

Due to ISBE on October 15, 2025
SD/JA25

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

School District
 Joint Agreement

| | | | | | |
|--|------------------------------------|---|-------------|--|-------------|
| School District/Joint Agreement Information <i>(See instructions on the inside of this page.)</i> | | Accounting Basis: | | Certified Public Accountant Information | |
| School District/Joint Agreement Number: 08089201026 | | <input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL | | Name of Auditing Firm: Wipfli LLP | |
| County Name: Stephenson | | | | Name of Audit Manager: Matthew Schueler | |
| Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDD will populate): Dakota CUSD 201 | | School District Lookup Tool School District Directory | | Address: 403 E 3rd Street | |
| Address: 400 Campus Drive | | Filing Status: Auditors must submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system. Superintendents/Directors must upload the limitation of administrative costs and corrective action plan (as applicable). Annual Financial Report (AFR) Instructions | | City: State: Zip Code: Sterling IL 61081-3778 | |
| City: Dakota | | | | Phone Number: Fax Number: 815 306 4208 815 399 7644 | |
| Email Address: | | | | IL License Number (9 digit): Expiration Date: 65.031562 9/30/2027 | |
| Zip Code: 61018 | | | | Email Address: mschueler@wipfli.com | |
| Annual Financial Report Type of Auditor's Report Issued: <input checked="" type="checkbox"/> Qualified <input type="checkbox"/> Unqualified <input checked="" type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer | | Annual Financial Report Questions 217-785-8779 or finance1@isbe.net Single Audit Questions 217-782-7970 or fsm@isbe.net | | ISBE Use Only | |
| <input checked="" type="checkbox"/> Reviewed by District Superintendent/Administrator <input type="checkbox"/> Provided to Township Treasurer (Cook County only) <input type="checkbox"/> Provided to Regional Superintendent/ISC Director | | ISBE Use Only | | ISBE Use Only | |
| District Superintendent/Administrator Name (Type or Print): Craig Mathers | | Name of Township: | | ROE / ISC Number and Name: | |
| Email Address: crmathers@dakota201.com | | Township Treasurer Name: | | Regional Superintendent/Cook ISC Executive Director Name: | |
| Telephone: 844-632-5682 | Fax Number: 815-449-2459 | Email Address: | | Email Address: | |
| Signature & Date: | | Telephone: | Fax Number: | Telephone: | Fax Number: |

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

08-089-2010-26_AFR25 Dakota CUSD 201

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

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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 1, 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 FY24 AFR (ISBE FORM 50-35), FY24 Annual Statement of Affairs (ISBE Form 50-37), or FY25 Budget (ISBE FORM 50-36). Explain in the comments box below in pursuant to *Illinois School Code [105 ILCS 5/3-15.1; 5/10-17; 5/17-1]*.

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

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

PART C - OTHER ISSUES

19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
20. Findings, other than those listed in Part A, were reported (e.g. student activity findings, significant deficiencies internal controls). These findings may be described extensively in the financial notes.
21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 4/1/1997 (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.

22. The District has a qualified opinion for not maintaining historical cost on capital assets. Adverse opinion for not implementing GASB Statement No. 34.

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:

1. One required official filed economic interest statement late.

Wipfli 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.

Wipfli LLP

Signature of Audit Manager or Firm

October 23, 2025

mm/dd/yyyy

FINANCIAL PROFILE INFORMATION

Required to be completed for school districts only.

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

| | | | | | |
|----------|---------------------------------------|---|---------------------------------------|--|---------------------------------------|
| | Tax Year 2024 | | Equalized Assessed Valuation (EAV): | <input type="text" value="167,463,585"/> | |
| Rate(s): | <input type="text" value="0.034200"/> | + | <input type="text" value="0.005131"/> | + | <input type="text" value="0.001510"/> |
| | | | = | <input type="text" value="0.040840"/> | <input type="text" value="0.000390"/> |

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 |
| <input type="text" value="12,311,603"/> | <input type="text" value="10,393,678"/> | <input type="text" value="1,917,925"/> | <input type="text" value="9,233,897"/> |

* 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 |
| <input type="text" value="0"/> |
| Other | Total | | | |
| <input type="text" value="0"/> | <input type="text" value="0"/> | | | |

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

D. Long-Term Debt

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

| | | |
|-------------------------------------|---|---|
| <input type="checkbox"/> | a. 6.9% for elementary and high school districts. | <input type="text" value="23,109,975"/> |
| <input checked="" type="checkbox"/> | b. 13.8% for unit districts. | |

Long-Term Debt Outstanding:

| | | |
|------------------------------------|------|--|
| c. Long-Term Debt (Principal only) | Acct | |
| Outstanding:..... | 511 | <input type="text" value="9,795,263"/> |

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: Dakota CUSD 201
District Code: 08089201026
County Name: Stephenson

| | | | | | |
|---|--|---------------|----------------|-------------------|----------|
| 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) | 9,233,897.00 | 0.791 | Weight | 0.35 |
| Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8) | Funds 10, 20, 40, & 70, | 11,668,082.00 | | 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 | (643,521.00) | | | |
| 2. Expenditures to Revenue Ratio: | | Total | Ratio | Score | 4 |
| Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17) | Funds 10, 20 & 40 | 10,393,678.00 | 0.891 | Adjustment | 0 |
| Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8) | Funds 10, 20, 40 & 70, | 11,668,082.00 | | 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 | (643,521.00) | | | |
| 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 | 9,230,523.00 | 319.71 | Weight | 0.10 |
| Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17) | Funds 10, 20, 40 divided by 360 | 28,871.33 | | 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 | 5,813,330.89 | | Value | 0.40 |
| 5. Percent of Long-Term Debt Margin Remaining: | | Total | Percent | Score | 3 |
| Long-Term Debt Outstanding (P3, Cell H38) | | 9,795,263.00 | 57.61 | Weight | 0.10 |
| Total Long-Term Debt Allowed (P3, Cell H32) | | 23,109,974.73 | | Value | 0.30 |

Total Profile Score: 3.90 *

Estimated 2026 Financial Profile Designation: RECOGNITION

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

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

| 1 | A | B | C | D | E | F | G | H | I | J | K |
|----|---|------------|-------------|--------------------------|---------------|----------------|--------------------------------------|------------------|--------------|---------|--------------------------|
| | ASSETS (Enter Whole Dollars) | Acct. # | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| | | | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 3 | CURRENT ASSETS (100) | | | | | | | | | | |
| 4 | Cash (Accounts 111 through 115) ¹ | | 5,703,966 | 642,649 | 24,893 | 373,622 | 186,964 | 290,305 | 2,510,286 | 159,424 | 138,621 |
| 5 | Investments | 120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Taxes Receivable | 130 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | Interfund Receivables | 140 | 0 | 0 | 0 | 0 | 0 | 0 | 11,023 | 0 | 0 |
| 8 | Intergovernmental Accounts Receivable | 150 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | Other Receivables | 160 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | Inventory | 170 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | Prepaid Items | 180 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | Other Current Assets (Describe & Itemize) | 190 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | Total Current Assets | | 5,703,966 | 642,649 | 24,893 | 373,622 | 186,964 | 290,305 | 2,521,309 | 159,424 | 138,621 |
| 14 | CAPITAL ASSETS (200) | | | | | | | | | | |
| 15 | Works of Art & Historical Treasures | 210 | | | | | | | | | |
| 16 | Land | 220 | | | | | | | | | |
| 17 | Building & Building Improvements | 230 | | | | | | | | | |
| 18 | Site Improvements & Infrastructure | 240 | | | | | | | | | |
| 19 | Capitalized Equipment | 250 | | | | | | | | | |
| 20 | Construction in Progress | 260 | | | | | | | | | |
| 21 | Amount Available in Debt Service Funds | 340 | | | | | | | | | |
| 22 | Amount to be Provided for Payment on Long-Term Debt | 350 | | | | | | | | | |
| 23 | Total Capital Assets | | | | | | | | | | |
| 24 | CURRENT LIABILITIES (400) | | | | | | | | | | |
| 25 | Interfund Payables | 410 | 0 | 0 | 0 | 0 | 0 | 11,023 | | 0 | 0 |
| 26 | Intergovernmental Accounts Payable | 420 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | Other Payables | 430 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | Contracts Payable | 440 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | Loans Payable | 460 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | Salaries & Benefits Payable | 470 | 0 | 0 | 0 | 0 | (34) | 0 | 0 | 0 | 0 |
| 31 | Payroll Deductions & Withholdings | 480 | 7,649 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | Deferred Revenues & Other Current Liabilities | 490 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | Due to Activity Fund Organizations | 493 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | Total Current Liabilities | | 7,649 | 0 | 0 | 0 | (34) | 11,023 | 0 | 0 | 0 |
| 35 | LONG-TERM LIABILITIES (500) | | | | | | | | | | |
| 36 | Long-Term Debt Payable (General Obligation, Revenue, Other) | 511 | | | | | | | | | |
| 37 | Total Long-Term Liabilities | | | | | | | | | | |
| 38 | Reserved Fund Balance | 714 | 82,326 | | | | 16,729 | | | | |
| 39 | Unreserved Fund Balance | 730 | 5,613,991 | 642,649 | 24,893 | 373,622 | 170,269 | 279,282 | 2,521,309 | 159,424 | 138,621 |
| 40 | Investment in General Fixed Assets | | | | | | | | | | |
| 41 | Total Liabilities and Fund Balance | | 5,703,966 | 642,649 | 24,893 | 373,622 | 186,964 | 290,305 | 2,521,309 | 159,424 | 138,621 |
| 42 | | | | | | | | | | | |
| 43 | ASSETS /LIABILITIES for Student Activity Funds | | | | | | | | | | |
| 44 | CURRENT ASSETS (100) for Student Activity Funds | | | | | | | | | | |
| 45 | Student Activity Fund Cash and Investments | 126 | 282,619 | | | | | | | | |
| 46 | Total Student Activity Current Assets For Student Activity Funds | | 282,619 | | | | | | | | |
| 47 | CURRENT LIABILITIES (400) For Student Activity Funds | | | | | | | | | | |
| 48 | Total Current Liabilities For Student Activity Funds | | 0 | | | | | | | | |
| 49 | Reserved Student Activity Fund Balance For Student Activity Funds | 715 | 282,619 | | | | | | | | |
| 50 | Total Student Activity Liabilities and Fund Balance For Student Activity Funds | | 282,619 | | | | | | | | |
| 51 | | | | | | | | | | | |
| 52 | Total ASSETS /LIABILITIES District with Student Activity Funds | | | | | | | | | | |
| 53 | Total Current Assets District with Student Activity Funds | | 5,986,585 | 642,649 | 24,893 | 373,622 | 186,964 | 290,305 | 2,521,309 | 159,424 | 138,621 |
| 54 | Total Capital Assets District with Student Activity Funds | | | | | | | | | | |
| 55 | CURRENT LIABILITIES (400) District with Student Activity Funds | | | | | | | | | | |
| 56 | Total Current Liabilities District with Student Activity Funds | | 7,649 | 0 | 0 | 0 | (34) | 11,023 | 0 | 0 | 0 |
| 57 | LONG-TERM LIABILITIES (500) District with Student Activity Funds | | | | | | | | | | |
| 58 | Total Long-Term Liabilities District with Student Activity Funds | | | | | | | | | | |
| 59 | Reserved Fund Balance District with Student Activity Funds | 714 | 364,945 | 0 | 0 | 0 | 16,729 | 0 | 0 | 0 | 0 |
| 60 | Unreserved Fund Balance District with Student Activity Funds | 730 | 5,613,991 | 642,649 | 24,893 | 373,622 | 170,269 | 279,282 | 2,521,309 | 159,424 | 138,621 |
| 61 | Investment in General Fixed Assets District with Student Activity Funds | | | | | | | | | | |
| 62 | Total Liabilities and Fund Balance District with Student Activity Funds | | 5,986,585 | 642,649 | 24,893 | 373,622 | 186,964 | 290,305 | 2,521,309 | 159,424 | 138,621 |

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

| | A | B | L | M | N |
|----|---|---------|-------------|----------------------|--|
| 1 | ASSETS (Enter Whole Dollars) | Acct. # | Agency Fund | General Fixed Assets | Account Groups General Long-Term Debt |
| 2 | | | | | |
| 3 | CURRENT ASSETS (100) | | | | |
| 4 | Cash (Accounts 111 through 115) ¹ | | | | |
| 5 | Investments | 120 | | | |
| 6 | Taxes Receivable | 130 | | | |
| 7 | Interfund Receivables | 140 | | | |
| 8 | Intergovernmental Accounts Receivable | 150 | | | |
| 9 | Other Receivables | 160 | | | |
| 10 | Inventory | 170 | | | |
| 11 | Prepaid Items | 180 | | | |
| 12 | Other Current Assets (Describe & Itemize) | 190 | | | |
| 13 | Total Current Assets | | 0 | | |
| 14 | CAPITAL ASSETS (200) | | | | |
| 15 | Works of Art & Historical Treasures | 210 | | | |
| 16 | Land | 220 | | 17,546 | |
| 17 | Building & Building Improvements | 230 | | 17,043,138 | |
| 18 | Site Improvements & Infrastructure | 240 | | 29,828 | |
| 19 | Capitalized Equipment | 250 | | 1,068,349 | |
| 20 | Construction in Progress | 260 | | | |
| 21 | Amount Available in Debt Service Funds | 340 | | | 24,893 |
| 22 | Amount to be Provided for Payment on Long-Term Debt | 350 | | | 9,770,370 |
| 23 | Total Capital Assets | | | 18,158,861 | 9,795,263 |
| 24 | CURRENT LIABILITIES (400) | | | | |
| 25 | Interfund Payables | 410 | | | |
| 26 | Intergovernmental Accounts Payable | 420 | | | |
| 27 | Other Payables | 430 | | | |
| 28 | Contracts Payable | 440 | | | |
| 29 | Loans Payable | 460 | | | |
| 30 | Salaries & Benefits Payable | 470 | | | |
| 31 | Payroll Deductions & Withholdings | 480 | | | |
| 32 | Deferred Revenues & Other Current Liabilities | 490 | | | |
| 33 | Due to Activity Fund Organizations | 493 | | | |
| 34 | Total Current Liabilities | | 0 | | |
| 35 | LONG-TERM LIABILITIES (500) | | | | |
| 36 | Long-Term Debt Payable (General Obligation, Revenue, Other) | 511 | | | 9,795,263 |
| 37 | Total Long-Term Liabilities | | | | 9,795,263 |
| 38 | Reserved Fund Balance | 714 | | | |
| 39 | Unreserved Fund Balance | 730 | 0 | | |
| 40 | Investment in General Fixed Assets | | | 18,158,861 | |
| 41 | Total Liabilities and Fund Balance | | 0 | 18,158,861 | 9,795,263 |
| 42 | | | | | |
| 43 | ASSETS /LIABILITIES for Student Activity Funds | | | | |
| 44 | CURRENT ASSETS (100) for Student Activity Funds | | | | |
| 45 | Student Activity Fund Cash and Investments | 126 | | | |
| 46 | Total Student Activity Current Assets For Student Activity Funds | | | | |
| 47 | CURRENT LIABILITIES (400) For Student Activity Funds | | | | |
| 48 | Total Current Liabilities For Student Activity Funds | | | | |
| 49 | Reserved Student Activity Fund Balance For Student Activity Funds | 715 | | | |
| 50 | Total Student Activity Liabilities and Fund Balance For Student Activity Funds | | | | |
| 51 | | | | | |
| 52 | Total ASSETS /LIABILITIES District with Student Activity Funds | | | | |
| 53 | Total Current Assets District with Student Activity Funds | | 0 | | |
| 54 | Total Capital Assets District with Student Activity Funds | | | 18,158,861 | 9,795,263 |
| 55 | CURRENT LIABILITIES (400) District with Student Activity Funds | | | | |
| 56 | Total Current Liabilities District with Student Activity Funds | | 0 | | |
| 57 | LONG-TERM LIABILITIES (500) District with Student Activity Funds | | | | |
| 58 | Total Long-Term Liabilities District with Student Activity Funds | | | | 9,795,263 |
| 59 | Reserved Fund Balance District with Student Activity Funds | 714 | 0 | | |
| 60 | Unreserved Fund Balance District with Student Activity Funds | 730 | 0 | | |
| 61 | Investment in General Fixed Assets District with Student Activity Funds | | | 18,158,861 | |
| 62 | Total Liabilities and Fund Balance District with Student Activity Funds | | 0 | 18,158,861 | 9,795,263 |

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

| 1 | A | B | C | D | E | F | G | H | I | J | K |
|----|--|--------|-------------|--------------------------|---------------|----------------|---------------------------------------|------------------|--------------|----------|--------------------------|
| | Description (Enter Whole Dollars) | Acct # | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| 2 | | | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 3 | RECEIPTS/REVENUES | | | | | | | | | | |
| 4 | LOCAL SOURCES | 1000 | 6,741,871 | 768,562 | 357,793 | 288,327 | 177,353 | 11,020 | 131,915 | 119,753 | 64,605 |
| 5 | FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT | 2000 | 0 | 0 | | 0 | 0 | | | | |
| 6 | STATE SOURCES | 3000 | 2,941,127 | 50,000 | 0 | 346,155 | 1,696 | 0 | 0 | 0 | 0 |
| 7 | FEDERAL SOURCES | 4000 | 807,756 | 235,890 | 0 | 0 | 15,804 | 0 | 0 | 0 | 0 |
| 8 | Total Direct Receipts/Revenues | | 10,490,754 | 1,054,452 | 357,793 | 634,482 | 194,853 | 11,020 | 131,915 | 119,753 | 64,605 |
| 9 | Receipts/Revenues for "On Behalf" Payments ² | 3998 | 2,419,249 | | | | | | | | |
| 10 | Total Receipts/Revenues | | 12,910,003 | 1,054,452 | 357,793 | 634,482 | 194,853 | 11,020 | 131,915 | 119,753 | 64,605 |
| 11 | DISBURSEMENTS/EXPENDITURES | | | | | | | | | | |
| 12 | Instruction | 1000 | 4,671,608 | | | | 99,733 | | | 0 | |
| 13 | Support Services | 2000 | 3,117,045 | 1,242,906 | | 618,993 | 126,139 | 0 | | 132,732 | 26,214 |
| 14 | Community Services | 3000 | 189,098 | 0 | | 0 | 27,160 | | | 0 | |
| 15 | Payments to Other Districts & Governmental Units | 4000 | 554,028 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 16 | Debt Service | 5000 | 0 | 0 | 1,001,368 | 0 | 0 | | | 0 | 0 |
| 17 | Total Direct Disbursements/Expenditures | | 8,531,779 | 1,242,906 | 1,001,368 | 618,993 | 253,032 | 0 | | 132,732 | 26,214 |
| 18 | Disbursements/Expenditures for "On Behalf" Payments ² | 4180 | 2,419,249 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 19 | Total Disbursements/Expenditures | | 10,951,028 | 1,242,906 | 1,001,368 | 618,993 | 253,032 | 0 | | 132,732 | 26,214 |
| 20 | Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³ | | 1,958,975 | (188,454) | (643,575) | 15,489 | (58,179) | 11,020 | 131,915 | (12,979) | 38,391 |
| 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 | 0 | | | | | | | | |
| 25 | Abatement of the Working Cash Fund ¹² | 7110 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 26 | Transfer of Working Cash Fund Interest | 7120 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 27 | Transfer Among Funds | 7130 | 0 | 0 | | 0 | | | | | |
| 28 | Transfer of Interest | 7140 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | Transfer from Capital Project Fund to O&M Fund | 7150 | | 0 | | | | | | | |
| 30 | Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴ | 7160 | | 0 | | | | | | | |
| 31 | Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵ | 7170 | | | 0 | | | | | | |
| 32 | SALE OF BONDS (7200) | | | | | | | | | | |
| 33 | Principal on Bonds Sold | 7210 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 |
| 34 | Premium on Bonds Sold | 7220 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 |
| 35 | Accrued Interest on Bonds Sold | 7230 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 |
| 36 | Sale or Compensation for Fixed Assets ⁶ | 7300 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 37 | Transfer to Debt Service to Pay Principal on Leases ¹³ | 7400 | | | 28,143 | | | | | | |
| 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 | | | 615,378 | | | | | | |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 |
| 43 | Other Sources Not Classified Elsewhere | 7990 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | Total Other Sources of Funds | | 0 | 0 | 643,521 | 0 | 0 | 0 | 0 | 0 | 0 |

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

| 1 | A | B | C | D | E | F | G | H | I | J | K |
|----|--|--------|-------------|--------------------------|---------------|----------------|---------------------------------------|------------------|--------------|----------|--------------------------|
| 2 | Description (Enter Whole Dollars) | Acct # | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| 2 | | | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 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 | 0 | 0 | | 0 | | | | | |
| 50 | Transfer of Interest | 8140 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | |
| 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 | 28,143 | 0 | | | | 0 | | | |
| 55 | Grants/Reimbursements Pledged to Pay Principal on Leases ¹³ | 8420 | 0 | 0 | | | | 0 | | | |
| 56 | Other Revenues Pledged to Pay Principal on Leases ¹³ | 8430 | 0 | 0 | | | | 0 | | | |
| 57 | Fund Balance Transfers Pledged to Pay Principal on Leases ¹³ | 8440 | 0 | 0 | | | | 0 | | | |
| 58 | Taxes Pledged to Pay Interest on Leases ¹³ | 8510 | 0 | 0 | | | | 0 | | | |
| 59 | Grants/Reimbursements Pledged to Pay Interest on Leases ¹³ | 8520 | 0 | 0 | | | | 0 | | | |
| 60 | Other Revenues Pledged to Pay Interest on Leases ¹³ | 8530 | 0 | 0 | | | | 0 | | | |
| 61 | Fund Balance Transfers Pledged to Pay Interest on Leases ¹³ | 8540 | 0 | 0 | | | | 0 | | | |
| 62 | Taxes Pledged to Pay Principal on Revenue Bonds | 8610 | 615,378 | 0 | | | | | | | |
| 63 | Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds | 8620 | 0 | 0 | | | | | | | |
| 64 | Other Revenues Pledged to Pay Principal on Revenue Bonds | 8630 | 0 | 0 | | | | | | | |
| 65 | Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds | 8640 | 0 | 0 | | | | | | | |
| 66 | Taxes Pledged to Pay Interest on Revenue Bonds | 8710 | 0 | 0 | | | | | | | |
| 67 | Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds | 8720 | 0 | 0 | | | | | | | |
| 68 | Other Revenues Pledged to Pay Interest on Revenue Bonds | 8730 | 0 | 0 | | | | | | | |
| 69 | Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds | 8740 | 0 | 0 | | | | | | | |
| 70 | Taxes Transferred to Pay for Capital Projects | 8810 | 0 | 0 | | | | | | | |
| 71 | Grants/Reimbursements Pledged to Pay for Capital Projects | 8820 | 0 | 0 | | | | | | | |
| 72 | Other Revenues Pledged to Pay for Capital Projects | 8830 | 0 | 0 | | | | | | | |
| 73 | Fund Balance Transfers Pledged to Pay for Capital Projects | 8840 | 0 | 0 | | | | | | | |
| 74 | Transfer to Debt Service Fund to Pay Principal on ISBE Loans | 8910 | 0 | 0 | | 0 | 0 | 0 | | | 0 |
| 75 | Other Uses Not Classified Elsewhere | 8990 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 76 | Total Other Uses of Funds | | 643,521 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 77 | Total Other Sources/Uses of Funds | | (643,521) | 0 | 643,521 | 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 | | 1,315,454 | (188,454) | (54) | 15,489 | (58,179) | 11,020 | 131,915 | (12,979) | 38,391 |
| 79 | Fund Balances without Student Activity Funds - July 1, 2024 | | 4,380,863 | 831,103 | 24,947 | 358,133 | 245,177 | 268,262 | 2,389,394 | 172,403 | 100,230 |
| 80 | Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize) | | | | | | | | | | |
| 81 | Fund Balances without Student Activity Funds - June 30, 2025 | | 5,696,317 | 642,649 | 24,893 | 373,622 | 186,998 | 279,282 | 2,521,309 | 159,424 | 138,621 |
| 84 | | | | | | | | | | | |
| 85 | Student Activity Fund Balance - July 1, 2024 | | 221,411 | | | | | | | | |
| 86 | RECEIPTS/REVENUES -Student Activity Funds | | | | | | | | | | |
| 87 | Total Student Activity Direct Receipts/Revenues | 1799 | 271,224 | | | | | | | | |
| 88 | DISBURSEMENTS/EXPENDITURES -Students Activity Funds | | | | | | | | | | |
| 89 | Total Student Activity Disbursements/Expenditures | 1999 | 210,016 | | | | | | | | |
| 90 | Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³ | | 61,208 | | | | | | | | |
| 91 | Student Activity Fund Balance - June 30, 2025 | | 282,619 | | | | | | | | |

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

| 1 | A | B | C | D | E | F | G | H | I | J | K |
|-----|---|--------|-------------|--------------------------|---------------|----------------|---------------------------------------|------------------|--------------|----------|--------------------------|
| 2 | Description (Enter Whole Dollars) | Acct # | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| 92 | | | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 93 | RECEIPTS/REVENUES (with Student Activity Funds) | | | | | | | | | | |
| 94 | LOCAL SOURCES | 1000 | 7,013,095 | 768,562 | 357,793 | 288,327 | 177,353 | 11,020 | 131,915 | 119,753 | 64,605 |
| 95 | FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT | 2000 | 0 | 0 | | 0 | 0 | | | | |
| 96 | STATE SOURCES | 3000 | 2,941,127 | 50,000 | 0 | 346,155 | 1,696 | 0 | 0 | 0 | 0 |
| 97 | FEDERAL SOURCES | 4000 | 807,756 | 235,890 | 0 | 0 | 15,804 | 0 | 0 | 0 | 0 |
| 98 | Total Direct Receipts/Revenues | | 10,761,978 | 1,054,452 | 357,793 | 634,482 | 194,853 | 11,020 | 131,915 | 119,753 | 64,605 |
| 99 | Receipts/Revenues for "On Behalf" Payments ² | 3998 | 2,419,249 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 100 | Total Receipts/Revenues | | 13,181,227 | 1,054,452 | 357,793 | 634,482 | 194,853 | 11,020 | 131,915 | 119,753 | 64,605 |
| 101 | DISBURSEMENTS/EXPENDITURES (with Student Activity Funds) | | | | | | | | | | |
| 102 | Instruction | 1000 | 4,881,624 | | | | 99,733 | | | 0 | |
| 103 | Support Services | 2000 | 3,117,045 | 1,242,906 | | 618,993 | 126,139 | 0 | | 132,732 | 26,214 |
| 104 | Community Services | 3000 | 189,098 | 0 | | 0 | 27,160 | | | | |
| 105 | Payments to Other Districts & Governmental Units | 4000 | 554,028 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 106 | Debt Service | 5000 | 0 | 0 | 1,001,368 | 0 | 0 | | | 0 | 0 |
| 107 | Total Direct Disbursements/Expenditures | | 8,741,795 | 1,242,906 | 1,001,368 | 618,993 | 253,032 | 0 | | 132,732 | 26,214 |
| 108 | Disbursements/Expenditures for "On Behalf" Payments ² | 4180 | 2,419,249 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 109 | Total Disbursements/Expenditures | | 11,161,044 | 1,242,906 | 1,001,368 | 618,993 | 253,032 | 0 | | 132,732 | 26,214 |
| 110 | Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³ | | 2,020,183 | (188,454) | (643,575) | 15,489 | (58,179) | 11,020 | 131,915 | (12,979) | 38,391 |
| 111 | OTHER SOURCES/USES OF FUNDS (with Student Activity Funds) | | | | | | | | | | |
| 112 | OTHER SOURCES OF FUNDS (7000) | | | | | | | | | | |
| 113 | Total Other Sources of Funds | | 0 | 0 | 643,521 | 0 | 0 | 0 | 0 | 0 | 0 |
| 114 | OTHER USES OF FUNDS (8000) | | | | | | | | | | |
| 115 | Total Other Uses of Funds | | 643,521 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 116 | Total Other Sources/Uses of Funds | | (643,521) | 0 | 643,521 | 0 | 0 | 0 | 0 | 0 | 0 |
| 117 | Fund Balances (All sources with Student Activity Funds) - June 30, 2025 | | 5,978,936 | 642,649 | 24,893 | 373,622 | 186,998 | 279,282 | 2,521,309 | 159,424 | 138,621 |

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

| 1 | A | B | C | D | E | F | G | H | I | J | K |
|----|--|-------------|------------------|--------------------------|----------------|----------------|---------------------------------------|------------------|---------------|----------------|--------------------------|
| 2 | Description (Enter Whole Dollars) | Acct # | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| 3 | | | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 4 | RECEIPTS/REVENUES FROM LOCAL SOURCES (1000) | | | | | | | | | | |
| 4 | AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY | 1100 | | | | | | | | | |
| 5 | Designated Purposes Levies (1110-1120) ⁷ | | 5,696,150 | 736,973 | 357,793 | 273,292 | 24,845 | 0 | 62,622 | 119,753 | 64,605 |
| 6 | Leasing Purposes Levy ⁸ | 1130 | 29,824 | 0 | | | | | | | |
| 7 | Special Education Purposes Levy | 1140 | 97,402 | 0 | | 0 | 0 | 0 | | | |
| 8 | FICA/Medicare Only Purposes Levies | 1150 | | | | | 139,140 | | | | |
| 9 | Area Vocational Construction Purposes Levy | 1160 | | 0 | 0 | | | 0 | | | |
| 10 | Summer School Purposes Levy | 1170 | 0 | | | | | | | | |
| 11 | Other Tax Levies (Describe & Itemize) | 1190 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | Total Ad Valorem Taxes Levied By District | | 5,823,376 | 736,973 | 357,793 | 273,292 | 163,985 | 0 | 62,622 | 119,753 | 64,605 |
| 13 | PAYMENTS IN LIEU OF TAXES | 1200 | | | | | | | | | |
| 14 | Mobile Home Privilege Tax | 1210 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | Payments from Local Housing Authorities | 1220 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | Corporate Personal Property Replacement Taxes ⁹ | 1230 | 90,969 | 0 | 0 | 0 | 3,523 | 0 | 0 | 0 | 0 |
| 17 | Other Payments in Lieu of Taxes (Describe & Itemize) | 1290 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | Total Payments in Lieu of Taxes | | 90,969 | 0 | 0 | 0 | 3,523 | 0 | 0 | 0 | 0 |
| 19 | TUITION | 1300 | | | | | | | | | |
| 20 | Regular - Tuition from Pupils or Parents (In State) | 1311 | 0 | | | | | | | | |
| 21 | Regular - Tuition from Other Districts (In State) | 1312 | 0 | | | | | | | | |
| 22 | Regular - Tuition from Other Sources (In State) | 1313 | 0 | | | | | | | | |
| 23 | Regular - Tuition from Other Sources (Out of State) | 1314 | 0 | | | | | | | | |
| 24 | Summer Sch - Tuition from Pupils or Parents (In State) | 1321 | 25 | | | | | | | | |
| 25 | Summer Sch - Tuition from Other Districts (In State) | 1322 | 0 | | | | | | | | |
| 26 | Summer Sch - Tuition from Other Sources (In State) | 1323 | 0 | | | | | | | | |
| 27 | Summer Sch - Tuition from Other Sources (Out of State) | 1324 | 0 | | | | | | | | |
| 28 | CTE - Tuition from Pupils or Parents (In State) | 1331 | 0 | | | | | | | | |
| 29 | CTE - Tuition from Other Districts (In State) | 1332 | 0 | | | | | | | | |
| 30 | CTE - Tuition from Other Sources (In State) | 1333 | 0 | | | | | | | | |
| 31 | CTE - Tuition from Other Sources (Out of State) | 1334 | 0 | | | | | | | | |
| 32 | Special Ed - Tuition from Pupils or Parents (In State) | 1341 | 0 | | | | | | | | |
| 33 | Special Ed - Tuition from Other Districts (In State) | 1342 | 0 | | | | | | | | |
| 34 | Special Ed - Tuition from Other Sources (In State) | 1343 | 0 | | | | | | | | |
| 35 | Special Ed - Tuition from Other Sources (Out of State) | 1344 | 0 | | | | | | | | |
| 36 | Adult - Tuition from Pupils or Parents (In State) | 1351 | 0 | | | | | | | | |
| 37 | Adult - Tuition from Other Districts (In State) | 1352 | 0 | | | | | | | | |
| 38 | Adult - Tuition from Other Sources (In State) | 1353 | 0 | | | | | | | | |
| 39 | Adult - Tuition from Other Sources (Out of State) | 1354 | 0 | | | | | | | | |
| 40 | Total Tuition | | 25 | | | | | | | | |

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

| 1 | A | B | C | D | E | F | G | H | I | J | K |
|----|---|--------|-------------|--------------------------|---------------|----------------|---------------------------------------|------------------|--------------|------|--------------------------|
| 2 | Description (Enter Whole Dollars) | Acct # | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| | | | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 41 | TRANSPORTATION FEES | 1400 | | | | | | | | | |
| 42 | Regular -Transp Fees from Pupils or Parents (In State) | 1411 | | | | 0 | | | | | |
| 43 | Regular - Transp Fees from Other Districts (In State) | 1412 | | | | 0 | | | | | |
| 44 | Regular - Transp Fees from Other Sources (In State) | 1413 | | | | 0 | | | | | |
| 45 | Regular - Transp Fees from Co-curricular Activities (In State) | 1415 | | | | 0 | | | | | |
| 46 | Regular Transp Fees from Other Sources (Out of State) | 1416 | | | | 0 | | | | | |
| 47 | Summer Sch - Transp. Fees from Pupils or Parents (In State) | 1421 | | | | 0 | | | | | |
| 48 | Summer Sch - Transp. Fees from Other Districts (In State) | 1422 | | | | 0 | | | | | |
| 49 | Summer Sch - Transp. Fees from Other Sources (In State) | 1423 | | | | 0 | | | | | |
| 50 | Summer Sch - Transp. Fees from Other Sources (Out of State) | 1424 | | | | 0 | | | | | |
| 51 | CTE - Transp Fees from Pupils or Parents (In State) | 1431 | | | | 0 | | | | | |
| 52 | CTE - Transp Fees from Other Districts (In State) | 1432 | | | | 0 | | | | | |
| 53 | CTE - Transp Fees from Other Sources (In State) | 1433 | | | | 0 | | | | | |
| 54 | CTE - Transp Fees from Other Sources (Out of State) | 1434 | | | | 0 | | | | | |
| 55 | Special Ed - Transp Fees from Pupils or Parents (In State) | 1441 | | | | 0 | | | | | |
| 56 | Special Ed - Transp Fees from Other Districts (In State) | 1442 | | | | 0 | | | | | |
| 57 | Special Ed - Transp Fees from Other Sources (In State) | 1443 | | | | 0 | | | | | |
| 58 | Special Ed - Transp Fees from Other Sources (Out of State) | 1444 | | | | 0 | | | | | |
| 59 | Adult - Transp Fees from Pupils or Parents (In State) | 1451 | | | | 0 | | | | | |
| 60 | Adult - Transp Fees from Other Districts (In State) | 1452 | | | | 0 | | | | | |
| 61 | Adult - Transp Fees from Other Sources (In State) | 1453 | | | | 0 | | | | | |
| 62 | Adult - Transp Fees from Other Sources (Out of State) | 1454 | | | | 0 | | | | | |
| 63 | Total Transportation Fees | | | | | 0 | | | | | |
| 64 | EARNINGS ON INVESTMENTS | 1500 | | | | | | | | | |
| 65 | Interest on Investments | 1510 | 185,118 | 29,190 | 0 | 15,035 | 9,831 | 11,020 | 69,293 | 0 | 0 |
| 66 | Gain or Loss on Sale of Investments | 1520 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 67 | Unrealized Gain or Loss on Investments | 1530 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 68 | Total Earnings on Investments | | 185,118 | 29,190 | 0 | 15,035 | 9,831 | 11,020 | 69,293 | 0 | 0 |
| 69 | FOOD SERVICE | 1600 | | | | | | | | | |
| 70 | Sales to Pupils - Lunch | 1611 | 215,566 | | | | | | | | |
| 71 | Sales to Pupils - Breakfast | 1612 | 0 | | | | | | | | |
| 72 | Sales to Pupils - A la Carte | 1613 | 14,430 | | | | | | | | |
| 73 | Sales to Pupils - Other (Describe & Itemize) | 1614 | 0 | | | | | | | | |
| 74 | Sales to Adults | 1620 | 5,250 | | | | | | | | |
| 75 | Other Food Service (Describe & Itemize) | 1690 | 0 | | | | | | | | |
| 76 | Total Food Service | | 235,246 | | | | | | | | |
| 77 | DISTRICT/SCHOOL ACTIVITY INCOME | 1700 | | | | | | | | | |
| 78 | Admissions - Athletic | 1711 | 57,311 | 0 | | | | | | | |
| 79 | Admissions - Other (Describe & Itemize) | 1719 | 0 | 0 | | | | | | | |
| 80 | Fees | 1720 | 57,108 | 0 | | | | | | | |
| 81 | Book Store Sales | 1730 | 411 | 0 | | | | | | | |
| 82 | Other District/School Activity Revenue (Describe & Itemize) | 1790 | 0 | 0 | | | | | | | |
| 83 | Student Activity Funds Revenues | 1799 | 271,224 | | | | | | | | |
| 84 | Total District/School Activity Income (without Student Activity Funds) | | 114,830 | 0 | | | | | | | |
| 85 | Total District/School Activity Income (with Student Activity Funds) | | 386,054 | | | | | | | | |

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

| 1 | A | B | C | D | E | F | G | H | I | J | K |
|-----|---|--------|-------------|--------------------------|---------------|----------------|---------------------------------------|------------------|--------------|---------|--------------------------|
| 2 | Description (Enter Whole Dollars) | Acct # | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| | | | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 86 | TEXTBOOK INCOME | 1800 | | | | | | | | | |
| 87 | Rentals - Regular Textbooks | 1811 | 18,009 | | | | | | | | |
| 88 | Rentals - Summer School Textbooks | 1812 | 0 | | | | | | | | |
| 89 | Rentals - Adult/Continuing Education Textbooks | 1813 | 19,694 | | | | | | | | |
| 90 | Rentals - Other (Describe & Itemize) | 1819 | 0 | | | | | | | | |
| 91 | Sales - Regular Textbooks | 1821 | 0 | | | | | | | | |
| 92 | Sales - Summer School Textbooks | 1822 | 0 | | | | | | | | |
| 93 | Sales - Adult/Continuing Education Textbooks | 1823 | 0 | | | | | | | | |
| 94 | Sales - Other (Describe & Itemize) | 1829 | 0 | | | | | | | | |
| 95 | Other (Describe & Itemize) | 1890 | 0 | | | | | | | | |
| 96 | Total Textbook Income | | 37,703 | | | | | | | | |
| 97 | OTHER REVENUE FROM LOCAL SOURCES | 1900 | | | | | | | | | |
| 98 | Rentals | 1910 | 0 | 0 | | | | | | | |
| 99 | Contributions and Donations from Private Sources | 1920 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100 | Impact Fees from Municipal or County Governments | 1930 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 101 | Services Provided Other Districts | 1940 | 0 | 0 | | | | | | | |
| 102 | Refund of Prior Years' Expenditures | 1950 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 103 | Payments of Surplus Moneys from TIF Districts | 1960 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 104 | Drivers' Education Fees | 1970 | 0 | | | | | | | | |
| 105 | Proceeds from Vendors' Contracts | 1980 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 106 | School Facility Occupation Tax Proceeds | 1983 | 0 | | | | | | | | |
| 107 | Payment from Other Districts | 1991 | 0 | 0 | | | | | | | |
| 108 | Sale of Vocational Projects | 1992 | 0 | | | | | | | | |
| 109 | Other Local Fees (Describe & Itemize) | 1993 | 218,965 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 110 | Other Local Revenues (Describe & Itemize) | 1999 | 35,639 | 2,399 | 0 | 0 | 14 | 0 | 0 | 0 | 0 |
| 111 | Total Other Revenue from Local Sources | | 254,604 | 2,399 | 0 | 0 | 14 | 0 | 0 | 0 | 0 |
| 112 | Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799) | 1000 | 6,741,871 | 768,562 | 357,793 | 288,327 | 177,353 | 11,020 | 131,915 | 119,753 | 64,605 |
| 113 | Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799) | 1000 | 7,013,095 | | | | | | | | |
| 114 | FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000) | | | | | | | | | | |
| 115 | Flow-through Revenue from State Sources | 2100 | 0 | 0 | | | 0 | 0 | | | |
| 116 | Flow-through Revenue from Federal Sources | 2200 | 0 | 0 | | | 0 | 0 | | | |
| 117 | Other Flow-Through (Describe & Itemize) | 2300 | 0 | 0 | | | 0 | 0 | | | |
| 118 | Total Flow-Through Receipts/Revenues from One District to Another District | 2000 | 0 | 0 | | | 0 | 0 | | | |
| 119 | RECEIPTS/REVENUES FROM STATE SOURCES (3000) | | | | | | | | | | |
| 120 | UNRESTRICTED GRANTS-IN-AID (3001-3099) | | | | | | | | | | |
| 121 | Evidence Based Funding Formula (Section 18-8.15) | 3001 | 2,701,254 | 0 | 0 | 45,000 | 0 | 0 | | 0 | 0 |
| 122 | Reorganization Incentives (Accounts 3005-3021) | 3005 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 123 | General State Aid - Fast Growth District Grant | 3030 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 124 | Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize) | 3099 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 125 | Total Unrestricted Grants-In-Aid | | 2,701,254 | 0 | 0 | 45,000 | 0 | 0 | | 0 | 0 |

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

| 1 | A | B | C | D | E | F | G | H | I | J | K |
|-----|---|-------------|---------------------|----------------------------------|-----------------------|------------------------|---|--------------------------|----------------------|--------------|----------------------------------|
| 2 | Description (Enter Whole Dollars) | Acct # | (10) Educational | (20) Operations & Maintenance | (30) Debt Services | (40) Transportation | (50) Municipal Retirement/ Social Security | (60) Capital Projects | (70) Working Cash | (80) Tort | (90) Fire Prevention & Safety |
| 126 | RESTRICTED GRANTS-IN-AID (3100 - 3900) | | | | | | | | | | |
| 127 | SPECIAL EDUCATION | | | | | | | | | | |
| 128 | Special Education - Private Facility Tuition | 3100 | 0 | | | 0 | | | | | |
| 129 | Special Education - Funding for Children Requiring Sp Ed Services | 3105 | | | | | | | | | |
| 130 | Special Education - Personnel | 3110 | | | | | | | | | |
| 131 | Special Education - Orphanage - Individual | 3120 | 12,393 | | | 0 | | | | | |
| 132 | Special Education - Orphanage - Summer Individual | 3130 | 0 | | | 0 | | | | | |
| 133 | Special Education - Summer School | 3145 | | | | | | | | | |
| 134 | Special Education - Other (Describe & Itemize) | 3199 | 0 | 0 | | 0 | | | | | |
| 135 | Total Special Education | | 12,393 | 0 | | 0 | | | | | |
| 136 | CAREER AND TECHNICAL EDUCATION (CTE) | | | | | | | | | | |
| 137 | CTE - Technical Education - Tech Prep | 3200 | 0 | 0 | | | 0 | | | | |
| 138 | CTE - Secondary Program Improvement (CTEI) | 3220 | 0 | 0 | | | 0 | | | | |
| 139 | CTE - WECEP | 3225 | 0 | 0 | | | 0 | | | | |
| 140 | CTE - Agriculture Education | 3235 | 12,522 | 0 | | | 0 | | | | |
| 141 | CTE - Instructor Practicum | 3240 | 0 | 0 | | | 0 | | | | |
| 142 | CTE - Student Organizations | 3270 | 0 | 0 | | | 0 | | | | |
| 143 | CTE - Other (Describe & Itemize) | 3299 | 0 | 0 | | | 0 | | | | |
| 144 | Total Career and Technical Education | | 12,522 | 0 | | | 0 | | | | |
| 145 | BILINGUAL EDUCATION | | | | | | | | | | |
| 146 | Bilingual Ed - Downstate - TPI and TBE | 3305 | 0 | | | | 0 | | | | |
| 147 | Bilingual Education Downstate - Transitional Bilingual Education | 3310 | 0 | | | | 0 | | | | |
| 148 | Total Bilingual Ed | | 0 | | | | 0 | | | | |
| 149 | State Free Lunch & Breakfast | 3360 | 1,565 | | | | | | | | |
| 150 | School Breakfast Initiative | 3365 | 0 | 0 | | | | | | | |
| 151 | Driver Education | 3370 | 7,617 | 0 | | | | | | | |
| 152 | Adult Ed (from ICCB) | 3410 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 153 | Adult Ed - Other (Describe & Itemize) | 3499 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 154 | TRANSPORTATION | | | | | | | | | | |
| 155 | Transportation - Regular and Vocational | 3500 | 0 | 0 | | 228,055 | 0 | | | | |
| 156 | Transportation - Special Education | 3510 | 0 | 0 | | 51,046 | 0 | | | | |
| 157 | Transportation - Other (Describe & Itemize) | 3599 | 0 | 0 | | 0 | 0 | | | | |
| 158 | Total Transportation | | 0 | 0 | | 279,101 | 0 | | | | |
| 159 | Learning Improvement - Change Grants | 3610 | 0 | | | | | | | | |
| 160 | Scientific Literacy | 3660 | 0 | 0 | | 0 | 0 | | | | |
| 161 | Truant Alternative/Optional Education | 3695 | 0 | | | 0 | 0 | | | | |
| 162 | Early Childhood - Block Grant | 3705 | 78,094 | 0 | | 22,054 | 1,606 | | | | |
| 163 | Chicago General Education Block Grant | 3766 | 0 | 0 | | 0 | 0 | | | | |
| 164 | Chicago Educational Services Block Grant | 3767 | 0 | 0 | | 0 | 0 | | | | |
| 165 | School Safety & Educational Improvement Block Grant | 3775 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 |
| 166 | Technology - Technology for Success | 3780 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 |
| 167 | State Charter Schools | 3815 | 0 | | | 0 | | | | | |
| 168 | Extended Learning Opportunities - Summer Bridges | 3825 | 0 | | | 0 | | | | | |
| 169 | Infrastructure Improvements - Planning/Construction | 3920 | | 0 | | | | 0 | | | |
| 170 | School Infrastructure - Maintenance Projects | 3925 | | 50,000 | | | | 0 | | | 0 |
| 171 | Other Restricted Revenue from State Sources (Describe & Itemize) | 3999 | 127,682 | 0 | 0 | 0 | 90 | 0 | 0 | 0 | 0 |
| 172 | Total Restricted Grants-In-Aid | | 239,873 | 50,000 | 0 | 301,155 | 1,696 | 0 | 0 | 0 | 0 |
| 173 | Total Receipts from State Sources | 3000 | 2,941,127 | 50,000 | 0 | 346,155 | 1,696 | 0 | 0 | 0 | 0 |

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

| 1 | A | B | C | D | E | F | G | H | I | J | K |
|-----|---|--------|----------------|--------------------------|---------------|----------------|---------------------------------------|------------------|--------------|----------|--------------------------|
| 2 | Description (Enter Whole Dollars) | Acct # | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| | | | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 174 | RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000) | | | | | | | | | | |
| 175 | UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009) | | | | | | | | | | |
| 176 | Federal Impact Aid | 4001 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 177 | Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize) | 4009 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 178 | Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 179 | RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090) | | | | | | | | | | |
| 180 | Head Start | 4045 | 0 | | | | | | | | |
| 181 | Construction (Impact Aid) | 4050 | 0 | 0 | | | | 0 | | | |
| 182 | MAGNET | 4060 | 0 | 0 | | | 0 | 0 | | | |
| 183 | Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize) | 4090 | 0 | 0 | | | 0 | 0 | | | 0 |
| 184 | Total Restricted Grants-In-Aid Received Directly from Federal Govt | | 0 | 0 | | | 0 | 0 | | | 0 |
| 185 | RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999) | | | | | | | | | | |
| 186 | TITLE V | | | | | | | | | | |
| 187 | Title V - Innovation and Flexibility Formula | 4100 | 0 | 0 | | | 0 | 0 | | | |
| 188 | Title V - District Projects | 4105 | 0 | 0 | | | 0 | 0 | | | |
| 189 | Title V - Rural Education Initiative (REI) | 4107 | 0 | 0 | | | 0 | 0 | | | |
| 190 | Title V - Other (Describe & Itemize) | 4199 | 0 | 0 | | | 0 | 0 | | | |
| 191 | Total Title V | | 0 | 0 | | | 0 | 0 | | | |
| 192 | FOOD SERVICE | | | | | | | | | | |
| 193 | Breakfast Start-Up Expansion | 4200 | 0 | | | | | 0 | | | |
| 194 | National School Lunch Program | 4210 | 151,528 | | | | | 0 | | | |
| 195 | Special Milk Program | 4215 | 0 | | | | | 0 | | | |
| 196 | School Breakfast Program | 4220 | 21,044 | | | | | 0 | | | |
| 197 | Summer Food Service Program | 4225 | 0 | | | | | 0 | | | |
| 198 | Child and Adult Care Food Program | 4226 | 0 | | | | | 0 | | | |
| 199 | Fresh Fruits & Vegetables | 4240 | 0 | | | | | | | | |
| 200 | Food Service - Other (Describe & Itemize) | 4299 | 0 | | | | | 0 | | | |
| 201 | Total Food Service | | 172,572 | | | | | 0 | | | |
| 202 | TITLE I | | | | | | | | | | |
| 203 | Title I - Low Income | 4300 | 76,985 | 0 | | | 0 | 2,730 | | | |
| 204 | Title I - Low Income - Neglected, Private | 4305 | 0 | 0 | | | 0 | 0 | | | |
| 205 | Title I - Migrant Education | 4340 | 0 | 0 | | | 0 | 0 | | | |
| 206 | Title I - Other (Describe & Itemize) | 4399 | 0 | 0 | | | 0 | 0 | | | |
| 207 | Total Title I | | 76,985 | 0 | | | 0 | 2,730 | | | |
| 208 | TITLE IV | | | | | | | | | | |
| 209 | Title IV - Student Support & Academic Enrichment Grant | 4400 | 13,866 | 0 | | | 0 | 0 | | | |
| 210 | Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools | 4415 | 0 | 0 | | | 0 | 0 | | | |
| 211 | Title IV - 21st Century Comm Learning Centers | 4421 | 0 | 0 | | | 0 | 0 | | | |
| 212 | Title IV - Other (Describe & Itemize) | 4499 | 0 | 0 | | | 0 | 0 | | | |
| 213 | Total Title IV | | 13,866 | 0 | | | 0 | 0 | | | |
| 214 | FEDERAL - SPECIAL EDUCATION | | | | | | | | | | |
| 215 | Fed - Spec Education - Preschool Flow-Through | 4600 | 13,741 | 0 | | | 0 | 1,529 | | | |
| 216 | Fed - Spec Education - Preschool Discretionary | 4605 | 0 | 0 | | | 0 | 0 | | | |
| 217 | Fed - Spec Education - IDEA - Flow Through | 4620 | 222,601 | 0 | | | 0 | 11,270 | | | |
| 218 | Fed - Spec Education - IDEA - Room & Board | 4625 | 0 | 0 | | | 0 | 0 | | | |
| 219 | Fed - Spec Education - IDEA - Discretionary | 4630 | 0 | 0 | | | 0 | 0 | | | |
| 220 | Fed - Spec Education - IDEA - Other (Describe & Itemize) | 4699 | 0 | 0 | | | 0 | 0 | | | |
| 221 | Total Federal - Special Education | | 236,342 | 0 | | | 0 | 12,799 | | | |
| 222 | CTE - PERKINS | | | | | | | | | | |

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

| 1 | A | B | C | D | E | F | G | H | I | J | K |
|-----|---|-------------|---------------------|----------------------------------|-----------------------|------------------------|---|--------------------------|----------------------|----------------|----------------------------------|
| 2 | Description (Enter Whole Dollars) | Acct # | (10) Educational | (20) Operations & Maintenance | (30) Debt Services | (40) Transportation | (50) Municipal Retirement/ Social Security | (60) Capital Projects | (70) Working Cash | (80) Tort | (90) Fire Prevention & Safety |
| 223 | CTE - Perkins - Title III E - Tech Prep | 4770 | 500 | 0 | | | 0 | | | | |
| 224 | CTE - Other (Describe & Itemize) | 4799 | 0 | 0 | | | 0 | | | | |
| 225 | Total CTE - Perkins | | 500 | 0 | | | 0 | | | | |
| 226 | Federal - Adult Education | 4810 | 0 | 0 | | | | | | | |
| 227 | ARRA - General State Aid - Education Stabilization | 4850 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 228 | ARRA - Title I - Low Income | 4851 | 0 | 0 | | 0 | 0 | | | | |
| 229 | ARRA - Title I - Neglected, Private | 4852 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 230 | ARRA - Title I - Delinquent, Private | 4853 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 231 | ARRA - Title I - School Improvement (Part A) | 4854 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 232 | ARRA - Title I - School Improvement (Section 1003g) | 4855 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 233 | ARRA - IDEA - Part B - Preschool | 4856 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 234 | ARRA - IDEA - Part B - Flow-Through | 4857 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 235 | ARRA - Title IID - Technology-Formula | 4860 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 236 | ARRA - Title IID - Technology-Competitive | 4861 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 237 | ARRA - McKinney - Vento Homeless Education | 4862 | 0 | 0 | | 0 | 0 | | | | |
| 238 | ARRA - Child Nutrition Equipment Assistance | 4863 | 0 | 0 | | | | | | | |
| 239 | Impact Aid Formula Grants | 4864 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 240 | Impact Aid Competitive Grants | 4865 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 241 | Qualified Zone Academy Bond Tax Credits | 4866 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 242 | Qualified School Construction Bond Credits | 4867 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 243 | Build America Bond Tax Credits | 4868 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 244 | Build America Bond Interest Reimbursement | 4869 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 245 | ARRA - General State Aid - Other Govt Services Stabilization | 4870 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 246 | Other ARRA Funds - II | 4871 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 247 | Other ARRA Funds - III | 4872 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 248 | Other ARRA Funds - IV | 4873 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 249 | Other ARRA Funds - V | 4874 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 250 | ARRA - Early Childhood | 4875 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 251 | Other ARRA Funds VII | 4876 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 252 | Other ARRA Funds VIII | 4877 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 253 | Other ARRA Funds IX | 4878 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 254 | Other ARRA Funds X | 4879 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 255 | Other ARRA Funds Ed Job Fund Program | 4880 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 256 | Total Stimulus Programs | | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 257 | Race to the Top Program | 4901 | 0 | | | | | | | | |
| 258 | Race to the Top - Preschool Expansion Grant | 4902 | 0 | 0 | | 0 | 0 | | | | |
| 259 | Title III - Immigrant Education Program (IEP) | 4905 | 0 | | | 0 | 0 | | | | |
| 260 | Title III - Language Inst Program - Limited Eng (LIPLEP) | 4909 | 0 | | | 0 | 0 | | | | |
| 261 | McKinney Education for Homeless Children | 4920 | 0 | 0 | | 0 | 0 | | | | |
| 262 | Title II - Eisenhower Professional Development Formula | 4930 | 0 | 0 | | 0 | 0 | | | | |
| 263 | Title II - Teacher Quality | 4932 | 24,556 | 0 | | 0 | 144 | | | | |
| 264 | Title II - Part A - Supporting Effective Instruction - State Grants | 4935 | 0 | 0 | | 0 | 0 | | | | |
| 265 | Federal Charter Schools | 4960 | 0 | 0 | | 0 | 0 | | | | |
| 266 | State Assessment Grants | 4981 | 0 | 0 | | 0 | 0 | | | | |
| 267 | Grant for State Assessments and Related Activities | 4982 | 0 | 0 | | 0 | 0 | | | | |
| 268 | Medicaid Matching Funds - Administrative Outreach | 4991 | 23,161 | 0 | | 0 | 0 | | | | |
| 269 | Medicaid Matching Funds - Fee-for-Service Program | 4992 | 90,430 | 0 | | 0 | 0 | | | | |
| 270 | Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize) | 4998 | 169,344 | 235,890 | | 0 | 131 | 0 | | | 0 |
| 271 | Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State | | 807,756 | 235,890 | 0 | 0 | 15,804 | 0 | | 0 | 0 |
| 272 | Total Receipts/Revenues from Federal Sources | 4000 | 807,756 | 235,890 | 0 | 0 | 15,804 | 0 | 0 | 0 | 0 |
| 273 | Total Direct Receipts/Revenues (without Student Activity Funds 1799) | | 10,490,754 | 1,054,452 | 357,793 | 634,482 | 194,853 | 11,020 | 131,915 | 119,753 | 64,605 |
| 274 | Total Direct Receipts/Revenues (with Student Activity Funds 1799) | | 10,761,978 | 1,054,452 | 357,793 | 634,482 | 194,853 | 11,020 | 131,915 | 119,753 | 64,605 |

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

| 1 | A | B | C | D | E | F | G | H | I | J | K | L |
|----|---|---------------|------------------|----------------|----------------|----------------|---------------|----------------|----------|---------------|------------------|------------------|
| 2 | Description (Enter Whole Dollars) | Func # | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | Budget |
| 3 | 10 - EDUCATIONAL FUND (ED) | | | | | | | | | | | |
| 4 | INSTRUCTION (ED) | | | | | | | | | | | |
| 5 | Regular Programs | 1100 | 3,145,791 | 344,261 | 18,038 | 123,511 | 6,168 | 2,036 | 0 | 0 | 3,639,805 | 3,645,273 |
| 6 | Tuition Payment to Charter Schools | 1115 | | | 0 | | | | | | 0 | |
| 7 | Pre-K Programs | 1125 | 45,434 | 4,605 | 0 | 1,642 | 0 | 0 | 0 | 0 | 51,681 | 67,392 |
| 8 | Special Education Programs (Functions 1200-1220) | 1200 | 385,858 | 17,380 | 3,201 | 6,801 | 0 | 0 | 0 | 0 | 413,240 | 618,467 |
| 9 | Special Education Programs Pre-K | 1225 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 18,750 |
| 10 | Remedial and Supplemental Programs K-12 | 1250 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 11 | Remedial and Supplemental Programs Pre-K | 1275 | 0 | 0 | 1,600 | 636 | 0 | 0 | 0 | 0 | 2,236 | |
| 12 | Adult/Continuing Education Programs | 1300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 13 | CTE Programs | 1400 | 168,080 | 18,933 | 118 | 8,909 | 3,043 | 4,435 | 0 | 0 | 203,518 | 209,574 |
| 14 | Interscholastic Programs | 1500 | 192,116 | 8,571 | 52,954 | 22,400 | 0 | 19,171 | 0 | 0 | 295,212 | 301,007 |
| 15 | Summer School Programs | 1600 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 16 | Gifted Programs | 1650 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 17 | Driver's Education Programs | 1700 | 0 | 0 | 45,982 | 0 | 0 | 0 | 0 | 0 | 45,982 | 21,000 |
| 18 | Bilingual Programs | 1800 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 19 | Truant Alternative & Optional Programs | 1900 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 19,934 | 19,934 | 26,000 |
| 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 | | | | | | 0 | | | 0 | |
| 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 | | | | | | 210,016 | | | 210,016 | |
| 34 | Total Instruction ¹⁰ (without Student Activity Funds) | 1000 | 3,937,279 | 393,750 | 121,893 | 163,899 | 9,211 | 25,642 | 0 | 19,934 | 4,671,608 | 4,907,463 |
| 35 | Total Instruction ¹⁰ (with Student Activity Funds) | 1000 | 3,937,279 | 393,750 | 121,893 | 163,899 | 9,211 | 235,658 | 0 | 19,934 | 4,881,624 | 4,907,463 |
| 36 | SUPPORT SERVICES (ED) | | | | | | | | | | | |
| 37 | SUPPORT SERVICES - PUPILS | | | | | | | | | | | |
| 38 | Attendance & Social Work Services | 2110 | 102,583 | 11,394 | 0 | 0 | 0 | 0 | 0 | 0 | 113,977 | 115,058 |
| 39 | Guidance Services | 2120 | 0 | 0 | 0 | 207 | 0 | 0 | 0 | 0 | 207 | 500 |
| 40 | Health Services | 2130 | 60,406 | 0 | 0 | 1,652 | 3,097 | 0 | 0 | 0 | 65,155 | 56,050 |
| 41 | Psychological Services | 2140 | 31,920 | 0 | 0 | 1,667 | 0 | 0 | 0 | 0 | 33,587 | 52,148 |
| 42 | Speech Pathology & Audiology Services | 2150 | 80,139 | 8,994 | 27,698 | 885 | 0 | 378 | 0 | 0 | 118,094 | 117,295 |
| 43 | Other Support Services - Pupils (Describe & Itemize) | 2190 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 44 | Total Support Services - Pupils | 2100 | 275,048 | 20,388 | 27,698 | 4,411 | 3,097 | 378 | 0 | 0 | 331,020 | 341,051 |
| 45 | SUPPORT SERVICES - INSTRUCTIONAL STAFF | | | | | | | | | | | |
| 46 | Improvement of Instruction Services | 2210 | 7,561 | 34,536 | 24,197 | 0 | 0 | 0 | 0 | 0 | 66,294 | 39,148 |
| 47 | Educational Media Services | 2220 | 164,154 | 4,661 | 1,629 | 146,860 | 79,448 | 250 | 0 | 0 | 397,002 | 473,418 |
| 48 | Assessment & Testing | 2230 | 0 | 0 | 1,088 | 0 | 0 | 0 | 0 | 0 | 1,088 | 16,700 |
| 49 | Total Support Services - Instructional Staff | 2200 | 171,715 | 39,197 | 26,914 | 146,860 | 79,448 | 250 | 0 | 0 | 464,384 | 529,266 |
| 50 | SUPPORT SERVICES - GENERAL ADMINISTRATION | | | | | | | | | | | |
| 51 | Board of Education Services | 2310 | 3,000 | 763,866 | 68,688 | 4,292 | 0 | 32,377 | 0 | 0 | 872,223 | 1,519,991 |
| 52 | Executive Administration Services | 2320 | 162,399 | 0 | 9,933 | 3,466 | 0 | 819 | 0 | 0 | 176,617 | 213,901 |
| 53 | Special Area Administration Services | 2330 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | Tort Immunity Services | 2361, 2365 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 55 | Total Support Services - General Administration | 2300 | 165,399 | 763,866 | 78,621 | 7,758 | 0 | 33,196 | 0 | 0 | 1,048,840 | 1,733,892 |

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

| 1 | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|---|-------------|-------------------|----------------------------|-----------------------------|-------------------------------|-------------------------|------------------------|------------------------------------|-------------------------------|------------------|------------------|
| 2 | Description (Enter Whole Dollars) | Funct # | (100) Salaries | (200) Employee Benefits | (300) Purchased Services | (400) Supplies & Materials | (500) Capital Outlay | (600) Other Objects | (700) Non-Capitalized Equipment | (800) Termination Benefits | (900) Total | Budget |
| 56 | SUPPORT SERVICES - SCHOOL ADMINISTRATION | | | | | | | | | | | |
| 57 | Office of the Principal Services | 2410 | 393,122 | 35,538 | 3,718 | 34,894 | 0 | 1,484 | 0 | 0 | 468,756 | 428,423 |
| 58 | Other Support Services - School Admin (Describe & Itemize) | 2490 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 59 | Total Support Services - School Administration | 2400 | 393,122 | 35,538 | 3,718 | 34,894 | 0 | 1,484 | 0 | 0 | 468,756 | 428,423 |
| 60 | SUPPORT SERVICES - BUSINESS | | | | | | | | | | | |
| 61 | Direction of Business Support Services | 2510 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 62 | Fiscal Services | 2520 | 139,126 | 5,723 | 4,971 | 3,675 | 0 | 1,262 | 0 | 0 | 154,757 | 154,883 |
| 63 | Operation & Maintenance of Plant Services | 2540 | 183,043 | 3,552 | 1,768 | 0 | 2,461 | 0 | 0 | 0 | 190,824 | 218,755 |
| 64 | Pupil Transportation Services | 2550 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 50,000 |
| 65 | Food Services | 2560 | 136,398 | 0 | 4,489 | 302,131 | 12,197 | 3,249 | 0 | 0 | 458,464 | 525,536 |
| 66 | Internal Services | 2570 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 67 | Total Support Services - Business | 2500 | 458,567 | 9,275 | 11,228 | 305,806 | 14,658 | 4,511 | 0 | 0 | 804,045 | 949,174 |
| 68 | SUPPORT SERVICES - CENTRAL | | | | | | | | | | | |
| 69 | Direction of Central Support Services | 2610 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 70 | Planning, Research, Development, & Evaluation Services | 2620 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 71 | Information Services | 2630 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 72 | Staff Services | 2640 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 73 | Data Processing Services | 2660 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 400 |
| 76 | Total Support Services | 2000 | 1,463,851 | 868,264 | 148,179 | 499,729 | 97,203 | 39,819 | 0 | 0 | 3,117,045 | 3,982,206 |
| 77 | COMMUNITY SERVICES (ED) | 3000 | 182,779 | 0 | 0 | 6,319 | 0 | 0 | 0 | 0 | 189,098 | 271,511 |
| 78 | PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED) | 4000 | | | | | | | | | | |
| 79 | PAYMENTS TO OTHER GOVT UNITS (IN-STATE) | | | | | | | | | | | |
| 80 | Payments for Regular Programs | 4110 | | | 0 | | | 0 | | | 0 | |
| 81 | Payments for Special Education Programs | 4120 | | | 57,564 | | | 267,452 | | | 325,016 | 285,000 |
| 82 | Payments for Adult/Continuing Education Programs | 4130 | | | 0 | | | 17,200 | | | 17,200 | 36,000 |
| 83 | Payments for CTE Programs | 4140 | | | 24,119 | | | 187,693 | | | 211,812 | 87,500 |
| 84 | Payments for Community College Programs | 4170 | | | 0 | | | 0 | | | 0 | |
| 85 | Other Payments to In-State Govt. Units (Describe & Itemize) | 4190 | | | 0 | | | 0 | | | 0 | |
| 86 | Total Payments to Other Govt Units (In-State) | 4100 | | | 81,683 | | | 472,345 | | | 554,028 | 408,500 |
| 87 | Payments for Regular Programs - Tuition | 4210 | | | | | | 0 | | | 0 | |
| 88 | Payments for Special Education Programs - Tuition | 4220 | | | | | | 0 | | | 0 | |
| 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 | | | | | | 0 | | | 0 | 0 |
| 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 | | | 0 | |
| 102 | Total Payments to Other Govt Units -Transfers (In-State) | 4300 | | | 0 | | | 0 | | | 0 | 0 |
| 103 | Payments to Other Govt Units (Out-of-State) | 4400 | | | 0 | | | 0 | | | 0 | |
| 104 | Total Payments to Other Govt Units | 4000 | | | 81,683 | | | 472,345 | | | 554,028 | 408,500 |
| 105 | DEBT SERVICES (ED) | 5000 | | | | | | | | | | |

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

| 1 | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|---|-------------|-----------|-------------------|--------------------|----------------------|----------------|---------------|---------------------------|----------------------|------------------|------------------|
| 2 | Description (Enter Whole Dollars) | Funct # | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | Budget |
| 2 | | | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized Equipment | Termination Benefits | Total | Budget |
| 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 | | | | | | | | | | |
| 116 | Total Direct Disbursements/Expenditures (without Student Activity Funds 1999) | | 5,583,909 | 1,262,014 | 351,755 | 669,947 | 106,414 | 537,806 | 0 | 19,934 | 8,531,779 | 9,569,680 |
| 117 | Total Direct Disbursements/Expenditures (with Student Activity Funds 1999) | | 5,583,909 | 1,262,014 | 351,755 | 669,947 | 106,414 | 747,822 | 0 | 19,934 | 8,741,795 | 9,569,680 |
| 118 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999) | | | | | | | | | | 1,958,975 | |
| 119 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999) | | | | | | | | | | 2,020,183 | |
| 120 | | | | | | | | | | | | |
| 121 | 20 - OPERATIONS & MAINTENANCE FUND (O&M) | | | | | | | | | | | |
| 122 | SUPPORT SERVICES (O&M) | 2000 | | | | | | | | | | |
| 123 | SUPPORT SERVICES - PUPILS | | | | | | | | | | | |
| 124 | Other Support Services - Pupils (Func. 2190 Describe & Itemize) | 2100 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 125 | SUPPORT SERVICES - BUSINESS | | | | | | | | | | | |
| 126 | Direction of Business Support Services | 2510 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 127 | Facilities Acquisition & Construction Services | 2530 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 128 | Operation & Maintenance of Plant Services | 2540 | 0 | 0 | 940,349 | 294,378 | 8,179 | 0 | 0 | 0 | 1,242,906 | 1,382,250 |
| 129 | Pupil Transportation Services | 2550 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 130 | Food Services | 2560 | | | | | 0 | | 0 | | 0 | |
| 131 | Total Support Services - Business | 2500 | 0 | 0 | 940,349 | 294,378 | 8,179 | 0 | 0 | 0 | 1,242,906 | 1,382,250 |
| 132 | Other Support Services (Describe & Itemize) | 2900 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 133 | Total Support Services | 2000 | 0 | 0 | 940,349 | 294,378 | 8,179 | 0 | 0 | 0 | 1,242,906 | 1,382,250 |
| 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 | | | 0 | |
| 138 | Payments for Special Education Programs | 4120 | | | 0 | | | 0 | | | 0 | |
| 139 | Payments for CTE Programs | 4140 | | | 0 | | | 0 | | | 0 | |
| 140 | Other Payments to In-State Govt. Units (Describe & Itemize) | 4190 | | | 0 | | | 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 | | | 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 | | | | | | | | | | |
| 155 | Total Direct Disbursements/Expenditures | | 0 | 0 | 940,349 | 294,378 | 8,179 | 0 | 0 | 0 | 1,242,906 | 1,382,250 |
| 156 | Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures | | | | | | | | | | (188,454) | |

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

| 1 | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|--|---------|----------|-------------------|--------------------|----------------------|----------------|---------------|---------------------------|----------------------|-----------|---------|
| 2 | Description (Enter Whole Dollars) | Funct # | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | Budget |
| 157 | | | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized Equipment | Termination Benefits | Total | |
| 158 | 30 - DEBT SERVICES (DS) | | | | | | | | | | | |
| 159 | PAYMENTS TO OTHER DIST & GOVT UNITS (DS) | 4000 | | | | | | | | | | |
| 160 | PAYMENTS TO OTHER DIST & GOVT UNITS (In-State) | | | | | | | | | | | |
| 161 | Payments for Regular Programs | 4110 | | | | | | 0 | | | 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 | 316,480 |
| 171 | Other Interest on Short-Term Debt (Describe & Itemize) | 5150 | | | | | | 0 | | | 0 | |
| 172 | Total Debt Services - Interest On Short-Term Debt | 5100 | | | | | | 0 | | | 0 | 316,480 |
| 173 | DEBT SERVICES - INTEREST ON LONG-TERM DEBT | 5200 | | | | | | 318,351 | | | 318,351 | |
| 174 | DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹ | 5300 | | | | | | 681,270 | | | 681,270 | 681,026 |
| 175 | DEBT SERVICES - OTHER (Describe & Itemize) | 5400 | | | | | | 1,747 | | | 1,747 | 1,747 |
| 176 | Total Debt Services | 5000 | | | 0 | | | 1,001,368 | | | 1,001,368 | 999,253 |
| 177 | PROVISION FOR CONTINGENCIES (DS) | 6000 | | | | | | | | | | |
| 178 | Total Disbursements/ Expenditures | | | | 0 | | | 1,001,368 | | | 1,001,368 | 999,253 |
| 179 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | (643,575) | |
| 180 | | | | | | | | | | | | |
| 181 | 40 - TRANSPORTATION FUND (TR) | | | | | | | | | | | |
| 182 | SUPPORT SERVICES (TR) | | | | | | | | | | | |
| 183 | SUPPORT SERVICES - PUPILS | | | | | | | | | | | |
| 184 | Other Support Services - Pupils (Func. 2190 Describe & Itemize) | 2100 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 185 | SUPPORT SERVICES - BUSINESS | | | | | | | | | | | |
| 186 | Pupil Transportation Services | 2550 | 0 | 0 | 615,826 | 3,167 | 0 | 0 | 0 | 0 | 618,993 | 559,800 |
| 187 | Other Support Services (Describe & Itemize) | 2900 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 188 | Total Support Services | 2000 | 0 | 0 | 615,826 | 3,167 | 0 | 0 | 0 | 0 | 618,993 | 559,800 |
| 189 | COMMUNITY SERVICES (TR) | 3000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 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 | | | 0 | |
| 193 | Payments for Special Education Programs | 4120 | | | 0 | | | 0 | | | 0 | |
| 194 | Payments for Adult/Continuing Education Programs | 4130 | | | 0 | | | 0 | | | 0 | |
| 195 | Payments for CTE Programs | 4140 | | | 0 | | | 0 | | | 0 | |
| 196 | Payments for Community College Programs | 4170 | | | 0 | | | 0 | | | 0 | |
| 197 | Other Payments to In-State Govt. Units (Describe & Itemize) | 4190 | | | 0 | | | 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 | | | 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 | |

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

| 1 | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|--|-------------|----------|---------------|----------------|--------------|----------|----------|----------|----------|----------------|----------------|
| 2 | Description (Enter Whole Dollars) | Funct # | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | Budget |
| 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 | | | | | | | | | | |
| 214 | Total Disbursements/ Expenditures | | 0 | 0 | 615,826 | 3,167 | 0 | 0 | 0 | 0 | 618,993 | 559,800 |
| 215 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | 15,489 | |
| 217 | 50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS) | | | | | | | | | | | |
| 218 | INSTRUCTION (MR/SS) | 1000 | | | | | | | | | | |
| 219 | Regular Programs | 1100 | | 50,155 | | | | | | | 50,155 | 53,087 |
| 220 | Pre-K Programs | 1125 | | 0 | | | | | | | 0 | 3,394 |
| 221 | Special Education Programs (Functions 1200-1220) | 1200 | | 19,151 | | | | | | | 19,151 | 30,648 |
| 222 | Special Education Programs - Pre-K | 1225 | | 0 | | | | | | | 0 | 2,180 |
| 223 | Remedial and Supplemental Programs - K-12 | 1250 | | 12,582 | | | | | | | 12,582 | 0 |
| 224 | Remedial and Supplemental Programs - Pre-K | 1275 | | 0 | | | | | | | 0 | 0 |
| 225 | Adult/Continuing Education Programs | 1300 | | 0 | | | | | | | 0 | 0 |
| 226 | CTE Programs | 1400 | | 2,219 | | | | | | | 2,219 | 2,391 |
| 227 | Interscholastic Programs | 1500 | | 15,626 | | | | | | | 15,626 | 14,424 |
| 228 | Summer School Programs | 1600 | | 0 | | | | | | | 0 | |
| 229 | Gifted Programs | 1650 | | 0 | | | | | | | 0 | |
| 230 | Driver's Education Programs | 1700 | | 0 | | | | | | | 0 | |
| 231 | Bilingual Programs | 1800 | | 0 | | | | | | | 0 | |
| 232 | Truants' Alternative & Optional Programs | 1900 | | 0 | | | | | | | 0 | |
| 233 | Total Instruction | 1000 | | 99,733 | | | | | | | 99,733 | 106,124 |
| 234 | SUPPORT SERVICES (MR/SS) | 2000 | | | | | | | | | | |
| 235 | SUPPORT SERVICES - PUPILS | | | | | | | | | | | |
| 236 | Attendance & Social Work Services | 2110 | | 734 | | | | | | | 734 | 1,484 |
| 237 | Guidance Services | 2120 | | 0 | | | | | | | 0 | 0 |
| 238 | Health Services | 2130 | | 9,292 | | | | | | | 9,292 | 6,997 |
| 239 | Psychological Services | 2140 | | 0 | | | | | | | 0 | 496 |
| 240 | Speech Pathology & Audiology Services | 2150 | | 1,098 | | | | | | | 1,098 | 1,348 |
| 241 | Other Support Services - Pupils (Describe & Itemize) | 2190 | | 0 | | | | | | | 0 | |
| 242 | Total Support Services - Pupils | 2100 | | 11,124 | | | | | | | 11,124 | 10,325 |
| 243 | SUPPORT SERVICES - INSTRUCTIONAL STAFF | | | | | | | | | | | |
| 244 | Improvement of Instruction Services | 2210 | | 813 | | | | | | | 813 | 100 |
| 245 | Educational Media Services | 2220 | | 23,855 | | | | | | | 23,855 | 27,385 |
| 246 | Assessment & Testing | 2230 | | 0 | | | | | | | 0 | |
| 247 | Total Support Services - Instructional Staff | 2200 | | 24,668 | | | | | | | 24,668 | 27,485 |
| 248 | SUPPORT SERVICES - GENERAL ADMINISTRATION | | | | | | | | | | | |
| 249 | Board of Education Services | 2310 | | 297 | | | | | | | 297 | 303 |
| 250 | Executive Administration Services | 2320 | | 7,964 | | | | | | | 7,964 | 8,526 |
| 251 | Special Area Administration Services | 2330 | | 0 | | | | | | | 0 | |
| 252 | Claims Paid from Self Insurance Fund | 2361 | | 0 | | | | | | | 0 | |
| 253 | Risk Management and Claims Services Payments | 2363 | | 0 | | | | | | | 0 | |
| 254 | Total Support Services - General Administration | 2300 | | 8,261 | | | | | | | 8,261 | 8,829 |
| 255 | SUPPORT SERVICES - SCHOOL ADMINISTRATION | | | | | | | | | | | |
| 256 | Office of the Principal Services | 2410 | | 20,148 | | | | | | | 20,148 | 21,774 |
| 257 | Other Support Services - School Administration (Describe & Itemize) | 2490 | | 0 | | | | | | | 0 | |
| 258 | Total Support Services - School Administration | 2400 | | 20,148 | | | | | | | 20,148 | 21,774 |

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

| 1 | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|---|-------------|----------|-------------------|--------------------|----------------------|----------------|---------------|---------------------------|----------------------|-----------------|----------------|
| 2 | Description (Enter Whole Dollars) | Funct # | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | Budget |
| | | | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized Equipment | Termination Benefits | Total | |
| 259 | SUPPORT SERVICES - BUSINESS | | | | | | | | | | | |
| 260 | Direction of Business Support Services | 2510 | | 0 | | | | | | | 0 | |
| 261 | Fiscal Services | 2520 | | 19,564 | | | | | | | 19,564 | 21,075 |
| 262 | Facilities Acquisition & Construction Services | 2530 | | 0 | | | | | | | 0 | |
| 263 | Operation & Maintenance of Plant Services | 2540 | | 25,986 | | | | | | | 25,986 | 21,084 |
| 264 | Pupil Transportation Services | 2550 | | 0 | | | | | | | 0 | |
| 265 | Food Services | 2560 | | 16,388 | | | | | | | 16,388 | 17,827 |
| 266 | Internal Services | 2570 | | 0 | | | | | | | 0 | |
| 267 | Total Support Services - Business | 2500 | | 61,938 | | | | | | | 61,938 | 59,986 |
| 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 | | 126,139 | | | | | | | 126,139 | 128,399 |
| 277 | COMMUNITY SERVICES (MR/SS) | 3000 | | 27,160 | | | | | | | 27,160 | 37,175 |
| 278 | PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS) | 4000 | | | | | | | | | | |
| 279 | Payments for Regular Programs | 4110 | | 0 | | | | | | | 0 | |
| 280 | Payments for Special Education Programs | 4120 | | 0 | | | | | | | 0 | |
| 281 | Payments for CTE Programs | 4140 | | 0 | | | | | | | 0 | |
| 282 | Total Payments to Other Govt Units | 4000 | | 0 | | | | | | | 0 | 0 |
| 283 | DEBT SERVICES (MR/SS) | 5000 | | | | | | | | | | |
| 284 | DEBT SERVICE - INTEREST ON SHORT-TERM DEBT | | | | | | | | | | | |
| 285 | Tax Anticipation Warrants | 5110 | | | | | | 0 | | | 0 | |
| 286 | Tax Anticipation Notes | 5120 | | | | | | 0 | | | 0 | |
| 287 | Corporate Personal Prop. Repl. Tax Anticipation Notes | 5130 | | | | | | 0 | | | 0 | |
| 288 | State Aid Anticipation Certificates | 5140 | | | | | | 0 | | | 0 | |
| 289 | Other (Describe & Itemize) | 5150 | | | | | | 0 | | | 0 | |
| 290 | Total Debt Services - Interest | 5000 | | | | | | 0 | | | 0 | 0 |
| 291 | PROVISION FOR CONTINGENCIES (MR/SS) | 6000 | | | | | | | | | | |
| 292 | Total Disbursements/Expenditures | | | 253,032 | | | | 0 | | | 253,032 | 271,698 |
| 293 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | (58,179) | |
| 294 | | | | | | | | | | | | |
| 295 | 60 - CAPITAL PROJECTS (CP) | | | | | | | | | | | |
| 296 | SUPPORT SERVICES (CP) | 2000 | | | | | | | | | | |
| 297 | SUPPORT SERVICES - BUSINESS | | | | | | | | | | | |
| 298 | Facilities Acquisition and Construction Services | 2530 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 299 | Other Support Services (Describe & Itemize) | 2900 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 300 | Total Support Services | 2000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 301 | PAYMENTS TO OTHER DIST & GOVT UNITS (CP) | 4000 | | | | | | | | | | |
| 302 | PAYMENTS TO OTHER GOVT UNITS (In-State) | | | | | | | | | | | |
| 303 | Payments to Regular Programs (In-State) | 4110 | | 0 | | | | 0 | | | 0 | |
| 304 | Payments for Special Education Programs | 4120 | | 0 | | | | 0 | | | 0 | |
| 305 | Payments for CTE Programs | 4140 | | 0 | | | | 0 | | | 0 | |
| 306 | Other Payments to In-State Govt. Units (Describe & Itemize) | 4190 | | 0 | | | | 0 | | | 0 | |
| 307 | Total Payments to Other Govt Units | 4000 | | 0 | | | | 0 | | | 0 | 0 |
| 308 | PROVISION FOR CONTINGENCIES (S&C/CI) | 6000 | | | | | | | | | | |
| 309 | Total Disbursements/ Expenditures | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 310 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | 11,020 | |
| 311 | | | | | | | | | | | | |

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

| 1 | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|---|-------------|-------------------|----------------------------|-----------------------------|-------------------------------|-------------------------|------------------------|------------------------------------|-------------------------------|----------------|----------------|
| 2 | Description (Enter Whole Dollars) | Funct # | (100) Salaries | (200) Employee Benefits | (300) Purchased Services | (400) Supplies & Materials | (500) Capital Outlay | (600) Other Objects | (700) Non-Capitalized Equipment | (800) Termination Benefits | (900) Total | Budget |
| 312 | 70 - WORKING CASH (WC) | | | | | | | | | | | |
| 313 | | | | | | | | | | | | |
| 314 | 80 - TORT FUND (TF) | | | | | | | | | | | |
| 315 | INSTRUCTION (TF) | 1000 | | | | | | | | | | |
| 316 | Regular Programs | 1100 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 317 | Tuition Payment to Charter Schools | 1115 | | | 0 | | | | | | 0 | |
| 318 | Pre-K Programs | 1125 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 319 | Special Education Programs (Functions 1200 - 1220) | 1200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 320 | Special Education Programs Pre-K | 1225 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 321 | Remedial and Supplemental Programs K-12 | 1250 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 322 | Remedial and Supplemental Programs Pre-K | 1275 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 323 | Adult/Continuing Education Programs | 1300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 324 | CTE Programs | 1400 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 325 | Interscholastic Programs | 1500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 326 | Summer School Programs | 1600 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 327 | Gifted Programs | 1650 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 328 | Driver's Education Programs | 1700 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 329 | Bilingual Programs | 1800 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 330 | Truant Alternative & Optional Programs | 1900 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 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 Instruction¹⁴ | 1000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 345 | SUPPORT SERVICES (TF) | 2000 | | | | | | | | | | |
| 346 | Support Services - Pupil | 2100 | | | | | | | | | | |
| 347 | Attendance & Social Work Services | 2110 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 348 | Guidance Services | 2120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 349 | Health Services | 2130 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 350 | Psychological Services | 2140 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 351 | Speech Pathology & Audiology Services | 2150 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 352 | Other Support Services - Pupils (Describe & Itemize) | 2190 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 353 | Total Support Services - Pupil | 2100 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 354 | Support Services - Instructional Staff | 2200 | | | | | | | | | | |
| 355 | Improvement of Instruction Services | 2210 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 356 | Educational Media Services | 2220 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 357 | Assessment & Testing | 2230 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 358 | Total Support Services - Instructional Staff | 2200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 359 | SUPPORT SERVICES - GENERAL ADMINISTRATION | 2300 | | | | | | | | | | |
| 360 | Board of Education Services | 2310 | 0 | 0 | 132,732 | 0 | 0 | 0 | 0 | 0 | 132,732 | 132,583 |
| 361 | Executive Administration Services | 2320 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 362 | Special Area Administration Services | 2330 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 363 | Claims Paid from Self Insurance Fund | 2361 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 364 | Risk Management and Claims Services Payments | 2365 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 365 | Total Support Services - General Administration | 2300 | 0 | 0 | 132,732 | 0 | 0 | 0 | 0 | 0 | 132,732 | 132,583 |
| 366 | Support Services - School Administration | 2400 | | | | | | | | | | |
| 367 | Office of the Principal Services | 2410 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 368 | Other Support Services - School Administration (Describe & Itemize) | 2490 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 369 | Total Support Services - School Administration | 2400 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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

| 1 | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|---|-------------|----------|-------------------|--------------------|----------------------|----------------|---------------|---------------------------|----------------------|----------------|----------------|
| 2 | Description (Enter Whole Dollars) | Funct # | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | Budget |
| | | | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized Equipment | Termination Benefits | Total | |
| 370 | Support Services - Business | 2500 | | | | | | | | | | |
| 371 | Direction of Business Support Services | 2510 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 372 | Fiscal Services | 2520 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 373 | Facilities Acquisition and Construction Services | 2530 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 374 | Operation & Maintenance of Plant Services | 2540 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 375 | Pupil Transportation Services | 2550 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 376 | Food Services | 2560 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 377 | Internal Services | 2570 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 378 | Total Support Services - Business | 2500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 379 | Support Services - Central | 2600 | | | | | | | | | | |
| 380 | Direction of Central Support Services | 2610 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 381 | Planning, Research, Development & Evaluation Services | 2620 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 382 | Information Services | 2630 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 383 | Staff Services | 2640 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 384 | Data Processing Services | 2660 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 385 | Total Support Services - Central | 2600 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 386 | Other Support Services (Describe & Itemize) | 2900 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 387 | Total Support Services | 2000 | 0 | 0 | 132,732 | 0 | 0 | 0 | 0 | 0 | 132,732 | 132,583 |
| 388 | COMMUNITY SERVICES (TF) | 3000 | | | | | | | | | 0 | |
| 389 | PAYMENTS TO OTHER DIST & GOVT UNITS (TF) | 4000 | | | | | | | | | | |
| 390 | Payments to Other Dist & Govt Units (In-State) | | | | | | | | | | | |
| 391 | Payments for Regular Programs | 4110 | | | 0 | | | 0 | | | 0 | |
| 392 | Payments for Special Education Programs | 4120 | | | 0 | | | 0 | | | 0 | |
| 393 | Payments for Adult/Continuing Education Programs | 4130 | | | 0 | | | 0 | | | 0 | |
| 394 | Payments for CTE Programs | 4140 | | | 0 | | | 0 | | | 0 | |
| 395 | Payments for Community College Programs | 4170 | | | 0 | | | 0 | | | 0 | |
| 396 | Other Payments to In-State Govt Units (Describe & Itemize) | 4190 | | | 0 | | | 0 | | | 0 | |
| 397 | Total Payments to Other Dist & Govt Units (In-State) | 4100 | | | 0 | | | 0 | | | 0 | 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 | | | 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 | | | 0 | |
| 415 | Total Payments to Other Dist & Govt Units | 4000 | | | 0 | | | 0 | | | 0 | 0 |

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

| 1 | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|---|-------------|----------|-------------------|--------------------|----------------------|----------------|---------------|---------------------------|----------------------|---------------|---------------|
| 2 | Description (Enter Whole Dollars) | Funct # | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | Budget |
| | | | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized Equipment | Termination Benefits | Total | |
| 416 | DEBT SERVICES (TF) | 5000 | | | | | | | | | | |
| 417 | DEBT SERVICES - INTEREST ON SHORT-TERM DEBT | | | | | | | | | | | |
| 418 | Tax Anticipation Warrants | 5110 | | | | | | 0 | | | 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 or 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 | |
| | 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 | | | | | | | | | | |
| 429 | Total Disbursements/Expenditures | | 0 | 0 | 132,732 | 0 | 0 | 0 | 0 | 0 | 132,732 | 132,583 |
| 430 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | (12,979) | |
| 432 | 90 - FIRE PREVENTION & SAFETY FUND (FP&S) | | | | | | | | | | | |
| 433 | SUPPORT SERVICES (FP&S) | 2000 | | | | | | | | | | |
| 434 | SUPPORT SERVICES - BUSINESS | | | | | | | | | | | |
| 435 | Facilities Acquisition & Construction Services | 2530 | 0 | 0 | 0 | 0 | 26,214 | 0 | 0 | 0 | 26,214 | 54,864 |
| 436 | Operation & Maintenance of Plant Services | 2540 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 437 | Total Support Services - Business | 2500 | 0 | 0 | 0 | 0 | 26,214 | 0 | 0 | 0 | 26,214 | 54,864 |
| 438 | Other Support Services (Describe & Itemize) | 2900 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 439 | Total Support Services | 2000 | 0 | 0 | 0 | 0 | 26,214 | 0 | 0 | 0 | 26,214 | 54,864 |
| 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 | |
| | Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) | 5300 | | | | | | 0 | | | 0 | |
| 451 | | | | | | | | 0 | | | 0 | |
| 452 | Total Debt Service | 5000 | | | | | | 0 | | | 0 | 0 |
| 453 | PROVISION FOR CONTINGENCIES (FP&S) | 6000 | | | | | | | | | | |
| 454 | Total Disbursements/Expenditures | | 0 | 0 | 0 | 0 | 26,214 | 0 | 0 | 0 | 26,214 | 54,864 |
| 455 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | 38,391 | |

| | A | B | C | D | E | F |
|----|--|---|--|--|---|---|
| 1 | SCHEDULE OF AD VALOREM TAX RECEIPTS | | | | | |
| 2 | Description (Enter Whole Dollars) | Taxes Received 7-1-24 thru 6-30-25 (from 2023 Levy & Prior Levies) * | Taxes Received (from the 2024 Levy) | Taxes Received (from 2023 & Prior Levies) | Total Estimated Taxes (from the 2024 Levy) | Estimated Taxes Due (from the 2024 Levy) |
| 3 | | | | (Column B - C) | | (Column E - C) |
| 4 | | Educational | 5,696,150 | | 5,696,150 | 5,727,271 |
| 5 | Operations & Maintenance | 736,973 | | 736,973 | 859,239 | 859,239 |
| 6 | Debt Services ** | 357,793 | | 357,793 | 362,810 | 362,810 |
| 7 | Transportation | 273,292 | | 273,292 | 252,786 | 252,786 |
| 8 | Municipal Retirement | 24,845 | | 24,845 | 17,232 | 17,232 |
| 9 | Capital Improvements | 0 | | 0 | | 0 |
| 10 | Working Cash | 62,622 | | 62,622 | 65,261 | 65,261 |
| 11 | Tort Immunity | 119,753 | | 119,753 | 118,815 | 118,815 |
| 12 | Fire Prevention & Safety | 64,605 | | 64,605 | 63,937 | 63,937 |
| 13 | Leasing Levy | 29,824 | | 29,824 | 30,495 | 30,495 |
| 14 | Special Education | 97,402 | | 97,402 | 101,466 | 101,466 |
| 15 | Area Vocational Construction | 0 | | 0 | | 0 |
| 16 | Social Security/Medicare Only | 139,140 | | 139,140 | 325,566 | 325,566 |
| 17 | Summer School | 0 | | 0 | | 0 |
| 18 | Other (Describe & Itemize) | 0 | | 0 | 6,313 | 6,313 |
| 19 | Totals | 7,602,399 | 0 | 7,602,399 | 7,931,191 | 7,931,191 |
| 20 | | | | | | |
| 21 | * The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis. | | | | | |
| 22 | ** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services). | | | | | |

| | A | B | C | D | E | F | G | H | I | J | K |
|----|---|---------------------------------|---|---|---|---|---|---|--|---|--|
| 1 | SCHEDULE OF SHORT-TERM DEBT | | | | | | | | | | |
| 2 | Description (Enter Whole Dollars) | | Outstanding Beginning July 1, 2024 | Issued July 1, 2024 thru June 30, 2025 | Retired July 1, 2024 thru June 30, 2025 | Outstanding Ending June 30, 2025 | | | | | |
| 3 | CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT) | | | | | | | | | | |
| 4 | Total CPPRT Notes | | | | | 0 | | | | | |
| 5 | TAX ANTICIPATION WARRANTS (TAW) | | | | | | | | | | |
| 6 | Educational Fund | | | | | 0 | | | | | |
| 7 | Operations & Maintenance Fund | | | | | 0 | | | | | |
| 8 | Debt Services - Construction | | | | | 0 | | | | | |
| 9 | Debt Services - Working Cash | | | | | 0 | | | | | |
| 10 | Debt Services - Refunding Bonds | | | | | 0 | | | | | |
| 11 | Transportation Fund | | | | | 0 | | | | | |
| 12 | Municipal Retirement/Social Security Fund | | | | | 0 | | | | | |
| 13 | Fire Prevention & Safety Fund | | | | | 0 | | | | | |
| 14 | Other - (Describe & Itemize) | | | | | 0 | | | | | |
| 15 | Total TAWs | | 0 | 0 | 0 | 0 | | | | | |
| 16 | TAX ANTICIPATION NOTES (TAN) | | | | | | | | | | |
| 17 | Educational Fund | | | | | 0 | | | | | |
| 18 | Operations & Maintenance Fund | | | | | 0 | | | | | |
| 19 | Fire Prevention & Safety Fund | | | | | 0 | | | | | |
| 20 | Other - (Describe & Itemize) | | | | | 0 | | | | | |
| 21 | Total TANs | | 0 | 0 | 0 | 0 | | | | | |
| 22 | TEACHERS'/EMPLOYEES' ORDERS (T/EO) | | | | | | | | | | |
| 23 | Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds) | | | | | 0 | | | | | |
| 24 | General State Aid/Evidence-Based Funding Anticipation Certificates | | | | | | | | | | |
| 25 | Total (All Funds) | | | | | 0 | | | | | |
| 26 | OTHER SHORT-TERM BORROWING | | | | | | | | | | |
| 27 | Total Other Short-Term Borrowing (Describe & Itemize) | | | | | 0 | | | | | |
| 28 | | | | | | | | | | | |
| 29 | SCHEDULE OF LONG-TERM DEBT | | | | | | | | | | |
| 30 | | | | | | | | | | | |
| 31 | Long-Term Debt Identification or Name of Issue | Date of Issue (mm/dd/yy) | Amount of Original Issue | Type of Issue * | Counts Against Statutory Debt Limit? (Y/N)** | Outstanding Beginning July 1, 2024 | Issued July 1, 2024 thru June 30, 2025 | Any differences (Described and Itemize) | Retired July 1, 2024 thru June 30, 2025 | Outstanding Ending June 30, 2025 | Amount to be Provided for Payment on Long-Term Debt |
| 32 | Copier Lease | 04/16/21 | 112,487 | 7 | N | 46,933 | | | 26,270 | 20,663 | 20,610 |
| 33 | 2017 General obligation bonds | 08/03/17 | 7,489,600 | 6 | Y | 6,244,600 | | | 270,000 | 5,974,600 | 5,959,417 |
| 34 | 2020A General Obligation bonds | 01/30/20 | 3,660,000 | 1 & 3 | Y | 2,900,000 | | | 245,000 | 2,655,000 | 2,648,253 |
| 35 | 2020B Alternate Revenue Source bonds | 01/30/20 | 1,760,000 | 6 | Y | 1,285,000 | | | 140,000 | 1,145,000 | 1,142,090 |
| 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 | | | 13,022,087 | | | 10,476,533 | 0 | 0 | 681,270 | 9,795,263 | 9,770,370 |
| 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 | | | | | | | |
| 54 | 2. Funding Bonds | | | 5. Tort Judgment Bonds | | | | 8. Subscription-Based Information Technology Arrangements | | | |
| 55 | 3. Refunding Bonds | | | 6. Building Bonds | | | | 9. Other | | | |
| 57 | | | | | | | | | | | |
| 58 | ** Debts that do not count against the debt limit may include: | | | | | | | | | | |
| 59 | Building bonds approved by referendum on or after Nov. 5, 2024; see 105 ILCS 5/19-1(p-225) | | | | | | | | | | |
| 60 | 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) | | | | | | | | | | |
| 61 | Alternate revenue bonds paid from the alternate revenue source; see 30 ILCS 350/15 | | | | | | | | | | |
| 62 | Warrants in anticipation of taxes levied according to provisions in 105 ILCS 5/17-16 | | | | | | | | | | |
| 63 | Various individual exemptions; see 105 ILCS 5/19-1 | | | | | | | | | | |
| 64 | | | | | | | | | | | |
| 65 | Note: Working Cash Fund Bonds and Funding Bonds may be issued in excess of the statutory debt limit, but do count against the debt limit once issued. | | | | | | | | | | |

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

| | A | B | C | D | E | F | G | H | I | J | K | |
|----|---|---|---|---|---|-------------------------------|----------------------------------|--------------------------|-------------------------------------|---|-------------------------|--|
| 1 | SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES | | | | | | | | | | | |
| 2 | Description (Enter Whole Dollars) | | | | | Account No. | Tort Immunity^a | Special Education | Area Vocational Construction | School Facility Occupation Taxes^b | Driver Education | |
| 3 | Cash Basis Fund Balance as of July 1, 2024 | | | | | | 172,403 | | | | | |
| 4 | RECEIPTS: | | | | | | | | | | | |
| 5 | Ad Valorem Taxes Received by District | | | | | 10, 20, 40 or 50-1100, 80 | 119,753 | 97,402 | | | | |
| 6 | Earnings on Investments | | | | | 10, 20, 40, 50 or 60-1500, 80 | 0 | | | | | |
| 7 | Drivers' Education Fees | | | | | 10-1970 | | | | | | |
| 8 | School Facility Occupation Tax Proceeds | | | | | 30 or 60-1983 | | | | | | |
| 9 | Driver Education | | | | | 10 or 20-3370 | | | | | 7,617 | |
| 10 | Other Receipts (Describe & Itemize) | | | | | -- | 0 | | | | | |
| 11 | Sale of Bonds | | | | | 10, 20, 40 or 60-7200 | | | | | | |
| 12 | Total Receipts | | | | | | 119,753 | 97,402 | 0 | 0 | 7,617 | |
| 13 | DISBURSEMENTS: | | | | | | | | | | | |
| 14 | Instruction | | | | | 10 or 50-1000 | | | | | | |
| 15 | Facilities Acquisition & Construction Services | | | | | 20 or 60-2530 | | | | | | |
| 16 | Tort Immunity Services | | | | | 80 | 132,732 | | | | | |
| 17 | DEBT SERVICE: | | | | | | | | | | | |
| 18 | Debt Services - Interest on Long-Term Debt | | | | | 30-5200 | | | | | | |
| 19 | Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired) | | | | | 30-5300 | | | | | | |
| 20 | Debt Services Other (Describe & Itemize) | | | | | 30-5400 | | | | | | |
| 21 | Total Debt Services | | | | | | | | | 0 | | |
| 22 | Other Disbursements (Describe & Itemize) | | | | | -- | | | | | | |
| 23 | Total Disbursements | | | | | | 132,732 | 0 | 0 | 0 | 0 | |
| 24 | Ending Cash Basis Fund Balance as of June 30, 2025 | | | | | | 159,424 | 97,402 | 0 | 0 | 7,617 | |
| 25 | Reserved Cash Balance | | | | | 714 | | | | | | |
| 26 | Unreserved Cash Balance | | | | | 730 | 159,424 | 97,402 | 0 | 0 | 7,617 | |
| 28 | SCHEDULE OF TORT IMMUNITY EXPENDITURES^a | | | | | | | | | | | |
| 29 | | | | | | | | | | | | |
| 30 | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103? | | | | | | | | | | | |
| 31 | If yes, list in the aggregate the following: | | | | | | | | | | | |
| 32 | | | | | | Total Claims Payments: | 132,732 | | | | | |
| 32 | | | | | | Total Reserve Remaining: | 159,424 | | | | | |
| 34 | In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter the total dollar amount for each category. | | | | | | | | | | | |
| 35 | Expenditures: | | | | | | | | | | | |
| 36 | Workers' Compensation Act and/or Workers' Occupational Disease Act | | | | | | 0 | | | | | |
| 37 | Unemployment Insurance Act | | | | | | 0 | | | | | |
| 38 | Insurance (Regular or Self-Insurance) | | | | | | 132,732 | | | | | |
| 39 | Risk Management and Claims Service | | | | | | 0 | | | | | |
| 40 | Judgments/Settlements | | | | | | 0 | | | | | |
| 41 | Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction | | | | | | 0 | | | | | |
| 42 | Reciprocal Insurance Payments (Insurance Code 72, 76, and 81) | | | | | | 0 | | | | | |
| 43 | Legal Services | | | | | | 0 | | | | | |
| 44 | Principal and Interest on Tort Bonds | | | | | | 0 | | | | | |
| 45 | Other -Explain on Itemization 44 tab | | | | | | 0 | | | | | |
| 46 | Total | | | | | | 0 | | | | | |
| 47 | G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0 | | | | | | OK | | | | | |
| 49 | ^a Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year. | | | | | | | | | | | |
| 50 | ^b 55 ILCS 5/5-1006.7 | | | | | | | | | | | |

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

| | | | | | | | | | | | | |
|----|---|--|-------------|--------------------------|---------------|----------------|--------------------------------------|------------------|--------------|------|--------------------------|---------|
| | | | | | | | | | | | | |
| 1 | CARES, CRRSA, and ARP SCHEDULE - FY 2025 | | | | | | | | | | | |
| 2 | Click below for schedule instructions: | | | | | | | | | | | |
| 3 | Please read schedule instructions before completing. SCHEDULE INSTRUCTIONS | | | | | | | | | | | |
| 4 | Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2025 | X | Yes | | | | No | | | | | |
| 5 | If the answer to the above question is "YES", this schedule must be completed. | | | | | | | | | | | |
| 6 | PLEASE DO NOT REMOVE AND REINSERT THIS SCHEDULE INTO THE AFR. IF THE LINKS ARE BROKEN, THE AFR WILL BE SENT BACK TO THE AUDITOR FOR CORRECTION. | | | | | | | | | | | |
| 7 | Part 1: CARES, CRRSA, and ARP REVENUE | | | | | | | | | | | |
| 8 | Revenue Section A | Section A is for revenue recognized in FY 2025 reported on the FY 2025 AFR for FY 2022, FY 2023 and/or FY 2024 EXPENDITURES claimed on July 1, 2024, through June 30, 2025, FRIS grant expenditure reports for expenditures reported in the prior year FY 2022, FY 2023, and/or FY 2024 AFR. | | | | | | | | | | |
| 9 | | | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) | Total |
| 10 | Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue | Acct # | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety | |
| 11 | ESSEER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST, D4) | 4998 | | | | | | | | | | 0 |
| 12 | ESSEER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3, P4, 15, 25, 35, 45, 55, 65, 75) | 4998 | 169,344 | 235,890 | | | 131 | | | | | 405,365 |
| 13 | GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK, JE) | 4998 | | | | | | | | | | 0 |
| 14 | ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE) | 4998 | | | | | | | | | | 0 |
| 15 | ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL) | 4998 | | | | | | | | | | 0 |
| 16 | CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW) | 4998 | | | | | | | | | | 0 |
| 17 | Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab) | 4998 | | | | | | | | | | 0 |
| 18 | Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab) | 4998 | | | | | | | | | | 0 |
| 19 | Other ARP Revenue (not accounted for above) (Describe on Itemization tab) | 4998 | | | | | | | | | | 0 |
| 20 | Total Revenue Section A | | 169,344 | 235,890 | | 0 | 131 | 0 | | | 0 | 405,365 |
| 21 | Revenue Section B | | | | | | | | | | | |
| 22 | Section B is for revenue recognized in FY 2025 reported on the FY 2025 AFR and for FY 2025 EXPENDITURES claimed on July 1, 2024, through June 30, 2025, FRIS grant expenditure reports and reported in the FY 2025 AFR. | | | | | | | | | | | |
| 23 | | | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) | Total |
| 24 | Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue | Acct # | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety | |
| 25 | ESSEER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST, D4) | 4998 | | | | | | | | | | 0 |
| 26 | GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK, JE) | 4998 | | | | | | | | | | 0 |
| 27 | ESSEER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3, P4, 15, 25, 35, 45, 55, 65, 75) | 4998 | | | | | | | | | | 0 |
| 28 | ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE) | 4998 | | | | | | | | | | 0 |
| 29 | ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL) | 4998 | | | | | | | | | | 0 |
| 30 | CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW) | 4998 | | | | | | | | | | 0 |
| 31 | Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab) | 4998 | | | | | | | | | | 0 |
| 32 | Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab) | 4998 | | | | | | | | | | 0 |
| 33 | Other ARP Revenue (not accounted for above) (Describe on Itemization tab) | 4998 | | | | | | | | | | 0 |
| 34 | (Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B | 4998 | | | | | | | | | | 0 |
| 35 | Total Revenue Section B | | 0 | 0 | | 0 | 0 | 0 | | | 0 | 0 |
| 36 | Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue | | | | | | | | | | | |
| 37 | | | | | | | | | | | | |
| 38 | Total Other Federal Revenue (Section A plus Section B) | 4998 | 169,344 | 235,890 | | 0 | 131 | 0 | | | 0 | 405,365 |
| 39 | Total Other Federal Revenue from Revenue Tab | 4998 | 169,344 | 235,890 | | 0 | 131 | 0 | | | 0 | 405,365 |
| 40 | Difference (must equal 0) | | 0 | 0 | | 0 | 0 | 0 | | | 0 | 0 |
| 41 | Error must be corrected before submitting to ISBE | | OK | OK | | OK | OK | OK | | | OK | OK |
| 42 | Part 2: CARES, CRRSA, and ARP EXPENDITURES | | | | | | | | | | | |

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

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

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|----|--|-------------------------|---|---|---|---|---|---|---|---|---|---|
| 63 | Expenditure Section B: | | | | | | | | | | | |
| 64 | | | | | | | | | | | | |
| 65 | ESSER II EXPENDITURES (CRRSA) | | | | | | | | | | | |
| 66 | | | | | | | | | | | | |
| 67 | FUNCTION | | | | | | | | | | | |
| 68 | 1. List the total expenditures for the Functions 1000 and 2000 below | | | | | | | | | | | |
| 69 | INSTRUCTION Total Expenditures | 1000 | | | | | | | | | | 0 |
| 70 | SUPPORT SERVICES Total Expenditures | 2000 | | | | | | | | | | 0 |
| 72 | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) | | | | | | | | | | | |
| 73 | Facilities Acquisition and Construction Services (Total) | 2530 | | | | | | | | | | 0 |
| 74 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total) | 2540 | | | | | | | | | | 0 |
| 75 | FOOD SERVICES (Total) | 2560 | | | | | | | | | | 0 |
| 77 | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). | | | | | | | | | | | |
| 78 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000) | 1000 | | | | | | | | | | 0 |
| 79 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000) | 2000 | | | | | | | | | | 0 |
| 80 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) | Total Technology | | | | 0 | 0 | 0 | | 0 | | 0 |
| 81 | Expenditure Section C: | | | | | | | | | | | |
| 82 | | | | | | | | | | | | |
| 83 | GEER I EXPENDITURES (CARES) | | | | | | | | | | | |
| 84 | | | | | | | | | | | | |
| 85 | FUNCTION | | | | | | | | | | | |
| 86 | 1. List the total expenditures for the Functions 1000 and 2000 below | | | | | | | | | | | |
| 87 | INSTRUCTION Total Expenditures | 1000 | | | | | | | | | | 0 |
| 88 | SUPPORT SERVICES Total Expenditures | 2000 | | | | | | | | | | 0 |
| 90 | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) | | | | | | | | | | | |
| 91 | Facilities Acquisition and Construction Services (Total) | 2530 | | | | | | | | | | 0 |
| 92 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total) | 2540 | | | | | | | | | | 0 |
| 93 | FOOD SERVICES (Total) | 2560 | | | | | | | | | | 0 |
| 95 | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). | | | | | | | | | | | |
| 96 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000) | 1000 | | | | | | | | | | 0 |
| 97 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000) | 2000 | | | | | | | | | | 0 |
| 98 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) | Total Technology | | | | 0 | 0 | 0 | | 0 | | 0 |

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|--|------------------|-------------------------|-------------------|--------------------|----------------------|----------------|-------|---------------------------|----------------------|--------------------|---------|
| 99 | Expenditure Section D: | | | | | | | | | | | |
| 100 | GEER II EXPENDITURES (CRRSA) | | -----DISBURSEMENTS----- | | | | | | | | | |
| 101 | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | |
| 102 | | | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | Termination Benefits | Total Expenditures | |
| 103 | FUNCTION | | | | | | | | | | | |
| 104 | 1. List the total expenditures for the Functions 1000 and 2000 below | | | | | | | | | | | |
| 105 | INSTRUCTION Total Expenditures | 1000 | | | | | | | | | | 0 |
| 106 | SUPPORT SERVICES Total Expenditures | 2000 | | | | | | | | | | 0 |
| 107 | | | | | | | | | | | | |
| 108 | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) | | | | | | | | | | | |
| 109 | Facilities Acquisition and Construction Services (Total) | 2530 | | | | | | | | | | 0 |
| 110 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total) | 2540 | | | | | | | | | | 0 |
| 111 | FOOD SERVICES (Total) | 2560 | | | | | | | | | | 0 |
| 112 | | | | | | | | | | | | |
| 113 | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). | | | | | | | | | | | |
| 114 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000) | 1000 | | | | | | | | | | 0 |
| 115 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000) | 2000 | | | | | | | | | | 0 |
| 116 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) | Total Technology | | 0 | 0 | 0 | | | 0 | | | 0 |
| 117 | Expenditure Section E: | | | | | | | | | | | |
| 118 | ESSER III EXPENDITURES (ARP) | | -----DISBURSEMENTS----- | | | | | | | | | |
| 119 | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | |
| 120 | | | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | Termination Benefits | Total Expenditures | |
| 121 | FUNCTION | | | | | | | | | | | |
| 122 | 1. List the total expenditures for the Functions 1000 and 2000 below | | | | | | | | | | | |
| 123 | INSTRUCTION Total Expenditures | 1000 | 3,195 | 762 | | 26,745 | | | | | | 30,702 |
| 124 | SUPPORT SERVICES Total Expenditures | 2000 | | | | | 235,890 | | | | | 235,890 |
| 125 | | | | | | | | | | | | |
| 126 | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) | | | | | | | | | | | |
| 127 | Facilities Acquisition and Construction Services (Total) | 2530 | | | | | 10,505 | | | | | 10,505 |
| 128 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total) | 2540 | | | | | 225,385 | | | | | 225,385 |
| 129 | FOOD SERVICES (Total) | 2560 | | | | | | | | | | 0 |
| 130 | | | | | | | | | | | | |
| 131 | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). | | | | | | | | | | | |
| 132 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000) | 1000 | | | | | | | | | | 0 |
| 133 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000) | 2000 | | | | | | | | | | 0 |
| 134 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) | Total Technology | | 0 | 0 | 0 | | | 0 | | | 0 |

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|--|------------------|-------------------------|-------------------|--------------------|----------------------|----------------|-------|---------------------------|----------------------|--------------------|---|
| 135 | Expenditure Section F: | | | | | | | | | | | |
| 136 | CRRSA Child Nutrition (CRRSA) | | -----DISBURSEMENTS----- | | | | | | | | | |
| 137 | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | |
| 138 | | | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | Termination Benefits | Total Expenditures | |
| 139 | FUNCTION | | | | | | | | | | | |
| 140 | 1. List the total expenditures for the Functions 1000 and 2000 below | | | | | | | | | | | |
| 141 | INSTRUCTION Total Expenditures | 1000 | | | | | | | | | | 0 |
| 142 | SUPPORT SERVICES Total Expenditures | 2000 | | | | | | | | | | 0 |
| 143 | | | | | | | | | | | | |
| 144 | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) | | | | | | | | | | | |
| 145 | Facilities Acquisition and Construction Services (Total) | 2530 | | | | | | | | | | 0 |
| 146 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total) | 2540 | | | | | | | | | | 0 |
| 147 | FOOD SERVICES (Total) | 2560 | | | | | | | | | | 0 |
| 148 | | | | | | | | | | | | |
| 149 | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). | | | | | | | | | | | |
| 150 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000) | 1000 | | | | | | | | | | 0 |
| 151 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000) | 2000 | | | | | | | | | | 0 |
| 152 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) | Total Technology | 0 | 0 | 0 | 0 | | | 0 | | | 0 |
| 153 | Expenditure Section G: | | | | | | | | | | | |
| 154 | ARP Child Nutrition (ARP) | | -----DISBURSEMENTS----- | | | | | | | | | |
| 155 | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | |
| 156 | | | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | Termination Benefits | Total Expenditures | |
| 157 | FUNCTION | | | | | | | | | | | |
| 158 | 1. List the total expenditures for the Functions 1000 and 2000 below | | | | | | | | | | | |
| 159 | INSTRUCTION Total Expenditures | 1000 | | | | | | | | | | 0 |
| 160 | SUPPORT SERVICES Total Expenditures | 2000 | | | | | | | | | | 0 |
| 161 | | | | | | | | | | | | |
| 162 | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) | | | | | | | | | | | |
| 163 | Facilities Acquisition and Construction Services (Total) | 2530 | | | | | | | | | | 0 |
| 164 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total) | 2540 | | | | | | | | | | 0 |
| 165 | FOOD SERVICES (Total) | 2560 | | | | | | | | | | 0 |
| 166 | | | | | | | | | | | | |
| 167 | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). | | | | | | | | | | | |
| 168 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000) | 1000 | | | | | | | | | | 0 |
| 169 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000) | 2000 | | | | | | | | | | 0 |
| 170 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) | Total Technology | 0 | 0 | 0 | 0 | | | 0 | | | 0 |

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|--|------------------|---|-------------------------|-------------------|--------------------|----------------------|----------------|-------|---------------------------|----------------------|--------------------|
| 171 | Expenditure Section H: | | | | | | | | | | | |
| 172 | | | | -----DISBURSEMENTS----- | | | | | | | | |
| 173 | ARP IDEA (ARP) | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) |
| 174 | | | | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | Termination Benefits | Total Expenditures |
| 175 | FUNCTION | | | | | | | | | | | |
| 176 | 1. List the total expenditures for the Functions 1000 and 2000 below | | | | | | | | | | | |
| 177 | INSTRUCTION Total Expenditures | 1000 | | | | | | | | | | 0 |
| 178 | SUPPORT SERVICES Total Expenditures | 2000 | | | | | | | | | | 0 |
| 180 | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) | | | | | | | | | | | |
| 181 | Facilities Acquisition and Construction Services (Total) | 2530 | | | | | | | | | | 0 |
| 182 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total) | 2540 | | | | | | | | | | 0 |
| 183 | FOOD SERVICES (Total) | 2560 | | | | | | | | | | 0 |
| 185 | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). | | | | | | | | | | | |
| 186 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000) | 1000 | | | | | | | | | | 0 |
| 187 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000) | 2000 | | | | | | | | | | 0 |
| 188 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) | Total Technology | | 0 | 0 | 0 | | | | 0 | | 0 |
| 189 | Expenditure Section I: | | | | | | | | | | | |
| 190 | | | | -----DISBURSEMENTS----- | | | | | | | | |
| 191 | ARP Homeless I (ARP) | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) |
| 192 | | | | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | Termination Benefits | Total Expenditures |
| 193 | FUNCTION | | | | | | | | | | | |
| 194 | 1. List the total expenditures for the Functions 1000 and 2000 below | | | | | | | | | | | |
| 195 | INSTRUCTION Total Expenditures | 1000 | | | | | | | | | | 0 |
| 196 | SUPPORT SERVICES Total Expenditures | 2000 | | | | | | | | | | 0 |
| 198 | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) | | | | | | | | | | | |
| 199 | Facilities Acquisition and Construction Services (Total) | 2530 | | | | | | | | | | 0 |
| 200 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total) | 2540 | | | | | | | | | | 0 |
| 201 | FOOD SERVICES (Total) | 2560 | | | | | | | | | | 0 |
| 203 | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). | | | | | | | | | | | |
| 204 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000) | 1000 | | | | | | | | | | 0 |
| 205 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000) | 2000 | | | | | | | | | | 0 |
| 206 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) | Total Technology | | 0 | 0 | 0 | | | | 0 | | 0 |

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|--|-------------------------|-------------------|--------------------|----------------------|----------------|-------|---------------------------|----------------------|--------------------|---|---|
| 207 | Expenditure Section J: | | | | | | | | | | | |
| 208 | CURES (Coronavirus State and Local Fiscal Recovery Funds) | -----DISBURSEMENTS----- | | | | | | | | | | |
| 209 | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | | |
| 210 | | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | Termination Benefits | Total Expenditures | | |
| 211 | FUNCTION | | | | | | | | | | | |
| 212 | 1. List the total expenditures for the Functions 1000 and 2000 below | | | | | | | | | | | |
| 213 | INSTRUCTION Total Expenditures | 1000 | | | | | | | | | | 0 |
| 214 | SUPPORT SERVICES Total Expenditures | 2000 | | | | | | | | | | 0 |
| 215 | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) | | | | | | | | | | | |
| 216 | Facilities Acquisition and Construction Services (Total) | 2530 | | | | | | | | | | 0 |
| 218 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total) | 2540 | | | | | | | | | | 0 |
| 219 | FOOD SERVICES (Total) | 2560 | | | | | | | | | | 0 |
| 220 | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). | | | | | | | | | | | |
| 221 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000) | 1000 | | | | | | | | | | 0 |
| 222 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000) | 2000 | | | | | | | | | | 0 |
| 223 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) | Total Technology | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 224 | Expenditure Section K: | | | | | | | | | | | |
| 225 | Other CARES Act Expenditures (not accounted for above) | -----DISBURSEMENTS----- | | | | | | | | | | |
| 226 | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | | |
| 227 | | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | Termination Benefits | Total Expenditures | | |
| 228 | FUNCTION | | | | | | | | | | | |
| 229 | 1. List the total expenditures for the Functions 1000 and 2000 below | | | | | | | | | | | |
| 230 | INSTRUCTION Total Expenditures | 1000 | | | | | | | | | | 0 |
| 231 | SUPPORT SERVICES Total Expenditures | 2000 | | | | | | | | | | 0 |
| 232 | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) | | | | | | | | | | | |
| 233 | Facilities Acquisition and Construction Services (Total) | 2530 | | | | | | | | | | 0 |
| 234 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total) | 2540 | | | | | | | | | | 0 |
| 235 | FOOD SERVICES (Total) | 2560 | | | | | | | | | | 0 |
| 236 | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). | | | | | | | | | | | |
| 237 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000) | 1000 | | | | | | | | | | 0 |
| 238 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000) | 2000 | | | | | | | | | | 0 |
| 239 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) | Total Technology | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 240 | | | | | | | | | | | | |
| 241 | | | | | | | | | | | | |
| 242 | | | | | | | | | | | | |

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|--|------------------|-------------------------|-------------------|--------------------|----------------------|----------------|-------|---------------------------|-----------------------------|--------------------|---------|
| 243 | Expenditure Section L: | | | | | | | | | | | |
| 244 | Other CRRSA Expenditures (not accounted for above) | | -----DISBURSEMENTS----- | | | | | | | | | |
| 245 | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | |
| 246 | | | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | Termination Benefits | Total Expenditures | |
| 247 | FUNCTION | | | | | | | | | | | |
| 248 | 1. List the total expenditures for the Functions 1000 and 2000 below | | | | | | | | | | | |
| 249 | INSTRUCTION Total Expenditures | 1000 | | | | | | | | | | 0 |
| 250 | SUPPORT SERVICES Total Expenditures | 2000 | | | | | | | | | | 0 |
| 251 | | | | | | | | | | | | |
| 252 | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) | | | | | | | | | | | |
| 253 | Facilities Acquisition and Construction Services (Total) | 2530 | | | | | | | | | | 0 |
| 254 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total) | 2540 | | | | | | | | | | 0 |
| 255 | FOOD SERVICES (Total) | 2560 | | | | | | | | | | 0 |
| 256 | | | | | | | | | | | | |
| 257 | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). | | | | | | | | | | | |
| 258 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000) | 1000 | | | | | | | | | | 0 |
| 259 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000) | 2000 | | | | | | | | | | 0 |
| 260 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) | Total Technology | | | 0 | 0 | 0 | | 0 | | | 0 |
| 261 | Expenditure Section M: | | | | | | | | | | | |
| 262 | Other ARP Expenditures (not accounted for above) | | -----DISBURSEMENTS----- | | | | | | | | | |
| 263 | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | |
| 264 | | | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | Termination Benefits | Total Expenditures | |
| 265 | FUNCTION | | | | | | | | | | | |
| 266 | 1. List the total expenditures for the Functions 1000 and 2000 below | | | | | | | | | | | |
| 267 | INSTRUCTION Total Expenditures | 1000 | | | | | | | | | | 0 |
| 268 | SUPPORT SERVICES Total Expenditures | 2000 | | | | | | | | | | 0 |
| 269 | | | | | | | | | | | | |
| 270 | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) | | | | | | | | | | | |
| 271 | Facilities Acquisition and Construction Services (Total) | 2530 | | | | | | | | | | 0 |
| 272 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total) | 2540 | | | | | | | | | | 0 |
| 273 | FOOD SERVICES (Total) | 2560 | | | | | | | | | | 0 |
| 274 | | | | | | | | | | | | |
| 275 | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). | | | | | | | | | | | |
| 276 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000) | 1000 | | | | | | | | | | 0 |
| 277 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000) | 2000 | | | | | | | | | | 0 |
| 278 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) | Total Technology | | | 0 | 0 | 0 | | 0 | | | 0 |
| 279 | | | | | | | | | | | | |
| 280 | Expenditure Section N: | | | | | | | | | | | |
| 281 | TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds) | | -----DISBURSEMENTS----- | | | | | | | | | |
| 282 | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | |
| 283 | | | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | Termination Benefits | Total Expenditures | |
| 284 | FUNCTION | | | | | | | | | | | |
| 285 | INSTRUCTION | 1000 | 3,195 | 762 | 0 | 26,745 | 0 | 0 | 0 | | | 30,702 |
| 286 | SUPPORT SERVICES | 2000 | 0 | 0 | 0 | 0 | 235,890 | 0 | 0 | | | 235,890 |
| 287 | Facilities Acquisition and Construction Services (Total) | 2530 | 0 | 0 | 0 | 0 | 10,505 | 0 | 0 | | | 10,505 |
| 288 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total) | 2540 | 0 | 0 | 0 | 0 | 225,385 | 0 | 0 | | | 225,385 |
| 289 | FOOD SERVICES (Total) | 2560 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 |
| 290 | TOTAL EXPENDITURES | | | | | | | | | Functions 1000 & 2000 total | | 266,592 |
| 291 | | | | | | | | | | | | |
| 292 | Expenditure Section O: | | | | | | | | | | | |
| 293 | TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds) | | -----DISBURSEMENTS----- | | | | | | | | | |
| 294 | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | |
| 295 | | | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | Termination Benefits | Total Expenditures | |
| 296 | FUNCTION | | | | | | | | | | | |
| 297 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures) | Total Technology | | | 0 | 0 | 0 | | 0 | | | 0 |

| | A | B | C | D | E | F | G | H | I | J | K | L |
|----|---|---------------|------------------------------------|---|--|----------------------------------|----------------------|--|--|---|--|---|
| 1 | SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION | | | | | | | | | | | |
| 2 | Description of Assets (Enter Whole Dollars) | Acct # | Cost Beginning July 1, 2024 | Add: Additions July 1, 2024 thru June 30, 2025 | Less: Deletions July 1, 2024 thru June 30, 2025 | Cost Ending June 30, 2025 | Life In Years | Accumulated Depreciation Beginning July 1, 2024 | Add: Depreciation Allowable July 1, 2024 thru June 30, 2025 | Less: Depreciation Deletions July 1, 2024 thru June 30, 2025 | Accumulated Depreciation Ending June 30, 2025 | Ending Balance Undepreciated June 30, 2025 |
| 3 | Works of Art & Historical Treasures | 210 | | | | 0 | | | | | 0 | 0 |
| 4 | Land | 220 | | | | | | | | | | |
| 5 | Non-Depreciable Land | 221 | 17,546 | | | 17,546 | | | | | | 17,546 |
| 6 | Depreciable Land | 222 | | | | 0 | 50 | | | | 0 | 0 |
| 7 | Buildings | 230 | | | | | | | | | | |
| 8 | Permanent Buildings | 231 | 27,718,940 | 26,214 | | 27,745,154 | 50 | 10,182,273 | 519,743 | | 10,702,016 | 17,043,138 |
| 9 | Temporary Buildings | 232 | | | | 0 | 20 | | | | 0 | 0 |
| 10 | Improvements Other than Buildings (Infrastructure) | 240 | 404,504 | | | 404,504 | 20 | 364,733 | 9,943 | | 374,676 | 29,828 |
| 11 | Capitalized Equipment | 250 | | | | | | | | | | |
| 12 | 10 Yr Schedule | 251 | 2,113,913 | 114,593 | 202,708 | 2,025,798 | 10 | 972,115 | 188,043 | 202,708 | 957,450 | 1,068,348 |
| 13 | 5 Yr Schedule | 252 | 27,236 | | | 27,236 | 5 | 27,235 | | | 27,235 | 1 |
| 14 | 3 Yr Schedule | 253 | | | | 0 | 3 | | | | 0 | 0 |
| 15 | Construction in Progress | 260 | | | | 0 | -- | | | | | 0 |
| 16 | Total Capital Assets | 200 | 30,282,139 | 140,807 | 202,708 | 30,220,238 | | 11,546,356 | 717,729 | 202,708 | 12,061,377 | 18,158,861 |
| 17 | Non-Capitalized Equipment | 700 | | | | 0 | 10 | | 0 | | | |
| 18 | Allowable Depreciation | | | | | | | | 717,729 | | | |

| | A | B | C | D | E | F | H |
|----|---|--|---------------------------|---|---------------|-------------------|---|
| 1 | ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2024 - 2025) | | | | | | |
| 2 | <i>This schedule is completed for school districts only.</i> | | | | | | |
| 4 | Fund | Sheet, Row | ACCOUNT NO - TITLE | | Amount | | |
| 6 | OPERATING EXPENSE PER PUPIL | | | | | | |
| 7 | EXPENDITURES: | | | | | | |
| 8 | ED | Expenditures 16-24, L116 | | Total Expenditures | \$ | 8,531,779 | |
| 9 | O&M | Expenditures 16-24, L155 | | Total Expenditures | | 1,242,906 | |
| 10 | DS | Expenditures 16-24, L178 | | Total Expenditures | | 1,001,368 | |
| 11 | TR | Expenditures 16-24, L214 | | Total Expenditures | | 618,993 | |
| 12 | MR/SS | Expenditures 16-24, L292 | | Total Expenditures | | 253,032 | |
| 13 | TORT | Expenditures 16-24, L429 | | Total Expenditures | | 132,732 | |
| 14 | | | | Total Expenditures | \$ | 11,780,810 | |
| 16 | LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM: | | | | | | |
| 18 | TR | Revenues 10-15, L43, Col F | 1412 | Regular - Transp Fees from Other Districts (In State) | \$ | 0 | |
| 19 | TR | Revenues 10-15, L47, Col F | 1421 | Summer Sch - Transp. Fees from Pupils or Parents (In State) | | 0 | |
| 20 | TR | Revenues 10-15, L48, Col F | 1422 | Summer Sch - Transp. Fees from Other Districts (In State) | | 0 | |
| 21 | TR | Revenues 10-15, L49, Col F | 1423 | Summer Sch - Transp. Fees from Other Sources (In State) | | 0 | |
| 22 | TR | Revenues 10-15, L50 Col F | 1424 | Summer Sch - Transp. Fees from Other Sources (Out of State) | | 0 | |
| 23 | TR | Revenues 10-15, L52, Col F | 1432 | CTE - Transp Fees from Other Districts (In State) | | 0 | |
| 24 | TR | Revenues 10-15, L56, Col F | 1442 | Special Ed - Transp Fees from Other Districts (In State) | | 0 | |
| 25 | TR | Revenues 10-15, L59, Col F | 1451 | Adult - Transp Fees from Pupils or Parents (In State) | | 0 | |
| 26 | TR | Revenues 10-15, L60, Col F | 1452 | Adult - Transp Fees from Other Districts (In State) | | 0 | |
| 27 | TR | Revenues 10-15, L61, Col F | 1453 | Adult - Transp Fees from Other Sources (In State) | | 0 | |
| 28 | TR | Revenues 10-15, L62, Col F | 1454 | Adult - Transp Fees from Other Sources (Out of State) | | 0 | |
| 29 | O&M-TR | Revenues 10-15, L151, Col D & F | 3410 | Adult Ed (from ICCB) | | 0 | |
| 30 | O&M-TR | Revenues 10-15, L152, Col D & F | 3499 | Adult Ed - Other (Describe & Itemize) | | 0 | |
| 31 | O&M-TR | Revenues 10-15, L214, Col D,F | 4600 | Fed - Spec Education - Preschool Flow-Through | | 0 | |
| 32 | O&M-TR | Revenues 10-15, L215, Col D,F | 4605 | Fed - Spec Education - Preschool Discretionary | | 0 | |
| 33 | O&M | Revenues 10-15, L225, Col D | 4810 | Federal - Adult Education | | 0 | |
| 34 | ED | Expenditures 16-24, L7, Col K - (G+) | 1125 | Pre-K Programs | | 51,681 | |
| 35 | ED | Expenditures 16-24, L9, Col K - (G+) | 1225 | Special Education Programs Pre-K | | 0 | |
| 36 | ED | Expenditures 16-24, L11, Col K - (G+) | 1275 | Remedial and Supplemental Programs Pre-K | | 2,236 | |
| 37 | ED | Expenditures 16-24, L12, Col K - (G+) | 1300 | Adult/Continuing Education Programs | | 0 | |
| 38 | ED | Expenditures 16-24, L15, Col K - (G+) | 1600 | Summer School Programs | | 0 | |
| 39 | ED | Expenditures 16-24, L20, Col K | 1910 | Pre-K Programs - Private Tuition | | 0 | |
| 40 | ED | Expenditures 16-24, L21, Col K | 1911 | Regular K-12 Programs - Private Tuition | | 0 | |
| 41 | ED | Expenditures 16-24, L22, Col K | 1912 | Special Education Programs K-12 - Private Tuition | | 0 | |
| 42 | ED | Expenditures 16-24, L23, Col K | 1913 | Special Education Programs Pre-K - Tuition | | 0 | |
| 43 | ED | Expenditures 16-24, L24, Col K | 1914 | Remedial/Supplemental Programs K-12 - Private Tuition | | 0 | |
| 44 | ED | Expenditures 16-24, L25, Col K | 1915 | Remedial/Supplemental Programs Pre-K - Private Tuition | | 0 | |
| 45 | ED | Expenditures 16-24, L26, Col K | 1916 | Adult/Continuing Education Programs - Private Tuition | | 0 | |
| 46 | ED | Expenditures 16-24, L27, Col K | 1917 | CTE Programs - Private Tuition | | 0 | |
| 47 | ED | Expenditures 16-24, L28, Col K | 1918 | Interscholastic Programs - Private Tuition | | 0 | |
| 48 | ED | Expenditures 16-24, L29, Col K | 1919 | Summer School Programs - Private Tuition | | 0 | |
| 49 | ED | Expenditures 16-24, L30, Col K | 1920 | Gifted Programs - Private Tuition | | 0 | |
| 50 | ED | Expenditures 16-24, L31, Col K | 1921 | Bilingual Programs - Private Tuition | | 0 | |
| 51 | ED | Expenditures 16-24, L32, Col K | 1922 | Truants Alternative/Optional Ed Progs - Private Tuition | | 0 | |
| 52 | ED | Expenditures 16-24, L77, Col K - (G+) | 3000 | Community Services | | 189,098 | |
| 53 | ED | Expenditures 16-24, L104, Col K | 4000 | Total Payments to Other Govt Units | | 554,028 | |
| 54 | ED | Expenditures 16-24, L116, Col G | - | Capital Outlay | | 106,414 | |
| 55 | ED | Expenditures 16-24, L116, Col I | - | Non-Capitalized Equipment | | 0 | |
| 56 | O&M | Expenditures 16-24, L134, Col K - (G+) | 3000 | Community Services | | 0 | |
| 57 | O&M | Expenditures 16-24, L143, Col K | 4000 | Total Payments to Other Govt Units | | 0 | |
| 58 | O&M | Expenditures 16-24, L155, Col G | - | Capital Outlay | | 8,179 | |
| 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 | |

| | A | B | C | D | E | F | H |
|-----|---|---|---|---|----|-------------------|---|
| 1 | ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2024 - 2025) | | | | | | |
| 2 | <i>This schedule is completed for school districts only.</i> | | | | | | |
| 3 | | | | | | | |
| 4 | Fund | Sheet, Row | ACCOUNT NO - TITLE | | | Amount | |
| 61 | DS | Expenditures 16-24, L174, Col K | 5300 Debt Service - Payments of Principal on Long-Term Debt | | | 681,270 | |
| 62 | TR | Expenditures 16-24, L189, Col K - (G+H) | 3000 Community Services | | | 0 | |
| 63 | TR | Expenditures 16-24, L200, Col K | 4000 Total Payments to Other Govt Units | | | 0 | |
| 64 | TR | Expenditures 16-24, L210, Col K | 5300 Debt Service - Payments of Principal on Long-Term Debt | | | 0 | |
| 65 | TR | Expenditures 16-24, L214, Col G | - Capital Outlay | | | 0 | |
| 66 | TR | Expenditures 16-24, L214, Col I | - Non-Capitalized Equipment | | | 0 | |
| 67 | MR/SS | Expenditures 16-24, L220, Col K | 1125 Pre-K Programs | | | 0 | |
| 68 | MR/SS | Expenditures 16-24, L222, Col K | 1225 Special Education Programs - Pre-K | | | 0 | |
| 69 | MR/SS | Expenditures 16-24, L224, Col K | 1275 Remedial and Supplemental Programs - Pre-K | | | 0 | |
| 70 | MR/SS | Expenditures 16-24, L225, Col K | 1300 Adult/Continuing Education Programs | | | 0 | |
| 71 | MR/SS | Expenditures 16-24, L228, Col K | 1600 Summer School Programs | | | 0 | |
| 72 | MR/SS | Expenditures 16-24, L277, Col K | 3000 Community Services | | | 27,160 | |
| 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+H) | 1125 Pre-K Programs | | | 0 | |
| 75 | Tort | Expenditures 16-24, L320, Col K - (G+H) | 1225 Special Education Programs Pre-K | | | 0 | |
| 76 | Tort | Expenditures 16-24, L322, Col K - (G+H) | 1275 Remedial and Supplemental Programs Pre-K | | | 0 | |
| 77 | Tort | Expenditures 16-24, L323, Col K - (G+H) | 1300 Adult/Continuing Education Programs | | | 0 | |
| 78 | Tort | Expenditures 16-24, L326, Col K - (G+H) | 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+H) | 3000 Community Services | | | 0 | |
| 93 | Tort | Expenditures 16-24, L415, Col K | 4000 Total Payments to Other Govt Units | | | 0 | |
| 94 | Tort | Expenditures 16-24, L429, Col G | - Capital Outlay | | | 0 | |
| 95 | Tort | Expenditures 16-24, L429, Col I | - Non-Capitalized Equipment | | | 0 | |
| 96 | | | Total Deductions for OEPP Computation (Sum of Lines 18 - 95) | | \$ | 1,620,066 | |
| 97 | | | Total Operating Expenses Regular K-12 (Line 14 minus Line 96) | | | 10,160,744 | |
| 98 | | | 9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2024-2025 | | | 694.45 | |
| 99 | | | Estimated OEPP (Line 97 divided by Line 98) | | \$ | 14,631.35 | |
| 100 | | | | | | | |
| 101 | | | PER CAPITA TUITION CHARGE | | | | |
| 103 | | | LESS OFFSETTING RECEIPTS/REVENUES: | | | | |
| 104 | TR | Revenues 10-15, L42, Col F | 1411 Regular - Transp Fees from Pupils or Parents (In State) | | \$ | 0 | |
| 105 | TR | Revenues 10-15, L44, Col F | 1413 Regular - Transp Fees from Other Sources (In State) | | | 0 | |
| 106 | TR | Revenues 10-15, L45, Col F | 1415 Regular - Transp Fees from Co-curricular Activities (In State) | | | 0 | |
| 107 | TR | Revenues 10-15, L46, Col F | 1416 Regular Transp Fees from Other Sources (Out of State) | | | 0 | |
| 108 | TR | Revenues 10-15, L51, Col F | 1431 CTE - Transp Fees from Pupils or Parents (In State) | | | 0 | |
| 109 | TR | Revenues 10-15, L53, Col F | 1433 CTE - Transp Fees from Other Sources (In State) | | | 0 | |
| 110 | TR | Revenues 10-15, L54, Col F | 1434 CTE - Transp Fees from Other Sources (Out of State) | | | 0 | |
| 111 | TR | Revenues 10-15, L55, Col F | 1441 Special Ed - Transp Fees from Pupils or Parents (In State) | | | 0 | |
| 112 | TR | Revenues 10-15, L57, Col F | 1443 Special Ed - Transp Fees from Other Sources (In State) | | | 0 | |
| 113 | TR | Revenues 10-15, L58, Col F | 1444 Special Ed - Transp Fees from Other Sources (Out of State) | | | 0 | |
| 114 | ED | Revenues 10-15, L75, Col C | 1600 Total Food Service | | | 235,246 | |
| 115 | ED-O&M | Revenues 10-15, L83, Col C,D | 1700 Total District/School Activity Income (without Student Activity Funds) | | | 114,830 | |
| 116 | ED | Revenues 10-15, L86, Col C | 1811 Rentals - Regular Textbooks | | | 18,009 | |
| 117 | ED | Revenues 10-15, L89, Col C | 1819 Rentals - Other (Describe & Itemize) | | | 0 | |
| 118 | ED | Revenues 10-15, L90, Col C | 1821 Sales - Regular Textbooks | | | 0 | |
| 119 | ED | Revenues 10-15, L93, Col C | 1829 Sales - Other (Describe & Itemize) | | | 0 | |
| 120 | ED | Revenues 10-15, L94, Col C | 1890 Other (Describe & Itemize) | | | 0 | |
| 121 | ED-O&M | Revenues 10-15, L97, Col C,D | 1910 Rentals | | | 0 | |
| 122 | ED-O&M-TR | Revenues 10-15, L100, Col C,D,F | 1940 Services Provided Other Districts | | | 0 | |
| 123 | ED-O&M-DS-TR-MR/SS | Revenues 10-15, L106, Col C,D,E,F,G | 1991 Payment from Other Districts | | | 0 | |
| 124 | ED | Revenues 10-15, L108, Col C | 1993 Other Local Fees (Describe & Itemize) | | | 218,965 | |
| 125 | ED-O&M-TR | Revenues 10-15, L134, Col C,D,F | 3100 Total Special Education | | | 12,393 | |
| 126 | ED-O&M-MR/SS | Revenues 10-15, L143, Col C,D,G | 3200 Total Career and Technical Education | | | 12,522 | |
| 127 | ED-MR/SS | Revenues 10-15, L147, Col C,G | 3300 Total Bilingual Ed | | | 0 | |
| 128 | ED | Revenues 10-15, L148, Col C | 3360 State Free Lunch & Breakfast | | | 1,565 | |
| 129 | ED-O&M-MR/SS | Revenues 10-15, L149, Col C,D,G | 3365 School Breakfast Initiative | | | 0 | |
| 130 | ED-O&M | Revenues 10-15, L150, Col C,D | 3370 Driver Education | | | 7,617 | |

| | A | B | C | D | E | F | H |
|-----|---|--------------------------------------|---------------------------|---|----|---------------|---|
| 1 | ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2024 - 2025) | | | | | | |
| 2 | <i>This schedule is completed for school districts only.</i> | | | | | | |
| 3 | | | | | | | |
| 4 | Fund | Sheet, Row | ACCOUNT NO - TITLE | | | Amount | |
| 5 | | | | | | | |
| 131 | ED-O&M-TR-MR/SS | Revenues 10-15, L157, Col C,D,F,G | 3500 | Total Transportation | | 279,101 | |
| 132 | ED | Revenues 10-15, L158, Col C | 3610 | Learning Improvement - Change Grants | | 0 | |
| 133 | ED-O&M-TR-MR/SS | Revenues 10-15, L159, Col C,D,F,G | 3660 | Scientific Literacy | | 0 | |
| 134 | ED-TR-MR/SS | Revenues 10-15, L160, Col C,F,G | 3695 | Truant Alternative/Optional Education | | 0 | |
| 135 | ED-O&M-TR-MR/SS | Revenues 10-15, L162, Col C,D,F,G | 3766 | Chicago General Education Block Grant | | 0 | |
| 136 | ED-O&M-TR-MR/SS | Revenues 10-15, L163, Col C,D,F,G | 3767 | Chicago Educational Services Block Grant | | 0 | |
| 137 | ED-O&M-DS-TR-MR/SS | Revenues 10-15, L164, Col C,D,E,F,G | 3775 | School Safety & Educational Improvement Block Grant | | 0 | |
| 138 | ED-O&M-DS-TR-MR/SS | Revenues 10-15, L165, Col C,D,E,F,G | 3780 | Technology - Technology for Success | | 0 | |
| 139 | ED-TR | Revenues 10-15, L166, Col C,F | 3815 | State Charter Schools | | 0 | |
| 140 | O&M | Revenues 10-15, L169, Col D | 3925 | School Infrastructure - Maintenance Projects | | 50,000 | |
| 141 | ED-O&M-DS-TR-MR/SS-Tort | Revenues 10-15, L170, Col C-G,J | 3999 | Other Restricted Revenue from State Sources | | 127,772 | |
| 142 | ED | Revenues 10-15, L179, Col C | 4045 | Head Start (Subtract) | | 0 | |
| 143 | ED-O&M-TR-MR/SS | Revenues 10-15, L183, Col C,D,F,G | - | Total Restricted Grants-In-Aid Received Directly from Federal Govt | | 0 | |
| 144 | ED-O&M-TR-MR/SS | Revenues 10-15, L190, Col C,D,F,G | 4100 | Total Title V | | 0 | |
| 145 | ED-MR/SS | Revenues 10-15, L200, Col C,G | 4200 | Total Food Service | | 172,572 | |
| 146 | ED-O&M-TR-MR/SS | Revenues 10-15, L206, Col C,D,F,G | 4300 | Total Title I | | 79,715 | |
| 147 | ED-O&M-TR-MR/SS | Revenues 10-15, L212, Col C,D,F,G | 4400 | Total Title IV | | 13,866 | |
| 148 | ED-O&M-TR-MR/SS | Revenues 10-15, L216, Col C,D,F,G | 4620 | Fed - Spec Education - IDEA - Flow Through | | 233,871 | |
| 149 | ED-O&M-TR-MR/SS | Revenues 10-15, L217, Col C,D,F,G | 4625 | Fed - Spec Education - IDEA - Room & Board | | 0 | |
| 150 | ED-O&M-TR-MR/SS | Revenues 10-15, L218, Col C,D,F,G | 4630 | Fed - Spec Education - IDEA - Discretionary | | 0 | |
| 151 | ED-O&M-TR-MR/SS | Revenues 10-15, L219, Col C,D,F,G | 4699 | Fed - Spec Education - IDEA - Other (Describe & Itemize) | | 0 | |
| 152 | ED-O&M-MR/SS | Revenues 10-15, L224, Col C,D,G | 4700 | Total CTE - Perkins | | 500 | |
| 177 | ED-O&M-DS-TR-MR/SS-Tort | Revenue Adjustments (C225 thru J254) | 4800 | Total ARRA Program Adjustments | | 0 | |
| 178 | ED | Revenues 10-15, L256, Col C | 4901 | Race to the Top | | 0 | |
| 179 | ED-O&M-TR-MR/SS | Revenues 10-15, L257, Col C,D,F,G | 4902 | Race to the Top-Preschool Expansion Grant | | 0 | |
| 180 | ED-TR-MR/SS | Revenues 10-15, L258, Col C,F,G | 4905 | Title III - Immigrant Education Program (IEP) | | 0 | |
| 181 | ED-TR-MR/SS | Revenues 10-15, L259, Col C,F,G | 4909 | Title III - Language Inst Program - Limited Eng (LIPLEP) | | 0 | |
| 182 | ED-O&M-TR-MR/SS | Revenues 10-15, L260, Col C,D,F,G | 4920 | McKinney Education for Homeless Children | | 0 | |
| 183 | ED-O&M-TR-MR/SS | Revenues 10-15, L261, Col C,D,F,G | 4930 | Title II - Eisenhower Professional Development Formula | | 0 | |
| 184 | ED-O&M-TR-MR/SS | Revenues 10-15, L262, Col C,D,F,G | 4932 | Title II - Teacher Quality | | 24,700 | |
| 185 | ED-O&M-TR-MR/SS | Revenues 10-15, L263, Col C,D,F,G | 4935 | Title II - Part A - Supporting Effective Instruction - State Grants | | 0 | |
| 186 | ED-O&M-TR-MR/SS | Revenues 10-15, L264, Col C,D,F,G | 4960 | Federal Charter Schools | | 0 | |
| 187 | ED-O&M-TR-MR/SS | Revenues 10-15, L265, Col C,D,F,G | 4981 | State Assessment Grants | | 0 | |
| 188 | ED-O&M-TR-MR/SS | Revenues 10-15, L266, Col C,D,F,G | 4982 | Grant for State Assessments and Related Activities | | 0 | |
| 189 | ED-O&M-TR-MR/SS | Revenues 10-15, L267, Col C,D,F,G | 4991 | Medicaid Matching Funds - Administrative Outreach | | 23,161 | |
| 190 | ED-O&M-TR-MR/SS | Revenues 10-15, L268, Col C,D,F,G | 4992 | Medicaid Matching Funds - Fee-for-Service Program | | 90,430 | |
| 191 | ED-O&M-TR-MR/SS | Revenues 10-15, L269, Col C,D,F,G | 4998 | Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize) | | 405,365 | |
| 192 | Federal Stimulus Revenue | CARES CRRSA ARP Schedule | | Adjusting for FY21, FY22, FY23, FY24, or FY25 revenue received in FY25 for FY21, FY22, FY23, FY24, or FY25 Expenses | | (405,365) | |
| 193 | ED-TR-MR/SS | Revenues (Part of EBF Payment) | 3100 | Special Education Contributions from EBF Funds ** | | 237,976 | |
| 194 | ED-MR/SS | Revenues (Part of EBF Payment) | 3300 | English Learning (Bilingual) Contributions from EBF Funds ** | | 0 | |
| 196 | | | | Total Deductions for PCTC Computation (Line 104 through Line 194) | \$ | 1,954,811 | |
| 197 | | | | Net Operating Expense for Tuition Computation (Line 97 minus Line 196) | | 8,205,933 | |
| 198 | | | | Total Depreciation Allowance (from page 36, Line 18, Col I) | | 717,729 | |
| 199 | | | | Total Allowance for PCTC Computation (Line 197 plus Line 198) | | 8,923,662 | |
| 200 | | | | 9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2024-2025 | | 694.45 | |
| 201 | | | | Total Estimated PCTC (Line 199 divided by Line 200) * \$ | | 12,849.97 | |
| 202 | | | | | | | |
| 203 | *The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA. | | | | | | |
| 204 | **Go to the Evidence-Based Funding Distribution Calculation webpage. | | | | | | |
| 205 | Under Reports, open the FY 2025 Special Education Funding Allocation Calculation Details and the FY 2025 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. Please enter 0 if the district does not have allocations for lines 193 and 194 | | | | | | |

ESTIMATED INDIRECT COST DATA

| | A | B | C | D | E | F | G | H |
|----|--|-----------------|---------|---------------------------|---------------------|-----------------------------|---------------------|---|
| 1 | ESTIMATED INDIRECT COST RATE DATA | | | | | | | |
| 2 | SECTION I | | | | | | | |
| 3 | Financial Data To Assist Indirect Cost Rate Determination | | | | | | | |
| 4 | <i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i> | | | | | | | |
| 5 | ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed. | | | | | | | |
| 6 | Support Services - Direct Costs | | | | | | | |
| 7 | Direction of Business Support Services (10, 50, and 80 -2510) | | | | | | | |
| 8 | Fiscal Services (10, 50, & 80 -2520) | | | | | | | |
| 9 | Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540) | | | | | | | |
| 10 | Food Services (10 & 80 -2560) <i>Must be less than (P16, Col E-F, L65) *Only include food costs.</i> | | | | | | | |
| 11 | Value of Commodities Received for Fiscal Year 2025 (Include the value of commodities when determining if a Single Audit is required). | | | | 26,509 | | | |
| 12 | Internal Services (10, 50, and 80 -2570) | | | | | | | |
| 13 | Staff Services (10, 50, and 80 -2640) | | | | | | | |
| 14 | Data Processing Services (10, 50, & 80 -2660) | | | | | | | |
| 15 | SECTION II | | | | | | | |
| 16 | Estimated Indirect Cost Rate for Federal Programs | | | | | | | |
| 17 | | | | Restricted Program | | Unrestricted Program | | |
| 18 | | Function | | Indirect Costs | Direct Costs | Indirect Costs | Direct Costs | |
| 19 | Instruction | 1000 | | | 4,762,130 | | 4,762,130 | |
| 20 | Support Services: | | | | | | | |
| 21 | Pupil | 2100 | | | 339,047 | | 339,047 | |
| 22 | Instructional Staff | 2200 | | | 409,604 | | 409,604 | |
| 23 | General Admin. | 2300 | | | 1,189,833 | | 1,189,833 | |
| 24 | School Admin. | 2400 | | | 488,904 | | 488,904 | |
| 25 | Business: | | | | | | | |
| 26 | Direction of Business Spt. Srv. | 2510 | 0 | 0 | 0 | 0 | 0 | |
| 27 | Fiscal Services | 2520 | 174,321 | 0 | 174,321 | 0 | 0 | |
| 28 | Oper. & Maint. Plant Services | 2540 | | 1,449,076 | 1,449,076 | | 0 | |
| 29 | Pupil Transportation | 2550 | | 618,993 | | | 618,993 | |
| 30 | Food Services | 2560 | | 462,655 | | | 462,655 | |
| 31 | Internal Services | 2570 | 0 | 0 | 0 | 0 | 0 | |
| 32 | Central: | | | | | | | |
| 33 | Direction of Central Spt. Srv. | 2610 | | 0 | | | 0 | |
| 34 | Plan, Rsrch, Dvlp, Eval. Srv. | 2620 | | 0 | | | 0 | |
| 35 | Information Services | 2630 | | 0 | | | 0 | |
| 36 | Staff Services | 2640 | 0 | 0 | 0 | 0 | 0 | |
| 37 | Data Processing Services | 2660 | 0 | 0 | 0 | 0 | 0 | |
| 38 | Other: | 2900 | | | 0 | | 0 | |
| 39 | Community Services | 3000 | | | 216,258 | | 216,258 | |
| 40 | Contracts Paid in CY over the allowed amount for ICR calculation (from page 40) | | | | (726,833) | | (726,833) | |
| 41 | Total | | | 174,321 | 9,209,667 | 1,623,397 | 7,760,591 | |
| 42 | | | | Restricted Rate* | | Unrestricted Rate* | | |
| 43 | | | | Total Indirect Costs: | 174,321 | Total Indirect Costs: | 1,623,397 | |
| 44 | | | | Total Direct Costs: | 9,209,667 | Total Direct Costs: | 7,760,591 | |
| 45 | | | | = 1.89% | | = 20.92% | | |

| | A | B | C | D | E | F |
|----|---|--------------------------|-------------------|--------------------------------------|-----------------------------------|--|
| 1 | REPORT ON SHARED SERVICES OR OUTSOURCING | | | | | |
| 2 | School Code, Section 17-1.1 (<i>Public Act 97-0357</i>) | | | | | |
| 3 | Fiscal Year Ending June 30, 2025 | | | | | |
| 5 | Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current, and next fiscal years. | | | | | |
| 6 | Dakota CUSD 201 | | | 08-089-2010-26_AFR25 Dakota CUSD 201 | | |
| 7 | 08089201026 | | | | | |
| 8 | <i>Check box if this schedule is not applicable.....</i> | <input type="checkbox"/> | Prior Fiscal Year | Current Fiscal Year | Next Fiscal Year | Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative, or Shared Service. |
| 9 | Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget → | | | | | |
| 10 | Service or Function (<i>Check all that apply</i>) | | | | Barriers to Implementation | (Limit text to 200 characters, for additional space use line 33 and 38) |
| 11 | Curriculum Planning | | | | | |
| 12 | Custodial Services | | | | | |
| 13 | Educational Shared Programs | | | | | |
| 14 | Employee Benefits | | X | X | | Blackhawk Co-Op |
| 15 | Energy Purchasing | | | | | |
| 16 | Food Services | | | | | |
| 17 | Grant Writing | | | | | |
| 18 | Grounds Maintenance Services | | | | | |
| 19 | Insurance | | | | | |
| 20 | Investment Pools | | | | | |
| 21 | Legal Services | | | | | |
| 22 | Maintenance Services | | | | | |
| 23 | Personnel Recruitment | | | | | |
| 24 | Professional Development | | | | | |
| 25 | Shared Personnel | | | | | |
| 26 | Special Education Cooperatives | | X | X | | Northwest Special Education Co-Op |
| 27 | STEM (science, technology, engineering and math) Program Offerings | | | | | |
| 28 | Supply & Equipment Purchasing | | | | | |
| 29 | Technology Services | | | | | |
| 30 | Transportation | | X | X | | Freeport School District No. 145 |
| 31 | Vocational Education Cooperatives | | X | X | | Career Tech |
| 32 | All Other Joint/Cooperative Agreements | | | | | |
| 33 | Other | | | | | |
| 34 | | | | | | |
| 35 | <u>Additional space for Column (D) - Barriers to Implementation:</u> | | | | | |
| 36 | | | | | | |
| 37 | | | | | | |
| 38 | | | | | | |
| 40 | <u>Additional space for Column (E) - Name of LEA :</u> | | | | | |
| 41 | | | | | | |
| 42 | | | | | | |
| 43 | | | | | | |

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

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

School District Name: Dakota CUSD 201
 RCDDT Number: 08089201026

| Description | Funct. No. | Actual Expenditures, Fiscal Year 2025 | | | | Budgeted Expenditures, Fiscal Year 2026 | | | |
|---|------------|---------------------------------------|---------------------------------------|---------------------|---------|---|---------------------------------------|-------------------|---------|
| | | (10) Educational Fund | (20) Operations & Maintenance Fund | (80) Tort Fund * | Total | (10) Educational Fund | (20) Operations & Maintenance Fund | (80) Tort Fund | Total |
| 1. Executive Administration Services | 2320 | 176,617 | | 0 | 176,617 | 179,610 | | | 179,610 |
| 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 | | 176,617 | 0 | 0 | 176,617 | 179,610 | 0 | 0 | 179,610 |
| 9. Percent Increase (Decrease) for FY2026 (Budgeted) over FY2025 (Actual) | | | | | | | | | 2% |

CERTIFICATION

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

Signature of Superintendent

Date

Contact Name (for questions)

Contact Telephone Number

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

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

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

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

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

See Independent Auditor's Report on Other Information.

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

Type Below.

1. Function 1993 - Educational fund - Other local fees - daycare revenue - \$218,965
2. Function 1999 - Educational fund - Other local - miscellaneous revenues - \$35,639 and Fund 20 - \$2,399
3. Function 1999 - Operations & Maintenance fund - Other local - miscellaneous revenues - \$2,399
4. Function 3999 - Educational fund - Other restricted revenue from state sources - Library state grant - \$127,682
5. Function 3999 - Municipal/Retirement fund - Other restricted revenue from state sources - Library state grant - \$90
6. Function 4998 - Educational fund - ESSER - \$169,344
7. Function 4998 - Operations & Maintenance fund - ESSER - \$235,890
8. Function 4998 - Transportation fund - ESSER - \$131
9. Function 5400 - Debt Services fund - Other administrative fees - \$1,747
10. Schedule of Ad Valorem Tax receipts - Row 18 - PY tax adjustment

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
These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes, etc.

[Please insert files above]

Instructions to insert word doc or pdf files:

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

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

| | A | B | C | D | E | F |
|----|--|-----------------------|------------------------------------|--------------------------|------------------------|------------------|
| 1 | DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1) | | | | | |
| 2 | <i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2026 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i> | | | | | |
| 3 | The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell F11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years. | | | | | |
| 4 | - If the FY 2026 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required. | | | | | |
| 5 | - If the Annual Financial Report requires a deficit reduction plan even though the FY2026 budget does not, a completed deficit reduction plan is still required. | | | | | |
| 6 | DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only <i>(All AFR pages must be completed to generate the following calculation)</i> | | | | | |
| 7 | Description | EDUCATIONAL FUND (10) | OPERATIONS & MAINTENANCE FUND (20) | TRANSPORTATION FUND (40) | WORKING CASH FUND (70) | TOTAL |
| 8 | Direct Revenues | 10,490,754 | 1,054,452 | 634,482 | 131,915 | 12,311,603 |
| 9 | Direct Expenditures | 8,531,779 | 1,242,906 | 618,993 | | 10,393,678 |
| 10 | Difference | 1,958,975 | (188,454) | 15,489 | 131,915 | 1,917,925 |
| 11 | Fund Balance - June 30, 2025 | 5,696,317 | 642,649 | 373,622 | 2,521,309 | 9,233,897 |
| 12 | Balanced - no deficit reduction plan is required. | | | | | |
| 13 | | | | | | |
| 14 | | | | | | |
| 15 | | | | | | |

See Independent Auditor's Report on Other Information.

Dakota School District No. 201

Dakota, Illinois

Financial Report

Year Ended June 30, 2025



WIPFLI

Dakota School District No. 201

Year Ended June 30, 2025

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Independent Auditor's Report

Board of Education
Dakota School District No. 201
Dakota, Illinois

Report on the Audit of the Basic Financial Statements

Qualified and Adverse Opinions

We have audited the accompanying basic financial statements of Dakota School District No. 201 (the "District"), as of and for the year ended June 30, 2025, and the related notes to the basic financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Qualified Opinion on the Regulatory Basis of Accounting

In our opinion, except for the possible effects of the matter described in the "Basis for Qualified Opinion on Regulatory Basis of Accounting" section of our report, the accompanying basic financial statements present fairly, in all material respects, the financial position of Dakota School District No. 201 as of June 30, 2025, and the changes in financial position for the year then ended in accordance with the cash basis of accounting described in Note 1 and with the financial reporting provisions prescribed by the Illinois State Board of Education, as described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" section of our report, the accompanying basic financial statements do not present fairly, the financial position of of the Dakota School District No. 201 as of June 30, 2025, or the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for "Basis for Qualified Opinion on Regulatory Basis of Accounting" Opinions

Basis for Qualified Opinion on Regulatory Basis of Accounting

We were unable to obtain sufficient appropriate audit evidence about the carrying amount of Dakota School District No. 201's capital assets and related investment in general fixed assets on the regulatory basis as of June 30, 2025, because management has not maintained detailed records to support the historical costs. Consequently, we were unable to determine whether any adjustments to these amounts were necessary.

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

As described in Note 1, the basic financial statements are prepared by Dakota School District No. 201, on the basis of the financial reporting provisions of the Illinois State Board of Education, which is a basis of accounting other than accounting principles generally accepted in the United States, to meet the requirements of the Illinois State Board of Education. The effects on the basic financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States, although not reasonably determinable, are presumed to be material.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Basic Financial Statements section of our report. We are required to be independent of Dakota School District No. 201 and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified and adverse opinions.

Emphasis of Matter

Basis of Accounting

We draw attention to Note 1 of the basic financial statements, which describes the basis of accounting. The basic financial statements are prepared on the cash basis of accounting and the financial reporting provisions prescribed by the Illinois State Board of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Basic Financial Statements

Management is responsible for the preparation and fair presentation of the basic financial statements in accordance with the cash basis of accounting and the financial reporting provisions prescribed by the Illinois State Board of Education described in Note 1, and for determining that the cash basis of accounting and the financial reporting provisions prescribed by the Illinois State Board of Education is an acceptable basis for the preparation of the basic financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Basic Financial Statements

Our objectives are to obtain reasonable assurance about whether the basic financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the basic financial statements.

"Wipfli" is the brand name under which Wipfli LLP and Wipfli Advisory LLC and its respective subsidiary entities provide professional services. Wipfli LLP and Wipfli Advisory LLC (and its respective subsidiary entities) practice in an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations, and professional standards. Wipfli LLP is a licensed independent CPA firm that provides attest services to its clients, and Wipfli Advisory LLC provides tax and business consulting services to its clients. Wipfli Advisory LLC and its subsidiary entities are not licensed CPA firms.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the basic financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the basic financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Dakota School District No. 201's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the basic financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Dakota School District No. 201's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the basic financial statements that collectively comprise the District's basic financial statements. The Supplementary Schedules as listed in the table of contents on AFR pages 25-35 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the AFR cover, AFR pages 2-4 and Statistical Section and Other AFR pages 36 - 47 as listed in the table of contents but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 23, 2025, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Dakota School District No. 201's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Wipfli LLP

Wipfli LLP

Sterling, Illinois

October 23, 2025

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Dakota School District No. 201

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies

The Board of Education (Board), a seven member group, is the level of government which has the governing responsibilities over all activities related to public elementary and secondary school education within the jurisdiction of the Dakota School District No. 201 (the "District"). The District receives funding from local, state and federal sources and must comply with the requirements established by these funding source entities. However, the District is not included in any other governmental "reporting entity" as to result in the District being considered a component unit of the entity since Board members are elected by the public and have decision making authority, the power to designate management, and the responsibility to significantly influence operations and primary accountability for fiscal matters.

The District has developed criteria to determine whether outside agencies with activities which benefit the citizens of the District, including joint agreements which serve pupils from numerous districts, should be included within its financial reporting entity. The criteria include, but are not limited to, whether the District exercises oversight responsibility (which includes financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters), scope of public service, and special financing relationships. The District is not aware of any entity in which the District would exercise such oversight as to result in the District having any component units.

Joint Ventures

The District is a member of Northwest Special Education District at 310 N West Street, Elizabeth, IL 61028 and paid them \$356,857 during the year. The District is also a member of Career & Technical Education Consortium along with other area school districts and paid them \$126,046 during the year. The Career & Technical Education Consortium is located at 2037 W. Galena Ave., Freeport, IL 61032. The District's pupils benefit from programs administered under these joint agreements, and the District benefits from jointly administered grants and programming. The District does not have any equity interest in these joint agreements. The joint agreements are separately audited and are not included in these financial statements. Financial information about the joint agreements can be obtained by contacting them at the addresses given above.

The District also has an agreement with Freeport School District to provide transportation for its students. The District paid \$613,910 for the year ended June 30, 2025. Beginning July 1, 2025, the Districts have agreed that the cost will not exceed \$750,000 for each of the three years ended with the June 30, 2028 fiscal year unless circumstances arise where the cost is projected to exceed \$750,000. In such a case, Freeport School District must notify the District of the estimated overage.

The District is considered to be a primary government since it is legally separate and financially independent. This report includes all of the funds and account groups of the District. It includes all activities considered to be part (controlled by or dependent on) the District as set forth under the above criteria.

Dakota School District No. 201

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Basis of Presentation - Fund Accounting

These basic financial statements comply with the regulatory reporting basis prescribed by the Illinois State Board of Education as reported on ISBE form 50-35. The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets and liabilities arising from cash transactions, fund balance, revenue received, and expenditures paid. The District maintains individual funds required by the State of Illinois. These funds are presented on the regulatory basis as required for reports filed with the Illinois State Board of Education. District resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following funds and account groups are used by the District:

Educational Fund – This fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

- **Restricted Student Activity Fund (Sub-Educational Fund)** - This is a sub-fund within the Educational Fund to account for the Student Activity Funds in accordance with GASB 84.

Operations and Maintenance Fund - This fund is also a general operating fund used to account for costs of maintaining school buildings.

Debt Services Fund - This fund is a debt retirement fund. Resources of this fund are used to retire principal and interest maturities of outstanding bond obligations.

Transportation Fund - This fund is a special revenue fund used to account for the costs of transporting pupils to and from school and school activities.

Municipal Retirement/Social Security Fund - This fund is a special revenue fund used to pay the District's share of municipal retirement benefits for covered employees. The District's share of social security and Medicare only is also paid from this fund if a separate tax is levied for that purpose.

Capital Projects Fund - Proceeds of construction bond issues and the capital improvement tax levy are accounted for in this capital projects fund.

Tort Fund - Proceeds of the insurance tax levy are accounted for in this fund.

Fire Prevention and Safety Fund - Proceeds of fire prevention and safety bond issues and tax levy are accounted for in this capital projects fund.

Working Cash Fund - Resources of this fund are held by the District to be used for temporary interfund loans to any fund of the District for which taxes are levied.

Dakota School District No. 201

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Basis of Presentation - Fund Accounting (Continued)

Account Groups:

General Fixed Asset Account Group - This group is used to account for general fixed assets acquired for general governmental purposes.

General Long-Term Debt Account Group - This group is used to account for the outstanding balances of general long-term obligations

Account groups are not "funds". They are concerned only with the measurement of financial position. They are not involved with the measurement of results of operations.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The District maintains its accounting records for all funds and account groups on the regulatory basis, and specifically the cash basis as described in the "Illinois Program Accounting Manual for Local School Systems". Accordingly, revenue is recorded when cash is received, and expenditures are recorded when checks are issued. Only assets representing a right to receive cash arising from a previous payment of cash are recorded as assets of a fund. In the same manner, only liabilities resulting from previous cash transactions (other than proceeds from a bond issue) are recorded as liabilities of a particular fund.

These regulatory basis financial statements omit recognition of receivables and payables and other accrued and deferred items that do not arise from previous cash transactions. Unpaid teacher contracts for services rendered during the school year for teachers on a twelve month pay schedule are recorded as expenditures in the fiscal year in which checks are written.

Cash and Investments

Cash and cash equivalents consist of demand deposits, money market accounts, certificates of deposit and savings accounts. Deposits are stated at cost which approximates market. The District's cash and investments are authorized in Illinois Compiled Statutes 30 ILCS 235 under the Public Funds Investment Act.

Budgets and Budgetary Accounting

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

- Prior to July 1, the Superintendent submits to the Board of Education a proposed operating budget for the fiscal year. The operating budget includes proposed expenditures and the means of financing them. It is prepared on the regulatory basis of accounting which is the same basis that is used in financial reporting.
- A public hearing is conducted at a public meeting to obtain taxpayer comments.

Dakota School District No. 201

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Budgets and Budgetary Accounting (Continued)

- Prior to October 1, the budget is legally adopted through passage of a resolution.
- The Board of Education is authorized to transfer up to 10% of the total budget between line items within any fund; however, any revisions that alter the total disbursements of any fund must be approved by the Board of Education after a public hearing.
- Formal budgetary integration is employed as a management control device during the year for the Education fund, Operations and Maintenance fund, Debt Services fund, Transportation fund, IMRF/Social Security fund, Capital Projects fund, Working Cash fund, Tort fund, and the Fire Prevention and Safety fund.
- Budgeted amounts presented are those as originally adopted, or as amended by the Board of Education. Individual amendments were not material in relation to the original appropriations which were amended. For each fund, total fund expenditures disbursed may not legally exceed the budgeted amounts. Unexpended budgeted amounts lapse at the end of each year.

Property Taxes

The District's property tax is levied each year on all taxable real property located in the District on or before the last Tuesday in December. The 2023 levy and 2024 levy were passed by the board on December 19, 2023 and December 17, 2024, respectively. Property taxes attach as an enforceable lien on property as of January 1 and are generally payable in two installments in June and September. The District receives significant distributions of tax receipts within approximately one month after these due dates. Property tax revenue received represents entirely receipts on the 2023 levy.

Estimates

The preparation of basic financial statements in certain situations requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Fixed Assets and Long-Term Liabilities

The accounting and reporting treatment applied to fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. Purchases of fixed asset property and equipment are recorded as disbursements of the various funds. The District has not maintained detailed records reflecting its investment in general fixed assets at historical costs as required by generally accepted accounting principles. Supplementary records have been maintained, however, based on the Guideline for Fixed Assets Accounting in Local School Systems, issued by the Illinois Office of Education, which reflect summary information and are presented in this report. For purposes of the Illinois School District Annual Financial Report (AFR), the District is recognizing straight line depreciation on its fixed assets over 5-50 years for purposes of the per capita tuition calculation. The amount of depreciation reported on the AFR for the fiscal year ended June 30, 2025 was \$717,729.

Dakota School District No. 201

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Long-term liabilities expected to be financed from any of the funds, except Working Cash and Student Activity Funds, are accounted for in the General Long-Term Debt Account Group, not in the funds themselves. Proceeds from sales of bonds are included as an other financing source in the appropriate fund on the date received. Related bond principal payable in the future is recorded at the same time in the General Long-Term Debt Account Group.

The account groups are not "funds". They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

Fund Balance

Reservations of fund balance represent amounts that are not appropriable or are legally segregated for a specific purpose. When an expense is incurred for purposes for which both restricted and unreserved fund balances are available, the District first applies restricted resources.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Teachers' Retirement System of the State of Illinois (TRS) and the Illinois Municipal Retirement Fund (IMRF) and additions to/deductions from TRS's and IMRF's fiduciary net position have been determined on the same basis as they are reported by TRS and IMRF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. These amounts are not recorded in the financial statements since the District reports on the regulatory basis. The amounts are for note disclosure purposes only.

Other Post-Employment Benefits ("OPEB")

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB expense, information about the fiduciary net position of the Teachers' Health Insurance Security Fund ("THISF") and additions to/deductions from THISF's fiduciary net position have been determined on the same basis as they are reported by THISF. For this purpose, OPEB payments (including refunds of employee contributions) are recognized when due and payable in accordance with the OPEB terms. Investments are reported at fair value. These amounts are not recorded in the financial statements since the District reports on the regulatory basis. The amounts are for note disclosure purposes only.

Dakota School District No. 201

Notes to Financial Statements

Note 2: Stewardship, Compliance and Accountability

Excess of expenditures over appropriations

For the year ended June 30, 2025, expenditures exceeded appropriations in the following funds:

| <u>Fund</u> | <u>Amount</u> |
|----------------|---------------|
| Transportation | 59,193 |
| Debt Services | 2,115 |
| Tort | 149 |

Deficit Fund Equity

At June 30, 2025, there were no funds with a deficit fund balance.

Note 3: Cash and Deposits

Deposits. At year-end, the carrying amount of the District's deposits in checking and certificates of deposit was \$10,313,299 and the bank balance was \$12,022,530. Of the bank balance, the entire balance was insured and collateralized with securities in the District's name. Custodial credit risk is the risk that, in the event of a bank failure, the District's deposits might not be recovered. As of June 30, 2025, the District has no custodial credit risk.

Note 4: Common Bank Account

Separate bank accounts are not maintained for all District funds; instead, certain funds maintain balances in common checking and money market accounts, with the accounting records being maintained to show the portion of the common account balance attributable to each participating fund.

Occasionally certain funds participating in the common bank accounts will incur overdrafts (deficits) in the account. The overdrafts result from expenditures which have been approved by the School Board. A deficit in one fund restricts the cash available for use by other funds in the same common account.

As of June 30, 2025, there were no deficit balances.

Dakota School District No. 201

Notes to Financial Statements

Note 5: Changes in General Fixed Assets

Below is a summary of the changes in general fixed assets for the year ended June 30, 2025. As mentioned in Note (1), the District has not maintained detailed records reflecting its investment in general fixed assets at historical costs as required by generally accepted accounting principles. Supplementary records have been maintained, however, based on the Guideline for Fixed Assets Accounting in Local School Systems, issued by the Illinois Office of Education, which reflect summary information.

| Cost | Balance 6/30/2024 | Additions | Deletions | Balance 6/30/2025 |
|-----------------------------------|----------------------|-------------------|---------------------|----------------------|
| Land | \$ 17,546 | \$ - | \$ - | \$ 17,546 |
| Building and improvement | 27,718,940 | 26,214 | - | 27,745,154 |
| Other improvements | 404,504 | - | - | 404,504 |
| Equipment | 2,141,149 | 114,593 | (202,708) | 2,053,034 |
| Total general fixed assets | \$ 30,282,139 | \$ 140,807 | \$ (202,708) | \$ 30,220,238 |

| Accumulated Depreciation | Balance 6/30/2024 | Additions | Deletions | Balance 6/30/2025 |
|---------------------------------------|----------------------|-------------------|---------------------|----------------------|
| Building and improvement | 10,182,273 | 519,743 | - | 10,702,016 |
| Other improvements | 364,733 | 9,943 | - | 374,676 |
| Equipment | 999,350 | 188,043 | (202,708) | 984,685 |
| Total accumulated depreciation | \$ 11,546,356 | \$ 717,729 | \$ (202,708) | \$ 12,061,377 |

Note 6: Legal Debt Limit

The Illinois School Code limits the amount of indebtedness to 13.8% of \$167,463,585, the most recent available equalized assessed valuation of the District. As of 2025, the District's remaining legal debt margin was \$13,314,712.

Dakota School District No. 201

Notes to Financial Statements

Note 7: Long-Term Debt

General Obligation Bonds

The District issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities, to defease (refinance) outstanding debt, to provide for funding and working cash purposes, and for fire, life, safety issues. The general obligation bonds are direct obligations of the District and pledge the full faith and credit of the District. All bond payments are being made by the Debt Services Fund. As of June 30, 2025, the District had general obligation debt service requirements as follows:

| Purpose | Interest Rates | Amount |
|--|----------------|---------------------|
| General Obligation (Alternate Revenue Source) Bonds - Series 2017A & 2017B, \$7,489,600, dated August 3, 2017. Interest is payable December 15 and June 15 with final maturity on December 15, 2035 | 1.10% to 4.00% | \$ 5,974,600 |
| General Obligation (Refunding, Working Cash and Alternate Revenue Source) Bonds - Series 2020A & 2020B, \$5,420,000, dated January 20, 2021. Interest is payable December 1 and June 1 with final maturity on December 1, 2032 | 4.00% | 3,800,000 |
| Total | | \$ 9,774,600 |

Annual debt service requirements to maturity for general obligation bonds, including interest of \$1,776,563, are as follows:

| Fiscal Year Ending June 30: | Principal | Interest | Total Annual Debt Service |
|--------------------------------|---------------------|---------------------|------------------------------|
| 2026 | \$ 685,000 | \$ 292,427 | \$ 977,427 |
| 2027 | 715,000 | 267,539 | 982,539 |
| 2028 | 750,000 | 241,570 | 991,570 |
| 2029 | 485,000 | 116,491 | 601,491 |
| 2030 | 510,000 | 96,590 | 606,590 |
| 2031 - 2035 | 3,890,000 | 650,057 | 4,540,057 |
| 2036 - 2040 | 1,940,800 | 103,078 | 2,043,878 |
| 2041 - 2045 | 798,800 | 8,811 | 807,611 |
| Totals | \$ 9,774,600 | \$ 1,776,563 | \$ 11,551,163 |

Dakota School District No. 201

Notes to Financial Statements

Note 7: Long-Term Debt (Continued)

During the year ended June 30, 2025, the following changes occurred in long-term liability accounts:

| General Long-Term Debt Payable | Balance June 30, 2024 | Additions | Deletions | Balance June 30, 2025 |
|--------------------------------|--------------------------|-------------|---------------------|--------------------------|
| General obligation bonds | \$ 10,429,600 | \$ - | \$ (655,000) | \$ 9,774,600 |
| Leases | 46,933 | - | (26,270) | 20,663 |
| Totals | \$ 10,476,533 | \$ - | \$ (681,270) | \$ 9,795,263 |

Note 8: Leases

Changes in leases payable consisted of the following for the year ended June 30, 2025:

| | Balance June 30, 2024 | Additions | Reductions | Balance June 30, 2025 | Amounts due Within One Year |
|----------------|--------------------------|-----------|-------------|--------------------------|-----------------------------------|
| | \$ 46,933 | \$ - | \$ (26,270) | \$ 20,663 | \$ 20,663 |
| Leases payable | \$ 46,933 | \$ - | \$ (26,270) | \$ 20,663 | \$ 20,663 |

District as Lessee

The terms and expiration dates of the District's leases payable at June 30, 2025, include a copier lease with principal and interest payments due through June of 2026. Interest rate on lease is at 5.00% through maturity date.

The net book value of the leased assets at June 30, 2025 is \$22,497 with current year amortization of \$22,497.

Future minimum lease payments as of June 30, 2025, are:

| | Leases | | |
|---------------|------------------|---------------|------------------|
| | Principal | Interest | Total |
| 2026 | \$ 20,663 | \$ 476 | \$ 21,139 |
| Totals | \$ 20,663 | \$ 476 | \$ 21,139 |

Dakota School District No. 201

Notes to Financial Statements

Note 9: Fund Balance Reporting

According to Government Accounting Standards, fund balances are to be classified into five major classifications; Nonspendable Fund Balance, Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance. The Regulatory Model, followed by the District, only reports Reserved and Unreserved Fund Balances. Below are definitions of the how these balances are reported.

Nonspendable Fund Balance

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example inventories and prepaid amounts. Due to the regulatory basis nature of the District, all such items are expensed at the time of purchase, so there is nothing to report for this classification.

Restricted Fund Balance

The restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the entity. Examples of these restrictions could be those imposed by creditors, grantors, contributors, or laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. Special Revenue Funds are by definition restricted for those specified purposes. The District has several revenue sources received within different funds that also fall into these categories –

Special Education

Revenues received and the related expenditures disbursed of this restricted tax levy are accounted for in the Educational Fund. Expenditures disbursed exceeded revenue received for this purpose, resulting in no restricted fund balance.

State Grants

Proceeds from state grants and the related expenditures have been included in the Educational, Transportation, and Municipal Retirement/Social Security Funds. At June 30, 2025, expenditures disbursed exceeded revenue received from state grants, resulting in no restricted balances.

Federal Grants

Proceeds from federal grants and the related expenditures have been included in the Educational, Transportation, and Municipal Retirement/Social Security Funds. At June 30, 2025, expenditures disbursed exceeded revenue received from federal grants, resulting in no restricted balances.

Leasing Levy

Revenues received and the related expenditures disbursed of this restricted tax levy are accounted for in the Educational Fund. Revenues received exceed expenditures disbursed for this purpose, resulting in a restricted balance of \$82,326.

Dakota School District No. 201

Notes to Financial Statements

Note 9: Fund Balance Reporting (Continued)

Student Activity

Revenues received and the related expenditures disbursed of these student activities that are controlled by the District are accounted for in the Educational Fund. Revenues received exceeded expenditures disbursed for this purpose, resulting in a restricted balance of \$282,619.

Social Security

Revenues received and the related expenditures disbursed of this restricted tax levy are accounted for in the Municipal Retirement/Social Security Fund. Revenue received exceeded expenditures disbursed, resulting in a restricted balance of \$16,729

Committed Fund Balance

The committed fund balance classification refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority (the School Board). Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts.

The School Board commits fund balance by making motions or passing resolutions to adopt policy or to approve contracts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements. The District has no committed fund balances at year end.

Assigned Fund Balance

The assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for a specific purpose but are neither restricted nor committed. Intent may be expressed by (a) the School Board itself or (b) the finance committee or by the Superintendent when the School Board has delegated the authority to assign amounts to be used for specific purposes. The District's working cash fund balance of \$2,521,309 is considered assigned at year end.

Unassigned Fund Balance

The unassigned fund balance classification is the residual classification for amounts in the General Operating Funds for amounts that have not been restricted, committed, or assigned to specific purposes within the General Funds. Unassigned Fund Balance amounts are shown in the financial statements as Unreserved Fund Balances in the Educational Fund.

Dakota School District No. 201

Notes to Financial Statements

Note 9: Fund Balance Reporting (Continued)

Regulatory – Fund Balance Definitions

Reserved Fund Balances are those balances that are reserved for a specified purpose, other than the regular purpose of any given fund. Unreserved Fund Balances are all balances that are not reserved for a specific purpose other than the specified purpose of a fund.

Reconciliation of Fund Balance Reporting

The first two columns of the following table represent Fund Balance Reporting according to generally accepted accounting principles. The last two columns represent Fund Balance Reporting under the regulatory basis of accounting utilized in preparation of the financial statements.

| Fund | Generally Accepted Accounting Principles | | Regulatory Basis | |
|--------------------------|--|-------------------------|---------------------------------------|---|
| | Restricted | Unassigned/ Assigned | Financial Statements - Reserved | Financial Statements - Unreserved |
| Educational | \$ 364,945 | \$ 5,613,991 | \$ 364,945 | \$ 5,613,991 |
| Operations & Maintenance | 642,649 | - | - | 642,649 |
| Debt Service | 24,893 | - | - | 24,893 |
| Transportation | 373,622 | - | - | 373,622 |
| Municipal Retirement | 186,998 | - | 16,729 | 170,269 |
| Capital Projects | 279,282 | - | - | 279,282 |
| Working Cash | - | 2,521,309 | - | 2,521,309 |
| Tort | 159,424 | - | - | 159,424 |
| Fire Protection & Safety | 138,621 | - | - | 138,621 |

Expenditures of Fund Balance

Unless specifically identified, expenditures act to reduce restricted balances first, then committed balances, next assigned balances, and finally act to reduce unassigned balances. Expenditures for a specifically identified purpose will act to reduce the specific classification of fund balance that is identified.

Note 10: Sick and Vacation Pay

The District follows the policy of allowing unused sick days to accumulate to a maximum of 360 days. However, if the employee does not use the accumulated sick days, the benefit is lost upon any termination of employment other than retirement. If an employee enrolled in IMRF and TRS should retire with accumulated sick days, the number of days accumulated is added to their years of credited service in determining their retirement benefit. Unused vacation days are not allowed to accumulate.

As a result, no accrued liability for accumulated unpaid vacation or sick pay has been reflected in the financial statements.

Dakota School District No. 201

Notes to Financial Statements

Note 11: Pension and Retirement Systems

The District participates in two retirement systems: The Teachers' Retirement System of the State of Illinois (TRS) and the Illinois Municipal Retirement Fund (IMRF). Most funding for TRS is provided through payroll withholdings of certified employees and contributions made by the State of Illinois on-behalf of the District. IMRF is funded through property taxes and a perpetual lien of the District's corporate personal property replacement tax. In accordance with the regulatory reporting, amounts are reported in this note for disclosure purposes only.

Due to the District preparing its financial statements on the regulatory basis, pension liabilities and deferred inflows and outflows referred to throughout this note disclosure are not recognized in the actual financial statements.

Teachers' Retirement System of the State of Illinois (TRS)

Plan Description

The District participates in the Teachers' Retirement System of the State of Illinois (TRS). TRS is a cost-sharing multiple-employer defined benefit pension plan with a special funding situation with the State of Illinois that was created by the Illinois legislature for the benefit of Illinois public school teachers employed outside the City of Chicago. TRS members include all active non-annuitants who are employed by a TRS-covered employer to provide services for which teacher licensure is required. The Illinois Pension Code outlines the benefit provisions of TRS, and amendments to the plan can be made only by legislative action with the Governor's approval. The TRS Board of Trustees is responsible for the System's administration.

TRS issues a publicly available financial report that can be obtained at <https://www.trsil.org/financial/acfrs/fy2024>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling 888-678-3675, option 2.

Benefits Provided

TRS provides retirement, disability, and death benefits. Tier 1 members have TRS or reciprocal system service prior to January 1, 2011. Tier 1 members qualify for retirement benefits at age 62 with five years of service, at age 60 with 10 years, or age 55 with 20 years. The benefit is determined by the average of the four highest consecutive years of creditable earnings within the last 10 years of creditable service and the percentage of average salary to which the member is entitled. Most members retire under a formula that provides 2.2 percent of final average salary up to a maximum of 75 percent with 34 years of service.

Tier 2 members qualify for retirement benefits at age 67 with 10 years of service, or a discounted annuity can be paid at age 62 with 10 years of service. Creditable earnings for retirement purposes are capped and the final average salary is based on the highest consecutive eight years of creditable service rather than the highest four. Disability provisions for Tier 2 are identical to those of Tier 1. Death benefits are payable under a formula that is different from Tier 1.

Dakota School District No. 201

Notes to Financial Statements

Note 11: Pension and Retirement Systems (Continued)

Teachers' Retirement System of the State of Illinois (TRS) (Continued)

Essentially all Tier I retirees receive an annual 3 percent increase in the current retirement benefit beginning January 1 following the attainment of age 61 or on January 1 following the member's first anniversary in retirement, whichever is later. Tier 2 annual increases will be the lesser of three percent of the original benefit or one-half percent of the rate of inflation beginning January 1 following attainment of age 67 or on January 1 following the member's first anniversary in retirement, whichever is later.

Public Act 100-0023, enacted in 2017, creates an optional Tier 3 hybrid retirement plan, but it has not yet gone into effect. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2026. One program allows retiring Tier 1 members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier 1 and 2 members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs began in 2019 and are funded by bonds issued by the state of Illinois.

Contributions

The State of Illinois maintains the primary responsibility for funding TRS. The Illinois Pension Code, as amended by Public Act 88-0593 and subsequent acts, provides that for years 2010 through 2045, the minimum contribution to the System for each fiscal year shall be an amount determined to be sufficient to bring the total assets of the System up to 90 percent of the total actuarial liabilities of the System by the end of fiscal year 2045.

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2024, was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

On-behalf contributions to TRS. The state of Illinois makes employer pension contributions on-behalf of the employer. For the year ended June 30, 2025, state of Illinois contributions recognized by the employer were based on the State's proportionate share of the pension expense associated with the employer, and the employer recognized revenue and expenditures of \$2,380,459 in pension contributions from the State of Illinois in the Educational Fund.

2.2 formula contributions. Employers contribute 0.58% of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2025, were \$24,998, and are deferred because they were paid after the June 30, 2024 measurement date.

Federal and special trust fund contributions. When TRS members are paid from federal and special trust funds administered by the employer, there is a statutory requirement for the District to pay an employer pension contribution from those funds. Under Public Act 100-0340, the federal and special trust fund contribution rate is the total employer normal cost beginning with the year ended June 30, 2018.

Previously, employer contributions for employees paid from federal and special trust funds were at the same rate as the state contribution rate to TRS and were much higher.

Dakota School District No. 201

Notes to Financial Statements

Note 11: Pension and Retirement Systems (Continued)

Teachers' Retirement System of the State of Illinois (TRS) (Continued)

For the year ended June 30, 2025, the employer pension contribution was 10.34% of salaries paid from federal and special trust funds. For the year ended June 30, 2025, salaries totaling \$53,033 were paid from federal and special trust funds that required employer contributions of \$5,484. These contributions are deferred because they were paid after the June 30, 2024 measurement date.

Employer retirement cost contributions. Under GASB Statement No. 68, contributions that an employer is required to pay because of a TRS member retiring are categorized as specific liability payments. The District is required to make a one-time contribution to TRS for members granted salary increases over 6 percent if those salaries are used to calculate a retiree's final average salary.

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2025, the employer paid \$- to TRS for employer contributions due on salary increases in excess of 6 percent and \$- for sick leave days granted in excess of the normal annual allotment.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2024, the employer reported a liability for its proportionate share of the net pension liability (first amount shown below) that reflected a reduction for state pension support provided to the employer. The state's support and total are for disclosure purposes only. The amount recognized by the employer as its proportionate share of the net pension liability, the related state support, and the total portion of the net pension liability that was associated with the employer follows below:

| | |
|---|---------------|
| Employer's proportionate share of the net pension liability | \$ 356,645 |
| State's proportionate share of the net pension liability associated with the employer | 29,736,582 |
| <hr/> | |
| Total | \$ 30,093,227 |

The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2024. The employer's proportion of the net pension liability was based on the employer's share of contributions to TRS for the measurement year ended June 30, 2024, relative to the contributions of all participating TRS employers and the state during that period. At June 30, 2024, the employer's proportion was 0.000415%, which was an increase (decrease) of 0.000021% from its proportion measured as of June 30, 2023.

Dakota School District No. 201

Notes to Financial Statements

Note 11: Pension and Retirement Systems (Continued)

Teachers' Retirement System of the State of Illinois (TRS) (Continued)

For the year ended June 30, 2025, the employer recognized pension expense (income) of \$30,482 and revenue of \$2,380,459 for support provided by the state. At June 30, 2025, the District had deferred outflows of resources and deferred inflows of resources related to pensions from the following sources, which are not reported due to the regulatory basis of accounting:

| | Deferred Outflows of Resources | Deferred Inflow of Resources |
|---|---|---|
| Difference between expected and actual experience | \$ 1,341 | \$ 926 |
| Net difference between projected and actual earnings on pension plan investments | - | 3,062 |
| Changes of assumptions | 4,914 | 189 |
| Changes in proportion and differences between District contributions and proportionate share of contributions | 14,722 | 56,888 |
| Employer's contributions subsequent to the measurement date | 30,482 | \$ - |
| Totals | \$ 51,459 | \$ 61,065 |

The District reported \$30,482 as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability in the year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows in these reporting years:

| Year Ending June 30 | | | |
|----------------------------|--|----|----------|
| 2026 | | \$ | (21,627) |
| 2027 | | | (12,048) |
| 2028 | | | (7,900) |
| 2029 | | | (402) |
| 2030 | | | 1,889 |
| Total | | \$ | (40,088) |

Actuarial Assumptions

The total pension liability in the June 30, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

| | |
|---------------------------|---|
| Inflation | 2.50% |
| Salary increases | Varies by amount of service credit |
| Investment rate of return | 7.00% net of pension plan investment expense, including inflation |

Dakota School District No. 201

Notes to Financial Statements

Note 11: Pension and Retirement Systems (Continued)

Teachers' Retirement System of the State of Illinois (TRS) (Continued)

In the June 30, 2024 actuarial valuation, mortality rates were based on the PubT-2010 Table with appropriate adjustments for TRS experience. The rates are used on a fully generational basis using projection table 2024 Adjusted Scale MP-2021. In June 30, 2023 actuarial valuation, mortality rates were based on the PubT-2010 White Collar Table with appropriate adjustments for TRS experience. The rates were used on a fully generational basis using projection table MP-2020.

The long-term (20-year) expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class that were used by the actuary are summarized in the following table:

| Asset Class | Target Allocation | Long-Term Expected Real Rate of Return |
|-------------------------|--------------------------|---|
| Global equity | 37.0 % | 7.55 % |
| Private equity | 15.0 % | 8.03 % |
| Public Income | 18.0 % | 5.81 % |
| Real assets | 18.0 % | 7.01 % |
| Diversifying strategies | 4.0 % | 5.18 % |
| Private credit | 8.0 % | 9.20 % |
| Total | <u>100.0 %</u> | |

Based on the 2024 Horizon Survey of Capital Market Assumptions and TRS's target asset allocation provided by RVK, TRS Investment Consultant.

Discount Rate

At June 30, 2024, the discount rate used to measure the total pension liability was 7.0 percent, which was the same as the June 30, 2023 rate. The projection of cash flows used to determine the discount rate assumed that employee contributions, employer contributions, and state contributions will be made at the current statutorily required rates.

Based on those assumptions, TRS's fiduciary net position at June 30, 2024 was projected to be available to make all projected future benefit payments to current active and inactive members and all benefit recipients. Tier 1's liability is partially funded by Tier 2 members, as the Tier 2 member contribution is higher than the cost of Tier 2 benefits. Due to this subsidy, contributions from future members in excess of the service cost are also included in the determination of the discount rate. All projected future payments were covered, so the long-term expected rate of return on TRS investments was applied to all periods of projected benefit payments to determine the total pension liability.

Dakota School District No. 201

Notes to Financial Statements

Note 11: Pension and Retirement Systems (Continued)

Teachers' Retirement System of the State of Illinois (TRS) (Continued)

Sensitivity of the Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the employer's proportionate share of the net pension liability calculated using the discount rate of 7.00%, as well as what the employer's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00%) or 1-percentage-point higher (8.00%) than the current rate:

| | 1% Decrease (6.00%) | Current Discount Rate (7.00%) | 1% Increase (8.00%) |
|---|------------------------|-------------------------------------|------------------------|
| Employer's proportionate share of the net pension liability | \$ 440,467 | \$ 356,645 | \$ 287,161 |

TRS fiduciary net position. Detailed information about the TRS's fiduciary net position as of June 30, 2024 is available in the separately issued TRS *Annual Comprehensive Financial Report*.

Illinois Municipal Retirement Fund (IMRF)

Plan Description and Benefits

Plan description – The District's defined benefit pension plan for regular employees provides retirement, disability benefits, post-retirement increases, and death benefits to plan members and their beneficiaries. The District's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of an agent multiple employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Annual Comprehensive Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at <https://www.imrf.org>.

Benefits provided - IMRF has three benefit plans. All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Dakota School District No. 201

Notes to Financial Statements

Note 11: Pension and Retirement Systems (Continued)

Illinois Municipal Retirement Fund (IMRF) (Continued)

Employees hired *on or after* January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

Regular:

Employees Covered by the Benefit Terms - As of December 31, 2024, the following employees were covered by the benefit terms:

| | |
|---|-----|
| Retirees and beneficiaries currently receiving benefits | 79 |
| Inactive plan member entitled to but not yet receiving benefits | 59 |
| Active employees | 41 |
| <hr/> | |
| Total | 179 |

Contributions - As set by statute, the District's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual contribution rate for calendar year 2024 was 7.90%. For the fiscal year ended June 30, 2025, the District contributed \$91,576 to the plan. The employer also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability/(Asset) - The District's net pension liability/(asset) was measured as of December 31, 2024, and the total pension liability used to calculate the net pension liability/(asset) was determined by an annual actuarial valuation as of that date.

Dakota School District No. 201

Notes to Financial Statements

Note 11: Pension and Retirement Systems (Continued)

Illinois Municipal Retirement Fund (IMRF) (Continued)

Actuarial assumptions – The following are the methods and assumptions used to determine total pension liability at December 31, 2024:

| | |
|---------------------------|--|
| Actuarial cost method | Entry Age Normal |
| Asset valuation method | Market Value of Assets |
| Price Inflation | 2.25% |
| Salary increases | 2.85% to 13.75% |
| Investment rate of return | 7.25% |
| Retirement age | Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2023 valuation according to an experience study of the period 2020-2022. |
| Mortality | For non disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108%) and Female (adjusted 106.4%) tables, and future mortality improvements using scale MP-2021. For Disabled Retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male and Female (both unadjusted) tables, and future mortality improvements using scale MP-2021. For Active Members, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male and Female (both unadjusted) tables, and future mortality improvements using scale MP-2021. |

The **long-term expected rate of return** on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table as of December 31, 2024:

| Asset Class | Portfolio Target Percentage | Return 12/31/2024 | Projected Returns/Risk | |
|----------------------|-----------------------------|-------------------|------------------------|--------------------|
| | | | One Year Arithmetic | Ten Year Geometric |
| Equities | 33.5 % | 19.02 % | 5.70 % | 4.35 % |
| International equity | 18.0 % | 6.35 % | 7.10 % | 5.40 % |
| Fixed income | 24.5 % | 3.14 % | 5.30 % | 5.20 % |
| Real estate | 10.5 % | 2.25 % | 7.30 % | 6.40 % |
| Alternatives | 12.5 % | 6.72 % | | |
| Private equity | | N/A | 10.00 % | 6.25 % |
| Hedge funds | | N/A | N/A | N/A |
| Commodities | | N/A | 6.05 % | 4.85 % |
| Cash equivalents | 1.0 % | 5.57 % | 3.60 % | 3.60 % |

Dakota School District No. 201

Notes to Financial Statements

Note 11: Pension and Retirement Systems (Continued)

Illinois Municipal Retirement Fund (IMRF) (Continued)

Single Discount Rate

A Single Discount Rate of 7.25% was used to measure the total pension liability. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.25%, the municipal bond rate is 4.08%, and the resulting single discount rate is 7.25%.

Changes in Net Pension Liability

| | Pension Liability (A) | Plan Net Position (B) | Net Pension Liability (Asset) (A) - (B) |
|---|-----------------------------|--------------------------|--|
| Balances at January 1, 2024 | \$ 8,639,317 | \$ 8,276,701 | \$ 362,616 |
| Changes for the year: | | | |
| Service costs | 94,427 | - | 94,427 |
| Interest on the total pension liability | 608,116 | - | 608,116 |
| Differences between expected and actual experience of the total pension liability | (83,031) | - | (83,031) |
| Employer contributions | - | 98,033 | (98,033) |
| Employee contributions | - | 55,841 | (55,841) |
| Net investment income (loss) | - | 843,363 | (843,363) |
| Benefit payments, net of refunds | (597,448) | (597,448) | - |
| Other changes (net transfer) | - | (282,214) | 282,214 |
| Net changes | 22,064 | 117,575 | (95,511) |
| Balances at December 31, 2024 | \$ 8,661,381 | \$ 8,394,276 | \$ 267,105 |

Dakota School District No. 201

Notes to Financial Statements

Note 11: Pension and Retirement Systems (Continued)

Illinois Municipal Retirement Fund (IMRF) (Continued)

Sensitivity of the Net Pension Liability to Changes in the Discount Rate - The following presents the plan's net pension liability, calculated using the single discount rate of 7.25 percent, as well as what the plan's net pension liability would be if it were calculated using a single discount rate that is 1% lower or 1% higher:

| | 1% Lower (6.25%) | Current Discount (7.25%) | 1% Higher (8.25%) |
|-------------------------------|-----------------------------|---|------------------------------|
| Net pension liability (asset) | \$ 1,087,377 | \$ 267,105 | \$ (392,702) |

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions - For year ended June 30, 2025, the District recognized pension expense (income) of \$91,576. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | Deferred Outflows of Resources | Deferred Inflow of Resources |
|--|---|---|
| <i>Deferred amounts to be recognized in pension expense in future periods:</i> | | |
| Difference between expected and actual experience | \$ - | \$ 33,722 |
| Net difference between projected and actual earnings on pension plan investments | 217,870 | - |
| Total deferred amounts to be recognized in pension expense in future periods | 217,870 | 33,722 |
| Pension contributions subsequent to the measurement date | 41,155 | - |
| Total deferred amounts related to pensions | \$ 259,025 | \$ 33,722 |

The District reported \$41,155 as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the measurement period ending June 30, 2026.

Dakota School District No. 201

Notes to Financial Statements

Note 11: Pension and Retirement Systems (Continued)

Illinois Municipal Retirement Fund (IMRF) (Continued)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

| Year Ending June 30 | Net Deferred Outflows (Inflows) of Resources |
|---------------------|---|
| 2026 | \$ 73,884 |
| 2027 | 283,326 |
| 2028 | (119,138) |
| 2029 | (53,924) |
| Total | \$ 184,148 |

Aggregate Pension Amounts - At June 30, 2025, the District reported the following from all pension plans:

| | TRS | IMRF | All Pension Plans |
|--------------------------------|------------|------------|----------------------|
| Net pension liability/(asset) | \$ 356,645 | \$ 267,105 | \$ 623,750 |
| Deferred outflows of resources | 51,459 | 259,025 | 310,484 |
| Deferred inflows of resources | 61,065 | 33,722 | 94,787 |
| Pension expense | 30,482 | 91,576 | 122,058 |

Note 12: Post-Employment Benefits

Teacher Health Insurance Security (THIS) Fund

Due to the District preparing its financial statements on the regulatory basis, post-employment liabilities and deferred inflows and outflows referred to throughout this note disclosure are not recognized in the actual financial statements.

Plan Description. The Teacher Health Insurance Security Fund (THISF) (also known as The Teacher Retirement Insurance Program, "TRIP") is a non-appropriated trust fund held outside the State Treasury, with the State Treasurer as custodian. Additions deposited into the Trust are for the sole purpose of providing the health benefits to retirees, as established under the plan, and associated administrative costs. TRIP is a cost-sharing multiple-employer defined benefit post-employment healthcare plan with a special funding situation that covers retired employees of participating school districts throughout the State of Illinois, excluding the Chicago Public School System.

Dakota School District No. 201

Notes to Financial Statements

Note 12: Post-Employment Benefits (Continued)

TRIP health coverage includes provisions for medical, prescription, and behavioral health benefits, but does not provide vision, dental, or life insurance benefits. Annuitants may participate in the State administered Preferred Provider Organization plan or choose from several managed care options. As a result of the Governor's Executive Order 12-01, the responsibilities to TRIP were transferred to the Department of Central Management Services (Department) as of July 1, 2013. The Department administers the plan with the cooperation of the Teachers' Retirement System (TRS).

The audit report is available on the office of the Auditor General website at <https://www.auditor.illinois.gov>, which includes the financial statements of the Department of Central Management Services. The financial statements of the THISF are included in the financial statements of the State of Illinois as pension (and other employee benefit) trust fund. The State of Illinois' Annual Comprehensive Financial Report may be obtained by writing to the State Comptroller's Office, Division of Financial Reporting, 325 West Adams Street, Springfield, Illinois, 62704-1871.

Plan Membership

In order to be eligible, retirees of public schools must have been certified educators or administrators during their time of employment. Eligibility to participate in the plan is currently limited to former full-time employees, or if not a full-time employee, an individual that is in a permanent and continuous basis position in which services are expected to be rendered for at least one school term, and their dependents.

Benefits Provided

The State Employees Group Insurance Act of 1971 (5 ILCS 375/6.5) establishes the eligibility and benefit provisions of the plan.

Contributions

The State Employees Group Insurance Act of 1971 (5 ILCS 375/6.6) requires that all active contributors of the TRS, who are not employees of a department, make contributions to the plan at a rate of 0.90% of salary and for every employer of a teach to contribute an amount equal to .67% of each teacher's salary. The Department determines, by rule, the percentage required, which each year shall not exceed 105% of the percentage of salary actually required to be paid in the previous fiscal year. In addition, under the State Pension Funds Continuing Appropriations Act (40 ILCS 15/1.3), there is appropriated, on a continuing annual basis, from the General Revenue Fund, an account of the General Fund, to the State Comptroller for deposit in the THISF, an amount equal to the amount certified by the Board of Trustees of TRS as the estimated total amount of contributions to be paid under 5 ILCS 376/6.6(a) in that fiscal year.

The State Employees Group Insurance Act of 1971 (5 ILCS 375/6.5) requires that the Department's Director determine the rates and premiums of annuitants and dependent beneficiaries and establish the cost-sharing parameters, as well as funding. Member premiums are set by this statute, which provides for a subsidy of either 50% or 75%, depending upon member benefit choices. Dependents are eligible for coverage, at a rate of 100% of the cost of coverage.

Dakota School District No. 201

Notes to Financial Statements

Note 12: Post-Employment Benefits (Continued)

For the year ended June 30, 2024, member required contributions ranged from \$130.68 to \$309.86, per month per retiree, and from \$580.92 to \$929.58, per month per retiree and spouse (assuming Medicare eligibility). For non-Medicare eligible members, required contributions ranged from \$106.45 to \$1,172.71, per month per retiree, and from \$532.41 to \$3,518.15, per month per retiree plus dependents. The State Employees Group Insurance Act of 1971 (5 ILCS 375/6.6) requires active teachers contribute 0.90% of salaries; they contributed \$114.959 million, or approximately 36.52% of total premiums. The State Employees Group Insurance Act of 1971 (5 ILCS 375/6.6) also requires participating school districts contribute .67% of salaries; they contributed \$84.850 million, or approximately 26.96% of total premiums. In addition, the State Employees Group Insurance Act of 1971 (5 ILCS 375/6.6) requires the State contribute 0.90% of salaries; they contributed \$114.959 million, or approximately 36.52% of total premiums. The State contribution amount is annually adjusted to "true-up" the contribution from two years prior using actual rather than estimated covered payroll. The Department records an estimate for projected "true-up" amounts for the two years subsequent to the report date. The fund received \$.329 million in Medicare Part D subsidy payments from the federal government. Retiree contributions are netted with the related liability.

Actuarial Assumptions.

The total OPEB liability was determined by an actuarial valuation as of June 30, 2023, using the following actuarial assumptions, applied to all periods included in the measurement date, unless otherwise specified:

| | |
|-----------------------------|---|
| Inflation | 2.25% |
| Salary increases | Depends on service and ranges from 8.50% at 1 year of service to 3.50% at 20 or more years of service. |
| Investment rate of return | 2.75%, net of OPEB plan investment expense, including inflation, for all plan years |
| Healthcare cost trend rates | Trend rates for plan year 2025 are based on actual premium increases. For non-medicare costs, trend rates start at 8.00% for plan year 2026 and decrease gradually to an ultimate rate of 4.25% in 2041. For MAPD costs, trend rates are based on actual premium increases for 2025, 15.00% in 2026 to 2030, and 7.00% in 2031, declining gradually to an ultimate rate of 4.25% in 2041. |

Mortality rates for retirement and beneficiary annuitants were based on the PubT-2010 Retiree Mortality Table, adjusted for TRS experience. For disabled annuitants mortality rates were based on the PubNS-2010 Non-Safety Disabled Retiree Table. Mortality rates for pre-retirement were based on the PubT-2010 Employee Mortality Table. All tables reflect future mortality improvements using Projection Scale MP-2020.

The actuarial assumptions used in the June 30, 2023 valuation were based on the results of an actuarial experience study for the period July 1, 2017 through June 30, 2020.

Dakota School District No. 201

Notes to Financial Statements

Note 12: Post-Employment Benefits (Continued)

Projected benefit payments were discounted to their actuarial present value using a Single Discount Rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bond with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met). Since TRIP is financed on a pay-as-you-go basis, a discount rate consistent with fixed income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity's index's "20-year Municipal GO AA Index" has been selected. The discount rates are 3.97% as of June 30, 2024, and 3.86% as of June 30, 2023. The increase in the single discount rate from 3.86% to 3.97% caused the total OPEB liability to decrease by approximately \$95 million from 2023 to 2024.

The actuarial valuation was based on the Entry Age Normal cost method. Under this method, the normal cost and actuarial accrued liability are directly proportional to the employee's salary. The normal cost rate equals the present value of future benefits at entry age divided by the present value of future salary at entry age. The normal cost at the member's attained age equals the normal cost rate at entry age multiplied by the salary at attained age. The actuarial liability equals the present value of benefits at attained age less present value of future salaries at attained age multiplied by normal cost rate at entry age.

During plan year ending June 30, 2024, the trust earned \$21,998,000 in interest, and the market value of assets at June 30, 2024, was a \$634.5 million. The long-term expected rate of return assumption was set to 2.75 percent.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2025, the employer reported a liability for its proportionate share of the net OPEB liability (first amount shown below) that reflected a reduction for state OPEB support provided to the employer. The state's support and total are for disclosure purposes only. The amount recognized by the employer as its proportionate share of the net OPEB liability, the related state support, and the total portion of the net OPEB liability that was associated with the employer were as follows:

| | |
|--|--------------|
| District's proportionate share of the net OPEB liability | \$ 1,184,946 |
| State's proportionate share of the net OPEB liability associated with the employer | 1,609,210 |
| <hr/> | |
| Total | \$ 2,794,156 |

The net OPEB liability was measured as of June 30, 2024, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2023. The District's proportion of the net OPEB liability was based on the District's share of contributions to THISF for the measurement year ended June 30, 2024, relative to the contributions of all participating THISF employers and the state during that period. At June 30, 2024, the District's proportion was 0.014979%, which was an increase (decrease) of 0.000207% from its proportion measured as of June 30, 2023.

Dakota School District No. 201

Notes to Financial Statements

Note 12: Post-Employment Benefits (Continued)

On-behalf contributions to THIS. The State of Illinois makes employer retiree health insurance contributions on-behalf of the District. State contributions are intended to match contributions to THIS Fund from active members which were 0.90% of pay during year ended June 30, 2025. State of Illinois contributions were \$38,790, and the District recognized recognized revenue and expenditures for this amount in the Educational Fund.

Employer contributions to THIS. The District also makes contributions to the THIS Fund. The District THIS contribution was 0.67% during the year ended June 30, 2025. For the year ended June 30, 2025, the District paid \$28,877 to the THIS Fund, which was the 100% of the required contribution. These contributions are deferred because they were paid after the June 30, 2024 measurement date.

For the year ended June 30, 2025, the District recognized OPEB expense (income) of \$(498,077). At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources, related to OPEB:

| | Deferred Outflows of Resources | Deferred Inflow of Resources |
|---|---|---|
| Difference between expected and actual experience | \$ 32,698 | \$ 499,429 |
| Net difference between projected and actual earnings on OPEB plan investments | 310 | 953 |
| Changes of assumptions | 35,812 | 1,702,663 |
| Changes in proportion and differences between employer contributions and proportionate share of contributions | 161,015 | 655,299 |
| Employer contributions subsequent to the measurement date | 28,877 | \$ - |
| Totals | \$ 258,712 | \$ 2,858,344 |

The District reported \$28,877 as deferred outflows of resources related to OPEB resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the reporting year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows, which are not recorded due to the cash basis/regulatory basis of accounting:

| Year Ending June 30 | Net Deferred Outflows (Inflows) of Resources |
|----------------------------|---|
| 2026 | \$ (530,896) |
| 2027 | (513,790) |
| 2028 | (507,189) |
| 2029 | (467,159) |
| 2030 | (360,688) |
| 2031 | (248,787) |
| Total | \$ (2,628,509) |

Dakota School District No. 201

Notes to Financial Statements

Note 12: Post-Employment Benefits (Continued)

Sensitivity of Net OPEB Liability to Changes in the Single Discount Rate

The following presents the plan's net OPEB liability, calculated using a Single Discount Rate of 3.97%, as well as what the plan's net OPEB liability would be if it were calculated using a Single Discount rate that is one percentage point higher (4.97%) or lower (2.97%) than the current rate:

| | 1% Decrease 2.97% | Current Discount Rate 3.97% | 1% Increase 4.97% |
|--------------------|----------------------|-----------------------------------|----------------------|
| Net OPEB liability | \$ 1,322,400 | \$ 1,184,946 | \$ 1,063,776 |

Sensitivity of Net OPEB Liability to Changes in the Healthcare Cost Trend Rate

The following presents the plan's net OPEB liability, calculated using the healthcare cost trend rates of well as what the plan's net OPEB liability would be if it were calculated using a healthcare cost trend rate that is one percentage point higher or lower.

| | 1% Decrease (b) | Healthcare Cost Trend Rate Assumptions (a) | 1% Increase (c) |
|--------------------|--------------------|--|--------------------|
| Net OPEB liability | \$ 1,020,238 | \$ 1,184,946 | \$ 1,380,942 |

- a) Current healthcare trend rates – Pre-Medicare per capita costs: 6.00% in 2025, 8.00% in 2026, decreasing by 0.25% per year to an ultimate rate of 4.25% in 2041. Post-Medicare per capita costs: based on actual increases in 2025, 15.00% from 2026 to 2030, 7.00% in 2031 decreasing ratably to an ultimate trend rate of 4.25% in 2041.
- b) One percentage point decrease in current healthcare trend rates - Pre-Medicare per capita costs: 5.00% in 2025, 7.00% in 2026, decreasing by 0.25% per year to an ultimate rate of 3.25% in 2041. Post-Medicare per capita costs: based on actual increases in 2025, 14.00% from 2026 to 2030, 6.00% in 2031 decreasing ratably to an ultimate trend rate of 3.25% in 2041.
- c) One percentage point increase in current healthcare trend rates - Pre-Medicare per capita costs: 7.00% in 2025, 9.00% in 2026, decreasing by 0.25% per year to an ultimate rate of 5.25% in 2041. Post-Medicare per capita costs: based on actual increase in 2025, 16.00% from 2026 to 2030, 8.00% in 2031 decreasing ratably to an ultimate trend rate of 5.25% in 2041.

Dakota School District No. 201

Notes to Financial Statements

Note 13: Risk Management

The District is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. In order to protect against such risks of loss, the District purchases commercial insurance coverage and self-insures for health insurance purposes. The maximum deductible in effect through these policies as of June 30, 2025 was minimal. During the year ended June 30, 2025, there were no significant reductions in coverage. There have been no settlements which have exceeded insurance coverage in the past three years.

Note 14: Commitments and Contingencies

The District is not currently involved in litigation that, in the District's opinion will have a material adverse effect on the financial condition of the District. The District has received funding from state and federal grants in the current and prior years which are subject to audits by the granting agencies. The District believes any adjustments that may arise from these audits will be insignificant to district operations.

Note 15: Interfund Receivables and Payables

Individual fund Interfund receivable and payable balances. Balances at June 30, 2025, were as follows:

| <u>Receivable Fund</u> | <u>Payable Fund</u> | <u>Amount</u> |
|------------------------|---------------------|---------------|
| Working Cash | Capital Projects | 11,023 |

The outstanding balance in the Capital Projects fund is a result of cash shortfalls in prior years. The loans are to be repaid as soon as funding is available.

Note 16: Interfund Transfers

Below are the interfund transfers as of June 30, 2025:

| <u>Transfer From</u> | <u>Transfers In</u> | <u>Transfers Out</u> |
|----------------------|---------------------|----------------------|
| Educational | \$ - | \$ 643,521 |
| Debt Service | 643,521 | - |
| Totals | \$ 643,521 | \$ 643,521 |

\$615,378 of the interfund transfer from the Education Fund to the Debt Service Fund were the abatement of property taxes for debt service. \$28,143 of the interfund transfer from the Education Fund to the Debt Service Fund was to cover lease payments.

Dakota School District No. 201

Notes to Financial Statements

Note 17: Subsequent Events

The District has evaluated subsequent events through October 23, 2025, which is the date the financial statements were available to be issued.

On July 2, 2025, the District entered into a five-year copier lease agreement for six copiers with monthly payments of \$1,992. Payments and possession of leases begin in fiscal year 2026.

Note 18: Impact of Pending Accounting Principles

GASB Statement No. 103, *Financial Reporting Model Improvements*, improves key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025. The District has not determined the effect of this Statement.

GASB Statement No. 104, *Disclosures in Certain Capital Assets*, mandates the disclosure of specific types of capital assets, including lease, intangible, subscription, and assets held for sale, in the capital asset note disclosures. This aims to enhance consistency and comparability in financial reporting among governments. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025. The District has not determined the effect of this Statement.

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Board of Education
Dakota School District No. 201
Dakota, Illinois

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the basic financial statements as listed in the table of contents of Dakota School District No. 201, as of and for the year ended June 30, 2025 and the related notes to the basic financial statements, which collectively comprise the Dakota School District No. 201's basic financial statements, and have issued our report thereon dated October 23, 2025. Our report contains an adverse opinion on the financial statements because the financial statements are presented on the basis of the financial reporting provisions of the Illinois State Board of Education, which is a basis of accounting other than accounting principles generally accepted in the United States, to meet the requirements of the Illinois State Board of Education. Our report also contains a qualified opinion on the regulatory basis of accounting as we were unable to obtain sufficient appropriate audit evidence about the carrying amount of the District's capital assets and related investment in general fixed assets on the regulatory basis as of June 30, 2025, because management has not maintained detailed records to support the historical costs

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the basic financial statements, we considered the Dakota School District No. 201's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Dakota School District No. 201's internal control. Accordingly, we do not express an opinion on the effectiveness of the Dakota School District No. 201's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies in internal control, such that there is reasonable possibility that a material misstatement of the Dakota School District No. 201's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a deficiency in internal control described below as item 2025-001 that we consider to be a significant deficiency.

2025-001 - Improper Segregation of Duties

Criteria - The District lacks proper segregation of duties.

Condition - District has limited number of personnel to permit adequate segregation of duties.

Cause - District has limited number of personnel to permit adequate segregation of duties.

Effect - The District has inadequate segregation of duties.

Recommendation - The District should implement proper segregation of duties in the Business Office.

View of Responsible Officials - Agree with the Auditor's recommendation. The District will work to implement additional steps to mitigate the risk of improper segregation of duties.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Dakota School District No. 201's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Dakota School District No. 201's Response to Finding

Government Auditing Standards requires the auditor to perform limited procedures on the Dakota School District No. 201's response to the findings identified in our audit and are described above. The District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Dakota School District No. 201's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Dakota School District No. 201's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Wipfli LLP

Wipfli LLP

Sterling, Illinois
October 23, 2025

Dakota CUSD #201
For the Year Ended June 30, 2025
Corrective Action Plan

Finding Number: 2025-001

Finding Synopsis:

District has limited number of personnel to permit adequate segregation of duties.

Action Steps:

The District officials will work to implement additional steps to mitigate the risk of improper segregation of duties.

Contact Person(s): Craig Mathers, Interim Superintendent

Anticipated Completion Date: 6/30/2026