

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

<u>School District/Joint Agreement Information</u>	☒ School District ☐ Joint Agreement	<u>Certified Public Accountant Information</u>
School District/Joint Agreement Number: 26029003026	<u>Accounting Basis</u> ☒ Cash ☐ Accrual	Name of Auditing Firm: Bohnsack & Frommelt LLP
Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will populate): CUSD 3 Fulton County		Name of Audit Manager: Sarah Bohnsack
County Name: Fulton	<u>Type of Auditor's Report Issued</u> ☐ Qualified ☐ Adverse ☐ Disclaimer ☒ Unqualified	Address: 575 12th Avenue
Address: 652 East Main Street		City / State / Zip: East Moline, Illinois 61244
City: Cuba	☐ Reviewed by District Superintendent/Administrator ☐ Provided to Township Treasurer (Cook County only) ☐ Provided to Regional Superintendent/ISC Director	Phone Number: 563-343-9595
Email Address: jhill@cusd3.net		Email Address: sarah@bohnsackfrommelt.com
Zip Code: 61427		IL License Number (9 digit): 065.024943
		Expiration Date: 09/30/27
	Auditors must submit the electronic AFR directly to ISBE via the IWAS-School District Financial Reports system. Annual Financial Report (AFR) Instructions Single Audit Questions 217-782-7970 or fsm@isbe.net 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.	Name of Township:
District Superintendent/Administrator Name (Type or Print): Dr. Jonathan Hill		Township Treasurer Name:
Email Address: jhill@cusd3.net		Email Address:
Telephone: 309-785-5021		Telephone:
Signature		
Date:		ROE / ISC Number and Name:
		Regional Superintendent/Cook ISC Executive Director Name:
26029003026_AFR26 CUSD 3 Fulton County		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.

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

All School Districts/Joint Agreements must complete this form (Note: joint agreement supplementary/statistical schedules may not be applicable)
This form complies with Part 100 (Requirements for Accounting, Budgeting, Financial Reporting, and Auditing).

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

- Round all amounts to the nearest dollar.** Do not enter cents. (Exception: 9 Month ADA on PCTC OEPP Tab)
- All errors must be explained in the Itemization tab.**
Any errors left unresolved by the Audit Checklist/Balancing Schedule will result in rejection.
- 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.
- 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.*
- Submit Paper Copy of AFR with Signatures**
 - The auditor must send an official paper copy of the AFR form (cover through page 9 at minimum) to the School District with the auditor signature.
 - Upon receipt, the School District signs and retains one copy for their records. The School District provides the township treasurer (if applicable) and the Regional Superintendent's office with a copy no later than October 15, annually.
Note: Township Treasurers and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.
 - Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized.
[Federal Single Audit 2 CFR 200.500](#)
- 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.
- ☐ 21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: _____ (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:

Bohnsack & Frommelt LLP

Name of Audit Firm (print)

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

Signature of Audit Manager or Firm

mm/dd/yyyy

FINANCIAL PROFILE INFORMATION

Required to be completed for school districts only.

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

Tax Year 2025		Equalized Assessed Valuation (EAV):		80,126,289				
Educational	Operations & Maintenance	Transportation	Combined Total	Working Cash				
Rate(s):	0.032500	+	0.005000	+	0.002000	=	0.039500	0.000500

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
6,500,771	6,395,717	105,054	4,815,309

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

C. Short-Term Debt **

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

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

D. Long-Term Debt

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

☐	a. 6.9% for elementary and high school districts.	11,057,428
☒	b. 13.8% for unit districts.	

Long-Term Debt Outstanding:

c. Long-Term Debt (Principal only)	Acct	
Outstanding:.....	511	1,475,000

E. Material Impact on Financial Position

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

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

Comments:

ESTIMATED FINANCIAL PROFILE SUMMARY

[Financial Profile Website](#)

District Name: CUSD 3 Fulton County
District Code: 26029003026
County Name: Fulton

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)	4,815,309.00	0.741	Weight	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	6,500,771.00		Value	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	0.00			
2. Expenditures to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	6,395,717.00	0.984	Adjustment	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	6,500,771.00		Weight	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	0.00			
Possible Adjustment:			0	Value	1.40
3. Days Cash on Hand:		Total	Days	Score	4
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	4,815,309.00	271.04	Weight	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	17,765.88		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	2,690,240.15		Value	0.40
5. Percent of Long-Term Debt Margin Remaining:		Total	Percent	Score	4
Long-Term Debt Outstanding (P3, Cell H38)		1,475,000.00	86.66	Weight	0.100
Total Long-Term Debt Allowed (P3, Cell H32)		11,057,427.88		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	L	M	N
1	ASSETS		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)		Account Groups	
2	(Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	Agency Fund	General Fixed Assets	General Long-Term Debt
3	CURRENT ASSETS (100)													
4	Cash (Accounts 111 through 115) ¹		3,177,155	1,046,680	172,521	295,468	234,193	372,071	296,006	364,735	204,966	16,364		
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		3,177,155	1,046,680	172,521	295,468	234,193	372,071	296,006	364,735	204,966	16,364		
14	CAPITAL ASSETS (200)													
15	Works of Art & Historical Treasures	210											0	
16	Land	220											140,543	
17	Building & Building Improvements	230											14,500,067	
18	Site Improvements & Infrastructure	240											1,439,662	
19	Capitalized Equipment	250											2,564,132	
20	Construction in Progress	260											306,211	
21	Amount Available in Debt Service Funds	340												172,521
22	Amount to be Provided for Payment on Long-Term Debt	350												1,302,479
23	Total Capital Assets												18,950,615	1,475,000
24	CURRENT LIABILITIES (400)													
25	Interfund Payables	410												
26	Intergovernmental Accounts Payable	420												
27	Other Payables	430												
28	Contracts Payable	440												
29	Loans Payable	460												
30	Salaries & Benefits Payable	470												
31	Payroll Deductions & Withholdings	480												
32	Deferred Revenues & Other Current Liabilities	490												
33	Due to Activity Fund Organizations	493												
34	Total Current Liabilities		0	0	0	0	0	0	0	0	0	0		
35	LONG-TERM LIABILITIES (500)													
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511												1,475,000
37	Total Long-Term Liabilities													1,475,000
38	Reserved Fund Balance	714												
39	Unreserved Fund Balance	730	3,177,155	1,046,680	172,521	295,468	234,193	372,071	296,006	364,735	204,966	16,364		
40	Investment in General Fixed Assets												18,950,615	
41	Total Liabilities and Fund Balance		3,177,155	1,046,680	172,521	295,468	234,193	372,071	296,006	364,735	204,966	16,364	18,950,615	1,475,000
42	ASSETS /LIABILITIES for Student Activity Funds													
43	CURRENT ASSETS (100) for Student Activity Funds													
44	Student Activity Fund Cash and Investments	126	155,700											
45	Total Student Activity Current Assets For Student Activity Funds		155,700											
46	CURRENT LIABILITIES (400) For Student Activity Funds													
47	Total Current Liabilities For Student Activity Funds		0											
48	Reserved Student Activity Fund Balance For Student Activity Funds	715	155,700											
49	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		155,700											
50	LONG-TERM LIABILITIES (500) District with Student Activity Funds													
51	Total ASSETS /LIABILITIES District with Student Activity Funds													
52	Total Current Assets District with Student Activity Funds		3,332,855	1,046,680	172,521	295,468	234,193	372,071	296,006	364,735	204,966	16,364		
53	Total Capital Assets District with Student Activity Funds												18,950,615	1,475,000
54	CURRENT LIABILITIES (400) District with Student Activity Funds													
55	Total Current Liabilities District with Student Activity Funds		0	0	0	0	0	0	0	0	0	0		
56	LONG-TERM LIABILITIES (500) District with Student Activity Funds													
57	Total Long-Term Liabilities District with Student Activity Funds													1,475,000
58	Reserved Fund Balance District with Student Activity Funds	714	155,700	0	0	0	0	0	0	0	0	0		
59	Unreserved Fund Balance District with Student Activity Funds	730	3,177,155	1,046,680	172,521	295,468	234,193	372,071	296,006	364,735	204,966	16,364		
60	Investment in General Fixed Assets District with Student Activity Funds												18,950,615	
61	Total Liabilities and Fund Balance District with Student Activity Funds		3,332,855	1,046,680	172,521	295,468	234,193	372,071	296,006	364,735	204,966	16,364	18,950,615	1,475,000
62														

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	2,908,302	539,111	203,370	175,607	232,000	312,731	42,335	341,544	40,961
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	1,525,456	300,000	0	430,357	0	0	0	0	50,000
7	FEDERAL SOURCES	4000	579,603	0	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		5,013,361	839,111	203,370	605,964	232,000	312,731	42,335	341,544	90,961
9	Receipts/Revenues for "On Behalf" Payments ²	3998	1,058,554								
10	Total Receipts/Revenues		6,071,915	839,111	203,370	605,964	232,000	312,731	42,335	341,544	90,961
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	3,369,336				100,327			7,459	
13	Support Services	2000	1,541,145	648,399		707,760	217,363	612,095		279,485	71,658
14	Community Services	3000	0	0		0	0			0	
15	Payments to Other Districts & Governmental Units	4000	129,077	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	200,465	0	0			0	0
17	Total Direct Disbursements/Expenditures		5,039,558	648,399	200,465	707,760	317,690	612,095		286,944	71,658
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	1,058,554	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		6,098,112	648,399	200,465	707,760	317,690	612,095		286,944	71,658
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(26,197)	190,712	2,905	(101,796)	(85,690)	(299,364)	42,335	54,600	19,303
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund ¹²	7110									
25	Abatement of the Working Cash Fund ¹²	7110									
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170									
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210									
34	Premium on Bonds Sold	7220									
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets ⁶	7300									
37	Transfer to Debt Service to Pay Principal on Leases ¹³	7400			0						
38	Transfer to Debt Service to Pay Interest on Leases ¹³	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990									
44	Total Other Sources of Funds		0	0	0	0	0	0	0	0	0

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 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									
58	Taxes Pledged to Pay Interest on Leases ¹³	8510									
59	Grants/Reimbursements Pledged to Pay Interest on Leases ¹³	8520									
60	Other Revenues Pledged to Pay Interest on Leases ¹³	8530									
61	Fund Balance Transfers Pledged to Pay Interest on Leases ¹³	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									0
76	Total Other Uses of Funds		0	0	0	0	0	0	0	0	0
77	Total Other Sources/Uses of Funds		0	0	0	0	0	0	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(26,197)	190,712	2,905	(101,796)	(85,690)	(299,364)	42,335	54,600	19,303
79	Fund Balances without Student Activity Funds - July 1, 2025		3,203,352	855,968	169,616	397,264	319,883	671,435	253,671	310,135	185,663
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances without Student Activity Funds - June 30, 2026		3,177,155	1,046,680	172,521	295,468	234,193	372,071	296,006	364,735	204,966

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
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1											
2											
84											
85	Student Activity Fund Balance - July 1, 2025		132,319								
86	RECEIPTS/REVENUES -Student Activity Funds										
87	Total Student Activity Direct Receipts/Revenues	1799	222,757								
88	DISBURSEMENTS/EXPENDITURES -Students Activity Funds										
89	Total Student Activity Disbursements/Expenditures	1999	199,380								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		23,377								
91	Student Activity Fund Balance - June 30, 2026		155,696								
92											
93	RECEIPTS/REVENUES (with Student Activity Funds)										
94	LOCAL SOURCES	1000	3,131,059	539,111	203,370	175,607	232,000	312,731	42,335	341,544	40,961
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
96	STATE SOURCES	3000	1,525,456	300,000	0	430,357	0	0	0	0	50,000
97	FEDERAL SOURCES	4000	579,603	0	0	0	0	0	0	0	0
98	Total Direct Receipts/Revenues		5,236,118	839,111	203,370	605,964	232,000	312,731	42,335	341,544	90,961
99	Receipts/Revenues for "On Behalf" Payments ²	3998	1,058,554	0	0	0	0	0		0	0
100	Total Receipts/Revenues		6,294,672	839,111	203,370	605,964	232,000	312,731	42,335	341,544	90,961
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	3,568,716				100,327			7,459	
103	Support Services	2000	1,541,145	648,399		707,760	217,363	612,095		279,485	71,658
104	Community Services	3000	0	0		0	0				
105	Payments to Other Districts & Governmental Units	4000	129,077	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	200,465	0	0			0	0
107	Total Direct Disbursements/Expenditures		5,238,938	648,399	200,465	707,760	317,690	612,095		286,944	71,658
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	1,058,554	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		6,297,492	648,399	200,465	707,760	317,690	612,095		286,944	71,658
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(2,820)	190,712	2,905	(101,796)	(85,690)	(299,364)	42,335	54,600	19,303
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds		0	0	0	0	0	0	0	0	0
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		0	0	0	0	0	0	0	0	0
116	Total Other Sources/Uses of Funds		0	0	0	0	0	0	0	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2026		3,332,851	1,046,680	172,521	295,468	234,193	372,071	296,006	364,735	204,966

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

	A	B	C	D	E	F	G
1			(10)	(20)	(30)	(40)	(50)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)						
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100					
5	Designated Purposes Levies (1110-1120) ⁷		2,393,242	368,212	199,250	147,278	130,513
6	Leasing Purposes Levy ⁸	1130		35,030			
7	Special Education Purposes Levy	1140	29,472				
8	FICA/Medicare Only Purposes Levies	1150					62,811
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		2,422,714	403,242	199,250	147,278	193,324
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	268,611	100,000		20,000	30,436
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290					
18	Total Payments in Lieu of Taxes		268,611	100,000	0	20,000	30,436
19	TUITION	1300					
20	Regular - Tuition from Pupils or Parents (In State)	1311					
21	Regular - Tuition from Other Districts (In State)	1312					
22	Regular - Tuition from Other Sources (In State)	1313					
23	Regular - Tuition from Other Sources (Out of State)	1314					
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321					
25	Summer Sch - Tuition from Other Districts (In State)	1322					
26	Summer Sch - Tuition from Other Sources (In State)	1323					
27	Summer Sch - Tuition from Other Sources (Out of State)	1324					
28	CTE - Tuition from Pupils or Parents (In State)	1331					
29	CTE - Tuition from Other Districts (In State)	1332					
30	CTE - Tuition from Other Sources (In State)	1333					
31	CTE - Tuition from Other Sources (Out of State)	1334					
32	Special Ed - Tuition from Pupils or Parents (In State)	1341					
33	Special Ed - Tuition from Other Districts (In State)	1342					
34	Special Ed - Tuition from Other Sources (In State)	1343					
35	Special Ed - Tuition from Other Sources (Out of State)	1344					
36	Adult - Tuition from Pupils or Parents (In State)	1351					
37	Adult - Tuition from Other Districts (In State)	1352					
38	Adult - Tuition from Other Sources (In State)	1353					
39	Adult - Tuition from Other Sources (Out of State)	1354					
40	Total Tuition		0				

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

	A	B	C	D	E	F	G
1			(10)	(20)	(30)	(40)	(50)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security
41	TRANSPORTATION FEES	1400					
42	Regular -Transp Fees from Pupils or Parents (In State)	1411					
43	Regular - Transp Fees from Other Districts (In State)	1412					
44	Regular - Transp Fees from Other Sources (In State)	1413					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415					
46	Regular Transp Fees from Other Sources (Out of State)	1416					
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421					
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422					
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423					
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424					
51	CTE - Transp Fees from Pupils or Parents (In State)	1431					
52	CTE - Transp Fees from Other Districts (In State)	1432					
53	CTE - Transp Fees from Other Sources (In State)	1433					
54	CTE - Transp Fees from Other Sources (Out of State)	1434					
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441					
56	Special Ed - Transp Fees from Other Districts (In State)	1442					
57	Special Ed - Transp Fees from Other Sources (In State)	1443					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444					
59	Adult - Transp Fees from Pupils or Parents (In State)	1451					
60	Adult - Transp Fees from Other Districts (In State)	1452					
61	Adult - Transp Fees from Other Sources (In State)	1453					
62	Adult - Transp Fees from Other Sources (Out of State)	1454					
63	Total Transportation Fees					0	

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

	A	B	C	D	E	F	G
1			(10)	(20)	(30)	(40)	(50)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security
64	EARNINGS ON INVESTMENTS	1500					
65	Interest on Investments	1510	75,534	17,853	4,120	5,493	8,240
66	Gain or Loss on Sale of Investments	1520					
67	Unrealized Gain or Loss on Investments	1530					
68	Total Earnings on Investments		75,534	17,853	4,120	5,493	8,240
69	FOOD SERVICE	1600					
70	Sales to Pupils - Lunch	1611	5,484				
71	Sales to Pupils - Breakfast	1612					
72	Sales to Pupils - A la Carte	1613					
73	Sales to Pupils - Other (Describe & Itemize)	1614	1,321				
74	Sales to Adults	1620					
75	Other Food Service (Describe & Itemize)	1690					
76	Total Food Service		6,805				
77	DISTRICT/SCHOOL ACTIVITY INCOME	1700					
78	Admissions - Athletic	1711	33,810				
79	Admissions - Other (Describe & Itemize)	1719					
80	Fees	1720	800				
81	Book Store Sales	1730					
82	Other District/School Activity Revenue (Describe & Itemize)	1790					
83	Student Activity Funds Revenues	1799	222,757				
84	Total District/School Activity Income (without Student Activity Funds)		34,610	0			
85	Total District/School Activity Income (with Student Activity Funds)		257,367				
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					
99	Contributions and Donations from Private Sources	1920					
100	Impact Fees from Municipal or County Governments	1930					
101	Services Provided Other Districts	1940					
102	Refund of Prior Years' Expenditures	1950	2,044				

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

	A	B	C	D	E	F	G
1			(10)	(20)	(30)	(40)	(50)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security
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	71,928				
108	Sale of Vocational Projects	1992					
109	Other Local Fees (Describe & Itemize)	1993					
110	Other Local Revenues (Describe & Itemize)	1999	26,056	18,016		2,836	
111	Total Other Revenue from Local Sources		100,028	18,016	0	2,836	0
112	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	2,908,302	539,111	203,370	175,607	232,000
113	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	3,131,059				
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
1			(10)	(20)	(30)	(40)	(50)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security
119	RECEIPTS/REVENUES FROM STATE SOURCES (3000)						
120	UNRESTRICTED GRANTS-IN-AID (3001-3099)						
121	Evidence Based Funding Formula (Section 18-8.15)	3001	1,341,402	300,000		200,000	
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		1,341,402	300,000	0	200,000	0
125	RESTRICTED GRANTS-IN-AID (3100 - 3900)						
126	SPECIAL EDUCATION						
127	Special Education - Private/Public Facility Tuition	3100	56,991				
128	Special Education - Orphanage - Individual	3120					
129	Special Education - Orphanage - Summer Individual	3130					
130	Special Education - Other (Describe & Itemize)	3199					
131	Total Special Education		56,991	0		0	
132	CAREER AND TECHNICAL EDUCATION (CTE)						
133	CTE - Technical Education - Tech Prep	3200					
134	CTE - Secondary Program Improvement (CTEI)	3220	13,900				
135	CTE - WECEP	3225					
136	CTE - Agriculture Education	3235	12,213				
137	CTE - Instructor Practicum	3240					
138	CTE - Student Organizations	3270					
139	CTE - Other (Describe & Itemize)	3299					
140	Total Career and Technical Education		26,113	0			0
141	BILINGUAL EDUCATION						
142	State Free Lunch & Breakfast	3360	1,913				
143	School Breakfast Initiative	3365					
144	Driver Education	3370	4,275				
145	Adult Ed (from ICCB)	3410					
146	Adult Ed - Other (Describe & Itemize)	3499					
147	TRANSPORTATION						
148	Transportation - Regular and Vocational	3500				123,322	
149	Transportation - Special Education	3510				107,035	
150	Transportation - Other (Describe & Itemize)	3599					
151	Total Transportation		0	0		230,357	0
152	Learning Improvement - Change Grants	3610					
153	Scientific Literacy	3660					
154	Truant Alternative/Optional Education	3695					
155	Early Childhood - Block Grant	3705	89,129				
156	Chicago General Education Block Grant	3766					

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

	A	B	C	D	E	F	G
1			(10)	(20)	(30)	(40)	(50)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security
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					
164	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	5,633				
165	Total Restricted Grants-In-Aid		184,054	0	0	230,357	0
166	Total Receipts from State Sources	3000	1,525,456	300,000	0	430,357	0
167	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)						
168	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)						
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
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

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

	A	B	C	D	E	F	G
1			(10)	(20)	(30)	(40)	(50)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security
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	129,795				
188	Special Milk Program	4215					
189	School Breakfast Program	4220	33,257				
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		163,052				0
195	TITLE I						
196	Title I - Low Income	4300	152,344				
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		152,344	0		0	0
201	TITLE IV						
202	Title IV - Student Support & Academic Enrichment Grant	4400					
203	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415	10,315				
204	Title IV - 21st Century Comm Learning Centers	4421					
205	Title IV - Other (Describe & Itemize)	4499					
206	Total Title IV		10,315	0		0	0
207	FEDERAL - SPECIAL EDUCATION						
208	Fed - Spec Education - Preschool Flow-Through	4600	9,306				
209	Fed - Spec Education - Preschool Discretionary	4605					
210	Fed - Spec Education - IDEA - Flow Through	4620	150,279				
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		159,585	0		0	0

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

	A	B	C	D	E	F	G
1			(10)	(20)	(30)	(40)	(50)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security
215	CTE - PERKINS						
216	CTE - Perkins - Title III E - 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
225	Race to the Top Program	4901					
226	Race to the Top - Preschool Expansion Grant	4902					
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	25,661				
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	39,461				
237	Medicaid Matching Funds - Fee-for-Service Program	4992	27,844				
238	Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)	4998	1,341				
239	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		579,603	0	0	0	0
240	Total Receipts/Revenues from Federal Sources	4000	579,603	0	0	0	0
241	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		5,013,361	839,111	203,370	605,964	232,000
242	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		5,236,118	839,111	203,370	605,964	232,000

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

	A	B	H	I	J	K
1			(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	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			36,842	333,884	36,842
6	Leasing Purposes Levy ⁸	1130				
7	Special Education Purposes Levy	1140				
8	FICA/Medicare Only Purposes Levies	1150				
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		0	36,842	333,884	36,842
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				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290				
18	Total Payments in Lieu of Taxes		0	0	0	0
19	TUITION	1300				
20	Regular - Tuition from Pupils or Parents (In State)	1311				
21	Regular - Tuition from Other Districts (In State)	1312				
22	Regular - Tuition from Other Sources (In State)	1313				
23	Regular - Tuition from Other Sources (Out of State)	1314				
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321				
25	Summer Sch - Tuition from Other Districts (In State)	1322				
26	Summer Sch - Tuition from Other Sources (In State)	1323				
27	Summer Sch - Tuition from Other Sources (Out of State)	1324				
28	CTE - Tuition from Pupils or Parents (In State)	1331				
29	CTE - Tuition from Other Districts (In State)	1332				
30	CTE - Tuition from Other Sources (In State)	1333				
31	CTE - Tuition from Other Sources (Out of State)	1334				
32	Special Ed - Tuition from Pupils or Parents (In State)	1341				
33	Special Ed - Tuition from Other Districts (In State)	1342				
34	Special Ed - Tuition from Other Sources (In State)	1343				
35	Special Ed - Tuition from Other Sources (Out of State)	1344				
36	Adult - Tuition from Pupils or Parents (In State)	1351				
37	Adult - Tuition from Other Districts (In State)	1352				
38	Adult - Tuition from Other Sources (In State)	1353				
39	Adult - Tuition from Other Sources (Out of State)	1354				
40	Total Tuition					

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

	A	B	H	I	J	K
1			(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
41	TRANSPORTATION FEES	1400				
42	Regular -Transp Fees from Pupils or Parents (In State)	1411				
43	Regular - Transp Fees from Other Districts (In State)	1412				
44	Regular - Transp Fees from Other Sources (In State)	1413				
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				
46	Regular Transp Fees from Other Sources (Out of State)	1416				
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				
52	CTE - Transp Fees from Other Districts (In State)	1432				
53	CTE - Transp Fees from Other Sources (In State)	1433				
54	CTE - Transp Fees from Other Sources (Out of State)	1434				
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				
56	Special Ed - Transp Fees from Other Districts (In State)	1442				
57	Special Ed - Transp Fees from Other Sources (In State)	1443				
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				
60	Adult - Transp Fees from Other Districts (In State)	1452				
61	Adult - Transp Fees from Other Sources (In State)	1453				
62	Adult - Transp Fees from Other Sources (Out of State)	1454				
63	Total Transportation Fees					

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

	A	B	H	I	J	K
1			(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
64	EARNINGS ON INVESTMENTS	1500				
65	Interest on Investments	1510	9,614	5,493	6,867	4,119
66	Gain or Loss on Sale of Investments	1520				
67	Unrealized Gain or Loss on Investments	1530				
68	Total Earnings on Investments		9,614	5,493	6,867	4,119
69	FOOD SERVICE	1600				
70	Sales to Pupils - Lunch	1611				
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					
77	DISTRICT/SCHOOL ACTIVITY INCOME	1700				
78	Admissions - Athletic	1711				
79	Admissions - Other (Describe & Itemize)	1719				
80	Fees	1720				
81	Book Store Sales	1730				
82	Other District/School Activity Revenue (Describe & Itemize)	1790				
83	Student Activity Funds Revenues	1799				
84	Total District/School Activity Income (without Student Activity Funds)					
85	Total District/School Activity Income (with Student Activity Funds)					
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					
97	OTHER REVENUE FROM LOCAL SOURCES	1900				
98	Rentals	1910				
99	Contributions and Donations from Private Sources	1920				
100	Impact Fees from Municipal or County Governments	1930				
101	Services Provided Other Districts	1940				
102	Refund of Prior Years' Expenditures	1950				

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

	A	B	H	I	J	K
1			(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
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	303,117			
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			793	
111	Total Other Revenue from Local Sources		303,117	0	793	0
112	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	312,731	42,335	341,544	40,961
113	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000				
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				

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

	A	B	H	I	J	K
1			(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	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				
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		0		0	0
125	RESTRICTED GRANTS-IN-AID (3100 - 3900)					
126	SPECIAL EDUCATION					
127	Special Education - Private/Public Facility Tuition	3100				
128	Special Education - Orphanage - Individual	3120				
129	Special Education - Orphanage - Summer Individual	3130				
130	Special Education - Other (Describe & Itemize)	3199				
131	Total Special Education					
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					
141	BILINGUAL EDUCATION					
142	State Free Lunch & Breakfast	3360				
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				
150	Transportation - Other (Describe & Itemize)	3599				
151	Total Transportation					
152	Learning Improvement - Change Grants	3610				
153	Scientific Literacy	3660				
154	Truant Alternative/Optional Education	3695				
155	Early Childhood - Block Grant	3705				
156	Chicago General Education Block Grant	3766				

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

	A	B	H	I	J	K
1			(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
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		0	0	0	50,000
166	Total Receipts from State Sources	3000	0	0	0	50,000
167	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)					
168	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)					
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
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

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

	A	B	H	I	J	K
1			(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	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					
185	FOOD SERVICE					
186	Breakfast Start-Up Expansion	4200				
187	National School Lunch Program	4210				
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					
195	TITLE I					
196	Title I - Low Income	4300				
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					
201	TITLE IV					
202	Title IV - Student Support & Academic Enrichment Grant	4400				
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					
207	FEDERAL - SPECIAL EDUCATION					
208	Fed - Spec Education - Preschool Flow-Through	4600				
209	Fed - Spec Education - Preschool Discretionary	4605				
210	Fed - Spec Education - IDEA - Flow Through	4620				
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					

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

	A	B	H	I	J	K
1			(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
215	CTE - PERKINS					
216	CTE - Perkins - Title IIIIE - Tech Prep	4770				
217	CTE - Other (Describe & Itemize)	4799				
218	Total CTE - Perkins					
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
225	Race to the Top Program	4901				
226	Race to the Top - Preschool Expansion Grant	4902				
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				
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				
237	Medicaid Matching Funds - Fee-for-Service Program	4992				
238	Other Restricted Grants Received from Fed. Govt. thru State <i>(Describe & Itemize)</i>	4998				
239	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		0		0	0
240	Total Receipts/Revenues from Federal Sources	4000	0	0	0	0
241	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		312,731	42,335	341,544	90,961
242	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		312,731	42,335	341,544	90,961

	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	2,393,242	1,582,624	810,618	2,604,104	1,021,480
5	Operations & Maintenance	368,212	243,481	124,731	400,631	157,150
6	Debt Services **	199,250	123,006	76,244	202,399	79,393
7	Transportation	147,278	97,392	49,886	160,253	62,861
8	Municipal Retirement	130,513	79,034	51,479	130,045	51,011
9	Capital Improvements	0	0	0	0	0
10	Working Cash	36,842	24,348	12,494	40,063	15,715
11	Tort Immunity	333,884	184,802	149,082	304,079	119,277
12	Fire Prevention & Safety	36,842	24,348	12,494	40,063	15,715
13	Leasing Levy	35,030	24,349	10,681	40,063	15,714
14	Special Education	29,472	19,478	9,994	32,051	12,573
15	Area Vocational Construction	0		0	0	0
16	Social Security/Medicare Only	62,811	17,044	45,767	28,044	11,000
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	3,773,376	2,419,906	1,353,470	3,981,795	1,561,889
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).					

**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	
3	10 - EDUCATIONAL FUND (ED)												
4	INSTRUCTION (ED)	1000											
5	Regular Programs	1100	1,208,650	346,143	17,012	59,828	1,782	8,198			1,641,613	1,635,307	
6	Tuition Payment to Charter Schools	1115									0	0	
7	Pre-K Programs	1125	75,484	8,542		2,166					86,192	86,192	
8	Special Education Programs (Functions 1200-1220)	1200	742,000	116,129		1,910					860,039	694,767	
9	Special Education Programs Pre-K	1225									0	15,000	
10	Remedial and Supplemental Programs K-12	1250	52,173	812	21,055	1,350					75,390	75,389	
11	Remedial and Supplemental Programs Pre-K	1275									0	0	
12	Adult/Continuing Education Programs	1300									0	0	
13	CTE Programs	1400	162,647	50,161	2,764	16,407		1,767			233,746	232,119	
14	Interscholastic Programs	1500	155,070	4,538	93,023	20,997		1,625			275,253	275,254	
15	Summer School Programs	1600									0	0	
16	Gifted Programs	1650									0	0	
17	Driver's Education Programs	1700	27,108		1,010						28,118	28,119	
18	Bilingual Programs	1800									0	0	
19	Truant Alternative & Optional Programs	1900									0	0	
20	Pre-K Programs - Private Tuition	1910									0	0	
21	Regular K-12 Programs - Private Tuition	1911									0	0	
22	Special Education Programs K-12 - Private Tuition	1912						168,985			168,985	168,985	
23	Special Education Programs Pre-K - Tuition	1913									0	0	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	0	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	0	
26	Adult/Continuing Education Programs - Private Tuition	1916									0	0	
27	CTE Programs - Private Tuition	1917									0	0	
28	Interscholastic Programs - Private Tuition	1918									0	0	
29	Summer School Programs - Private Tuition	1919									0	0	
30	Gifted Programs - Private Tuition	1920									0	0	
31	Bilingual Programs - Private Tuition	1921									0	0	
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922									0	0	
33	Student Activity Fund Expenditures	1999						199,380			199,380	0	
34	Total Instruction ¹⁰ (without Student Activity Funds)	1000	2,423,132	526,325	134,864	102,658	1,782	180,575	0	0	3,369,336	3,211,132	
35	Total Instruction ¹⁰ (with Student Activity Funds)	1000	2,423,132	526,325	134,864	102,658	1,782	379,955	0	0	3,568,716	3,211,132	
36	SUPPORT SERVICES (ED)	2000											
37	SUPPORT SERVICES - PUPILS												
38	Attendance & Social Work Services	2110	112,187	18,599		233					131,019	58,121	
39	Guidance Services	2120						385			385	73,284	
40	Health Services	2130	50,463	11,009		1,123					62,595	62,597	
41	Psychological Services	2140									0	0	
42	Speech Pathology & Audiology Services	2150	88,652	20,995							109,647	109,647	
43	Other Support Services - Pupils (Describe & Itemize)	2190									0	0	
44	Total Support Services - Pupils	2100	251,302	50,603	0	1,356	0	385	0	0	303,646	303,649	
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF												
46	Improvement of Instruction Services	2210	47,091	14,326	19,269	20,308		1,414			102,408	102,410	
47	Educational Media Services	2220	43,365	28		3,579		3,627			50,599	50,601	
48	Assessment & Testing	2230			5,661	559					6,220	6,221	
49	Total Support Services - Instructional Staff	2200	90,456	14,354	24,930	24,446	0	5,041	0	0	159,227	159,232	
50	SUPPORT SERVICES - GENERAL ADMINISTRATION												
51	Board of Education Services	2310	222,669	16,447	32,899	5,220		20,898			298,133	87,092	
52	Executive Administration Services	2320	33,600	10,586							44,186	44,186	
53	Special Area Administration Services	2330									0	0	
54	Tort Immunity Services	2361, 2365									0	0	
55	Total Support Services - General Administration	2300	256,269	27,033	32,899	5,220	0	20,898	0	0	342,319	131,278	
56	SUPPORT SERVICES - SCHOOL ADMINISTRATION												
57	Office of the Principal Services	2410	301,092	52,343	4,546	13,486	7,085	1,911			380,463	380,464	
58	Other Support Services - School Admin (Describe & Itemize)	2490									0	0	
59	Total Support Services - School Administration	2400	301,092	52,343	4,546	13,486	7,085	1,911	0	0	380,463	380,464	

**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	
60	SUPPORT SERVICES - BUSINESS												
61	Direction of Business Support Services	2510									0	0	
62	Fiscal Services	2520	104,598	18,566	10,278	2,501		1,745			137,688	137,690	
63	Operation & Maintenance of Plant Services	2540									0	211,043	
64	Pupil Transportation Services	2550									0	0	
65	Food Services	2560	114,778	56	2,152	100,473					217,459	217,462	
66	Internal Services	2570									0	0	
67	Total Support Services - Business	2500	219,376	18,622	12,430	102,974	0	1,745	0	0	355,147	566,195	
68	SUPPORT SERVICES - CENTRAL												
69	Direction of Central Support Services	2610									0	0	
70	Planning, Research, Development, & Evaluation Services	2620									0	0	
71	Information Services	2630									0	0	
72	Staff Services	2640									0	0	
73	Data Processing Services	2660									0	0	
74	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0	
75	Other Support Services (Describe & Itemize)	2900				343					343	344	
76	Total Support Services	2000	1,118,495	162,955	74,805	147,825	7,085	29,980	0	0	1,541,145	1,541,162	
77	COMMUNITY SERVICES (ED)	3000									0	0	
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000											
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)												
80	Payments for Regular Programs	4110			19,928						19,928	19,928	
81	Payments for Special Education Programs	4120			49,797						49,797	49,797	
82	Payments for Adult/Continuing Education Programs	4130									0	0	
83	Payments for CTE Programs	4140									0	0	
84	Payments for Community College Programs	4170									0	0	
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			11,379			284			11,663	284	
86	Total Payments to Other Govt Units (In-State)	4100			81,104			284			81,388	70,009	
87	Payments for Regular Programs - Tuition	4210									0	0	
88	Payments for Special Education Programs - Tuition	4220						47,689			47,689	47,689	
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0	0	
90	Payments for CTE Programs - Tuition	4240									0	0	
91	Payments for Community College Programs - Tuition	4270									0	0	
92	Payments for Other Programs - Tuition	4280									0	0	
93	Other Payments to In-State Govt Units	4290									0	0	
94	Total Payments to Other Govt Units - Tuition (In State)	4200						47,689			47,689	47,689	
95	Payments for Regular Programs - Transfers	4310									0	0	
96	Payments for Special Education Programs - Transfers	4320									0	0	
97	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	0	
98	Payments for CTE Programs - Transfers	4340									0	0	
99	Payments for Community College Program - Transfers	4370									0	0	
100	Payments for Other Programs - Transfers	4380									0	0	
101	Other Payments to In-State Govt Units - Transfers	4390									0	0	
102	Total Payments to Other Govt Units - Transfers (In-State)	4300			0			0			0	0	
103	Payments to Other Govt Units (Out-of-State)	4400									0	0	
104	Total Payments to Other Govt Units	4000			81,104			47,973			129,077	117,698	
105	DEBT SERVICES (ED)	5000											
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT												
107	Tax Anticipation Warrants	5110									0	0	
108	Tax Anticipation Notes	5120									0	0	
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0	
110	State Aid Anticipation Certificates	5140									0	0	
111	Other Interest on Short-Term Debt	5150									0	0	
112	Total Interest on Short-Term Debt	5100						0			0	0	
113	Debt Services - Interest on Long-Term Debt	5200									0	0	
114	Total Debt Services	5000						0			0	0	
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										0	
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		3,541,627	689,280	290,773	250,483	8,867	258,528	0	0	5,039,558	4,869,992	
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		3,541,627	689,280	290,773	250,483	8,867	457,908	0	0	5,238,938	4,869,992	
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										(26,197)		
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										(2,820)		
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	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	
121	20 - OPERATIONS & MAINTENANCE FUND (O&M)												
122	SUPPORT SERVICES (O&M)	2000											
123	SUPPORT SERVICES - PUPILS												
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	0	
125	SUPPORT SERVICES - BUSINESS												
126	Direction of Business Support Services	2510									0	0	
127	Facilities Acquisition & Construction Services	2530									0	0	
128	Operation & Maintenance of Plant Services	2540	241,066	22,528	84,746	192,880	100,178				641,398	641,399	
129	Pupil Transportation Services	2550			927	6,074					7,001	7,002	
130	Food Services	2560									0	0	
131	Total Support Services - Business	2500	241,066	22,528	85,673	198,954	100,178	0	0	0	648,399	648,401	
132	Other Support Services (Describe & Itemize)	2900									0	0	
133	Total Support Services	2000	241,066	22,528	85,673	198,954	100,178	0	0	0	648,399	648,401	
134	COMMUNITY SERVICES (O&M)	3000									0	0	
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000											
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)												
137	Payments for Regular Programs	4110									0	0	
138	Payments for Special Education Programs	4120									0	0	
139	Payments for CTE Programs	4140									0	0	
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	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	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	0	
147	Tax Anticipation Notes	5120									0	0	
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0	
149	State Aid Anticipation Certificates	5140									0	0	
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0	
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0	
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0	0	
153	Total Debt Services	5000						0			0	0	
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										0	
155	Total Direct Disbursements/Expenditures		241,066	22,528	85,673	198,954	100,178	0	0	0	648,399	648,401	
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										190,712		
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	0	
162	Payments for Special Education Programs	4120									0	0	
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	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	0	
168	Tax Anticipation Notes	5120									0	0	
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0	
170	State Aid Anticipation Certificates	5140									0	0	
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0	
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0	
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						49,965			49,965	0	
174	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						150,000			150,000	200,455	
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400						500			500	0	
176	Total Debt Services	5000			0			200,465			200,465	200,455	
177	PROVISION FOR CONTINGENCIES (DS)	6000										0	
178	Total Disbursements/ Expenditures				0			200,465			200,465	200,455	
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										2,905		
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	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	
181	40 - TRANSPORTATION FUND (TR)												
182	SUPPORT SERVICES (TR)												
183	SUPPORT SERVICES - PUPILS												
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	0	
185	SUPPORT SERVICES - BUSINESS												
186	Pupil Transportation Services	2550	259,251	33,180	137,303	53,634	208,331	16,061			707,760	707,764	
187	Other Support Services (Describe & Itemize)	2900									0	0	
188	Total Support Services	2000	259,251	33,180	137,303	53,634	208,331	16,061	0	0	707,760	707,764	
189	COMMUNITY SERVICES (TR)	3000									0	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	0	
193	Payments for Special Education Programs	4120									0	0	
194	Payments for Adult/Continuing Education Programs	4130									0	0	
195	Payments for CTE Programs	4140									0	0	
196	Payments for Community College Programs	4170									0	0	
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	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	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	0	
204	Tax Anticipation Notes	5120									0	0	
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0	
206	State Aid Anticipation Certificates	5140									0	0	
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0	
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0	
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	0	
210	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300									0	0	
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	0	
212	Total Debt Services	5000						0			0	0	
213	PROVISION FOR CONTINGENCIES (TR)	6000										0	
214	Total Disbursements/ Expenditures		259,251	33,180	137,303	53,634	208,331	16,061	0	0	707,760	707,764	
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(101,796)		
216													
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)												
218	INSTRUCTION (MR/SS)	1000											
219	Regular Programs	1100		18,391							18,391	18,390	
220	Pre-K Programs	1125		5,884							5,884	5,885	
221	Special Education Programs (Functions 1200-1220)	1200		62,186							62,186	62,186	
222	Special Education Programs - Pre-K	1225									0	0	
223	Remedial and Supplemental Programs - K-12	1250		8,277							8,277	8,278	
224	Remedial and Supplemental Programs - Pre-K	1275									0	0	
225	Adult/Continuing Education Programs	1300									0	0	
226	CTE Programs	1400		2,648							2,648	2,649	
227	Interscholastic Programs	1500		2,932							2,932	2,933	
228	Summer School Programs	1600									0	0	
229	Gifted Programs	1650									0	0	
230	Driver's Education Programs	1700		9							9	10	
231	Bilingual Programs	1800									0	0	
232	Truants' Alternative & Optional Programs	1900									0	0	
233	Total Instruction	1000		100,327							100,327	100,331	
234	SUPPORT SERVICES (MR/SS)	2000											
235	SUPPORT SERVICES - PUPILS												
236	Attendance & Social Work Services	2110		9,535							9,535	8,570	
237	Guidance Services	2120									0	966	
238	Health Services	2130		9,060							9,060	9,060	
239	Psychological Services	2140									0	0	
240	Speech Pathology & Audiology Services	2150		1,275							1,275	1,275	
241	Other Support Services - Pupils (Describe & Itemize)	2190									0	0	
242	Total Support Services - Pupils	2100		19,870							19,870	19,871	

**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	
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF												
244	Improvement of Instruction Services	2210		1,005							1,005	1,005	
245	Educational Media Services	2220		7,947							7,947	7,948	
246	Assessment & Testing	2230									0	0	
247	Total Support Services - Instructional Staff	2200		8,952							8,952	8,953	
248	SUPPORT SERVICES - GENERAL ADMINISTRATION												
249	Board of Education Services	2310		39,628							39,628	295	
250	Executive Administration Services	2320		742							742	743	
251	Special Area Administration Services	2330									0	39,334	
252	Claims Paid from Self Insurance Fund	2361									0	0	
253	Risk Management and Claims Services Payments	2365									0	0	
254	Total Support Services - General Administration	2300		40,370							40,370	40,372	
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION												
256	Office of the Principal Services	2410		22,671							22,671	11,220	
257	Other Support Services - School Administration (Describe & Itemize)	2490									0	0	
258	Total Support Services - School Administration	2400		22,671							22,671	11,220	
259	SUPPORT SERVICES - BUSINESS												
260	Direction of Business Support Services	2510									0	0	
261	Fiscal Services	2520		18,640							18,640	18,641	
262	Facilities Acquisition & Construction Services	2530									0	0	
263	Operation & Maintenance of Plant Services	2540		43,975							43,975	43,974	
264	Pupil Transportation Services	2550		40,186							40,186	40,186	
265	Food Services	2560		22,699							22,699	22,698	
266	Internal Services	2570									0	0	
267	Total Support Services - Business	2500		125,500							125,500	125,499	
268	SUPPORT SERVICES - CENTRAL												
269	Direction of Central Support Services	2610									0	0	
270	Planning, Research, Development, & Evaluation Services	2620									0	0	
271	Information Services	2630									0	0	
272	Staff Services	2640									0	0	
273	Data Processing Services	2660									0	0	
274	Total Support Services - Central	2600		0							0	0	
275	Other Support Services (Describe & Itemize)	2900									0	0	
276	Total Support Services	2000		217,363							217,363	205,915	
277	COMMUNITY SERVICES (MR/SS)	3000									0	0	
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000											
279	Payments for Regular Programs	4110									0	0	
280	Payments for Special Education Programs	4120									0	0	
281	Payments for CTE Programs	4140									0	0	
282	Total Payments to Other Govt Units	4000		0							0	0	
283	DEBT SERVICES (MR/SS)	5000											
284	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT												
285	Tax Anticipation Warrants	5110									0	0	
286	Tax Anticipation Notes	5120									0	0	
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0	
288	State Aid Anticipation Certificates	5140									0	0	
289	Other (Describe & Itemize)	5150									0	0	
290	Total Debt Services - Interest	5000						0			0	0	
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000										0	
292	Total Disbursements/Expenditures			317,690				0			317,690	306,246	
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(85,690)		
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			612,095						612,095	612,096
299	Other Support Services (Describe & Itemize)	2900									0	0
300	Total Support Services	2000	0	0	612,095	0	0	0	0	0	612,095	612,096
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
302	PAYMENTS TO OTHER GOVT UNITS (In-State)											
303	Payments to Regular Programs (In-State)	4110									0	0
304	Payments for Special Education Programs	4120									0	0
305	Payments for CTE Programs	4140									0	0
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
307	Total Payments to Other Govt Units	4000			0			0			0	0
308	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										0
309	Total Disbursements/ Expenditures		0	0	612,095	0	0	0	0	0	612,095	612,096
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(299,364)	
311												
312	70 - WORKING CASH (WC)											
313												
314	80 - TORT FUND (TF)											
315	INSTRUCTION (TF)	1000										
316	Regular Programs	1100									0	0
317	Tuition Payment to Charter Schools	1115									0	0
318	Pre-K Programs	1125									0	0
319	Special Education Programs (Functions 1200 - 1220)	1200									0	0
320	Special Education Programs Pre-K	1225									0	0
321	Remedial and Supplemental Programs K-12	1250									0	0
322	Remedial and Supplemental Programs Pre-K	1275									0	0
323	Adult/Continuing Education Programs	1300									0	0
324	CTE Programs	1400									0	0
325	Interscholastic Programs	1500	1,873		5,586						7,459	7,459
326	Summer School Programs	1600									0	0
327	Gifted Programs	1650									0	0
328	Driver's Education Programs	1700									0	0
329	Bilingual Programs	1800									0	0
330	Truant Alternative & Optional Programs	1900									0	0
331	Pre-K Programs - Private Tuition	1910									0	0
332	Regular K-12 Programs - Private Tuition	1911									0	0
333	Special Education Programs K-12 Private Tuition	1912									0	0
334	Special Education Programs Pre-K Tuition	1913									0	0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0	0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	0
337	Adult/Continuing Education Programs Private Tuition	1916									0	0
338	CTE Programs Private Tuition	1917									0	0
339	Interscholastic Programs Private Tuition	1918									0	0
340	Summer School Programs Private Tuition	1919									0	0
341	Gifted Programs Private Tuition	1920									0	0
342	Bilingual Programs Private Tuition	1921									0	0
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0	0
344	Total Instruction ¹⁴	1000	1,873	0	5,586	0	0	0	0	0	7,459	7,459
345	SUPPORT SERVICES (TF)	2000										
346	Support Services - Pupil	2100										
347	Attendance & Social Work Services	2110									0	0
348	Guidance Services	2120									0	0
349	Health Services	2130									0	0
350	Psychological Services	2140			16,400						16,400	16,400
351	Speech Pathology & Audiology Services	2150									0	0
352	Other Support Services - Pupils (Describe & Itemize)	2190									0	0
353	Total Support Services - Pupil	2100	0	0	16,400	0	0	0	0	0	16,400	16,400

**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	0	
356	Educational Media Services	2220									0	0	
357	Assessment & Testing	2230									0	0	
358	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0	0	
359	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300											
360	Board of Education Services	2310			128,768						128,768	128,768	
361	Executive Administration Services	2320	36,000								36,000	36,000	
362	Special Area Administration Services	2330									0	0	
363	Claims Paid from Self Insurance Fund	2361									0	0	
364	Risk Management and Claims Services Payments	2365									0	0	
365	Total Support Services - General Administration	2300	36,000	0	128,768	0	0	0	0	0	164,768	164,768	
366	Support Services - School Administration	2400											
367	Office of the Principal Services	2410	67,320								67,320	67,321	
368	Other Support Services - School Administration (Describe & Itemize)	2490									0	0	
369	Total Support Services - School Administration	2400	67,320	0	0	0	0	0	0	0	67,320	67,321	
370	Support Services - Business	2500											
371	Direction of Business Support Services	2510									0	0	
372	Fiscal Services	2520									0	0	
373	Facilities Acquisition and Construction Services	2530									0	0	
374	Operation & Maintenance of Plant Services	2540	27,157								27,157	27,157	
375	Pupil Transportation Services	2550	420								420	420	
376	Food Services	2560	3,420								3,420	3,420	
377	Internal Services	2570									0	0	
378	Total Support Services - Business	2500	30,997	0	0	0	0	0	0	0	30,997	30,997	
379	Support Services - Central	2600											
380	Direction of Central Support Services	2610									0	0	
381	Planning, Research, Development & Evaluation Services	2620									0	0	
382	Information Services	2630									0	0	
383	Staff Services	2640									0	0	
384	Data Processing Services	2660									0	0	
385	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0	
386	Other Support Services (Describe & Itemize)	2900									0	0	
387	Total Support Services	2000	134,317	0	145,168	0	0	0	0	0	279,485	279,486	
388	COMMUNITY SERVICES (TF)	3000									0	0	
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000											
390	Payments to Other Dist & Govt Units (In-State)												
391	Payments for Regular Programs	4110									0	0	
392	Payments for Special Education Programs	4120									0	0	
393	Payments for Adult/Continuing Education Programs	4130									0	0	
394	Payments for CTE Programs	4140									0	0	
395	Payments for Community College Programs	4170									0	0	
396	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	0	
397	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0	0	
398	Payments for Regular Programs - Tuition	4210									0	0	
399	Payments for Special Education Programs - Tuition	4220									0	0	
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0	0	
401	Payments for CTE Programs - Tuition	4240									0	0	
402	Payments for Community College Programs - Tuition	4270									0	0	
403	Payments for Other Programs - Tuition	4280									0	0	
404	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0	0	
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0	0	
406	Payments for Regular Programs - Transfers	4310									0	0	
407	Payments for Special Education Programs - Transfers	4320									0	0	
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	0	
409	Payments for CTE Programs - Transfers	4340									0	0	
410	Payments for Community College Program - Transfers	4370									0	0	
411	Payments for Other Programs - Transfers	4380									0	0	
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0	0	
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	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	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	
416	DEBT SERVICES (TF)	5000											
417	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT												
418	Tax Anticipation Warrants	5110									0	0	
419	Tax Anticipation Notes	5120									0	0	
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0	
421	State Aid Anticipation Certificates	5140									0	0	
422	Other Interest on Short-Term Debt	5150									0	0	
423	Total Debt Services - Interest on Short-Term Debt	5100						0			0	0	
424	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	0	
425	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300											
425	(Lease/Purchase Principal Retired) ¹¹										0	0	
426	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	0	
427	Total Debt Services	5000						0			0	0	
428	PROVISIONS FOR CONTINGENCIES (TF)	6000											0
429	Total Disbursements/Expenditures		136,190	0	150,754	0	0	0	0	0	286,944	286,945	
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										54,600		
432	90 - FIRE PREVENTION & SAFETY FUND (FP&S)												
433	SUPPORT SERVICES (FP&S)	2000											
434	SUPPORT SERVICES - BUSINESS												
435	Facilities Acquisition & Construction Services	2530			71,658						71,658	71,658	
436	Operation & Maintenance of Plant Services	2540									0	0	
437	Total Support Services - Business	2500	0	0	71,658	0	0	0	0	0	71,658	71,658	
438	Other Support Services (Describe & Itemize)	2900									0	0	
439	Total Support Services	2000	0	0	71,658	0	0	0	0	0	71,658	71,658	
440	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000											
441	Payments to Regular Programs	4110									0	0	
442	Payments to Special Education Programs	4120									0	0	
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	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	0	
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0	
449	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0	
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	0	
451	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0	0	
452	Total Debt Service	5000						0			0	0	
453	PROVISION FOR CONTINGENCIES (FP&S)	6000											0
454	Total Disbursements/Expenditures		0	0	71,658	0	0	0	0	0	71,658	71,658	
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										19,303		

	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						310,135					
4	RECEIPTS:											
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	333,884					
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	6,867					
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)					--	793					
11	Sale of Bonds					10, 20, 40 or 60-7200						
12	Total Receipts						341,544	0	0	0	0	
13	DISBURSEMENTS:											
14	Instruction					10 or 50-1000						
15	Facilities Acquisition & Construction Services					20 or 60-2530						
16	Tort Immunity Services					80	286,944					
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						286,944	0	0	0	0	
24	Ending Cash Basis Fund Balance as of June 30, 2026						364,735	0	0	0	0	
25	Reserved Cash Balance					714						
26	Unreserved Cash Balance					730	364,735	0	0	0	0	
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a											
29												
30	Yes ☐ No ☒ Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?											
31	If yes, list in the aggregate the following:					Total Claims Payments:	286,944					
32						Total Reserve Remaining:	364,735					
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						35,871					
37	Unemployment Insurance Act						0					
38	Insurance (Regular or Self-Insurance)						77,928					
39	Risk Management and Claims Service						0					
40	Judgments/Settlements						0					
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction						173,145					
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											

	A	B	C	D	E	F	G	H	I	J	K		
1	SCHEDULE OF SHORT-TERM DEBT												
2	Description (Enter Whole Dollars)		Outstanding Beginning July 1, 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													
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	June	Any differences (Described and Itemize)	Retired July 1, 2025 thru June 30, 2026	June	Outstanding Ending June 30, 2026	Amount to be Provided for Payment on Long- Term Debt
32	2020 Life Safety Bonds	03/11/20	2,145,000	4	Y	1,625,000				150,000		1,475,000	1,302,479
33												0	
34												0	
35												0	
36												0	
37												0	
38												0	
39												0	
40												0	
41												0	
42												0	
43												0	
44												0	
45												0	
46												0	
47												0	
48												0	
49												0	
50			2,145,000			1,625,000	0		0	150,000		1,475,000	1,302,479
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				
56													
57													
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										
63													
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.												

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

	A	B	C	D	E	F	G	H	I	J	K	L	
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									
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	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
11													
12	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST, D4)		4998										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 tab)		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	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.										
23			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total	
24	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
25													
26													
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 tab)		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		1,341								1,341
37	Total Revenue Section B			1,341	0		0	0	0			0	1,341
38	Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue												
39	Total Other Federal Revenue (Section A plus Section B)		4998	1,341	0		0	0	0			0	1,341
40	Total Other Federal Revenue from Revenue Tab		4998	1,341	0		0	0	0			0	1,341
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)

	A	B	C	D	E	F	G	H	I	J	K	L
44	Part 2: CARES, CRRSA, and ARP EXPENDITURES											
45	Review of the July 1, 2025 through June 30, 2026 FRIS Expenditures reports may assist in determining the expenditures to use below.											
46	Expenditure Section A:											
47												
48	ESSER I EXPENDITURES (CARES)											
49												
50	-----DISBURSEMENTS-----											
51	(100) (200) (300) (400) (500) (600) (700) (800) (900)											
52	Salaries Employee Benefits Purchased Services Supplies & Materials Capital Outlay Other Non-Capitalized Equipment Termination Benefits Total Expenditures											
53	FUNCTION											
54	1. List the total expenditures for the Functions 1000 and 2000 below											
55	INSTRUCTION Total Expenditures	1000										0
56	SUPPORT SERVICES Total Expenditures	2000										0
57	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
58	Facilities Acquisition and Construction Services (Total)	2530										0
59	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
60	FOOD SERVICES (Total)	2560										0
61	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
62	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
63	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
64	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology	0	0	0			0				0
65	Expenditure Section B:											
66												
67	ESSER II EXPENDITURES (CRRSA)											
68												
69	-----DISBURSEMENTS-----											
70	(100) (200) (300) (400) (500) (600) (700) (800) (900)											
71	Salaries Employee Benefits Purchased Services Supplies & Materials Capital Outlay Other Non-Capitalized Equipment Termination Benefits Total Expenditures											
72	FUNCTION											
73	1. List the total expenditures for the Functions 1000 and 2000 below											
74	INSTRUCTION Total Expenditures	1000										0
75	SUPPORT SERVICES Total Expenditures	2000										0
76	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
77	Facilities Acquisition and Construction Services (Total)	2530										0
78	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
79	FOOD SERVICES (Total)	2560										0
80	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
81	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
82	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
83	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												
84	GEER I EXPENDITURES (CARES)											
85												
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												
102	GEER II EXPENDITURES (CRRSA)											
103												
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												
120	ESSER III EXPENDITURES (ARP)											
121												
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												
138	CRRSA Child Nutrition (CRRSA)											
139												
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)

	A	B	C	D	E	F	G	H	I	J	K	L
154	Expenditure Section G:											
155												
156	ARP Child Nutrition (ARP)											
157												
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
162												
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
167												
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
172	Expenditure Section H:											
173												
174	ARP IDEA (ARP)											
175												
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
180												
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
185												
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												
192	ARP Homeless I (ARP)											
193												
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												
210	CURES (Coronavirus State and Local Fiscal Recovery Funds)											
211												
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	Other CARES Act Expenditures (not accounted for above)			-----DISBURSEMENTS-----								
228				(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	Other CRRSA Expenditures (not accounted for above)			-----DISBURSEMENTS-----								
246				(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	Other ARP Expenditures (not accounted for above)			-----DISBURSEMENTS-----								
264				(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
265	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	0	0		0
283	Expenditure Section N:											
284	TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)			-----DISBURSEMENTS-----								
285				(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
286	FUNCTION											
287	INSTRUCTION	1000		0	0	0	0	0	0	0		0
288	SUPPORT SERVICES	2000		0	0	0	0	0	0	0		0
289	Facilities Acquisition and Construction Services (Total)	2530		0	0	0	0	0	0	0		0
290	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540		0	0	0	0	0	0	0		0
291	FOOD SERVICES (Total)	2560		0	0	0	0	0	0	0		0
292	TOTAL EXPENDITURES											0
293				Functions 1000 & 2000 total								
295	Expenditure Section O:											
296	TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)			-----DISBURSEMENTS-----								
297				(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
298	FUNCTION											
299	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology		0	0	0	0	0	0	0		0
300												

	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	Accumulated 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	50				0	0
4	Land	220										
5	Non-Depreciable Land	221	140,543			140,543						140,543
6	Depreciable Land	222				0					0	0
7	Buildings	230										
8	Permanent Buildings	231	14,500,067			14,500,067	50	6,158,797	276,355		6,435,152	8,064,915
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	1,035,478	404,184		1,439,662	20	391,669	56,126		447,795	991,867
11	Capitalized Equipment	250					10					
12	10 Yr Schedule	251	1,198,594	85,981		1,284,575		616,472	88,734		705,206	579,369
13	5 Yr Schedule	252	844,733	221,081	96,268	969,546		683,732	80,390	96,268	667,854	301,692
14	3 Yr Schedule	253	3,800			3,800		3,800			3,800	0
15	Construction in Progress	260	79,663	226,548		306,211						306,211
16	Total Capital Assets	200	17,802,878	937,794	96,268	18,644,404	10	7,854,470	501,605	96,268	8,259,807	10,384,597
17	Non-Capitalized Equipment	700				0			0			
18	Allowable Depreciation								501,605			

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2025 - 2026)					
2	<i>This schedule is completed for school districts only.</i>					
3						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount
5						
6	OPERATING EXPENSE PER PUPIL					
7	EXPENDITURES:					
8	ED	Expenditures 16-24, L116	Total Expenditures	\$		5,039,558
9	O&M	Expenditures 16-24, L155	Total Expenditures			648,399
10	DS	Expenditures 16-24, L178	Total Expenditures			200,465
11	TR	Expenditures 16-24, L214	Total Expenditures			707,760
12	MR/SS	Expenditures 16-24, L292	Total Expenditures			317,690
13	TORT	Expenditures 16-24, L429	Total Expenditures			286,944
14			Total Expenditures	\$		7,200,816
15						
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:					
17						
18	TR	Revenues 10-15, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)	\$		0
19	TR	Revenues 10-15, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)			0
20	TR	Revenues 10-15, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)			0
21	TR	Revenues 10-15, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)			0
22	TR	Revenues 10-15, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)			0
23	TR	Revenues 10-15, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)			0
24	TR	Revenues 10-15, L56, Col F	1442 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			86,192
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			168,985
42	ED	Expenditures 16-24, L23, Col K	1913 Special Education Programs Pre-K - Tuition			0
43	ED	Expenditures 16-24, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0
44	ED	Expenditures 16-24, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0
45	ED	Expenditures 16-24, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0
46	ED	Expenditures 16-24, L27, Col K	1917 CTE Programs - Private Tuition			0
47	ED	Expenditures 16-24, L28, Col K	1918 Interscholastic Programs - Private Tuition			0
48	ED	Expenditures 16-24, L29, Col K	1919 Summer School Programs - Private Tuition			0
49	ED	Expenditures 16-24, L30, Col K	1920 Gifted Programs - Private Tuition			0
50	ED	Expenditures 16-24, L31, Col K	1921 Bilingual Programs - Private Tuition			0
51	ED	Expenditures 16-24, L32, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition			0
52	ED	Expenditures 16-24, L77, Col K - (G+I)	3000 Community Services			0
53	ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units			129,077
54	ED	Expenditures 16-24, L116, Col G	- Capital Outlay			8,867
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			100,178
59	O&M	Expenditures 16-24, L155, Col I	- Non-Capitalized Equipment			0
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			150,000
62	TR	Expenditures 16-24, L189, Col K - (G+I)	3000 Community Services			0
63	TR	Expenditures 16-24, L200, Col K	4000 Total Payments to Other Govt Units			0
64	TR	Expenditures 16-24, L210, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			0
65	TR	Expenditures 16-24, L214, Col G	- Capital Outlay			208,331
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			5,884
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			0
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)	\$		857,514
97			Total Operating Expenses Regular K-12 (Line 14 minus Line 96)			6,343,302
98			9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2025-2026			346.20
99			Estimated OEPP (Line 97 divided by Line 98)	\$		18,322.65

	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.					
4	Fund	Sheet_Row	ACCOUNT NO - TITLE	Amount		
100	PER CAPITA TUITION CHARGE					
101	PER CAPITA TUITION CHARGE					
103	LESS OFFSETTING RECEIPTS/REVENUES:					
104	TR	Revenues 10-15, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$	0
105	TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0
106	TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0
107	TR	Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0
108	TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0
109	TR	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0
110	TR	Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0
111	TR	Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0
112	TR	Revenues 10-15, L57, Col F	1443	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		6,805
115	ED-O&M	Revenues 10-15, L84, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		34,610
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		0
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		71,928
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		56,991
126	ED-O&M-MR/SS	Revenues 10-15, L140, Col C,D,G	3200	Total Career and Technical Education		26,113
127	ED	Revenues 10-15, L142, Col C	3360	State Free Lunch & Breakfast		1,913
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		4,275
130	ED-O&M-TR-MR/SS	Revenues 10-15, L151, Col C,D,F,G	3500	Total Transportation		230,357
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		0
140	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L164, Col C-G,J	3999	Other Restricted Revenue from State Sources		5,633
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		163,052
145	ED-O&M-TR-MR/SS	Revenues 10-15, L200, Col C,D,F,G	4300	Total Title I		152,344
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4400	Total Title IV		10,315
147	ED-O&M-TR-MR/SS	Revenues 10-15, L210, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		150,279
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		25,661
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		39,461
169	ED-O&M-TR-MR/SS	Revenues 10-15, L237, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		27,844
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)		1,341
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		132
173	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds		186,223
175	Total Deductions for PCTC Computation (Line 104 through Line 172)				\$	1,195,277
176	Net Operating Expense for Tuition Computation (Line 97 minus Line 174)					5,148,025
177	Total Depreciation Allowance (from page 36, Line 18, Col I)					501,605
178	Total Allowance for PCTC Computation (Line 175 plus Line 176)					5,649,630
179	9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2025-2026					346.20
180	Total Estimated PCTC (Line 177 divided by Line 178) * \$					16,318.98
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.					

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.

3. Only list contracts that were paid over \$50,000 for the fiscal year.

Indirect Cost Rate Plan

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.

[illegible]

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)
				0	0
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				0	0
Total			113,672	0	63,672

	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	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>					
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 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) <i>Must be less than (Expenditures, Col E-F, L65) *Only include food costs.</i>					
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		3,475,340		3,475,340
24	Support Services:					
25	Pupil	2100		339,916		339,916
26	Instructional Staff	2200		168,179		168,179
27	General Admin.	2300		547,457		547,457
28	School Admin.	2400		463,369		463,369
29	Business:					
30	Direction of Business Spt. Srv.	2510	0	0	0	0
31	Fiscal Services	2520	156,328	0	156,328	0
32	Oper. & Maint. Plant Services	2540		612,352	612,352	0
33	Pupil Transportation	2550		547,036		547,036
34	Food Services	2560		243,578		243,578
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		0		0
40	Staff Services	2640	0	0	0	0
41	Data Processing Services	2660	0	0	0	0
42	Other:	2900		343		343
43	Community Services	3000		0		0
44	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)			(63,672)		(63,672)
45		Total	156,328	6,333,898	768,680	5,721,546
46			Restricted Rate*		Unrestricted Rate*	
47			Total Indirect Costs:	156,328	Total Indirect Costs:	768,680
48			Total Direct Costs:	6,333,898	Total Direct Costs:	5,721,546
49			= 2.47%		= 13.43%	
50						
51	<i>* These are estimated rates. Final rates, which include carry forward adjustments, will be calculated and published by ISBE.</i>					

	A	B	C	D	E	F
1	REPORT ON SHARED SERVICES OR OUTSOURCING School Code, Section 17-1.1 (Public Act 97-0357) Fiscal Year Ending June 30, 2026					
2						
3						
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current, and next fiscal years.					
6	CUSD 3 Fulton County 26029003026					
7						
8	<i>Check box if this schedule is not applicable.....</i>	☐	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative, or Shared Service.
9	Indicate with an (X) if Deficit Reduction Plan Is Required in the Budget	☐				
10	Service or Function (<i>Check all that apply</i>)			Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)	
11	Curriculum Planning					
12	Custodial Services					
13	Educational Shared Programs					
14	Employee Benefits		X	X	Western Area School Health Benefit Plan	
15	Energy Purchasing					
16	Food Services		X	X	Western Area Purchasing Co-Op	
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance		X	X	Worker's Compensation Self-Insurance Trust	
20	Investment Pools					
21	Legal Services		X	X	Rammel Kamp & Associates	
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development					
25	Shared Personnel					
26	Special Education Cooperatives		X	X	WCISEC	
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing		X	X	Western Area Purchasing Co-Op	
29	Technology Services					
30	Transportation		X	X	Midwest Bus Sales, Inc.	
31	Vocational Education Cooperatives		X	X	Western Area Career Systems	
32	All Other Joint/Cooperative Agreements		X	X	North Fulton Athletic Co-Op	
33	Other					
34						
35	Additional space for Column (D) - Barriers to Implementation:					
36						
37						
38	Additional space for Column (E) - Name of LEA :					
39						

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

Type Below.

1. Page 10. Line 110 Fund 10 - Other local revenues Refunds and Donations; Fund 20 Other local revenues Ameren rebates; Fund 40
2. other local revenues Miscellaneous; Fund 80 Other local revenues Refunds
3. Page 13. Line 164 - Library Grant
4. Page 15. Line 238 - \$1,341 Other
Page 17 - Line 75 - \$343 Other;

Reference Pages.

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

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



[Please insert files above]

Instructions to insert word doc or pdf files:

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

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

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: CUSD 3 Fulton County

RCDT Number: 26029003026

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	44,186		36,000	80,186	46,473		37,800	84,273
2. Special Area Administration Services	2330	0		0	0				0
3. Other Support Services - School Administration	2490	0		0	0				0
4. Direction of Business Support Services	2510	0	0	0	0				0
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		44,186	0	36,000	80,186	46,473	0	37,800	84,273
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.

	A	B	C	D	E	F
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION					
2	Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
3	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the</i>					
4	<i>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.</i>					
5	<i>This may require the FY2027 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
6	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 reduction plan even though the FY2027 budget does not, a completed deficit reduction plan is still required.					
7						
8						
9						
10						
11						
12						
13	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only					
14	<i>(All AFR pages must be completed to generate the following calculation)</i>					
15	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
16	Direct Revenues	5,013,361	839,111	605,964	42,335	6,500,771
17	Direct Expenditures	5,039,558	648,399	707,760		6,395,717
18	Difference	(26,197)	190,712	(101,796)	42,335	105,054
19	Fund Balance - June 30, 2026	3,177,155	1,046,680	295,468	296,006	4,815,309
20			Balanced - no deficit reduction plan is required.			
21						
22						
23						

FY 2026 Audit Checklist

RCDT: 26029003026	
School District/Joint Agreement Name: CUSD 3 Fulton County	
Auditor Name: Sarah Bohnsack	
License #: 065.024943	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 I50).	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 AR RMS, 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](#)