Illinois School District/Joint Agreement
Annual Financial Report
June 30, 2026

School District/Joint Agreement Information		Certified Public Accountant Information
School District/Joint Agreement Number: **19022034002**	[X] School District [ ] Joint Agreement	Name of Auditing Firm: **EVANS, MARSHALL AND PEASE P.C.**
Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will populate): **Winfield SD 34**	**Accounting Basis** [X] Cash [ ] Accrual	Name of Audit Manager: **CHRISTOPHER M. SCALET, CPA**
County Name: **DUPAGE**		Address: **1875 HICKS ROAD**
Address: **0 S. 150 WINFIELD ROAD**	**Type of Auditor's Report Issued** [ ] Qualified [ ] Adverse [ ] Disclaimer [X] Unqualified	City / State / Zip: **ROLLING MEADOWS, IL 60008**
City: **WINFIELD**		Phone Number: **847-221-5700**
Email Address: **lhonaker@winfield34.org**		Email Address: **CHRIS@EMPCPA.COM**
Zip Code: **60190**		IL License Number (9 digit): **065-046360**
		Expiration Date: **09/30/27**
	[X] Reviewed by District Superintendent/Administrator [ ] Provided to Township Treasurer (Cook County only) [ ] Provided to Regional Superintendent/ISC Director	Name of Township:
		Township Treasurer Name:
District Superintendent/Administrator Name (Type or Print): **DR. MATT RICH**		Email Address:
Email Address: **mrich@winfield34.org**	Auditors must submit the electronic AFR directly to ISBE via the IWAS-School District Financial Reports system.	Telephone:
Telephone: **630-909-4900**	Annual Financial Report (AFR) Instructions	
Signature	**Single Audit Questions 217-782-7970 or fsm@isbe.net**	ROE / ISC Number and Name:
Date:	**After ISBE accepts the AFR submission, superintendents must digitally sign the AFR and upload a Corrective Action Plan (as applicable) in the School District Financial Reports system accessed through IWAS.**	Regional Superintendent/Cook ISC Executive Director Name:
19022034002_AFR26 Winfield SD 34		Email Address:
SD/JA26 ISBE Form SD50-35/JA50-60 (07/26-version1)		Telephone:

This form is based on 23 Illinois Administrative Code, Subtitle A, Chapter I, Subchapter C, Part 100. In some instances, use of open account codes (cells) may not be authorized by statute or administrative rule.

Each entity is responsible for obtaining the concurring legal opinion and/or other supporting authorization/documentation, as necessary, to use the applicable account code.

TABLE OF CONTENTS

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

All School Districts/Joint Agreements must complete this form (Note: joint agreement supplementary/statistical schedules may not be applicable)
This form complies with Part 100 (Requirements for Accounting, Budgeting, Financial Reporting, and Auditing).
23, Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100)

1. **Round all amounts to the nearest dollar.** Do not enter cents. (Exception: 9 Month ADA on PCTC OEPP Tab)

2. **All errors must be explained in the Itemization tab.**
   Any errors left unresolved by the Audit Checklist/Balancing Schedule will result in rejection.

3. **Be sure to break all links in AFR** before submitting to ISBE. If links are not broken, amounts entered have changed when opening the AFR.

4. **Submit AFR Electronically**
   - The Annual Financial Reports (AFR) must be submitted directly through the School District Financial Reports system in IWAS by the auditor (not from the school district) on or before October 15. Please see AFR Instructions for complete submission procedures.
     IWAS
   - AFR supporting documentation must be embedded as Microsoft Word (.doc) or Adobe (*.pdf) and inserted within tab "Opinions & Notes".
     These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes, etc.
     For embedding instructions see "Opinions & Notes" tab of this form.
     Note: In Windows 7 and above, files can be saved in Adobe Acrobat (.pdf) and embedded even if you do not have the software.*

5. **Submit Paper Copy of AFR with Signatures**
   a) The auditor must send an offiical paper copy of the AFR form (cover through page 9 at minimum) to the School District with the auditor signature.

   b) Upon receipt, the School District signs and retains one copy for their records. The School District provides the township treasurer (if applicable) and the Regional Superintendent's office with a copy no later than October 15, annually.
   Note: Township Treasurers and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.
   - Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized.
     Federal Single Audit 2 CFR 200.500

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

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

- [ ] **1.** One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interested statements pursuant to the *Illinois Government Ethics Act. [5 ILCS 420/4A-101]*
- [ ] **2.** One or more custodians of funds failed to comply with the bonding requirements pursuant to *Illinois School Code [105 ILCS 5/8-2;10-20.19;19-6].*
- [ ] **3.** One or more contracts were executed or purchases made contrary to the provisions of the *Illinois School Code [105 ILCS 5/10-20.21].*
- [ ] **4.** One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted *[30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq].*
- [ ] **5.** Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.
- [ ] **6.** One or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- [ ] **7.** One or more long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- [ ] **8.** Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the *Illinois State Revenue Sharing Act [30 ILCS 115/12].*
- [ ] **9.** One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per the *Illinois School Code [105 ILCS* 5/10-22.33, 20-4 and 20-5].
- [ ] **10.** One or more interfund loans were outstanding beyond the term provided by statute per *Illinois School Code [105 ILCS 5/10-22.33, 20-4, 20-5].*
- [ ] **11.** One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per *Illinois* School Code [105 ILCS 5/17-2A].
- [ ] **12.** Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements, or expenses were observed.
- [ ] **13.** The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBE rules pursuant to *Illinois School Code [105 ILCS 5/2-3.27; 2-3.28].*
- [ ] **14.** At least one of the following forms was filed with ISBE late: The FY25 AFR (ISBE FORM 50-35) or FY26 Budget (ISBE FORM 50-36). Explain in the comments box below in pursuant to Illinois School Code [105 ILCS 5/3-15.1; 5/10-17; 5/17-1].

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

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

PART C - OTHER ISSUES

- [ ] **19.** Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- [ ] **20.** Findings, other than those listed in Part A, were reported (e.g. student activity findings, significant deficiencies internal controls). These findings may be described extensively in the financial notes.
- [x] **21.** Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: **10/1/1991** (Ex: 00/00/0000)
- [ ] **22.** If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

PART D - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

EVANS, MARSHALL AND PEASE P.C.

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.

CHRISTOPHER M. SCALET, CPA

Signature of Audit Manager or Firm

mm/dd/yyyy

FINANCIAL PROFILE INFORMATION

Required to be completed for school districts only.

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

Tax Year 2025 Equalized Assessed Valuation (EAV): 224,062,893

	Educational		Operations & Maintenance		Transportation		Combined Total	Working Cash
Rate(s):	0.019747	+	0.002984	+	0.000220	=	0.022950	0.000000

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
7,452,944	7,058,335	394,609	5,896,403

* 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.

- [X] a. 6.9% for elementary and high school districts. 15,460,340
- [ ] b. 13.8% for unit districts.

Long-Term Debt Outstanding:

	Acct	
c. Long-Term Debt (Principal only) Outstanding:................................	511	2,948,344

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: Winfield SD 34
District Code: 19022034002
County Name: DUPAGE

1. Fund Balance to Revenue Ratio:		**Total**	**Ratio**	**Score**	4
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	5,896,403.00	0.791	**Weight**	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	7,452,944.00		**Value**	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)					
2. Expenditures to Revenue Ratio:		**Total**	**Ratio**	**Score**	4
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	7,058,335.00	0.947	**Adjustment**	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	7,452,944.00		**Weight**	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)			0	**Value**	1.40
Possible Adjustment:					
3. Days Cash on Hand:		**Total**	**Days**	**Score**	4
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	5,896,403.00	300.73	**Weight**	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	19,606.49		**Value**	0.40
4. Percent of Short-Term Borrowing Maximum Remaining:		**Total**	**Percent**	**Score**	4
Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	**Weight**	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	4,370,906.89		**Value**	0.40
5. Percent of Long-Term Debt Margin Remaining:		**Total**	**Percent**	**Score**	4
Long-Term Debt Outstanding (P3, Cell H38)		2,948,344.00	80.92	**Weight**	***0.100***
Total Long-Term Debt Allowed (P3, Cell H32)		15,460,339.62		**Value**	***0.400***

Total Profile Score: **4.00** *

Estimated 2027 Financial Profile Designation: **RECOGNITION**

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

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2026

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**ASSETS (Enter Whole Dollars)**	**Acct. #**	**Educational**	**Operations & Maintenance**	**Debt Services**	**Transportation**	**Municipal Retirement/Social Security**	**Capital Projects**	**Working Cash**	**Tort**	**Fire Prevention & Safety**
3	**CURRENT ASSETS (100)**										
4	Cash (Accounts 111 through 115) [1]		5,158,937	98,801	439,079	97,741	104,005	53,021	540,924		
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**		5,158,937	98,801	439,079	97,741	104,005	53,021	540,924	0	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									
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470									
31	Payroll Deductions & Withholdings	480									
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493									
34	**Total Current Liabilities**		0	0	0	0	0	0	0	0	0
35	**LONG-TERM LIABILITIES (500)**										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	**Total Long-Term Liabilities**										
38	Reserved Fund Balance	714		98,801	439,079	97,741	104,005	53,021			
39	Unreserved Fund Balance	730	5,158,937						540,924		
40	Investment in General Fixed Assets										
41	**Total Liabilities and Fund Balance**		5,158,937	98,801	439,079	97,741	104,005	53,021	540,924	0	0
42											
43	**ASSETS /LIABILITIES for Student Activity Funds**										
44	**CURRENT ASSETS (100) for Student Activity Funds**										
45	Student Activity Fund Cash and Investments	126	0								
46	**Total Student Activity Current Assets For Student Activity Funds**		0								
47	**CURRENT LIABILITIES (400) For Student Activity Funds**										
48	Total Current Liabilities For Student Activity Funds		0								
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	0								
50	**Total Student Activity Liabilities and Fund Balance For Student Activity Funds**		0								
51											
52	**Total ASSETS /LIABILITIES District with Student Activity Funds**										
53	**Total Current Assets District with Student Activity Funds**		5,158,937	98,801	439,079	97,741	104,005	53,021	540,924	0	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**		0	0	0	0	0	0	0	0	0
57	**LONG-TERM LIABILITIES (500) District with Student Activity Funds**										
58	**Total Long-Term Liabilities District with Student Activity Funds**										
59	Reserved Fund Balance District with Student Activity Funds	714	0	98,801	439,079	97,741	104,005	53,021	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	5,158,937	0	0	0	0	0	540,924	0	0
61	Investment in General Fixed Assets District with Student Activity Funds										
62	**Total Liabilities and Fund Balance District with Student Activity Funds**		5,158,937	98,801	439,079	97,741	104,005	53,021	540,924	0	0

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2026

	A	B	L	M	N
1				Account Groups	
2	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
3	**CURRENT ASSETS (100)**				
4	Cash (Accounts 111 through 115) [1]				
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	**Total Current Assets**		0		
14	**CAPITAL ASSETS (200)**				
15	Works of Art & Historical Treasures	210			
16	Land	220		591,553	
17	Building & Building Improvements	230		23,269,528	
18	Site Improvements & Infrastructure	240		944,220	
19	Capitalized Equipment	250		712,977	
20	Construction in Progress	260		15,825	
21	Amount Available in Debt Service Funds	340			439,079
22	Amount to be Provided for Payment on Long-Term Debt	350			2,509,265
23	**Total Capital Assets**			25,534,103	2,948,344
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			2,948,344
37	**Total Long-Term Liabilities**				2,948,344
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			25,534,103	
41	**Total Liabilities and Fund Balance**		0	25,534,103	2,948,344
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	**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		
54	**Total Capital Assets District with Student Activity Funds**			25,534,103	2,948,344
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**				2,948,344
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			25,534,103	
62	**Total Liabilities and Fund Balance District with Student Activity Funds**		0	25,534,103	2,948,344

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, 2026

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	**RECEIPTS/REVENUES**										
4	**LOCAL SOURCES**	1000	5,878,425	723,716	810,198	29,330	124,017	6,489	17,826	0	0
5	**FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT**	2000	0	0		0	0				
6	**STATE SOURCES**	3000	321,986	177,360	0	52,561	0	0	0	0	0
7	**FEDERAL SOURCES**	4000	251,740	0	0	0	0	0	0	0	0
8	**Total Direct Receipts/Revenues**		6,452,151	901,076	810,198	81,891	124,017	6,489	17,826	0	0
9	*Receipts/Revenues for "On Behalf" Payments* [2]	3998	1,664,978								
10	**Total Receipts/Revenues**		8,117,129	901,076	810,198	81,891	124,017	6,489	17,826	0	0
11	**DISBURSEMENTS/EXPENDITURES**										
12	**Instruction**	1000	3,447,610				65,472			0	
13	**Support Services**	2000	1,902,358	1,234,337		81,587	111,825	15,825		0	0
14	**Community Services**	3000	12,633	0		0	108			0	
15	**Payments to Other Districts & Governmental Units**	4000	379,810	0	0	0	0	0		0	0
16	**Debt Service**	5000	0	0	793,583	0	0			0	0
17	**Total Direct Disbursements/Expenditures**		5,742,411	1,234,337	793,583	81,587	177,405	15,825		0	0
18	*Disbursements/Expenditures for "On Behalf" Payments* [2]	4180	1,664,978	0	0	0	0	0		0	0
19	**Total Disbursements/Expenditures**		7,407,389	1,234,337	793,583	81,587	177,405	15,825		0	0
20	**Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures** [3]		709,740	(333,261)	16,615	304	(53,388)	(9,336)	17,826	0	0
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			12,009						
38	Transfer to Debt Service to Pay Interest on Leases[13]	7500			3,474						
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	15,483	0	0	0	0	0	0

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2026

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
45	**OTHER USES OF FUNDS (8000)**										
46	**PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)**										
47	Abolishment or Abatement of the Working Cash Fund [12]	8110							0		
48	Transfer of Working Cash Fund Interest [12]	8120							0		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund [4]	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund [5]	8170									0
54	Taxes Pledged to Pay Principal on Leases[13]	8410									
55	Grants/Reimbursements Pledged to Pay Principal on Leases[13]	8420									
56	Other Revenues Pledged to Pay Principal on Leases[13]	8430									
57	Fund Balance Transfers Pledged to Pay Principal on Leases[13]	8440	12,009								
58	Taxes Pledged to Pay Interest on Leases[13]	8510									
59	Grants/Reimbursements Pledged to Pay Interest on Leases[13]	8520									
60	Other Revenues Pledged to Pay Interest on Leases[13]	8530									
61	Fund Balance Transfers Pledged to Pay Interest on Leases[13]	8540	3,474								
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**		15,483	0	0	0	0	0	0	0	0
77	**Total Other Sources/Uses of Funds**		(15,483)	0	15,483	0	0	0	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		694,257	(333,261)	32,098	304	(53,388)	(9,336)	17,826	0	0
79	**Fund Balances without Student Activity Funds - July 1, 2025**		4,464,680	432,062	406,981	97,437	157,393	62,357	523,098		
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	**Fund Balances without Student Activity Funds - June 30, 2026**		5,158,937	98,801	439,079	97,741	104,005	53,021	540,924	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, 2026

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
84											
85	Student Activity Fund Balance - July 1, 2025		0								
86	RECEIPTS/REVENUES -Student Activity Funds										
87	Total Student Activity Direct Receipts/Revenues	1799	0								
88	DISBURSEMENTS/EXPENDITURES -Students Activity Funds										
89	Total Student Activity Disbursements/Expenditures	1999	0								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures [3]		0								
91	Student Activity Fund Balance - June 30, 2026		0								
92											
93	RECEIPTS/REVENUES (with Student Activity Funds)										
94	LOCAL SOURCES	1000	5,878,425	723,716	810,198	29,330	124,017	6,489	17,826	0	0
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
96	STATE SOURCES	3000	321,986	177,360	0	52,561	0	0	0	0	0
97	FEDERAL SOURCES	4000	251,740	0	0	0	0	0	0	0	0
98	Total Direct Receipts/Revenues		6,452,151	901,076	810,198	81,891	124,017	6,489	17,826	0	0
99	*Receipts/Revenues for "On Behalf" Payments* [2]	3998	1,664,978	0	0	0	0	0		0	0
100	Total Receipts/Revenues		8,117,129	901,076	810,198	81,891	124,017	6,489	17,826	0	0
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	3,447,610				65,472			0	
103	Support Services	2000	1,902,358	1,234,337		81,587	111,825	15,825		0	0
104	Community Services	3000	12,633	0		0	108				
105	Payments to Other Districts & Governmental Units	4000	379,810	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	793,583	0	0			0	0
107	Total Direct Disbursements/Expenditures		5,742,411	1,234,337	793,583	81,587	177,405	15,825		0	0
108	*Disbursements/Expenditures for "On Behalf" Payments* [2]	4180	1,664,978	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		7,407,389	1,234,337	793,583	81,587	177,405	15,825		0	0
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures [3]		709,740	(333,261)	16,615	304	(53,388)	(9,336)	17,826	0	0
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds		0	0	15,483	0	0	0	0	0	0
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		15,483	0	0	0	0	0	0	0	0
116	Total Other Sources/Uses of Funds		(15,483)	0	15,483	0	0	0	0	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2026		5,158,937	98,801	439,079	97,741	104,005	53,021	540,924	0	0

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDED JUNE 30, 2026

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	**RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)**										
4	**AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY**	**1100**									
5	Designated Purposes Levies (1110-1120) [7]		4,451,198	674,144	796,378	26,010	54,503				
6	Leasing Purposes Levy [8]	1130									
7	Special Education Purposes Levy	1140	496,973								
8	FICA/Medicare Only Purposes Levies	1150					54,503				
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**		4,948,171	674,144	796,378	26,010	109,006	0	0	0	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	41,090				9,647				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	**Total Payments in Lieu of Taxes**		41,090	0	0	0	9,647	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	29,593								
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321									
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	**Total Tuition**		29,593								
41	**TRANSPORTATION FEES**	**1400**									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDED JUNE 30, 2026

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	**Acct #**	**Educational**	**Operations & Maintenance**	**Debt Services**	**Transportation**	**Municipal Retirement/ Social Security**	**Capital Projects**	**Working Cash**	**Tort**	**Fire Prevention & Safety**
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	**Total Transportation Fees**					0					

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDED JUNE 30, 2026

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
64	**EARNINGS ON INVESTMENTS**	1500									
65	Interest on Investments	1510	152,591	14,725	13,820	3,320	5,364	6,489	17,826		
66	Gain or Loss on Sale of Investments	1520									
67	Unrealized Gain or Loss on Investments	1530									
68	**Total Earnings on Investments**		152,591	14,725	13,820	3,320	5,364	6,489	17,826	0	0
69	**FOOD SERVICE**	1600									
70	Sales to Pupils - Lunch	1611	48,644								
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)	1690									
76	**Total Food Service**		48,644								
77	**DISTRICT/SCHOOL ACTIVITY INCOME**	1700									
78	Admissions - Athletic	1711									
79	Admissions - Other (Describe & Itemize)	1719									
80	Fees	1720	59,484								
81	Book Store Sales	1730									
82	Other District/School Activity Revenue (Describe & Itemize)	1790									
83	Student Activity Funds Revenues	1799	0								
84	**Total District/School Activity Income (without Student Activity Funds)**		59,484	0							
85	**Total District/School Activity Income (with Student Activity Funds)**		59,484								
86	**TEXTBOOK INCOME**	1800									
87	Rentals - Regular Textbooks	1811									
88	Rentals - Summer School Textbooks	1812									
89	Rentals - Adult/Continuing Education Textbooks	1813									
90	Rentals - Other (Describe & Itemize)	1819									
91	Sales - Regular Textbooks	1821									
92	Sales - Summer School Textbooks	1822									
93	Sales - Adult/Continuing Education Textbooks	1823									
94	Sales - Other (Describe & Itemize)	1829									
95	Other (Describe & Itemize)	1890									
96	**Total Textbook Income**		0								
97	**OTHER REVENUE FROM LOCAL SOURCES**	1900									
98	Rentals	1910	242,355								
99	Contributions and Donations from Private Sources	1920	50,000								
100	Impact Fees from Municipal or County Governments	1930		34,847							
101	Services Provided Other Districts	1940									
102	Refund of Prior Years' Expenditures	1950									
103	Payments of Surplus Moneys from TIF Districts	1960									
104	Drivers' Education Fees	1970									
105	Proceeds from Vendors' Contracts	1980									
106	School Facility Occupation Tax Proceeds	1983									
107	Payment from Other Districts	1991									
108	Sale of Vocational Projects	1992									
109	Other Local Fees (Describe & Itemize)	1993									
110	Other Local Revenues (Describe & Itemize)	1999	306,497								
111	**Total Other Revenue from Local Sources**		598,852	34,847	0	0	0	0	0	0	0
112	**Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)**	1000	5,878,425	723,716	810,198	29,330	124,017	6,489	17,826	0	0
113	**Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)**	1000	5,878,425								

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDED JUNE 30, 2026

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	**Acct #**	**Educational**	**Operations & Maintenance**	**Debt Services**	**Transportation**	**Municipal Retirement/ Social Security**	**Capital Projects**	**Working Cash**	**Tort**	**Fire Prevention & Safety**
114	**FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)**										
115	Flow-through Revenue from State Sources	2100									
116	Flow-through Revenue from Federal Sources	2200									
117	Other Flow-Through (Describe & Itemize)	2300									
118	**Total Flow-Through Receipts/Revenues from One District to Another District**	**2000**	0	0		0	0				

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDED JUNE 30, 2026

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
119	**RECEIPTS/REVENUES FROM STATE SOURCES (3000)**										
120	**UNRESTRICTED GRANTS-IN-AID (3001-3099)**										
121	Evidence Based Funding Formula (Section 18-8.15)	3001	152,844	127,360							
122	Reorganization Incentives (Accounts 3005-3021)	3005									
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
124	**Total Unrestricted Grants-In-Aid**		152,844	127,360	0	0	0	0		0	0
125	**RESTRICTED GRANTS-IN-AID (3100 - 3900)**										
126	**SPECIAL EDUCATION**										
127	Special Education - Private/Public Facility Tuition	3100	12,758								
128	Special Education - Orphanage - Individual	3120									
129	Special Education - Orphanage - Summer Individual	3130									
130	Special Education - Other (Describe & Itemize)	3199									
131	**Total Special Education**		12,758	0		0					
132	**CAREER AND TECHNICAL EDUCATION (CTE)**										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220									
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	**Total Career and Technical Education**		0	0			0				
141	**BILINGUAL EDUCATION**										
142	State Free Lunch & Breakfast	3360	384								
143	School Breakfast Initiative	3365									
144	Driver Education	3370									
145	Adult Ed (from ICCB)	3410									
146	Adult Ed - Other (Describe & Itemize)	3499									
147	**TRANSPORTATION**										
148	Transportation - Regular and Vocational	3500									
149	Transportation - Special Education	3510				52,561					
150	Transportation - Other (Describe & Itemize)	3599									
151	**Total Transportation**		0	0		52,561	0				
152	Learning Improvement - Change Grants	3610									
153	Scientific Literacy	3660									
154	Truant Alternative/Optional Education	3695									
155	Early Childhood - Block Grant	3705	156,000								
156	Chicago General Education Block Grant	3766									
157	Chicago Educational Services Block Grant	3767									
158	School Safety & Educational Improvement Block Grant	3775									
159	Technology - Technology for Success	3780									
160	State Charter Schools	3815									
161	Extended Learning Opportunities - Summer Bridges	3825									
162	Infrastructure Improvements - Planning/Construction	3920									
163	School Infrastructure - Maintenance Projects	3925		50,000							
164	Other Restricted Revenue from State Sources (Describe & Itemize)	3999									
165	**Total Restricted Grants-In-Aid**		169,142	50,000	0	52,561	0	0	0	0	0
166	**Total Receipts from State Sources**	**3000**	321,986	177,360	0	52,561	0	0	0	0	0
167	**RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)**										
168	**UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)**										

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDED JUNE 30, 2026

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	**Acct #**	**Educational**	**Operations & Maintenance**	**Debt Services**	**Transportation**	**Municipal Retirement/ Social Security**	**Capital Projects**	**Working Cash**	**Tort**	**Fire Prevention & Safety**
169	Federal Impact Aid	4001									
170	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
171	**Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt**		0	0	0	0	0	0	0	0	0
172	**RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)**										
173	Head Start	4045									
174	Construction (Impact Aid)	4050									
175	MAGNET	4060									
176	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
177	**Total Restricted Grants-In-Aid Received Directly from Federal Govt**		0	0		0	0	0			0

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDED JUNE 30, 2026

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	**Acct #**	**Educational**	**Operations & Maintenance**	**Debt Services**	**Transportation**	**Municipal Retirement/ Social Security**	**Capital Projects**	**Working Cash**	**Tort**	**Fire Prevention & Safety**
178	**RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)**										
179	**TITLE V**										
180	Title V - Innovation and Flexibility Formula	4100									
181	Title V - District Projects	4105									
182	Title V - Rural Education Initiative (REI)	4107									
183	Title V - Other (Describe & Itemize)	4199									
184	**Total Title V**		0	0		0	0				
185	**FOOD SERVICE**										
186	Breakfast Start-Up Expansion	4200									
187	National School Lunch Program	4210	38,195								
188	Special Milk Program	4215									
189	School Breakfast Program	4220									
190	Summer Food Service Program	4225									
191	Child and Adult Care Food Program	4226									
192	Fresh Fruits & Vegetables	4240									
193	Food Service - Other (Describe & Itemize)	4299									
194	**Total Food Service**		38,195				0				
195	**TITLE I**										
196	Title I - Low Income	4300	23,880								
197	Title I - Low Income - Neglected, Private	4305									
198	Title I - Migrant Education	4340									
199	Title I - Other (Describe & Itemize)	4399									
200	**Total Title I**		23,880	0		0	0				
201	**TITLE IV**										
202	Title IV - Student Support & Academic Enrichment Grant	4400	10,736								
203	Title IV - Part A – Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415									
204	Title IV - 21st Century Comm Learning Centers	4421									
205	Title IV - Other (Describe & Itemize)	4499									
206	**Total Title IV**		10,736	0		0	0				
207	**FEDERAL - SPECIAL EDUCATION**										
208	Fed - Spec Education - Preschool Flow-Through	4600	3,597								
209	Fed - Spec Education - Preschool Discretionary	4605									
210	Fed - Spec Education - IDEA - Flow Through	4620	116,275								
211	Fed - Spec Education - IDEA - Room & Board	4625									
212	Fed - Spec Education - IDEA - Discretionary	4630									
213	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
214	**Total Federal - Special Education**		119,872	0		0	0				
215	**CTE - PERKINS**										
216	CTE - Perkins - Title IIIE - Tech Prep	4770									
217	CTE - Other (Describe & Itemize)	4799									
218	**Total CTE - Perkins**		0	0			0				
219	Federal - Adult Education	4810									
220	Qualified Zone Academy Bond Tax Credits	4866									
221	Qualified School Construction Bond Credits	4867									
222	Build America Bond Tax Credits	4868									
223	Build America Bond Interest Reimbursement	4869									
224	**Total Stimulus Programs**		0	0	0	0	0	0		0	0
225	Race to the Top Program	4901									
226	Race to the Top - Preschool Expansion Grant	4902									

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDED JUNE 30, 2026

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	**Acct #**	**Educational**	**Operations & Maintenance**	**Debt Services**	**Transportation**	**Municipal Retirement/ Social Security**	**Capital Projects**	**Working Cash**	**Tort**	**Fire Prevention & Safety**
227	Title III - Immigrant Education Program (IEP)	4905									
228	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909									
229	McKinney Education for Homeless Children	4920									
230	Title II - Eisenhower Professional Development Formula	4930									
231	Title II - Teacher Quality	4932	5,818								
232	Title II - Part A – Supporting Effective Instruction – State Grants	4935									
233	Federal Charter Schools	4960									
234	State Assessment Grants	4981									
235	Grant for State Assessments and Related Activities	4982									
236	Medicaid Matching Funds - Administrative Outreach	4991	14,065								
237	Medicaid Matching Funds - Fee-for-Service Program	4992	39,174								
238	Other Restricted Grants Received from Fed. Govt. thru State *(Describe & Itemize)*	4998									
239	**Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State**		251,740	0	0	0	0	0		0	0
240	**Total Receipts/Revenues from Federal Sources**	**4000**	251,740	0	0	0	0	0	0	0	0
241	**Total Direct Receipts/Revenues (without Student Activity Funds 1799)**		6,452,151	901,076	810,198	81,891	124,017	6,489	17,826	0	0
242	**Total Direct Receipts/Revenues (with Student Activity Funds 1799)**		6,452,151	901,076	810,198	81,891	124,017	6,489	17,826	0	0

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
3	**10 - EDUCATIONAL FUND (ED)**											
4	**INSTRUCTION (ED)**	**1000**										
5	Regular Programs	1100	1,910,344	192,364	19,788	151,181					2,273,677	2,335,612
6	Tuition Payment to Charter Schools	1115									0	
7	Pre-K Programs	1125	111,557	21,105	4,490	9,584					146,736	147,900
8	Special Education Programs (Functions 1200-1220)	1200	830,385	117,653	1,426	4,078					953,542	846,014
9	Special Education Programs Pre-K	1225									0	
10	Remedial and Supplemental Programs K-12	1250	11,820	1,726							13,546	14,831
11	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300									0	
13	CTE Programs	1400									0	
14	Interscholastic Programs	1500	42,510	1,905	12,166	3,528					60,109	64,666
15	Summer School Programs	1600									0	
16	Gifted Programs	1650									0	
17	Driver's Education Programs	1700									0	
18	Bilingual Programs	1800									0	
19	Truant Alternative & Optional Programs	1900									0	
20	Pre-K Programs - Private Tuition	1910									0	
21	Regular K-12 Programs - Private Tuition	1911									0	
22	Special Education Programs K-12 - Private Tuition	1912									0	
23	Special Education Programs Pre-K - Tuition	1913									0	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
26	Adult/Continuing Education Programs - Private Tuition	1916									0	
27	CTE Programs - Private Tuition	1917									0	
28	Interscholastic Programs - Private Tuition	1918									0	
29	Summer School Programs - Private Tuition	1919									0	
30	Gifted Programs - Private Tuition	1920									0	
31	Bilingual Programs - Private Tuition	1921									0	
32	Truants Alternative/Optional Ed Progms - Private Tuition	1922									0	
33	Student Activity Fund Expenditures	1999						0			0	
34	**Total Instruction [10] (without Student Activity Funds)**	**1000**	2,906,616	334,753	37,870	168,371	0	0	0	0	3,447,610	3,409,023
35	**Total Instruction [10] (with Student Activity Funds)**	**1000**	2,906,616	334,753	37,870	168,371	0	0	0	0	3,447,610	3,409,023
36	**SUPPORT SERVICES (ED)**	**2000**										
37	**SUPPORT SERVICES - PUPILS**											
38	Attendance & Social Work Services	2110									0	200
39	Guidance Services	2120									0	
40	Health Services	2130	73,442	19,424		2,296					95,162	96,320
41	Psychological Services	2140									0	3,100
42	Speech Pathology & Audiology Services	2150									0	400
43	Other Support Services - Pupils *(Describe & Itemize)*	2190	88,399	8,442							96,841	78,325
44	**Total Support Services - Pupils**	**2100**	161,841	27,866	0	2,296	0	0	0	0	192,003	178,345
45	**SUPPORT SERVICES - INSTRUCTIONAL STAFF**											
46	Improvement of Instruction Services	2210	20,494	1,269	29,734	149					51,646	51,251
47	Educational Media Services	2220	25,688	8,663		25,054					59,405	50,950
48	Assessment & Testing	2230			231						231	16,000
49	**Total Support Services - Instructional Staff**	**2200**	46,182	9,932	29,965	25,203	0	0	0	0	111,282	118,201
50	**SUPPORT SERVICES - GENERAL ADMINISTRATION**											
51	Board of Education Services	2310		16,673	201,697	2,972		14,839			236,181	232,892

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

	A	B	C	D	E	F	G	H	I	J	K	L	M
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget	
52	Executive Administration Services	2320	320,128	47,403	1,255			2,228			371,014	367,600	
53	Special Area Administration Services	2330	59,509	15,364	375						75,248	78,810	
54	Tort Immunity Services	2361, 2365									0		
55	**Total Support Services - General Administration**	**2300**	379,637	79,440	203,327	2,972	0	17,067	0	0	682,443	679,302	
56	**SUPPORT SERVICES - SCHOOL ADMINISTRATION**												
57	Office of the Principal Services	2410	230,500	6,201	285						236,986	246,825	
58	Other Support Services - School Admin (Describe & Itemize)	2490									0		
59	**Total Support Services - School Administration**	**2400**	230,500	6,201	285	0	0	0	0	0	236,986	246,825	

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	**Funct #**	**Salaries**	**Employee Benefits**	**Purchased Services**	**Supplies & Materials**	**Capital Outlay**	**Other Objects**	**Non-Capitalized Equipment**	**Termination Benefits**	**Total**	**Budget**
60	**SUPPORT SERVICES - BUSINESS**											
61	Direction of Business Support Services	2510	138,517	33,270	451						172,238	172,625
62	Fiscal Services	2520	30,890	7,312	5,606						43,808	46,850
63	Operation & Maintenance of Plant Services	2540			10,700	40,390					51,090	39,300
64	Pupil Transportation Services	2550			29,516						29,516	21,500
65	Food Services	2560	54,857	5,390	43,255	4,886					108,388	147,830
66	Internal Services	2570									0	
67	**Total Support Services - Business**	**2500**	224,264	45,972	89,528	45,276	0	0	0	0	405,040	428,105
68	**SUPPORT SERVICES - CENTRAL**											
69	Direction of Central Support Services	2610									0	
70	Planning, Research, Development, & Evaluation Services	2620									0	
71	Information Services	2630			9,987						9,987	12,500
72	Staff Services	2640									0	
73	Data Processing Services	2660	264,617								264,617	295,000
74	**Total Support Services - Central**	**2600**	264,617	0	9,987	0	0	0	0	0	274,604	307,500
75	Other Support Services (Describe & Itemize)	2900									0	
76	**Total Support Services**	**2000**	1,307,041	169,411	333,092	75,747	0	17,067	0	0	1,902,358	1,958,278
77	**COMMUNITY SERVICES (ED)**	**3000**	7,500	784	4,349						12,633	62,747
78	**PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)**	**4000**										
79	**PAYMENTS TO OTHER GOVT UNITS (IN-STATE)**											
80	Payments for Regular Programs	4110									0	
81	Payments for Special Education Programs	4120									0	
82	Payments for Adult/Continuing Education Programs	4130									0	
83	Payments for CTE Programs	4140									0	
84	Payments for Community College Programs	4170									0	
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
86	**Total Payments to Other Govt Units (In-State)**	**4100**			0			0			0	0
87	Payments for Regular Programs - Tuition	4210									0	
88	Payments for Special Education Programs - Tuition	4220						379,810			379,810	250,000
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
90	Payments for CTE Programs - Tuition	4240									0	
91	Payments for Community College Programs - Tuition	4270									0	
92	Payments for Other Programs - Tuition	4280									0	
93	Other Payments to In-State Govt Units	4290									0	
94	**Total Payments to Other Govt Units -Tuition (In State)**	**4200**						379,810			379,810	250,000
95	Payments for Regular Programs - Transfers	4310									0	
96	Payments for Special Education Programs - Transfers	4320									0	
97	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	
98	Payments for CTE Programs - Transfers	4340									0	
99	Payments for Community College Program - Transfers	4370									0	
100	Payments for Other Programs - Transfers	4380									0	
101	Other Payments to In-State Govt Units - Transfers	4390									0	
102	**Total Payments to Other Govt Units -Transfers (In-State)**	**4300**			0			0			0	0
103	Payments to Other Govt Units (Out-of-State)	4400									0	
104	**Total Payments to Other Govt Units**	**4000**			0			379,810			379,810	250,000
105	**DEBT SERVICES (ED)**	**5000**										
106	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**											
107	Tax Anticipation Warrants	5110									0	

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
108	Tax Anticipation Notes	5120									0	
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
110	State Aid Anticipation Certificates	5140									0	
111	Other Interest on Short-Term Debt	5150									0	
112	**Total Interest on Short-Term Debt**	**5100**						0			0	0
113	**Debt Services - Interest on Long-Term Debt**	**5200**									0	
114	**Total Debt Services**	**5000**						0			0	0
115	**PROVISIONS FOR CONTINGENCIES (ED)**	**6000**										
116	**Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)**		4,221,157	504,948	375,311	244,118	0	396,877	0	0	5,742,411	5,680,048
117	**Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)**		4,221,157	504,948	375,311	244,118	0	396,877	0	0	5,742,411	5,680,048
118	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)**										709,740	
119	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)**										709,740	
120												

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	**Funct #**	**Salaries**	**Employee Benefits**	**Purchased Services**	**Supplies & Materials**	**Capital Outlay**	**Other Objects**	**Non-Capitalized Equipment**	**Termination Benefits**	**Total**	**Budget**
121	**20 - OPERATIONS & MAINTENANCE FUND (O&M)**											
122	**SUPPORT SERVICES (O&M)**	**2000**										
123	**SUPPORT SERVICES - PUPILS**											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
125	**SUPPORT SERVICES - BUSINESS**											
126	Direction of Business Support Services	2510									0	
127	Facilities Acquisition & Construction Services	2530			12,070						12,070	12,070
128	Operation & Maintenance of Plant Services	2540	242,785	41,331	320,622	248,344	362,886		6,299		1,222,267	1,143,021
129	Pupil Transportation Services	2550									0	
130	Food Services	2560									0	
131	**Total Support Services - Business**	**2500**	242,785	41,331	332,692	248,344	362,886	0	6,299	0	1,234,337	1,155,091
132	Other Support Services (Describe & Itemize)	2900									0	
133	**Total Support Services**	**2000**	242,785	41,331	332,692	248,344	362,886	0	6,299	0	1,234,337	1,155,091
134	**COMMUNITY SERVICES (O&M)**	**3000**									0	
135	**PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)**	**4000**										
136	**PAYMENTS TO OTHER GOVT UNITS (IN-STATE)**											
137	Payments for Regular Programs	4110									0	
138	Payments for Special Education Programs	4120									0	
139	Payments for CTE Programs	4140									0	
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
141	**Total Payments to Other Govt. Units (In-State)**	**4100**			0			0			0	0
142	Payments to Other Govt. Units (Out of State)	4400									0	
143	**Total Payments to Other Govt Units**	**4000**			0			0			0	0
144	**DEBT SERVICES (O&M)**	**5000**										
145	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**											
146	Tax Anticipation Warrants	5110									0	
147	Tax Anticipation Notes	5120									0	
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
149	State Aid Anticipation Certificates	5140									0	
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
151	**Total Debt Service - Interest on Short-Term Debt**	**5100**						0			0	0
152	**DEBT SERVICE - INTEREST ON LONG-TERM DEBT**	**5200**									0	
153	**Total Debt Services**	**5000**						0			0	0
154	**PROVISIONS FOR CONTINGENCIES (O&M)**	**6000**										
155	**Total Direct Disbursements/Expenditures**		242,785	41,331	332,692	248,344	362,886	0	6,299	0	1,234,337	1,155,091
156	**Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures**										(333,261)	
157												
158	**30 - DEBT SERVICES (DS)**											
159	**PAYMENTS TO OTHER DIST & GOVT UNITS (DS)**	**4000**										
160	**PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)**											
161	**Payments for Regular Programs**	**4110**									0	
162	**Payments for Special Education Programs**	**4120**									0	
163	**Other Payments to In-State Govt Units (Describe & Itemize)**	**4190**									0	
164	**Total Payments to Other Districts & Govt Units (In-State)**	**4000**						0			0	0
165	**DEBT SERVICES (DS)**	**5000**										
166	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**											
167	Tax Anticipation Warrants	5110									0	
168	Tax Anticipation Notes	5120									0	
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	

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

	A	B	C	D	E	F	G	H	I	J	K	L	M
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget	
170	State Aid Anticipation Certificates	5140									0		
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0		
172	**Total Debt Services - Interest On Short-Term Debt**	**5100**						0			0	0	
173	**DEBT SERVICES - INTEREST ON LONG-TERM DEBT**	**5200**						111,574			111,574	108,100	
174	**DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired)** [11]	**5300**						682,009			682,009	670,000	
175	**DEBT SERVICES - OTHER (Describe & Itemize)**	**5400**									0		
176	**Total Debt Services**	**5000**			0			793,583			793,583	778,100	
177	**PROVISION FOR CONTINGENCIES (DS)**	**6000**											
178	**Total Disbursements/ Expenditures**				0			793,583			793,583	778,100	
179	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										16,615		
180													

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	**Funct #**	**Salaries**	**Employee Benefits**	**Purchased Services**	**Supplies & Materials**	**Capital Outlay**	**Other Objects**	**Non-Capitalized Equipment**	**Termination Benefits**	**Total**	**Budget**
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			81,587						81,587	
187	Other Support Services (Describe & Itemize)	2900									0	
188	**Total Support Services**	**2000**	0	0	81,587	0	0	0	0	0	81,587	0
189	**COMMUNITY SERVICES (TR)**	**3000**									0	
190	**PAYMENTS TO OTHER DIST & GOVT UNITS (TR)**	**4000**										
191	**PAYMENTS TO OTHER GOVT UNITS (IN-STATE)**											
192	Payments for Regular Programs	4110									0	
193	Payments for Special Education Programs	4120									0	
194	Payments for Adult/Continuing Education Programs	4130									0	
195	Payments for CTE Programs	4140									0	
196	Payments for Community College Programs	4170									0	
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
198	**Total Payments to Other Govt. Units (In-State)**	**4100**			0			0			0	0
199	**PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)**	**4400**									0	
200	**Total Payments to Other Govt Units**	**4000**			0			0			0	0
201	**DEBT SERVICES (TR)**	**5000**										
202	**DEBT SERVICE - INTEREST ON SHORT-TERM DEBT**											
203	Tax Anticipation Warrants	5110									0	
204	Tax Anticipation Notes	5120									0	
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
206	State Aid Anticipation Certificates	5140									0	
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
208	**Total Debt Services - Interest On Short-Term Debt**	**5100**						0			0	0
209	**DEBT SERVICES - INTEREST ON LONG-TERM DEBT**	**5200**									0	
210	**DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired)** [11]	**5300**									0	
211	**DEBT SERVICES - OTHER (Describe & Itemize)**	**5400**									0	
212	**Total Debt Services**	**5000**						0			0	0
213	**PROVISION FOR CONTINGENCIES (TR)**	**6000**										
214	**Total Disbursements/ Expenditures**		0	0	81,587	0	0	0	0	0	81,587	0
215	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										304	
216												
217	**50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)**											
218	**INSTRUCTION (MR/SS)**	**1000**										
219	Regular Programs	1100		35,681							35,681	34,760
220	Pre-K Programs	1125									0	10,520
221	Special Education Programs (Functions 1200-1220)	1200		28,700							28,700	54,250
222	Special Education Programs - Pre-K	1225									0	
223	Remedial and Supplemental Programs - K-12	1250		476							476	775
224	Remedial and Supplemental Programs - Pre-K	1275									0	
225	Adult/Continuing Education Programs	1300									0	
226	CTE Programs	1400									0	
227	Interscholastic Programs	1500		615							615	1,950

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

	A	B	C	D	E	F	G	H	I	J	K	L	M
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		
2	**Description** (Enter Whole Dollars)	**Funct #**	**Salaries**	**Employee Benefits**	**Purchased Services**	**Supplies & Materials**	**Capital Outlay**	**Other Objects**	**Non-Capitalized Equipment**	**Termination Benefits**	**Total**	**Budget**	
228	Summer School Programs	1600									0		
229	Gifted Programs	1650									0		
230	Driver's Education Programs	1700									0		
231	Bilingual Programs	1800									0		
232	Truants' Alternative & Optional Programs	1900									0		
233	**Total Instruction**	**1000**		65,472							65,472	102,255	
234	**SUPPORT SERVICES (MR/SS)**	**2000**											
235	**SUPPORT SERVICES - PUPILS**												
236	Attendance & Social Work Services	2110									0		
237	Guidance Services	2120									0		
238	Health Services	2130		819							819	1,050	
239	Psychological Services	2140									0		
240	Speech Pathology & Audiology Services	2150									0		
241	Other Support Services - Pupils (Describe & Itemize)	2190		4,759							4,759	5,600	
242	**Total Support Services - Pupils**	**2100**		5,578							5,578	6,650	

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
243	**SUPPORT SERVICES - INSTRUCTIONAL STAFF**											
244	Improvement of Instruction Services	2210		597							597	550
245	Educational Media Services	2220		4,805							4,805	4,500
246	Assessment & Testing	2230									0	
247	**Total Support Services - Instructional Staff**	**2200**		5,402							5,402	5,050
248	**SUPPORT SERVICES - GENERAL ADMINISTRATION**											
249	Board of Education Services	2310									0	
250	Executive Administration Services	2320		15,225							15,225	14,550
251	Special Area Administration Services	2330		823							823	1,200
252	Claims Paid from Self Insurance Fund	2361									0	
253	Risk Management and Claims Services Payments	2365									0	
254	**Total Support Services - General Administration**	**2300**		16,048							16,048	15,750
255	**SUPPORT SERVICES - SCHOOL ADMINISTRATION**											
256	Office of the Principal Services	2410		22,254							22,254	21,610
257	Other Support Services - School Administration (Describe & Itemize)	2490									0	
258	**Total Support Services - School Administration**	**2400**		22,254							22,254	21,610
259	**SUPPORT SERVICES - BUSINESS**											
260	Direction of Business Support Services	2510		1,950							1,950	2,220
261	Fiscal Services	2520		5,736							5,736	9,500
262	Facilities Acquisition & Construction Services	2530									0	
263	Operation & Maintenance of Plant Services	2540		54,857							54,857	50,700
264	Pupil Transportation Services	2550									0	
265	Food Services	2560									0	150
266	Internal Services	2570									0	
267	**Total Support Services - Business**	**2500**		62,543							62,543	62,570
268	**SUPPORT SERVICES - CENTRAL**											
269	Direction of Central Support Services	2610									0	
270	Planning, Research, Development, & Evaluation Services	2620									0	
271	Information Services	2630									0	
272	Staff Services	2640									0	
273	Data Processing Services	2660									0	
274	**Total Support Services - Central**	**2600**		0							0	0
275	Other Support Services (Describe & Itemize)	2900									0	
276	**Total Support Services**	**2000**		111,825							111,825	111,630
277	**COMMUNITY SERVICES (MR/SS)**	**3000**		108							108	100
278	**PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)**	**4000**										
279	Payments for Regular Programs	4110									0	
280	Payments for Special Education Programs	4120									0	
281	Payments for CTE Programs	4140									0	
282	**Total Payments to Other Govt Units**	**4000**		0							0	0
283	**DEBT SERVICES (MR/SS)**	**5000**										
284	**DEBT SERVICE - INTEREST ON SHORT-TERM DEBT**											
285	Tax Anticipation Warrants	5110									0	
286	Tax Anticipation Notes	5120									0	
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
288	State Aid Anticipation Certificates	5140									0	
289	Other (Describe & Itemize)	5150									0	
290	**Total Debt Services - Interest**	**5000**						0			0	0
291	**PROVISION FOR CONTINGENCIES (MR/SS)**	**6000**										

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

	A	B	C	D	E	F	G	H	I	J	K	L	M
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget	
292	Total Disbursements/Expenditures			177,405				0			177,405	213,985	
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(53,388)		
294													

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	**Funct #**	**Salaries**	**Employee Benefits**	**Purchased Services**	**Supplies & Materials**	**Capital Outlay**	**Other Objects**	**Non-Capitalized Equipment**	**Termination Benefits**	**Total**	**Budget**
295	**60 - CAPITAL PROJECTS (CP)**											
296	**SUPPORT SERVICES (CP)**	**2000**										
297	**SUPPORT SERVICES - BUSINESS**											
298	Facilities Acquisition and Construction Services	2530					15,825				15,825	7,100
299	Other Support Services (Describe & Itemize)	2900									0	
300	**Total Support Services**	**2000**	0	0	0	0	15,825	0	0	0	15,825	7,100
301	**PAYMENTS TO OTHER DIST & GOVT UNITS (CP)**	**4000**										
302	**PAYMENTS TO OTHER GOVT UNITS (In-State)**											
303	Payments to Regular Programs (In-State)	4110									0	
304	Payments for Special Education Programs	4120									0	
305	Payments for CTE Programs	4140									0	
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
307	**Total Payments to Other Govt Units**	**4000**			0			0			0	0
308	**PROVISION FOR CONTINGENCIES (S&C/CI)**	**6000**										
309	**Total Disbursements/ Expenditures**		0	0	0	0	15,825	0	0	0	15,825	7,100
310	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(9,336)	
311												
312	**70 - WORKING CASH (WC)**											
313												
314	**80 - TORT FUND (TF)**											
315	**INSTRUCTION (TF)**	**1000**										
316	Regular Programs	1100									0	
317	Tuition Payment to Charter Schools	1115									0	
318	Pre-K Programs	1125									0	
319	Special Education Programs (Functions 1200 - 1220)	1200									0	
320	Special Education Programs Pre-K	1225									0	
321	Remedial and Supplemental Programs K-12	1250									0	
322	Remedial and Supplemental Programs Pre-K	1275									0	
323	Adult/Continuing Education Programs	1300									0	
324	CTE Programs	1400									0	
325	Interscholastic Programs	1500									0	
326	Summer School Programs	1600									0	
327	Gifted Programs	1650									0	
328	Driver's Education Programs	1700									0	
329	Bilingual Programs	1800									0	
330	Truant Alternative & Optional Programs	1900									0	
331	Pre-K Programs - Private Tuition	1910									0	
332	Regular K-12 Programs Private Tuition	1911									0	
333	Special Education Programs K-12 Private Tuition	1912									0	
334	Special Education Programs Pre-K Tuition	1913									0	
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0	
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	
337	Adult/Continuing Education Programs Private Tuition	1916									0	
338	CTE Programs Private Tuition	1917									0	
339	Interscholastic Programs Private Tuition	1918									0	
340	Summer School Programs Private Tuition	1919									0	
341	Gifted Programs Private Tuition	1920									0	
342	Bilingual Programs Private Tuition	1921									0	
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0	

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

	A	B	C	D	E	F	G	H	I	J	K	L	M
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		
2	**Description** (Enter Whole Dollars)	**Funct #**	**Salaries**	**Employee Benefits**	**Purchased Services**	**Supplies & Materials**	**Capital Outlay**	**Other Objects**	**Non-Capitalized Equipment**	**Termination Benefits**	**Total**	**Budget**	
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**											
347	Attendance & Social Work Services	2110									0		
348	Guidance Services	2120									0		
349	Health Services	2130									0		
350	Psychological Services	2140									0		
351	Speech Pathology & Audiology Services	2150									0		
352	Other Support Services - Pupils (Describe & Itemize)	2190									0		
353	**Total Support Services - Pupil**	**2100**	0	0	0	0	0	0	0	0	0	0	

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

	A	B	C	D	E	F	G	H	I	J	K	L	M
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget	
354	**Support Services - Instructional Staff**	**2200**											
355	Improvement of Instruction Services	2210									0		
356	Educational Media Services	2220									0		
357	Assessment & Testing	2230									0		
358	**Total Support Services - Instructional Staff**	**2200**	0	0	0	0	0	0	0	0	0	0	
359	**SUPPORT SERVICES - GENERAL ADMINISTRATION**	**2300**											
360	Board of Education Services	2310									0		
361	Executive Administration Services	2320									0		
362	Special Area Administration Services	2330									0		
363	Claims Paid from Self Insurance Fund	2361									0		
364	Risk Management and Claims Services Payments	2365									0		
365	**Total Support Services - General Administration**	**2300**	0	0	0	0	0	0	0	0	0	0	
366	**Support Services - School Administration**	**2400**											
367	Office of the Principal Services	2410									0		
368	Other Support Services - School Administration *(Describe & Itemize)*	2490									0		
369	**Total Support Services - School Administration**	**2400**	0	0	0	0	0	0	0	0	0	0	
370	**Support Services - Business**	**2500**											
371	Direction of Business Support Services	2510									0		
372	Fiscal Services	2520									0		
373	Facilities Acquisition and Construction Services	2530									0		
374	Operation & Maintenance of Plant Services	2540									0		
375	Pupil Transportation Services	2550									0		
376	Food Services	2560									0		
377	Internal Services	2570									0		
378	**Total Support Services - Business**	**2500**	0	0	0	0	0	0	0	0	0	0	
379	**Support Services - Central**	**2600**											
380	Direction of Central Support Services	2610									0		
381	Planning, Research, Development & Evaluation Services	2620									0		
382	Information Services	2630									0		
383	Staff Services	2640									0		
384	Data Processing Services	2660									0		
385	**Total Support Services - Central**	**2600**	0	0	0	0	0	0	0	0	0	0	
386	**Other Support Services** ***(Describe & Itemize)***	**2900**									0		
387	**Total Support Services**	**2000**	0	0	0	0	0	0	0	0	0	0	
388	**COMMUNITY SERVICES (TF)**	**3000**									0		
389	**PAYMENTS TO OTHER DIST & GOVT UNITS (TF)**	**4000**											
390	**Payments to Other Dist & Govt Units (In-State)**												
391	Payments for Regular Programs	4110									0		
392	Payments for Special Education Programs	4120									0		
393	Payments for Adult/Continuing Education Programs	4130									0		
394	Payments for CTE Programs	4140									0		
395	Payments for Community College Programs	4170									0		
396	Other Payments to In-State Govt Units *(Describe & Itemize)*	4190									0		
397	**Total Payments to Other Dist & Govt Units (In-State)**	**4100**			0			0			0	0	
398	Payments for Regular Programs - Tuition	4210									0		
399	Payments for Special Education Programs - Tuition	4220									0		
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0		
401	Payments for CTE Programs - Tuition	4240									0		
402	Payments for Community College Programs - Tuition	4270									0		
403	Payments for Other Programs - Tuition	4280									0		
404	Other Payments to In-State Govt Units *(Describe & Itemize)*	4290									0		
405	**Total Payments to Other Dist & Govt Units - Tuition (In State)**	**4200**						0			0	0	
406	Payments for Regular Programs - Transfers	4310									0		

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

	A	B	C	D	E	F	G	H	I	J	K	L	M
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget	
407	Payments for Special Education Programs - Transfers	4320									0		
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0		
409	Payments for CTE Programs - Transfers	4340									0		
410	Payments for Community College Program - Transfers	4370									0		
411	Payments for Other Programs - Transfers	4380									0		
412	Other Payments to In-State Govt Units - Transfers *(Describe & Itemize)*	4390									0		
413	**Total Payments to Other Dist & Govt Units-Transfers (In State)**	**4300**			0			0			0	0	
414	Payments to Other Dist & Govt Units (Out of State)	4400									0		
415	**Total Payments to Other Dist & Govt Units**	**4000**			0			0			0	0	

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
416	**DEBT SERVICES (TF)**	**5000**										
417	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**											
418	Tax Anticipation Warrants	5110									0	
419	Tax Anticipation Notes	5120									0	
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
421	State Aid Anticipation Certificates	5140									0	
422	Other Interest or Short-Term Debt	5150									0	
423	**Total Debt Services - Interest on Short-Term Debt**	**5100**						0			0	0
424	**DEBT SERVICES - INTEREST ON LONG-TERM DEBT**	**5200**									0	
425	**DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired)** [11]	**5300**									0	
426	**DEBT SERVICES - OTHER (Describe & Itemize)**	**5400**									0	
427	**Total Debt Services**	**5000**						0			0	0
428	**PROVISIONS FOR CONTINGENCIES (TF)**	**6000**										
429	**Total Disbursements/Expenditures**		0	0	0	0	0	0	0	0	0	0
430	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										0	
431												
432	**90 - FIRE PREVENTION & SAFETY FUND (FP&S)**											
433	**SUPPORT SERVICES (FP&S)**	**2000**										
434	**SUPPORT SERVICES - BUSINESS**											
435	Facilities Acquisition & Construction Services	2530									0	
436	Operation & Maintenance of Plant Services	2540									0	
437	**Total Support Services - Business**	**2500**	0	0	0	0	0	0	0	0	0	0
438	Other Support Services (Describe & Itemize)	2900									0	
439	**Total Support Services**	**2000**	0	0	0	0	0	0	0	0	0	0
440	**PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)**	**4000**										
441	Payments to Regular Programs	4110									0	
442	Payments to Special Education Programs	4120									0	
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
444	**Total Payments to Other Govt Units**	**4000**						0			0	0
445	**DEBT SERVICES (FP&S)**	**5000**										
446	**DEBT SERVICES- INTEREST ON SHORT-TERM DEBT**											
447	Tax Anticipation Warrants	5110									0	
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
449	**Total Debt Service - Interest on Short-Term Debt**	**5100**						0			0	0
450	**DEBT SERVICES - INTEREST ON LONG-TERM DEBT**	**5200**									0	
451	**Debt Service - Payments of Principal on Long-Term Debt** [15] **(Lease/Purchase Principal Retired)**	**5300**									0	
452	**Total Debt Service**	**5000**						0			0	0
453	**PROVISION FOR CONTINGENCIES (FP&S)**	**6000**										
454	**Total Disbursements/Expenditures**		0	0	0	0	0	0	0	0	0	0
455	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										0	

	A	B	C	D	E	F
1	**SCHEDULE OF AD VALOREM TAX RECEIPTS**					
2	**Description** **(Enter Whole Dollars)**	**Taxes Received 7-1-25 thru 6-30-26 (from 2024 Levy & Prior Levies) ***	**Taxes Received (from the 2025 Levy)**	**Taxes Received (from 2024 & Prior Levies)**	**Total Estimated Taxes (from the 2025 Levy)**	**Estimated Taxes Due (from the 2025 Levy)**
3				**(Column B - C)**		**(Column E - C)**
4	Educational	4,451,198	2,342,910	2,108,288	4,440,254	2,097,344
5	Operations & Maintenance	674,144	352,790	321,354	668,604	315,814
6	Debt Services **	796,378	420,889	375,489	797,664	376,775
7	Transportation	26,010	26,010	0	49,294	23,284
8	Municipal Retirement	54,503	54,503	0	103,293	48,790
9	Capital Improvements	0		0		0
10	Working Cash	0		0		0
11	Tort Immunity	0		0		0
12	Fire Prevention & Safety	0		0		0
13	Leasing Levy	0		0		0
14	Special Education	496,973	259,509	237,464	491,818	232,309
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	54,503	54,503	0	103,293	48,790
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	**Totals**	6,553,709	3,511,114	3,042,595	6,654,220	3,143,106
20						
21	** The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.*					
22	*** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).*					

	A	B	C	D	E	F
1	**SCHEDULE OF SHORT-TERM DEBT**					
2	**Description** (Enter Whole Dollars)		Outstanding Beginning July 1, 2025	Issued July 1, 2025 thru June 30, 2026	Retired July 1, 2025 thru June 30, 2026	Outstanding Ending June 30, 2026
3	**CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)**					
4	**Total CPPRT Notes**					0
5	**TAX ANTICIPATION WARRANTS (TAW)**					
6	Educational Fund					0
7	Operations & Maintenance Fund					0
8	Debt Services - Construction					0
9	Debt Services - Working Cash					0
10	Debt Services - Refunding Bonds					0
11	Transportation Fund					0
12	Municipal Retirement/Social Security Fund					0
13	Fire Prevention & Safety Fund					0
14	Other - (Describe & Itemize)					0
15	**Total TAWs**		0	0	0	0
16	**TAX ANTICIPATION NOTES (TAN)**					
17	Educational Fund					0
18	Operations & Maintenance Fund					0
19	Fire Prevention & Safety Fund					0
20	Other - (Describe & Itemize)					0
21	**Total TANs**		0	0	0	0
22	**TEACHERS'/EMPLOYEES' ORDERS (T/EO)**					
23	**Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)**					0
24	**General State Aid/Evidence-Based Funding Anticipation Certificates**					
25	**Total (All Funds)**					0
26	**OTHER SHORT-TERM BORROWING**					
27	**Total Other Short-Term Borrowing (Describe & Itemize)**					0
28						

	A	B	C	D	E	F	G	H	I	J	K
29	**SCHEDULE OF LONG-TERM DEBT**										
30											
31	**Long-Term Debt Identification or Name of Issue**	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Counts Against Statutory Debt Limit? (Y/N)**	Outstanding Beginning July 1, 2025	Issued July 1, 2025 thru June 30, 2026	Any differences (Described and Itemize)	Retired July 1, 2025 thru June 30, 2026	Outstanding Ending June 30, 2026	Amount to be Provided for Payment on Long-Term Debt
32	2021 GENERAL OBLIGATION BONDS	05/04/21	4,235,000	6	Y	3,595,000			670,000	2,925,000	2,489,397
33	COPIER LEASE	03/23/23	59,255	7	Y	35,353			12,009	23,344	19,868
34										0	
35										0	
36										0	
37										0	
38										0	
39										0	
40										0	
41										0	
42										0	
43										0	
44										0	
45										0	
46										0	
47										0	
48										0	
49										0	
50			4,294,255			3,630,353	0	0	682,009	2,948,344	2,509,265
51											

52 • Each type of debt issued must be identified separately with the amount:

53	1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds	7. Leases	10. Other
54	2. Funding Bonds	5. Tort Judgment Bonds	8. Subscription-Based Information Technology Arrangements	11. Other
55	3. Refunding Bonds	6. Building Bonds	9. Other	12. Other

58	** Debts that do not count against the debt limit may include:	Building bonds approved by referendum on or after Nov. 5, 2024; see 105 ILCS 5/19-1(p-225)
59		Refunding bonds issued to refund building bonds approved by referendum held on or after Nov. 5, 2024; see 105 ILCS 5/19-1(p-225)
60		Alternate revenue bonds paid from the alternate revenue source; see 30 ILCS 350/15
61		Warrants in anticipation of taxes levied according to provisions in 105 ILCS 5/17-16
62		Various individual exemptions; see 105 ILCS 5/19-1

64 *Note: Working Cash Fund Bonds and Funding Bonds may be issued in excess of the statutory debt limit, but do count against the debt limit once issued.*

	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, 2025**						
4	**RECEIPTS:**						
5	Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100, 80	0	496,973			
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)	--	0				
11	Sale of Bonds	10, 20, 40 or 60-7200					
12	**Total Receipts**		0	496,973	0	0	0
13	**DISBURSEMENTS:**						
14	Instruction	10 or 50-1000		496,973			
15	Facilities Acquisition & Construction Services	20 or 60-2530					
16	Tort Immunity Services	80	0				
17	**DEBT SERVICE:**						
18	Debt Services - Interest on Long-Term Debt	30-5200					
19	Debt Services - Principal Pmts on Long-Term Debt (Lease/Purchase Principal Retired)	30-5300					
20	Debt Services Other (Describe & Itemize)	30-5400					
21	**Total Debt Services**					0	
22	Other Disbursements (Describe & Itemize)	--					
23	**Total Disbursements**		0	496,973	0	0	0
24	**Ending Cash Basis Fund Balance as of June 30, 2026**		0	0	0	0	0
25	**Reserved Cash Balance**	714					
26	**Unreserved Cash Balance**	730	0	0	0	0	0
27							

28	**SCHEDULE OF TORT IMMUNITY EXPENDITURES [a]**	
29		
30	**Yes** [ ] **No** [X] Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?	
31	If yes, list in the aggregate the following: Total Claims Payments:	0
32/33	Total Reserve Remaining:	0
34	*In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter the total dollar amount for each category.*	
35	**Expenditures:**	
36	Workers' Compensation Act and/or Workers' Occupational Disease Act	0
37	Unemployment Insurance Act	0
38	Insurance (Regular or Self-Insurance)	0
39	Risk Management and Claims Service	0
40	Judgments/Settlements	0
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction	0
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)	0
43	Legal Services	0
44	Principal and Interest on Tort Bonds	0
45	Other -Explain on Itemization 44 tab	0
46	**Total**	0
47	**G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0**	**OK**

49 [a] Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.

50 [b] 55 ILCS 5/5-1006.7

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

	A	B	C	D	E	F	G	H	I	J	K	L
1												
2	**CARES, CRRSA, and ARP SCHEDULE - FY 2026**										Click below for schedule instructions:	
3	**Please read schedule instructions before completing.**										SCHEDULE INSTRUCTIONS	
4	Did the SD or JA receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2026				Yes		X	No				
5	If the answer to the above question is "YES", this schedule must be completed.											
6	PLEASE DO NOT REMOVE AND REINSERT THIS SCHEDULE INTO THE AFR. IF THE LINKS ARE BROKEN, THE AFR WILL BE SENT BACK TO THE AUDITOR FOR CORRECTION.											
7	**Part 1: CARES, CRRSA, and ARP REVENUE**											
8	**Revenue Section A**	Section A is for revenue recognized in FY 2026 reported on the FY 2026 AFR for FY 2023, FY 2024 and/or FY 2025 EXPENDITURES claimed on July 1, 2025, through June 30, 2026, FRIS grant expenditure reports for expenditures reported in the prior year FY 2023, FY 2024, and/or FY 2025 AFR.										
9			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
10-11	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
12	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST, D4)	4998										0
13	ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3, P4, 15, 25, 35, 45, 55, 65, 75)	4998										0
14	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK, JE)	4998										0
15	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998										0
16	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998										0
17	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)	4998										0
18	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
19	Other CRRSA Revenue (not accounted for above) (Describe on Itemization	4998										0
20	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
21	Total Revenue Section A		0	0		0	0	0			0	0
22-23	**Revenue Section B**	Section B is for revenue recognized in FY 2026 reported on the FY 2026 AFR and for FY 2026 EXPENDITURES claimed on July 1, 2025, through June 30, 2026, FRIS grant expenditure reports and reported in the FY 2026 AFR.										
24			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
25-26	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
27	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST, D4)	4998										0
28	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK, JE)	4998										0
29	ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3, P4, 15, 25, 35, 45, 55, 65, 75)	4998										0
30	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998										0
31	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998										0
32	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)	4998										0
33	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
34	Other CRRSA Revenue (not accounted for above) (Describe on Itemization	4998										0
35	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
36	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998										0
37	Total Revenue Section B		0	0		0	0	0			0	0
38	**Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue**											
39	Total Other Federal Revenue (Section A plus Section B)	4998	0	0		0	0	0			0	0
40	Total Other Federal Revenue from Revenue Tab	4998	0	0		0	0	0			0	0
41	Difference (must equal 0)		0	0		0	0	0			0	0
42	Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK			OK	OK

CARES, CRRSA, ARP Schedule

(Detailed Schedule of Receipts and Disbursements)

Part 2: CARES, CRRSA, and ARP EXPENDITURES

Review of the July 1, 2025 through June 30, 2026 FRIS Expenditures reports may assist in determining the expenditures to use below.

Expenditure Section A:

ESSER I EXPENDITURES (CARES)

FUNCTION		(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
1. List the total expenditures for the Functions 1000 and 2000 below										
INSTRUCTION Total Expenditures	1000									0
SUPPORT SERVICES Total Expenditures	2000									0
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
Facilities Acquisition and Construction Services (Total)	2530									0
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0
FOOD SERVICES (Total)	2560									0
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0		0

Expenditure Section B:

ESSER II EXPENDITURES (CRRSA)

FUNCTION		(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
1. List the total expenditures for the Functions 1000 and 2000 below										
INSTRUCTION Total Expenditures	1000									0
SUPPORT SERVICES Total Expenditures	2000									0
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
Facilities Acquisition and Construction Services (Total)	2530									0
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0
FOOD SERVICES (Total)	2560									0
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0		0

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

	A	B	C	D	E	F	G	H	I	J	K	L
82	**Expenditure Section C:**											
83				DISBURSEMENTS								
84	**GEER I EXPENDITURES (CARES)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
85				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
86	FUNCTION											
87	1. List the total expenditures for the Functions 1000 and 2000 below											
88	INSTRUCTION Total Expenditures	1000										0
89	SUPPORT SERVICES Total Expenditures	2000										0
90												
91	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
92	Facilities Acquisition and Construction Services (Total)	2530										0
93	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
94	FOOD SERVICES (Total)	2560										0
95												
96	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
97	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
98	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
99	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
100	**Expenditure Section D:**											
101				DISBURSEMENTS								
102	**GEER II EXPENDITURES (CRRSA)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
103				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
104	FUNCTION											
105	1. List the total expenditures for the Functions 1000 and 2000 below											
106	INSTRUCTION Total Expenditures	1000										0
107	SUPPORT SERVICES Total Expenditures	2000										0
108												
109	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
110	Facilities Acquisition and Construction Services (Total)	2530										0
111	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
112	FOOD SERVICES (Total)	2560										0
113												
114	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
115	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
116	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
117	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0

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

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

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

Expenditure Section G: ARP Child Nutrition (ARP)

Row	A	B	D (100) Salaries	E (200) Employee Benefits	F (300) Purchased Services	G (400) Supplies & Materials	H (500) Capital Outlay	I (600) Other	J (700) Non-Capitalized Equipment	K (800) Termination Benefits	L (900) Total Expenditures
154	**Expenditure Section G:**										
155–157	**ARP Child Nutrition (ARP)**		DISBURSEMENTS								
158	FUNCTION										
159	1. List the total expenditures for the Functions 1000 and 2000 below										
160	INSTRUCTION Total Expenditures	1000									0
161	SUPPORT SERVICES Total Expenditures	2000									0
163	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
164	Facilities Acquisition and Construction Services (Total)	2530									0
165	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0
166	FOOD SERVICES (Total)	2560									0
168	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
169	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0
170	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0
171	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0		0

Expenditure Section H: ARP IDEA (ARP)

Row	A	B	D (100) Salaries	E (200) Employee Benefits	F (300) Purchased Services	G (400) Supplies & Materials	H (500) Capital Outlay	I (600) Other	J (700) Non-Capitalized Equipment	K (800) Termination Benefits	L (900) Total Expenditures
172	**Expenditure Section H:**										
173–175	**ARP IDEA (ARP)**		DISBURSEMENTS								
176	FUNCTION										
177	1. List the total expenditures for the Functions 1000 and 2000 below										
178	INSTRUCTION Total Expenditures	1000									0
179	SUPPORT SERVICES Total Expenditures	2000									0
181	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
182	Facilities Acquisition and Construction Services (Total)	2530									0
183	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0
184	FOOD SERVICES (Total)	2560									0
186	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
187	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0
188	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0
189	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0		0

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

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

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

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

CARES, CRRSA, ARP Schedule

(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
262	**Expenditure Section M:**											
263				DISBURSEMENTS								
264	**Other ARP Expenditures**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
265	**(not accounted for above)**			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
266	**FUNCTION**											
267	1. List the total expenditures for the Functions 1000 and 2000 below											
268	INSTRUCTION Total Expenditures	1000										0
269	SUPPORT SERVICES Total Expenditures	2000										0
271	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below											
272	(these expenditures are also included in Function 2000 above)											
273	Facilities Acquisition and Construction Services (Total)	2530										0
274	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
275	FOOD SERVICES (Total)	2560										0
277	3. List the technology expenses in Functions: 1000 & 2000 below											
278	(these expenditures are also included in Functions 1000 & 2000 above).											
279	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
280	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
281	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
283	**Expenditure Section N:**											
284				DISBURSEMENTS								
285	**TOTAL EXPENDITURES (from all**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
286	**CARES, CRRSA, & ARP funds)**			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
287	**FUNCTION**											
288	INSTRUCTION	1000		0	0	0	0	0	0	0		0
289	SUPPORT SERVICES	2000		0	0	0	0	0	0	0		0
290	Facilities Acquisition and Construction Services (Total)	2530		0	0	0	0	0	0	0		0
291	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540		0	0	0	0	0	0	0		0
292	FOOD SERVICES (Total)	2560		0	0	0	0	0	0	0		0
293	**TOTAL EXPENDITURES**										Functions 1000 & 2000 total	0
295	**Expenditure Section O:**											
296	**TOTAL TECHNOLOGY**			DISBURSEMENTS								
297	**EXPENDITURES**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
298	**(from all CARES, CRRSA, & ARP funds)**			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
299	**FUNCTION**											
300	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology				0	0	0		0		0

	A	B	C	D	E	F	G	H	I	J	K	L
1	**SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION**											
2	**Description of Assets** (Enter Whole Dollars)	**Acct #**	**Cost Beginning July 1, 2025**	**Add: Additions July 1, 2025 thru June 30, 2026**	**Less: Deletions July 1, 2025 thru June 30, 2026**	**Cost Ending June 30, 2026**	**Life In Years**	**Accumlated Depreciation Beginning July 1, 2025**	**Add: Depreciation Allowable July 1, 2025 thru June 30, 2026**	**Less: Depreciation Deletions July 1, 2025 thru June 30, 2026**	**Accumulated Depreciation Ending June 30, 2026**	**Ending Balance Undepreciated June 30, 2026**
3	**Works of Art & Historical Treasures**	**210**				0					0	0
4	**Land**	**220**										
5	Non-Depreciable Land	221	591,553			591,553						591,553
6	Depreciable Land	222				0	**50**				0	0
7	**Buildings**	**230**										
8	Permanent Buildings	231	23,111,987	157,541		23,269,528	**50**	10,491,693	463,815		10,955,508	12,314,020
9	Temporary Buildings	232				0	**20**				0	0
10	Improvements Other than Buildings (Infrastructure)	240	944,220			944,220	**20**	620,995	47,211		668,206	276,014
11	**Capitalized Equipment**	**250**										
12	10 Yr Schedule	251	448,377	205,345		653,722	**10**	437,051	55,105		492,156	161,566
13	5 Yr Schedule	252	59,255			59,255	**5**	24,401	12,009		36,410	22,845
14	3 Yr Schedule	253				0	**3**				0	0
15	**Construction in Progress**	**260**		15,825		15,825	--					15,825
16	**Total Capital Assets**	**200**	25,155,392	378,711	0	25,534,103		11,574,140	578,140	0	12,152,280	13,381,823
17	**Non-Capitalized Equipment**	**700**				6,299	**10**		630			
18	**Allowable Depreciation**								578,770			

	A	B	C	D	E	F
1	**ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2025 - 2026)**					
2 3	*This schedule is completed for school districts only.*					
4 5	**Fund**	**Sheet, Row**		**ACCOUNT NO - TITLE**		**Amount**
6				**OPERATING EXPENSE PER PUPIL**		
7	**EXPENDITURES:**					
8	ED	Expenditures 16-24, L116		Total Expenditures	$	5,742,411
9	O&M	Expenditures 16-24, L155		Total Expenditures		1,234,337
10	DS	Expenditures 16-24, L178		Total Expenditures		793,583
11	TR	Expenditures 16-24, L214		Total Expenditures		81,587
12	MR/SS	Expenditures 16-24, L292		Total Expenditures		177,405
13	TORT	Expenditures 16-24, L429		Total Expenditures		0
14 15				**Total Expenditures**	$	**8,029,323**
16 17	**LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:**					
18	TR	Revenues 10-15, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	$	0
19	TR	Revenues 10-15, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		0
20	TR	Revenues 10-15, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)		0
21	TR	Revenues 10-15, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)		0
22	TR	Revenues 10-15, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		0
23	TR	Revenues 10-15, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)		0
24	TR	Revenues 10-15, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		0
25	TR	Revenues 10-15, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0
26	TR	Revenues 10-15, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0
27	TR	Revenues 10-15, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		0
28	TR	Revenues 10-15, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0
29	O&M-TR	Revenues 10-15, L145, Col D & F	3410	Adult Ed (from ICCB)		0
30	O&M-TR	Revenues 10-15, L146, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0
31	O&M-TR	Revenues 10-15, L208, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		0
32	O&M-TR	Revenues 10-15, L209, Col D,F	4605	Fed - Spec Education - Preschool Discretionary		0
33	O&M	Revenues 10-15, L219, Col D	4810	Federal - Adult Education		0
34	ED	Expenditures 16-24, L7, Col K - (G+I)	1125	Pre-K Programs		146,736
35	ED	Expenditures 16-24, L9, Col K - (G+I)	1225	Special Education Programs Pre-K		0
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		0
39	ED	Expenditures 16-24, L20, Col K	1910	Pre-K Programs - Private Tuition		0
40	ED	Expenditures 16-24, L21, Col K	1911	Regular K-12 Programs - Private Tuition		0
41	ED	Expenditures 16-24, L22, Col K	1912	Special Education Programs K-12 - Private Tuition		0
42	ED	Expenditures 16-24, L23, Col K	1913	Special Education Programs Pre-K - Tuition		0
43	ED	Expenditures 16-24, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0
44	ED	Expenditures 16-24, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0
45	ED	Expenditures 16-24, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0
46	ED	Expenditures 16-24, L27, Col K	1917	CTE Programs - Private Tuition		0
47	ED	Expenditures 16-24, L28, Col K	1918	Interscholastic Programs - Private Tuition		0
48	ED	Expenditures 16-24, L29, Col K	1919	Summer School Programs - Private Tuition		0
49	ED	Expenditures 16-24, L30, Col K	1920	Gifted Programs - Private Tuition		0
50	ED	Expenditures 16-24, L31, Col K	1921	Bilingual Programs - Private Tuition		0
51	ED	Expenditures 16-24, L32, Col K	1922	Truants Alternative/Optional Ed Progms - Private Tuition		0
52	ED	Expenditures 16-24, L77, Col K - (G+I)	3000	Community Services		12,633
53	ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units		379,810
54	ED	Expenditures 16-24, L116, Col G	-	Capital Outlay		0
55	ED	Expenditures 16-24, L116, Col I	-	Non-Capitalized Equipment		0
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		362,886
59	O&M	Expenditures 16-24, L155, Col I	-	Non-Capitalized Equipment		6,299
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		682,009
62	TR	Expenditures 16-24, L189, Col K - (G+I)	3000	Community Services		0
63	TR	Expenditures 16-24, L200, Col K	4000	Total Payments to Other Govt Units		0
64	TR	Expenditures 16-24, L210, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		0
65	TR	Expenditures 16-24, L214, Col G	-	Capital Outlay		0
66	TR	Expenditures 16-24, L214, Col I	-	Non-Capitalized Equipment		0
67	MR/SS	Expenditures 16-24, L220, Col K	1125	Pre-K Programs		0
68	MR/SS	Expenditures 16-24, L222, Col K	1225	Special Education Programs - Pre-K		0
69	MR/SS	Expenditures 16-24, L224, Col K	1275	Remedial and Supplemental Programs - Pre-K		0
70	MR/SS	Expenditures 16-24, L225, Col K	1300	Adult/Continuing Education Programs		0
71	MR/SS	Expenditures 16-24, L228, Col K	1600	Summer School Programs		0
72	MR/SS	Expenditures 16-24, L277, Col K	3000	Community Services		108
73	MR/SS	Expenditures 16-24, L282, Col K	4000	Total Payments to Other Govt Units		0
74	Tort	Expenditures 16-24, L318, Col K - (G+I)	1125	Pre-K Programs		0
75	Tort	Expenditures 16-24, L320, Col K - (G+I)	1225	Special Education Programs Pre-K		0
76	Tort	Expenditures 16-24, L322, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0
77	Tort	Expenditures 16-24, L323, Col K - (G+I)	1300	Adult/Continuing Education Programs		0
78	Tort	Expenditures 16-24, L326, Col K - (G+I)	1600	Summer School Programs		0
79	Tort	Expenditures 16-24, L331, Col K	1910	Pre-K Programs - Private Tuition		0
80	Tort	Expenditures 16-24, L332, Col K	1911	Regular K-12 Programs - Private Tuition		0
81	Tort	Expenditures 16-24, L333, Col K	1912	Special Education Programs K-12 - Private Tuition		0
82	Tort	Expenditures 16-24, L334, Col K	1913	Special Education Programs Pre-K - Tuition		0
83	Tort	Expenditures 16-24, L335, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0
84	Tort	Expenditures 16-24, L336, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0
85	Tort	Expenditures 16-24, L337, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0
86	Tort	Expenditures 16-24, L338, Col K	1917	CTE Programs - Private Tuition		0
87	Tort	Expenditures 16-24, L339, Col K	1918	Interscholastic Programs - Private Tuition		0
88	Tort	Expenditures 16-24, L340, Col K	1919	Summer School Programs - Private Tuition		0
89	Tort	Expenditures 16-24, L341, Col K	1920	Gifted Programs - Private Tuition		0
90	Tort	Expenditures 16-24, L342, Col K	1921	Bilingual Programs - Private Tuition		0
91	Tort	Expenditures 16-24, L343, Col K	1922	Truants Alternative/Optional Ed Programs - Private Tuition		0
92	Tort	Expenditures 16-24, L388, Col K - (G+I)	3000	Community Services		0
93	Tort	Expenditures 16-24, L415, Col K	4000	Total Payments to Other Govt Units		0
94	Tort	Expenditures 16-24, L429, Col G	-	Capital Outlay		0
95	Tort	Expenditures 16-24, L429, Col I	-	Non-Capitalized Equipment		0
96				**Total Deductions for OEPP Computation (Sum of Lines 18 - 95)**	$	**1,590,481**
97				**Total Operating Expenses Regular K-12 (Line 14 minus Line 96)**		6,438,842
98				**9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2025-2026**		269.85
99				**Estimated OEPP (Line 97 divided by Line 98)**	$	**23,860.82**

	A	B	C	D	E	F
1	**ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2025 - 2026)**					
2	*This schedule is completed for school districts only.*					
3						
4	**Fund**	**Sheet, Row**		**ACCOUNT NO - TITLE**		**Amount**
5						
100						
101						
102				**PER CAPITA TUITION CHARGE**		
103	**LESS OFFSETTING RECEIPTS/REVENUES:**					
104	TR	Revenues 10-15, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	$	0
105	TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0
106	TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0
107	TR	Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0
108	TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0
109	TR	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0
110	TR	Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0
111	TR	Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0
112	TR	Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0
113	TR	Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0
114	ED	Revenues 10-15, L76, Col C	1600	Total Food Service		48,644
115	ED-O&M	Revenues 10-15, L84, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		59,484
116	ED	Revenues 10-15, L87, Col C	1811	Rentals - Regular Textbooks		0
117	ED	Revenues 10-15, L90, Col C	1819	Rentals - Other (Describe & Itemize)		0
118	ED	Revenues 10-15, L91, Col C	1821	Sales - Regular Textbooks		0
119	ED	Revenues 10-15, L94, Col C	1829	Sales - Other (Describe & Itemize)		0
120	ED	Revenues 10-15, L95, Col C	1890	Other (Describe & Itemize)		0
121	ED-O&M	Revenues 10-15, L98, Col C,D	1910	Rentals		242,355
122	ED-O&M-TR	Revenues 10-15, L101, Col C,D,F	1940	Services Provided Other Districts		0
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L107, Col C,D,E,F,G	1991	Payment from Other Districts		0
124	ED	Revenues 10-15, L109, Col C	1993	Other Local Fees (Describe & Itemize)		0
125	ED-O&M-TR	Revenues 10-15, L131, Col C,D,F	3100	Total Special Education		12,758
126	ED-O&M-MR/SS	Revenues 10-15, L140, Col C,D,G	3200	Total Career and Technical Education		0
127	ED	Revenues 10-15, L142, Col C	3360	State Free Lunch & Breakfast		384
128	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3365	School Breakfast Initiative		0
129	ED-O&M	Revenues 10-15, L144,Col C,D	3370	Driver Education		0
130	ED-O&M-TR-MR/SS	Revenues 10-15, L151, Col C,D,F,G	3500	Total Transportation		52,561
131	ED	Revenues 10-15, L152, Col C	3610	Learning Improvement - Change Grants		0
132	ED-O&M-TR-MR/SS	Revenues 10-15, L153, Col C,D,F,G	3660	Scientific Literacy		0
133	ED-TR-MR/SS	Revenues 10-15, L154, Col C,F,G	3695	Truant Alternative/Optional Education		0
134	ED-O&M-TR-MR/SS	Revenues 10-15, L156, Col C,D,F,G	3766	Chicago General Education Block Grant		0
135	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0
136	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L158, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L159, Col C,D,E,F,G	3780	Technology - Technology for Success		0
138	ED-TR	Revenues 10-15, L160, Col C,F	3815	State Charter Schools		0
139	O&M	Revenues 10-15, L163, Col D	3925	School Infrastructure - Maintenance Projects		50,000
140	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L164, Col C-G,J	3999	Other Restricted Revenue from State Sources		0
141	ED	Revenues 10-15, L173, Col C	4045	Head Start (Subtract)		0
142	ED-O&M-TR-MR/SS	Revenues 10-15, L177, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0
143	ED-O&M-TR-MR/SS	Revenues 10-15, L184, Col C,D,F,G	4100	Total Title V		0
144	ED-MR/SS	Revenues 10-15, L194, Col C,G	4200	Total Food Service		38,195
145	ED-O&M-TR-MR/SS	Revenues 10-15, L200, Col C,D,F,G	4300	Total Title I		23,880
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4400	Total Title IV		10,736
147	ED-O&M-TR-MR/SS	Revenues 10-15, L210, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		116,275
148	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		0
149	ED-O&M-TR-MR/SS	Revenues 10-15, L212, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0
150	ED-O&M-TR-MR/SS	Revenues 10-15, L213, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0
151	ED-O&M-MR/SS	Revenues 10-15, L218, Col C,D,G	4700	Total CTE - Perkins		0
156	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C225 thru J254)	4800	Total ARRA Program Adjustments		0
157	ED	Revenues 10-15, L225, Col C	4901	Race to the Top		0
158	ED-O&M-TR-MR/SS	Revenues 10-15, L226, Col C,D,F,G	4902	Race to the Top-Preschool Expansion Grant		0
159	ED-TR-MR/SS	Revenues 10-15, L227, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0
160	ED-TR-MR/SS	Revenues 10-15, L228, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		0
161	ED-O&M-TR-MR/SS	Revenues 10-15, L229, Col C,D,F,G	4920	McKinney Education for Homeless Children		0
162	ED-O&M-TR-MR/SS	Revenues 10-15, L230, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0
163	ED-O&M-TR-MR/SS	Revenues 10-15, L231, Col C,D,F,G	4932	Title II - Teacher Quality		5,818
164	ED-O&M-TR-MR/SS	Revenues 10-15, L232, Col C,D,F,G	4935	Title II - Part A – Supporting Effective Instruction – State Grants		0
165	ED-O&M-TR-MR/SS	Revenues 10-15, L233, Col C,D,F,G	4960	Federal Charter Schools		0
166	ED-O&M-TR-MR/SS	Revenues 10-15, L234, Col C,D,F,G	4981	State Assessment Grants		0
167	ED-O&M-TR-MR/SS	Revenues 10-15, L235, Col C,D,F,G	4982	Grant for State Assessments and Related Activities		0
168	ED-O&M-TR-MR/SS	Revenues 10-15, L236, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		14,065
169	ED-O&M-TR-MR/SS	Revenues 10-15, L237, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		39,174
170	ED-O&M-TR-MR/SS	Revenues 10-15, L238, Col C,D,F,G	4998	Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)		0
171	Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for revenue received in FY26 for current or prior year expenses		0
172	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds		5,853
173	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds		138,246
174						
175				**Total Deductions for PCTC Computation (Line 104 through Line 172)**	$	**858,428**
176				**Net Operating Expense for Tuition Computation (Line 97 minus Line 174)**		5,580,414
177				**Total Depreciation Allowance (from page 36, Line 18, Col I)**		578,770
178				**Total Allowance for PCTC Computation (Line 175 plus Line 176)**		6,159,184
179				**9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2025-2026**		269.85
180				**Total Estimated PCTC (Line 177 divided by Line 178)**	* $	**22,824.47**
181						
182	***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.**					

Current Year Payment on Contracts For Indirect Cost Rate Computation

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

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

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

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

Resources to assist in determining if the contract should be listed below.

Subaward, Subcontract, Professional Service Agreements, and Flow-through (pass-through) ICR Determinations	Indirect Cost Rate Plan

Column A, B, C, D below must be completed for each contract. Enter Column B without hypens. Ex) 101000600
Column (E) and (F) are calculated automatically based on the information provided in Columns (A through D).
The amount in column (E) is the amount allowed on each contract in the Indirect Cost Rate calculation. The amount in column (F) is the amount that will be deducted from the base in the indirect cost rate (tab 41) for Program Year 2028.

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 16-24" tab) (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
Enter as shown here: ED-Instruction-Other	*10-1000-600*	*Company Name*	*500,000*	*50,000*	*450,000*
ED-SPECIAL AREA ADMIN-PURCHASED SERVICES	10-2300-300	CLIC	32,707	32,707	0
ED-OPERATIONS AND MAINT OF PLANT-PURCHASED SERVICES	10-2540-300	CLIC	39,235	39,235	0
OM-OPERATIONS AND MAINT OF PLANT-PURCHASED	20-2540-400	DIRECT ENERGY	9,390	9,390	0
OM-OPERATIONS AND MAINT OF PLANT-PURCHASED	20-2540-400	DIRECT ENERGY	2,411	2,411	0
ED-DATA PROCESSING-PURCHASED SERVICES	10-2660-300	NET 56	37,675	37,675	0
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Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 16-24" tab) (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
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Total			121,418	121,418	0

	A	B	C	D	E	F
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 15, enter the disbursements/expenditures included within the following functions					
6	charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work					
7	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					
8	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					
9	benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.					
10	**Support Services - Direct Costs**					
11	Direction of Business Support Services (10, 50, and 80 -2510)					
12	Fiscal Services (10, 50, & 80 -2520)					
13	Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540)					
14	Food Services (10 & 80 -2560) *Must be less than (Expenditures, Col E-F, L65)* *Only include food costs.					
15	**Value of Commodities Received for Fiscal Year 1 (Include the value of commodities when determining if a Single Audit is required).**					
16	Internal Services (10, 50, and 80 -2570)					
17	Staff Services (10, 50, and 80 -2640)					
18	Data Processing Services (10, 50, & 80 -2660)					
19	**SECTION II**					
20	**Estimated Indirect Cost Rate for Federal Programs**					
21			**Restricted Program**		**Unrestricted Program**	
22		**Function**	**Indirect Costs**	**Direct Costs**	**Indirect Costs**	**Direct Costs**
23	**Instruction**	1000		3,513,082		3,513,082
24	**Support Services:**					
25	Pupil	2100		197,581		197,581
26	Instructional Staff	2200		116,684		116,684
27	General Admin.	2300		698,491		698,491
28	School Admin.	2400		259,240		259,240
29	**Business:**					
30	Direction of Business Spt. Srv.	2510	174,188	0	174,188	0
31	Fiscal Services	2520	49,544	0	49,544	0
32	Oper. & Maint. Plant Services	2540		959,029	959,029	0
33	Pupil Transportation	2550		111,103		111,103
34	Food Services	2560		108,388		108,388
35	Internal Services	2570	0	0	0	0
36	**Central:**					
37	Direction of Central Spt. Srv.	2610		0		0
38	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0
39	Information Services	2630		9,987		9,987
40	Staff Services	2640	0	0	0	0
41	Data Processing Services	2660	264,617	0	264,617	0
42	**Other:**	2900		0		0
43	**Community Services**	3000		12,741		12,741
44	**Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)**			0		0
45		**Total**	488,349	5,986,326	1,447,378	5,027,297
46			**Restricted Rate***		**Unrestricted Rate***	
47			Total Indirect Costs:	488,349	Total Indirect Costs:	1,447,378
48			Total Direct Costs:	5,986,326	Total Direct Costs:	5,027,297
49			= **8.16%**		= **28.79%**	
50						
51	** These are estimated rates. Final rates, which include carry forward adjustments, will be calculated and published by ISBE.*					

	A	B	C	D	E	F
1	**REPORT ON SHARED SERVICES OR OUTSOURCING**					
2	School Code, Section 17-1.1 (*Public Act 97-0357*)					
3	Fiscal Year Ending June 30, 2026					
4						
5	*Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current, and next fiscal years.*					
6			Winfield SD 34			
7			19022034002			
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					
15	Energy Purchasing					
16	Food Services					
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance					
20	Investment Pools					
21	Legal Services					
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development					
25	Shared Personnel					
26	Special Education Cooperatives					
27	STEM (science, technology, engineering and math) Program Offerings		X	X		SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE
28	Supply & Equipment Purchasing					
29	Technology Services					
30	Transportation		X	X		SUNRISE/ST MANAGEMENT
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	Additional space for Column (E) - Name of LEA :					
39						

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)
Applies to school districts having a population of less than 500,000

School District Name: Winfield SD 34
RCDT Number: 19022034002

Description	Funct. No.	Actual Expenditures, Fiscal Year 2026				Budgeted Expenditures, Fiscal Year 2027			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	371,014		0	371,014	398,602			398,602
2. Special Area Administration Services	2330	75,248		0	75,248	60,320			60,320
3. Other Support Services - School Administration	2490	0		0	0				0
4. Direction of Business Support Services	2510	172,238	0	0	172,238	192,750			192,750
5. Internal Services	2570	0		0	0				0
6. Direction of Central Support Services	2610	0		0	0				0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		618,500	0	0	618,500	651,672	0	0	651,672
9. Percent Increase (Decrease) for FY2027 (Budgeted) over FY2026 (Actual)									5%

The district is compliant with the limitation of administrative costs provision. ISBE staff will reach out if data discrepancies are found.

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

1.
2.
3.
4.

Reference Pages.

1 Do not enter negative numbers. Reports with negative numbers will be returned for correction.

2 GASB Statement No. 24, Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On-Behalf-of" Payments should only be reflected on this page.

3 Equals Line 8 minus Line 17.

4 May require notification to the county clerk to abate an equal amount from taxes next extended. Refer to Section 17-2.11 for the applicable provisions and other "limited" transfer authority to O&M.

5 Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14

6 Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 5-22 and 10-22.8 of the School Code.

7 Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.

8 Educational Fund (10) - Computer Technology only.

9 Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.

10 Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.

11 Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund—e.g. alternate revenue bonds (Describe & Itemize).

12 Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation).

Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation).

13 GASB Statement No. 87; all leases should be reflected on this line.

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

[Please insert files above]

Instructions to insert word doc or pdf files:

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

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

is tab.

DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION

Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)

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 FY2027 annual budget to be amended to include a Deficit Reduction Plan and narrative.

The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36. 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.

- *If the FY 2027 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.*
- *If the Annual Financial Report requires a deficit reducton plan even though the FY2027 budget does not, a completed deficit reduction plan is still required.*

DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only

(All AFR pages must be completed to generate the following calculation)

Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
Direct Revenues	6,452,151	901,076	81,891	17,826	7,452,944
Direct Expenditures	5,742,411	1,234,337	81,587		7,058,335
Difference	709,740	(333,261)	304	17,826	**394,609**
Fund Balance - June 30, 2026	5,158,937	98,801	97,741	540,924	**5,896,403**

Balanced - no deficit reduction plan is required.

FY 2026 Audit Checklist

RCDT: 19022034002

School District/Joint Agreement Name: Winfield SD 34

Auditor Name: CHRISTOPHER M. SCALET, CPA

License #: 065-046360 License Expiration Date (below): 9/30/2027

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

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

Balancing Schedule

Check this Section for Error Messages

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

Description:	Error Message
1. Cover Page: The Accounting Basis must be Cash or Accrual. Choose School District or Joint Agreement.	
What Basis of Accounting is used?	CASH
Choose School District or Joint Agreement.	SCHOOL DISTRICT
Is Budget Deficit Reduction Plan Required?	Congratulations! You have a balanced AFR.
2. FP Info Page 5: Financial Information must be completed. (school districts only)	
Section A: EAV is entered.	OK
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section A: Tax rates are not entered. Cells D10, F10, H10, L10 on tab 3 must have a tax rate or 0 entered.	OK
Section D: Check a or b that agrees with the school district type.	OK
Section E: Is there a material impact on the entity's financial position?	NO
3. Assets-Liab Page 7: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) CP: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Tort: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
4. Assets-Liab Pages 7 & 8: Total Current & Capital Assets must = Total Liabilities & Fund Balance.	
Fund 10, Cell C13 must = Cell C41.	OK
Fund 20, Cell D13 must = Cell D41.	OK
Fund 30, Cell E13 must = Cell E41.	OK
Fund 40, Cell F13 must = Cell F41.	OK
Fund 50, Cell G13 must = Cell G41.	OK
Fund 60, Cell H13 must = Cell H41.	OK
Fund 70, Cell I13 must = Cell I41.	OK
Fund 80, Cell J13 must = Cell J41.	OK
Fund 90, Cell K13 must = Cell K41.	OK
Agency Fund, Cell L13 must = Cell L41.	OK
General Fixed Assets, Cell M23 must = Cell M41.	OK
General Long-Term Debt, Cell N23 must = Cell N41.	OK
5. Assets-Liab Page 7: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.	
Fund 10, Cells C38+C39 must = Cell C81.	OK
Fund 20, Cells D38+D39 must = Cell D81.	OK
Fund 30, Cells E38+E39 must = Cell E81	OK
Fund 40, Cells F38+F39 must = Cell F81.	OK
Fund 50, Cells G38+G39 must = Cell G81.	OK
Fund 60, Cells H38+H39 must = Cell H81.	OK
Fund 70, Cells I38+I39 must = Cell I81.	OK
Fund 80, Cells J38+J39 must = Cell J81.	OK
Fund 90, Cells K38+K39 must = Cell K81.	OK
6. Short-Term Long-Term Debt Page 25: Schedule of Long-Term Debt	
Note: Explain any unreconcilable differences in the Itemization sheet.	
Total Long-Term Debt Issued (P25, Cell G50) must = Principal on Long-Term Debt Sold (P9, Cells C33:K33).	OK
Total Long-Term Debt (Principal) Retired (P18, Cell H174) must = Debt Service - Long-Term Debt (Principal) Retired (P25, Cell	OK
7. Acct Summary Pages 9-11: Other Sources of Funds must = Other Uses of Funds	
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49.	OK
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	OK
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74).	OK
8. Restricted Tax Levies Page 26, Line 25 must = Reserved Fund Balance, Pages 7-8, Line 38.	
Reserved Fund Balance, Page 7, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.	OK
Unreserved Fund Balance, Page 7, Cells C39:H39 must be > 0.	OK
9. Acct Summary Page 9: "On behalf" payments to the Educational Fund	
Fund (10) ED: Account 3998, cell C9 must be entered or explain why this is zero on the Itemization 44 tab.	OK
10. OEPP-PCTC Page 36: The 9 Month ADA must be entered on Line 98.	OK
11. Page 38-39: Contracts Paid in Current Year (CY) MUST be completed. If there are no contracts, state "no contracts" in cell A20 on Contacts Paid in CY tab.	OK
12. Shared Outsourced Services Page 41: Completed.	OK
13. AC Page 42: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.	OK
14. Rest Tax Levies-Tort Im Page 26, G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0.	
Rest Tax Levies-Tort Im 26, B30 or D30 box must be checked	OK
Rest Tax Levies-Tort Im 26, G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0.	OK
15. Assets-Liab Page 7-8: (C45, C48, C49), Acct Summary (C85), Revenues (C82), Expenditures (H33) -Enter Student Activity Funds.	OK
16. CARES CRRSA ARP Schedule Pages 27-34: Revenue 4998 listed on schedule must equal Revenue 4998 listed on Revenue tab.	OK
17. CARES CRRSA ARP Schedule Pages 27-34: Check box yes or no if district/joint agreement received/expended funds.	OK

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

SINGLE AUDIT WORKPAPERS

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

For Fiscal Year 2026 (July 1, 2025-June 30, 2026) all School Districts / Joint Agreements that have $1,000,000 or more in federal awards during its fiscal year must have a Single Audit conducted in accordance with the Uniform Guidance. 2 CFR § 200.501.

Single Audit Work Papers Template can be found at:

https://www.isbe.net/Pages/Federal-and-State-Monitoring.aspx

GATA REQUIREMENTS

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

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

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

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

Audit Report Review Process Overview Manual