	6000										
453		Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
454		Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	0
455													

A						B	C	D	E	F
SCHEDULE OF AD VALOREM TAX RECEIPTS										
1	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)
2								(Column B - C)		(Column E - C)
3										
4	Educational					18,273,321	9,880,933	8,392,388	19,009,304	9,128,371
5	Operations & Maintenance					1,492,193	806,736	685,457	1,550,002	743,266
6	Debt Services **					1,429,173	772,966	656,207	1,493,982	721,016
7	Transportation					1,087,156	587,854	499,302	1,169,268	581,414
8	Municipal Retirement					309,170	167,601	141,569	391,701	224,100
9	Capital Improvements					0		0		0
10	Working Cash					154,920	83,801	71,119	199,746	115,945
11	Tort Immunity					73,865	40,024	33,841	79,903	39,879
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					309,170	167,601	141,569	391,701	224,100
17	Summer School					0		0		0
18	Other (Describe & Itemize)					0		0		0
19	Totals					23,128,968	12,507,516	10,621,452	24,285,607	11,778,091
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).									

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

	A	B	C	D	E	F	G	H	I	J	K
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES										
2	Description (Enter Whole Dollars)					Account No.	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education
3	Cash Basis Fund Balance as of July 1, 2024										
4	RECEIPTS:										
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	73,865				
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	0				
7	Drivers' Education Fees					10-1970					
8	School Facility Occupation Tax Proceeds					30 or 60-1983					
9	Driver Education					10 or 20-3370					
10	Other Receipts (Describe & Itemize)					-	3,742				
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	Total Receipts						77,607	0	0	0	0
13	DISBURSEMENTS:										
14	Instruction					10 or 50-1000					
15	Facilities Acquisition & Construction Services					20 or 60-2530					
16	Tort Immunity Services					80	179,726				
17	DEBT SERVICE:										
18	Debt Services - Interest on Long-Term Debt					30-5200					
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300					
20	Debt Services Other (Describe & Itemize)					30-5400					
21	Total Debt Services									0	
22	Other Disbursements (Describe & Itemize)					-					
23	Total Disbursements						179,726	0	0	0	0
24	Ending Cash Basis Fund Balance as of June 30, 2025						(102,119)	0	0	0	0
25	Reserved Cash Balance					714					
26	Unreserved Cash Balance					730	(102,119)	0	0	0	0
27											
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a										
29											
30	Yes ☐ No ☒ Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?						179,726				
31	If yes, list in the aggregate the following:					Total Claims Payments:					
32						Total Reserve Remaining:	(102,119)				
33											
34	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter the total dollar amount for each category.										
35	Expenditures:										
36	Workers' Compensation Act and/or Workers' Occupational Disease Act						0				
37	Unemployment Insurance Act						0				
38	Insurance (Regular or Self-Insurance)						179,726				
39	Risk Management and Claims Service						0				
40	Judgments/Settlements						0				
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction						0				
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)						0				
43	Legal Services						0				
44	Principal and Interest on Tort Bonds						0				
45	Other - Explain on Itemization 44 tab						0				
46	Total						0				
47	G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0						OK				
48											
49											
50	a Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year. b 55 ILCS 5/5-1006.7										

A B C D E F G H I J K L											
SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
1	2	3	4	5	6	7	8	9	10	11	12
Description of Assets (Enter Whole Dollars)	Act #	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
Works of Art & Historical Treasures	210				0					0	0
Land	220				405,938						405,938
Non-Depreciable Land	221	405,938			405,938						
Depreciable Land	222				0	50				0	0
Buildings	230										
Permanent Buildings	231	27,321,676	1,391,413		28,713,089	50	8,564,974	972,258		9,537,232	19,175,857
Temporary Buildings	232				0	20				0	0
Improvements Other than Buildings (Infrastructure)	240	1,742,943	184,857		1,927,800	20	633,542	64,887		698,429	1,229,371
Capitalized Equipment	250										
10 Yr Schedule	251				0	10				0	0
5 Yr Schedule	252	3,497,030	191,378		3,688,408	5	2,934,444	262,680		3,197,124	491,284
3 Yr Schedule	253				0	3				0	0
Construction in Progress	260	1,168,272			216,117	-					952,155
Total Capital Assets	200	34,135,859	1,767,648		35,687,390		12,132,960	1,299,825	0	13,432,785	22,254,605
Non-Capitalized Equipment	700				3,775	10		378			
Allowable Depreciation								1,300,203			

	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.						
3							
4	Fund	Sheet Row	ACCOUNT NO - TITLE			Amount	
5							
6	OPERATING EXPENSE PER PUPIL						
7	EXPENDITURES:						
8	ED	Expenditures 16-24, L116	Total Expenditures		\$	22,549,629	
9	O&M	Expenditures 16-24, L155	Total Expenditures			2,018,115	
10	DS	Expenditures 16-24, L178	Total Expenditures			1,428,478	
11	TR	Expenditures 16-24, L214	Total Expenditures			2,285,627	
12	MR/SS	Expenditures 16-24, L292	Total Expenditures			736,794	
13	TORT	Expenditures 16-24, L429	Total Expenditures			179,726	
14			Total Expenditures		\$	29,198,369	
15	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:						
16							
17							
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 Spedal Ed - Transp Fees from Other Districts (In State)			0	
25	TR	Revenues 10-15, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)			0	
26	TR	Revenues 10-15, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)			0	
27	TR	Revenues 10-15, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)			0	
28	TR	Revenues 10-15, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)			0	
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410 Adult Ed (from ICCB)			0	
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499 Adult Ed - Other (Describe & Itemize)			0	
31	O&M-TR	Revenues 10-15, L214, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through			0	
32	O&M-TR	Revenues 10-15, L215, Col D,F	4605 Fed - Spec Education - Preschool Discretionary			0	
33	O&M	Revenues 10-15, L225, Col D	4810 Federal - Adult Education			0	
34	ED	Expenditures 16-24, L7, Col K - (G+I)	1125 Pre-K Programs			0	
35	ED	Expenditures 16-24, L9, Col K - (G+I)	1225 Special Education Programs Pre-K			289,998	
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			80,480	
39	ED	Expenditures 16-24, L20, Col K	1910 Pre-K Programs - Private Tuition			67,020	
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			7,701	
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 Progrms - Private Tuition			0	
52	ED	Expenditures 16-24, L77, Col K - (G+I)	3000 Community Services			233,660	
53	ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units			841,648	
54	ED	Expenditures 16-24, L116, Col G	- Capital Outlay			88,476	
55	ED	Expenditures 16-24, L116, Col I	- Non-Capitalized Equipment			2,775	
56	O&M	Expenditures 16-24, L134, Col K - (G+I)	3000 Community Services			0	
57	O&M	Expenditures 16-24, L143, Col K	4000 Total Payments to Other Govt Units			0	
58	O&M	Expenditures 16-24, L155, Col G	- Capital Outlay			55,902	
59	O&M	Expenditures 16-24, L155, Col I	- Non-Capitalized Equipment			1,000	
60	DS	Expenditures 16-24, L164, Col K	4000 Payments to Other Dist & Govt Units			0	
61	DS	Expenditures 16-24, L174, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			1,044,350	
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			265,689	
64	TR	Expenditures 16-24, L210, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			0	
65	TR	Expenditures 16-24, L214, Col G	- Capital Outlay			0	
66	TR	Expenditures 16-24, L214, Col I	- Non-Capitalized Equipment			0	
67	MR/SS	Expenditures 16-24, L220, Col K	1125 Pre-K Programs			0	
68	MR/SS	Expenditures 16-24, L222, Col K	1225 Special Education Programs - Pre-K			6,713	
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			3,464	
72	MR/SS	Expenditures 16-24, L277, Col K	3000 Community Services			17,571	
73	MR/SS	Expenditures 16-24, L282, Col K	4000 Total Payments to Other Govt Units			0	
74	Tort	Expenditures 16-24, L318, Col K - (G+I)	1125 Pre-K Programs			0	
75	Tort	Expenditures 16-24, L320, Col K - (G+I)	1225 Special Education Programs Pre-K			0	
76	Tort	Expenditures 16-24, L322, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K			0	
77	Tort	Expenditures 16-24, L323, Col K - (G+I)	1300 Adult/Continuing Education Programs			0	
78	Tort	Expenditures 16-24, L326, Col K - (G+I)	1600 Summer School Programs			0	
79	Tort	Expenditures 16-24, L331, Col K	1910 Pre-K Programs - Private Tuition			0	
80	Tort	Expenditures 16-24, L332, Col K	1911 Regular K-12 Programs - Private Tuition			0	
81	Tort	Expenditures 16-24, L333, Col K	1912 Special Education Programs K-12 - Private Tuition			0	
82	Tort	Expenditures 16-24, L334, Col K	1913 Special Education Programs Pre-K - Tuition			0	
83	Tort	Expenditures 16-24, L335, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0	
84	Tort	Expenditures 16-24, L336, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0	
85	Tort	Expenditures 16-24, L337, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0	
86	Tort	Expenditures 16-24, L338, Col K	1917 CTE Programs - Private Tuition			0	
87	Tort	Expenditures 16-24, L339, Col K	1918 Interscholastic Programs - Private Tuition			0	
88	Tort	Expenditures 16-24, L340, Col K	1919 Summer School Programs - Private Tuition			0	
89	Tort	Expenditures 16-24, L341, Col K	1920 Gifted Programs - Private Tuition			0	
90	Tort	Expenditures 16-24, L342, Col K	1921 Bilingual Programs - Private Tuition			0	
91	Tort	Expenditures 16-24, L343, Col K	1922 Truants Alternative/Optional Ed Programs - Private Tuition			0	
92	Tort	Expenditures 16-24, L388, Col K - (G+I)	3000 Community Services			0	
93	Tort	Expenditures 16-24, L415, Col K	4000 Total Payments to Other Govt Units			0	
94	Tort	Expenditures 16-24, L429, Col G	- Capital Outlay			0	
95	Tort	Expenditures 16-24, L429, Col I	- Non-Capitalized Equipment			0	
96							
97			Total Deductions for OEPP Computation (Sum of Lines 18 - 95)		\$	3,006,447	
98			Total Operating Expenses Regular K-12 (Line 14 minus Line 96)			26,191,922	
			9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2024-2025			1,311,213	

	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	
99					Estimated OEPP (Line 97 divided by Line 98)	\$	19,975.08
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)			0
107	TR	Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)			0
108	TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)			0
109	TR	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)			0
110	TR	Revenues 10-15, L54, Col F	1434	CTE -Transp Fees from Other Sources (Out of State)			0
111	TR	Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)			0
112	TR	Revenues 10-15, L57, Col F	1443	Spedal Ed - Transp Fees from Other Sources (In State)			0
113	TR	Revenues 10-15, L58, Col F	1444	Spedal Ed - Transp Fees from Other Sources (Out of State)			0
114	ED	Revenues 10-15, L75, Col C	1600	Total Food Service		208,001	
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		65,330	
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		203,893	
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)		24,027	
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		110,948	
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts		0	
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991	Payment from Other Districts		0	
124	ED	Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)		366,867	
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education		20,731	
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		1,328	
127	ED-MR/SS	Revenues 10-15, L147, Col C,G	3300	Total Bilingual Ed		0	
128	ED	Revenues 10-15, L148, Col C	3360	State Free Lunch & Breakfast		2,726	
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	
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation		916,773	
132	ED	Revenues 10-15, L158, Col C	3610	Learning Improvement - Change Grants		0	
133	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660	Scientific Literacy		0	
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695	Truant Alternative/Optional Education		0	
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant		0	
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0	
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0	
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780	Technology - Technology for Success		0	
139	ED-TR	Revenues 10-15, L166, Col C,F	3815	State Charter Schools		0	
140	O&M	Revenues 10-15, L169, Col D	3925	School Infrastructure - Maintenance Projects		50,000	
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999	Other Restricted Revenue from State Sources		103,377	
142	ED	Revenues 10-15, L179, Col C	4045	Head Start (Subtract)		0	
143	ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	
144	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100	Total Title V		0	
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service		287,746	
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		225,966	
147	ED-O&M-TR-MR/SS	Revenues 10-15, L212, Col C,D,F,G	4400	Total Title IV		15,153	
148	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		379,774	
149	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		0	
150	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0	
151	ED-O&M-TR-MR/SS	Revenues 10-15, L219, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0	
152	ED-O&M-MR/SS	Revenues 10-15, L224, Col C,D,G	4700	Total CTE - Perkins		0	
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C225 thru J254)	4800	Total ARRA Program Adjustments		0	
178	ED	Revenues 10-15, L256, Col C	4901	Race to the Top		0	
179	ED-O&M-TR-MR/SS	Revenues 10-15, L257, Col C,D,F,G	4902	Race to the Top-Preschool Expansion Grant		0	
180	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		7,397	
181	ED-TR-MR/SS	Revenues 10-15, L259, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		53,760	
182	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4920	McKinney Education for Homeless Children		0	
183	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0	
184	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4932	Title II - Teacher Quality		42,062	
185	ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4935	Title II - Part A - Supporting Effective Instruction - State Grants		0	
186	ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4960	Federal Charter Schools		0	
187	ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4981	State Assessment Grants		0	
188	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4982	Grant for State Assessments and Related Activities		0	
189	ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		82,603	
190	ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		284,470	
191	ED-O&M-TR-MR/SS	Revenues 10-15, L269, Col C,D,F,G	4998	Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)		16,181	
192	Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY21, FY22, FY23, FY24, or FY25 revenue received in FY25 for FY21, FY22, FY23, FY24, or FY25 Expenses		0	
193	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		617,347	
194	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **		151,839	
196				Total Deductions for PCTC Computation (Line 104 through Line 194)	\$	4,238,299	
197				Net Operating Expense for Tuition Computation (Line 97 minus Line 196)		21,953,623	
198				Total Depreciation Allowance (from page 36, Line 18, Col I)		1,300,203	
199				Total Allowance for PCTC Computation (Line 197 plus Line 198)		23,253,826	
200				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2024-2025		1,311.23	
201				Total Estimated PCTC (Line 199 divided by Line 200)	\$	17,734.36	
202							
203	*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.						
204	**Go to the Evidence-Based Funding Distribution Calculation webpage.						
205	Under Reports, open the FY 2025 Special Education Funding Allocation Calculation Details and the FY 2025 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. Please enter 0 if the district does not have allocations for lines 193 and 194						

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

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

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



Indirect Cost Rate Plan

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

[illegible]

ESTIMATED INDIRECT COST DATA

A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA						
2	SECTION I						
3	Financial Data To Assist Indirect Cost Rate Determination						
4	(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)						
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.						
6	Support Services - Direct Costs						
7	Direction of Business Support Services (10, 50, and 80 -2510)						
8	Fiscal Services (10, 50, & 80 -2520)						
9	Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540)						
10	Food Services (10 & 80 -2560) Must be less than (P16, Col E-F, L65) *Only include food costs.						
11	Value of Commodities Received for Fiscal Year 2025 (include the value of commodities when determining if a Single Audit is required).						
12	Internal Services (10, 50, and 80 -2570)						
13	Staff Services (10, 50, and 80 -2640)						
14	Data Processing Services (10, 50, & 80 -2660)						
15	SECTION II						
16	Estimated Indirect Cost Rate for Federal Programs						
17							
18							
19	Instruction	Function	Restricted Program		Unrestricted Program		
20	Support Services:	1000	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs	
21	Pupil	2100		13,853,126		13,853,126	
22	Instructional Staff	2200		2,808,181		2,808,181	
23	General Admin.	2300		1,868,388		1,868,388	
24	School Admin.	2400		697,564		697,564	
25	Business:	2400		1,482,847		1,482,847	
26	Direction of Business Spt. Srv.	2510	232,924	0	232,924	0	0
27	Fiscal Services	2520	262,804	0	262,804	0	0
28	Oper. & Maint. Plant Services	2540		2,101,842	2,101,842		0
29	Pupil Transportation	2550		2,021,842		2,021,842	
30	Food Services	2560		540,330		540,330	
31	Internal Services	2570	27,000	0	27,000	0	0
32	Central:						
33	Direction of Central Spt. Srv.	2610		0			0
34	Plan, Rrch, Divlp, Eval. Srv.	2620		26,062		26,062	
35	Information Services	2630		45,995		45,995	
36	Staff Services	2640	252,293	0	252,293	0	0
37	Data Processing Services	2660	28,984	0	28,984	0	0
38	Other:	2900		12,988		12,988	
39	Community Services	3000		251,231		251,231	
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)			(4,208,402)		(4,208,402)	
41	Total		804,005	21,501,994	2,905,847	19,400,152	
42			Restricted Rate*		Unrestricted Rate*		
43			Total Indirect Costs:	804,005	Total Indirect Costs:	2,905,847	
44			Total Direct Costs:	21,501,994	Total Direct Costs:	19,400,152	
45				= 3.74%		= 14.98%	

	A	B	C	D	E	F
1	REPORT ON SHARED SERVICES OR OUTSOURCING					
2	School Code, Section 17-1.1 (<i>Public Act 97-0357</i>)					
3	Fiscal Year Ending June 30, 2025					
4	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current, and next fiscal years.					
5	Prospect Heights SD 23					
6	05-016-0230-02_AFR25 Prospect Heights SD 23					
7	05016023002					
8	☐ Check box if this schedule is not applicable.		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 (Check all that apply)				Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)
11	Curriculum Planning					
12	Custodial Services					
13	Educational Shared Programs					
14	Employee Benefits	X		X		EBC
15	Energy Purchasing	X		X		Nantia - FY24
16	Food Services	X				CCSD21 - Organic Life
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance	X		X		SSCIP, SELF
20	Investment Pools	X		X		Wheeling Township - 214
21	Legal Services					
22	Maintenance Services					
23	Personnel Recruitment	X		X		NSSEO
24	Professional Development	X		X		NSSEO
25	Shared Personnel	X		X		NSSEO SD 21, 25, 26, 57, 59, 214, 211
26	Special Education Cooperatives	X		X		NSSEO
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing					
29	Technology Services					
30	Transportation	X		X		CCSD21 - First Student
31	Vocational Education Cooperatives					
32	All Other Joint/Cooperative Agreements					
33	Other					
34						
35	Additional space for Column (D) - Barriers to Implementation:					
36						
37						
38						
40	Additional space for Column (E) - Name of LEA:					
41						
42						
43						

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Department (N-330)

100 North First Street
Springfield, IL 62777-0001

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

School District Name: Prospect Heights SD 23
RCDT Number: 05016023002

Description	Funct. No.	Actual Expenditures, Fiscal Year 2025				Budgeted Expenditures, Fiscal Year 2026			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tot Fund *	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tot Fund	Total
1. Executive Administration Services	2320	401,089		0	401,089	399,290			399,290
2. Special Area Administration Services	2330	0		0	0				0
3. Other Support Services - School Administration	2490	0		0	0				0
4. Direction of Business Support Services	2510	230,463	0	0	230,463	237,305			237,305
5. Internal Services	2570	27,000		0	27,000	28,000			28,000
6. Direction of Central Support Services	2610	0		0	0				0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		658,552	0	0	658,552	664,595	0	0	664,595
9. Percent Increase (Decrease) for FY2026 (Budgeted) over FY2025 (Actual)									1%

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.

	A	B	C	D	E	F
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2026 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell F11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	- If the FY 2026 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.					
5	- If the Annual Financial Report requires a deficit reduction plan even though the FY2026 budget does not, a completed deficit reduction plan is still required.					
6	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only (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	22,908,862	1,797,705	2,287,212	186,876	27,180,655
9	Direct Expenditures	22,549,629	2,018,115	2,285,627		26,853,371
10	Difference	359,233	(220,410)	1,585	186,876	327,284
11	Fund Balance - June 30, 2025	2,699,559	819,495	644,272	854,914	5,018,240
12						
13						
14						
15	Balanced - no deficit reduction plan is required.					