# AUBURN COMMUNITY UNIT SCHOOL DISTRICT #10
AUBURN, ILLINOIS

# ILLINOIS STATE BOARD OF EDUCATION
ANNUAL FINANCIAL REPORT
AND
INDEPENDENT AUDITORS' REPORT

For the Year Ended June 30, 2025

Auburn Community Unit School District #10

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Auburn Community Unit School District #10

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June 30, 2025

ECK, SCHAFER & PUNKE, LLP
CERTIFIED PUBLIC ACCOUNTANTS

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www.espcpa.com

Independent Auditors' Report

Board of Education
Auburn Community Unit School District #10
Auburn, Illinois

**Opinions**

We have audited the accompanying basic financial statements of Auburn Community Unit School District #10 (the District) as of and for the year ended June 30, 2025, and the related notes to the financial statements.

**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 section of our report, the basic financial statements referred to above do not present fairly the financial position of the District, as of June 30, 2025, or the changes in financial position, in accordance with accounting principles generally accepted in the United States of America.

**Unmodified Opinion on Modified Cash Basis of Accounting**

In our opinion, the basic financial statements referred to in the first paragraph present fairly, in all material respects, the assets and liabilities arising from cash transactions of the District as of June 30, 2025, and its revenues received and expenditures disbursed during the year then ended, on the modified cash basis of accounting, in accordance with the regulatory financial reporting provisions of the Illinois State Board of Education.

**Basis for Opinions**

We conducted our audit 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. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, 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 audit opinions.

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

As described in Note 1, the financial statements were prepared by the District on the modified cash basis of accounting, in accordance with the regulatory 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 of America, to comply with the requirements of the Illinois State Board of Education. They are intended to assure effective legislative and public oversight of school district financing and spending activities of accountable Illinois public school districts. The effects on the financial statements of the variances between the modified cash basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

**Emphasis of Matter - Basis of Accounting**

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, 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 that matter.

**Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

**Auditors' Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance that therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards 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 financial statements.

In performing an audit in accordance with generally accepted auditing standards 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 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 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 District'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 financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District'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 an opinion on the financial statements that collectively comprise the District's basic financial statements. The schedules listed in the table of contents as supplementary information 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, except for the average daily attendance figure included in the computation of operating expense per pupil on page 83 and per capita tuition charges on page 84, 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 supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The information on pages 86 through 88 is propagated from information in the audited financial statements, but we take no responsibility for the accuracy of those calculations. The administrative cost worksheet on page 90 contains unaudited information concerning the current year budget which was provided by the District. The actual expenditure information on this page is fairly stated in all material respects in relation to the basic financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards,* we have also issued our report dated November 14, 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 the District'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.

Eck, Schafer + Punke, LLP

Springfield, Illinois
November 14, 2025

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

[X] School District
[ ] Joint Agreement

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

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

## School District/Joint Agreement Information

*(See instructions on the inside of this page.)*

School District/Joint Agreement Number:
**51084010026**

County Name:
**Sangamon**

Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will populate):
**Auburn CUSD 10**

Address:
**606 North Street**

City:
**Auburn**

Email Address:
droot@auburn.k12.il.us

Zip Code:
**62515**

## Accounting Basis:

[X] CASH
[ ] ACCRUAL

School District Lookup Tool    School District Directory

## 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

## Certified Public Accountant Information

Name of Auditing Firm:
**Eck, Schafer & Punke, LLP**

Name of Audit Manager:
**Kristi Corpin**

Address:
**227 South 7th Street**

| City: | State: | Zip Code: |
|---|---|---|
| **Springfield** | **IL** | **62701** |

| Phone Number: | Fax Number: |
|---|---|
| **217-525-1111** | **217-525-1120** |

| IL License Number (9 digit): | Expiration Date: |
|---|---|
| **065-034821** | **9/30/2027** |

Email Address:
kcorpin@espcpa.com

## Annual Financial Report

Type of Auditor's Report Issued:

[ ] Qualified
[X] Adverse
[ ] Disclaimer
[ ] Unqualified

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

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

ISBE Use Only

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

ISBE Use Only

ISBE Use Only

District Superintendent/Administrator Name (Type or Print):
**Darren Root**

Email Address:
droot@auburn.k12.il.us

Telephone: **217-438-6164**    Fax Number:

Signature & Date:

Name of Township:

Township Treasurer Name:

Email Address:

Telephone:    Fax Number:

ROE / ISC Number and Name:

Regional Superintendent/Cook ISC Executive Director Name:

Email Address:

Telephone:    Fax Number:

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

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

51-084-0100-26_AFR25 Auburn CUSD 10

## 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 Ai( certificates or tax anticipation warrants and revenue anticipation notes.
- [ ] 17. The district has issued school or teacher orders for wages as permitted in Illinois School Code *[105 ILCS 5/8-16, 32-7.2 and 34-76]* or issued funding bonds for this purpose pursuant to Illinois *School Code [105 ILCS 5/8-6; 32-7.2; 34-76; and 19-8].*
- [ ] 18. The district has for two consecutive years shown an excess of expenditures/other uses over revenues/other sources and beginning fund balances on its annual financial report for the aggregate totals of the Educational, Operations & Maintenance, Transportation, and Working Cash Funds.

### PART C - OTHER ISSUES

- [ ] 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- [ ] 20. Findings, other than those listed in Part A, were reported (e.g. student activity findings, significant deficiencies internal controls). These findings may be described extensively in the financial notes.
- [x] 21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: **9/1/1988** (Ex: 00/00/0000)
- [x] 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.

| |
|---|
| Adverse opinion on a GAAP basis. Unmodified opinion on a modified cash basis in accordance with the regulatory financial reporting provisions of ISBE. |

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:***

**Eck, Schafer & Punke, 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.*

Kristi Corpin, CPA

*Signature of Audit Manager or Firm* | *mm/dd/yyyy*

The accompanying notes are an integral part of these financial statements.

## 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): 172,292,871

| | Educational | | Operations & Maintenance | | Transportation | | Combined Total | Working Cash |
|---|---|---|---|---|---|---|---|---|
| Rate(s): | 0.021513 | + | 0.005668 | + | 0.001780 | = | 0.028960 | 0.000331 |

**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 |
|---|---|---|---|
| 15,519,318 | 13,631,014 | 1,888,304 | 19,107,607 |

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

**C. Short-Term Debt** **

| CPPRT Notes | | TAWs | | TANs | | TO/EMP. Orders | | EBF/GSA Certificates | |
|---|---|---|---|---|---|---|---|---|---|
| 0 | + | 0 | + | 0 | + | 0 | + | 0 | + |

| Other | | Total |
|---|---|---|
| 0 | = | 0 |

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

**D. Long-Term Debt**

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

☐ a. 6.9% for elementary and high school districts. 23,776,416

☒ b. 13.8% for unit districts.

Long-Term Debt Outstanding:

c. Long-Term Debt (Principal only) Outstanding:................................ Acct 511 7,693,609

**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:*

The accompanying notes are an integral part of these financial statements.

# ESTIMATED FINANCIAL PROFILE SUMMARY

Financial Profile Website

**District Name:** Auburn CUSD 10
**District Code:** 51084010026
**County Name:** Sangamon

| | | Total | | | |
|---|---|---|---|---|---|
| **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) | 19,107,607.00 | 1.231 | **Weight** | 0.35 |
| Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8) | Funds 10, 20, 40, & 70, | 15,519,318.00 | | **Value** | 1.40 |
| Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) | Minus Funds 10 & 20 | 0.00 | | | |
| **2. Expenditures to Revenue Ratio:** | | **Total** | **Ratio** | **Score** | 4 |
| Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17) | Funds 10, 20 & 40 | 13,631,014.00 | 0.878 | **Adjustment** | 0 |
| Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8) | Funds 10, 20, 40 & 70, | 15,519,318.00 | | **Weight** | 0.35 |
| Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) | Minus Funds 10 & 20 | 0.00 | | | |
| Possible Adjustment: | | | 0 | **Value** | 1.40 |
| **3. Days Cash on Hand:** | | **Total** | **Days** | **Score** | 4 |
| Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5) | Funds 10, 20 40 & 70 | 19,173,452.00 | 506.37 | **Weight** | 0.10 |
| Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17) | Funds 10, 20, 40 divided by 360 | 37,863.93 | | **Value** | 0.40 |
| **4. Percent of Short-Term Borrowing Maximum Remaining:** | | **Total** | **Percent** | **Score** | 4 |
| Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11) | Funds 10, 20 & 40 | 0.00 | 100.00 | **Weight** | 0.10 |
| EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10) | (.85 x EAV) x Sum of Combined Tax Rates | 4,241,161.31 | | **Value** | 0.40 |
| **5. Percent of Long-Term Debt Margin Remaining:** | | **Total** | **Percent** | **Score** | 3 |
| Long-Term Debt Outstanding (P3, Cell H38) | | 7,693,609.00 | 67.64 | **Weight** | 0.10 |
| Total Long-Term Debt Allowed (P3, Cell H32) | | 23,776,416.20 | | **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.

The accompanying notes are an integral part of these financial statements.

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

| | A | B | C | D | E | F | G | H | I | J | K |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| 2 | ASSETS (Enter Whole Dollars) | Acct. # | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 3 | **CURRENT ASSETS (100)** | | | | | | | | | | |
| 4 | Cash (Accounts 111 through 115) [1] | | 14,545,671 | 2,906,700 | 236,160 | 513,233 | 1,105,372 | 1,060,043 | 1,207,848 | | 290,997 |
| 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 | (66,145) | 368 | | (68) | | | | | |
| 12 | Other Current Assets (Describe & Itemize) | 190 | | | | | | | | | |
| 13 | **Total Current Assets** | | 14,479,526 | 2,907,068 | 236,160 | 513,165 | 1,105,372 | 1,060,043 | 1,207,848 | 0 | 290,997 |
| 14 | **CAPITAL ASSETS (200)** | | | | | | | | | | |
| 15 | Works of Art & Historical Treasures | 210 | | | | | | | | | |
| 16 | Land | 220 | | | | | | | | | |
| 17 | Building & Building Improvements | 230 | | | | | | | | | |
| 18 | Site Improvements & Infrastructure | 240 | | | | | | | | | |
| 19 | Capitalized Equipment | 250 | | | | | | | | | |
| 20 | Construction in Progress | 260 | | | | | | | | | |
| 21 | Amount Available in Debt Service Funds | 340 | | | | | | | | | |
| 22 | Amount to be Provided for Payment on Long-Term Debt | 350 | | | | | | | | | |
| 23 | **Total Capital Assets** | | | | | | | | | | |
| 24 | **CURRENT LIABILITIES (400)** | | | | | | | | | | |
| 25 | Interfund Payables | 410 | | | | | | | | | |
| 26 | Intergovernmental Accounts Payable | 420 | | | | | | | | | |
| 27 | Other Payables | 430 | | | | | | | | | |
| 28 | Contracts Payable | 440 | | | | | | | | | |
| 29 | Loans Payable | 460 | | | | | | | | | |
| 30 | Salaries & Benefits Payable | 470 | | | | | | | | | |
| 31 | Payroll Deductions & Withholdings | 480 | | | | | | | | | |
| 32 | Deferred Revenues & Other Current Liabilities | 490 | | | | | | | | | |
| 33 | Due to Activity Fund Organizations | 493 | | | | | | | | | |
| 34 | **Total Current Liabilities** | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | **LONG-TERM LIABILITIES (500)** | | | | | | | | | | |
| 36 | Long-Term Debt Payable (General Obligation, Revenue, Other) | 511 | | | | | | | | | |
| 37 | **Total Long-Term Liabilities** | | | | | | | | | | |
| 38 | Reserved Fund Balance | 714 | | | | | | | | | |
| 39 | Unreserved Fund Balance | 730 | 14,479,526 | 2,907,068 | 236,160 | 513,165 | 1,105,372 | 1,060,043 | 1,207,848 | | 290,997 |
| 40 | Investment in General Fixed Assets | | | | | | | | | | |
| 41 | **Total Liabilities and Fund Balance** | | 14,479,526 | 2,907,068 | 236,160 | 513,165 | 1,105,372 | 1,060,043 | 1,207,848 | 0 | 290,997 |
| 42 | | | | | | | | | | | |
| 43 | **ASSETS /LIABILITIES for Student Activity Funds** | | | | | | | | | | |
| 44 | **CURRENT ASSETS (100) for Student Activity Funds** | | | | | | | | | | |
| 45 | Student Activity Fund Cash and Investments | 126 | 195,083 | | | | | | | | |
| 46 | **Total Student Activity Current Assets For Student Activity Funds** | | 195,083 | | | | | | | | |
| 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 | 195,083 | | | | | | | | |
| 50 | **Total Student Activity Liabilities and Fund Balance For Student Activity Funds** | | 195,083 | | | | | | | | |
| 51 | | | | | | | | | | | |
| 52 | **Total ASSETS /LIABILITIES District with Student Activity Funds** | | | | | | | | | | |
| 53 | **Total Current Assets District with Student Activity Funds** | | 14,674,609 | 2,907,068 | 236,160 | 513,165 | 1,105,372 | 1,060,043 | 1,207,848 | 0 | 290,997 |
| 54 | **Total Capital Assets District with Student Activity Funds** | | | | | | | | | | |
| 55 | **CURRENT LIABILITIES (400) District with Student Activity Funds** | | | | | | | | | | |
| 56 | **Total Current Liabilities District with Student Activity Funds** | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 57 | **LONG-TERM LIABILITIES (500) District with Student Activity Funds** | | | | | | | | | | |
| 58 | **Total Long-Term Liabilities District with Student Activity Funds** | | | | | | | | | 0 | 0 |
| 59 | Reserved Fund Balance District with Student Activity Funds | 714 | 195,083 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 290,997 |
| 60 | Unreserved Fund Balance District with Student Activity Funds | 730 | 14,479,526 | 2,907,068 | 236,160 | 513,165 | 1,105,372 | 1,060,043 | 1,207,848 | 0 | 290,997 |
| 61 | Investment in General Fixed Assets District with Student Activity Funds | | | | | | | | | | |
| 62 | **Total Liabilities and Fund Balance District with Student Activity Funds** | | 14,674,609 | 2,907,068 | 236,160 | 513,165 | 1,105,372 | 1,060,043 | 1,207,848 | 0 | 290,997 |

The accompanying notes are an integral part of these financial statements.

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

| | A | B | L | M | N |
|---|---|---|---|---|---|
| 1 | | | | Account Groups | |
| 2 | ASSETS (Enter Whole Dollars) | Acct. # | Agency Fund | General Fixed Assets | General Long-Term Debt |
| 3 | **CURRENT ASSETS (100)** | | | | |
| 4 | Cash (Accounts 111 through 115) [1] | | | | |
| 5 | Investments | 120 | | | |
| 6 | Taxes Receivable | 130 | | | |
| 7 | Interfund Receivables | 140 | | | |
| 8 | Intergovernmental Accounts Receivable | 150 | | | |
| 9 | Other Receivables | 160 | | | |
| 10 | Inventory | 170 | | | |
| 11 | Prepaid Items | 180 | | | |
| 12 | Other Current Assets (Describe & Itemize) | 190 | | | |
| 13 | **Total Current Assets** | | 0 | | |
| 14 | **CAPITAL ASSETS (200)** | | | | |
| 15 | Works of Art & Historical Treasures | 210 | | | |
| 16 | Land | 220 | | 3,057,838 | |
| 17 | Building & Building Improvements | 230 | | 25,598,534 | |
| 18 | Site Improvements & Infrastructure | 240 | | 3,915,019 | |
| 19 | Capitalized Equipment | 250 | | 9,921,668 | |
| 20 | Construction in Progress | 260 | | 795,659 | |
| 21 | Amount Available in Debt Service Funds | 340 | | | 236,160 |
| 22 | Amount to be Provided for Payment on Long-Term Debt | 350 | | | 7,457,449 |
| 23 | **Total Capital Assets** | | | 43,288,718 | 7,693,609 |
| 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 | | | 7,693,609 |
| 37 | **Total Long-Term Liabilities** | | | | 7,693,609 |
| 38 | Reserved Fund Balance | 714 | | | |
| 39 | Unreserved Fund Balance | 730 | | | |
| 40 | Investment in General Fixed Assets | | | 43,288,718 | |
| 41 | **Total Liabilities and Fund Balance** | | 0 | 43,288,718 | 7,693,609 |
| 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** | | | 43,288,718 | 7,693,609 |
| 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** | | | | 7,693,609 |
| 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 | | | 43,288,718 | |
| 62 | **Total Liabilities and Fund Balance District with Student Activity Funds** | | 0 | 43,288,718 | 7,693,609 |

The accompanying notes are an integral part of these financial statements.

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

| | A | B | C | D | E | F | G | H | I | J | K |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| 2 | Description (Enter Whole Dollars) | Acct # | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 3 | **RECEIPTS/REVENUES** | | | | | | | | | | |
| 4 | **LOCAL SOURCES** | 1000 | 4,449,278 | 1,815,246 | 659,336 | 309,596 | 552,290 | 1,174,302 | 56,493 | 0 | 61,573 |
| 5 | **FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT** | 2000 | 0 | 0 | | 0 | 0 | | | | |
| 6 | **STATE SOURCES** | 3000 | 6,041,889 | 808,708 | 0 | 350,782 | 0 | 0 | 0 | 0 | 0 |
| 7 | **FEDERAL SOURCES** | 4000 | 1,687,326 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | Total Direct Receipts/Revenues | | 12,178,493 | 2,623,954 | 659,336 | 660,378 | 552,290 | 1,174,302 | 56,493 | 0 | 61,573 |
| 9 | *Receipts/Revenues for "On Behalf" Payments* [2] | 3998 | 3,588,675 | | | | | | | | |
| 10 | Total Receipts/Revenues | | 15,767,168 | 2,623,954 | 659,336 | 660,378 | 552,290 | 1,174,302 | 56,493 | 0 | 61,573 |
| 11 | **DISBURSEMENTS/EXPENDITURES** | | | | | | | | | | |
| 12 | **Instruction** | 1000 | 6,864,155 | | | | 165,827 | | | 0 | |
| 13 | **Support Services** | 2000 | 3,142,798 | 1,742,338 | | 772,918 | 323,510 | 2,832,439 | | 0 | 21,931 |
| 14 | **Community Services** | 3000 | 4,117 | 0 | | 0 | 0 | | | 0 | |
| 15 | **Payments to Other Districts & Governmental Units** | 4000 | 1,103,713 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 16 | **Debt Service** | 5000 | 0 | 975 | 659,352 | 0 | 0 | | | 0 | 2,937 |
| 17 | Total Direct Disbursements/Expenditures | | 11,114,783 | 1,743,313 | 659,352 | 772,918 | 489,337 | 2,832,439 | | 0 | 24,868 |
| 18 | *Disbursements/Expenditures for "On Behalf" Payments* [2] | 4180 | 3,588,675 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 19 | Total Disbursements/Expenditures | | 14,703,458 | 1,743,313 | 659,352 | 772,918 | 489,337 | 2,832,439 | | 0 | 24,868 |
| 20 | Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures [3] | | 1,063,710 | 880,641 | (16) | (112,540) | 62,953 | (1,658,137) | 56,493 | 0 | 36,705 |
| 21 | **OTHER SOURCES/USES OF FUNDS** | | | | | | | | | | |
| 22 | **OTHER SOURCES OF FUNDS (7000)** | | | | | | | | | | |
| 23 | **PERMANENT TRANSFER FROM VARIOUS FUNDS** | | | | | | | | | | |
| 24 | Abolishment of the Working Cash Fund [12] | 7110 | | | | | | | | | |
| 25 | Abatement of the Working Cash Fund [12] | 7110 | | | | | | | | | |
| 26 | Transfer of Working Cash Fund Interest | 7120 | | | | | | | | | |
| 27 | Transfer Among Funds | 7130 | | | | | | | | | |
| 28 | Transfer of Interest | 7140 | | | | | | | | | |
| 29 | Transfer from Capital Project Fund to O&M Fund | 7150 | | | | | | | | | |
| 30 | Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund [4] | 7160 | | | | | | | | | |
| 31 | Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund [5] | 7170 | | | | | | | | | |
| 32 | **SALE OF BONDS (7200)** | | | | | | | | | | |
| 33 | Principal on Bonds Sold | 7210 | | | | | | 2,242,000 | | | |
| 34 | Premium on Bonds Sold | 7220 | | | | | | | | | |
| 35 | Accrued Interest on Bonds Sold | 7230 | | | | | | | | | |
| 36 | Sale or Compensation for Fixed Assets [6] | 7300 | | | | | | | | | |
| 37 | Transfer to Debt Service to Pay Principal on Leases[13] | 7400 | | | 0 | | | | | | |
| 38 | Transfer to Debt Service to Pay Interest on Leases[13] | 7500 | | | 0 | | | | | | |
| 39 | Transfer to Debt Service to Pay Principal on Revenue Bonds | 7600 | | | 0 | | | | | | |
| 40 | Transfer to Debt Service Fund to Pay Interest on Revenue Bonds | 7700 | | | 0 | | | | | | |
| 41 | Transfer to Capital Projects Fund | 7800 | | | | | | 0 | | | |
| 42 | ISBE Loan Proceeds | 7900 | | | | | | | | | |
| 43 | Other Sources Not Classified Elsewhere | 7990 | | | | | | | | | |
| 44 | Total Other Sources of Funds | | 0 | 0 | 0 | 0 | 0 | 2,242,000 | 0 | 0 | 0 |

The accompanying notes are an integral part of these financial statements.

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

| | A | B | C | D | E | F | G | H | I | J | K |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| 2 | Description (Enter Whole Dollars) | Acct # | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 45 | **OTHER USES OF FUNDS (8000)** | | | | | | | | | | |
| 46 | **PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)** | | | | | | | | | | |
| 47 | Abolishment or Abatement of the Working Cash Fund [12] | 8110 | | | | | | | 0 | | |
| 48 | Transfer of Working Cash Fund Interest [12] | 8120 | | | | | | | 0 | | |
| 49 | Transfer Among Funds | 8130 | | | | | | | | | |
| 50 | Transfer of Interest | 8140 | | | | | | | | | |
| 51 | Transfer from Capital Project Fund to O&M Fund | 8150 | | | | | | 0 | | | |
| 52 | Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund [4] | 8160 | | | | | | | | | 0 |
| 53 | Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund [5] | 8170 | | | | | | | | | 0 |
| 54 | Taxes Pledged to Pay Principal on Leases[13] | 8410 | | | | | | | | | |
| 55 | Grants/Reimbursements Pledged to Pay Principal on Leases[13] | 8420 | | | | | | | | | |
| 56 | Other Revenues Pledged to Pay Principal on Leases[13] | 8430 | | | | | | | | | |
| 57 | Fund Balance Transfers Pledged to Pay Principal on Leases[13] | 8440 | | | | | | | | | |
| 58 | Taxes Pledged to Pay Interest on Leases[13] | 8510 | | | | | | | | | |
| 59 | Grants/Reimbursements Pledged to Pay Interest on Leases[13] | 8520 | | | | | | | | | |
| 60 | Other Revenues Pledged to Pay Interest on Leases[13] | 8530 | | | | | | | | | |
| 61 | Fund Balance Transfers Pledged to Pay Interest on Leases[13] | 8540 | | | | | | | | | |
| 62 | Taxes Pledged to Pay Principal on Revenue Bonds | 8610 | | | | | | | | | |
| 63 | Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds | 8620 | | | | | | | | | |
| 64 | Other Revenues Pledged to Pay Principal on Revenue Bonds | 8630 | | | | | | | | | |
| 65 | Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds | 8640 | | | | | | | | | |
| 66 | Taxes Pledged to Pay Interest on Revenue Bonds | 8710 | | | | | | | | | |
| 67 | Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds | 8720 | | | | | | | | | |
| 68 | Other Revenues Pledged to Pay Interest on Revenue Bonds | 8730 | | | | | | | | | |
| 69 | Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds | 8740 | | | | | | | | | |
| 70 | Taxes Transferred to Pay for Capital Projects | 8810 | | | | | | | | | |
| 71 | Grants/Reimbursements Pledged to Pay for Capital Projects | 8820 | | | | | | | | | |
| 72 | Other Revenues Pledged to Pay for Capital Projects | 8830 | | | | | | | | | |
| 73 | Fund Balance Transfers Pledged to Pay for Capital Projects | 8840 | | | | | | | | | |
| 74 | Transfer to Debt Service Fund to Pay Principal on ISBE Loans | 8910 | | | | | | | | | |
| 75 | Other Uses Not Classified Elsewhere | 8990 | | | | | | | | | |
| 76 | **Total Other Uses of Funds** | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 77 | **Total Other Sources/Uses of Funds** | | 0 | 0 | 0 | 0 | 0 | 2,242,000 | 0 | 0 | 0 |
| 78 | Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds | | 1,063,710 | 880,641 | (16) | (112,540) | 62,953 | 583,863 | 56,493 | 0 | 36,705 |
| 79 | **Fund Balances without Student Activity Funds - July 1, 2024** | | 13,415,816 | 2,026,427 | 236,176 | 625,705 | 1,042,419 | 476,180 | 1,151,355 | 0 | 254,292 |
| 80 | Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize) | | | | | | | | | | |
| 81 | **Fund Balances without Student Activity Funds - June 30, 2025** | | 14,479,526 | 2,907,068 | 236,160 | 513,165 | 1,105,372 | 1,060,043 | 1,207,848 | 0 | 290,997 |
| 84 | | | | | | | | | | | |
| 85 | **Student Activity Fund Balance - July 1, 2024** | | 193,131 | | | | | | | | |
| 86 | **RECEIPTS/REVENUES -Student Activity Funds** | | | | | | | | | | |
| 87 | **Total Student Activity Direct Receipts/Revenues** | 1799 | 337,725 | | | | | | | | |
| 88 | **DISBURSEMENTS/EXPENDITURES -Students Activity Funds** | | | | | | | | | | |
| 89 | **Total Student Activity Disbursements/Expenditures** | 1999 | 335,773 | | | | | | | | |
| 90 | **Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures** [3] | | 1,952 | | | | | | | | |
| 91 | **Student Activity Fund Balance - June 30, 2025** | | 195,083 | | | | | | | | |

The accompanying notes are an integral part of these financial statements.

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

| | A | B | C | D | E | F | G | H | I | J | K |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| 2 | Description (Enter Whole Dollars) | Acct # | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 92 | | | | | | | | | | | |
| 93 | **RECEIPTS/REVENUES (with Student Activity Funds)** | | | | | | | | | | |
| 94 | **LOCAL SOURCES** | 1000 | 4,787,003 | 1,815,246 | 659,336 | 309,596 | 552,290 | 1,174,302 | 56,493 | 0 | 61,573 |
| 95 | **FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT** | 2000 | 0 | 0 | | 0 | 0 | | | | |
| 96 | **STATE SOURCES** | 3000 | 6,041,889 | 808,708 | 0 | 350,782 | 0 | 0 | 0 | 0 | 0 |
| 97 | **FEDERAL SOURCES** | 4000 | 1,687,326 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 98 | Total Direct Receipts/Revenues | | 12,516,218 | 2,623,954 | 659,336 | 660,378 | 552,290 | 1,174,302 | 56,493 | 0 | 61,573 |
| 99 | *Receipts/Revenues for "On Behalf" Payments* [2] | 3998 | 3,588,675 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 100 | Total Receipts/Revenues | | 16,104,893 | 2,623,954 | 659,336 | 660,378 | 552,290 | 1,174,302 | 56,493 | 0 | 61,573 |
| 101 | **DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)** | | | | | | | | | | |
| 102 | **Instruction** | 1000 | 7,199,928 | | | | 165,827 | | | 0 | |
| 103 | **Support Services** | 2000 | 3,142,798 | 1,742,338 | | 772,918 | 323,510 | 2,832,439 | | 0 | 21,931 |
| 104 | **Community Services** | 3000 | 4,117 | 0 | | 0 | 0 | | | | |
| 105 | **Payments to Other Districts & Governmental Units** | 4000 | 1,103,713 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 106 | **Debt Service** | 5000 | 0 | 975 | 659,352 | 0 | 0 | | | 0 | 2,937 |
| 107 | Total Direct Disbursements/Expenditures | | 11,450,556 | 1,743,313 | 659,352 | 772,918 | 489,337 | 2,832,439 | | 0 | 24,868 |
| 108 | *Disbursements/Expenditures for "On Behalf" Payments* [2] | 4180 | 3,588,675 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 109 | Total Disbursements/Expenditures | | 15,039,231 | 1,743,313 | 659,352 | 772,918 | 489,337 | 2,832,439 | | 0 | 24,868 |
| 110 | Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures [3] | | 1,065,662 | 880,641 | (16) | (112,540) | 62,953 | (1,658,137) | 56,493 | 0 | 36,705 |
| 111 | **OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)** | | | | | | | | | | |
| 112 | **OTHER SOURCES OF FUNDS (7000)** | | | | | | | | | | |
| 113 | Total Other Sources of Funds | | 0 | 0 | 0 | 0 | 0 | 2,242,000 | 0 | 0 | 0 |
| 114 | **OTHER USES OF FUNDS (8000)** | | | | | | | | | | |
| 115 | Total Other Uses of Funds | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 116 | Total Other Sources/Uses of Funds | | 0 | 0 | 0 | 0 | 0 | 2,242,000 | 0 | 0 | 0 |
| 117 | Fund Balances (All sources with Student Activity Funds) - June 30, 2025 | | 14,674,609 | 2,907,068 | 236,160 | 513,165 | 1,105,372 | 1,060,043 | 1,207,848 | 0 | 290,997 |

The accompanying notes are an integral part of these financial statements.

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

| | A | B | C | D | E | F | G | H | I | J | K |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| 2 | Description (Enter Whole Dollars) | Acct # | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 3 | **RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)** | | | | | | | | | | |
| 4 | **AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY** | **1100** | | | | | | | | | |
| 5 | Designated Purposes Levies (1110-1120) [7] | | 3,668,138 | 966,265 | 658,400 | 303,386 | 236,596 | | 56,414 | | 61,487 |
| 6 | Leasing Purposes Levy [8] | 1130 | | | | | | | | | |
| 7 | Special Education Purposes Levy | 1140 | 49,607 | | | | | | | | |
| 8 | FICA/Medicare Only Purposes Levies | 1150 | | | | | 278,897 | | | | |
| 9 | Area Vocational Construction Purposes Levy | 1160 | | | | | | | | | |
| 10 | Summer School Purposes Levy | 1170 | | | | | | | | | |
| 11 | Other Tax Levies (Describe & Itemize) | 1190 | 5,211 | 1,354 | 936 | 465 | 722 | | 79 | | 86 |
| 12 | **Total Ad Valorem Taxes Levied By District** | | 3,722,956 | 967,619 | 659,336 | 303,851 | 516,215 | 0 | 56,493 | 0 | 61,573 |
| 13 | **PAYMENTS IN LIEU OF TAXES** | **1200** | | | | | | | | | |
| 14 | Mobile Home Privilege Tax | 1210 | | | | | | | | | |
| 15 | Payments from Local Housing Authorities | 1220 | | | | | | | | | |
| 16 | Corporate Personal Property Replacement Taxes [9] | 1230 | 332,316 | | | | 36,075 | | | | |
| 17 | Other Payments in Lieu of Taxes (Describe & Itemize) | 1290 | | | | | | | | | |
| 18 | **Total Payments in Lieu of Taxes** | | 332,316 | 0 | 0 | 0 | 36,075 | 0 | 0 | 0 | 0 |
| 19 | **TUITION** | **1300** | | | | | | | | | |
| 20 | Regular - Tuition from Pupils or Parents (In State) | 1311 | | | | | | | | | |
| 21 | Regular - Tuition from Other Districts (In State) | 1312 | | | | | | | | | |
| 22 | Regular - Tuition from Other Sources (In State) | 1313 | | | | | | | | | |
| 23 | Regular - Tuition from Other Sources (Out of State) | 1314 | | | | | | | | | |
| 24 | Summer Sch - Tuition from Pupils or Parents (In State) | 1321 | | | | | | | | | |
| 25 | Summer Sch - Tuition from Other Districts (In State) | 1322 | | | | | | | | | |
| 26 | Summer Sch - Tuition from Other Sources (In State) | 1323 | | | | | | | | | |
| 27 | Summer Sch - Tuition from Other Sources (Out of State) | 1324 | | | | | | | | | |
| 28 | CTE - Tuition from Pupils or Parents (In State) | 1331 | | | | | | | | | |
| 29 | CTE - Tuition from Other Districts (In State) | 1332 | | | | | | | | | |
| 30 | CTE - Tuition from Other Sources (In State) | 1333 | | | | | | | | | |
| 31 | CTE - Tuition from Other Sources (Out of State) | 1334 | | | | | | | | | |
| 32 | Special Ed - Tuition from Pupils or Parents (In State) | 1341 | | | | | | | | | |
| 33 | Special Ed - Tuition from Other Districts (In State) | 1342 | | | | | | | | | |
| 34 | Special Ed - Tuition from Other Sources (In State) | 1343 | 45,739 | | | | | | | | |
| 35 | Special Ed - Tuition from Other Sources (Out of State) | 1344 | | | | | | | | | |
| 36 | Adult - Tuition from Pupils or Parents (In State) | 1351 | | | | | | | | | |
| 37 | Adult - Tuition from Other Districts (In State) | 1352 | | | | | | | | | |
| 38 | Adult - Tuition from Other Sources (In State) | 1353 | | | | | | | | | |
| 39 | Adult - Tuition from Other Sources (Out of State) | 1354 | | | | | | | | | |
| 40 | **Total Tuition** | | 45,739 | | | | | | | | |

The accompanying notes are an integral part of these financial statements.

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

| | A | B | C | D | E | F | G | H | I | J | K |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| 2 | Description (Enter Whole Dollars) | Acct # | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 41 | **TRANSPORTATION FEES** | **1400** | | | | | | | | | |
| 42 | Regular -Transp Fees from Pupils or Parents (In State) | 1411 | | | | | | | | | |
| 43 | Regular - Transp Fees from Other Districts (In State) | 1412 | | | | | | | | | |
| 44 | Regular - Transp Fees from Other Sources (In State) | 1413 | | | | | | | | | |
| 45 | Regular - Transp Fees from Co-curricular Activities (In State) | 1415 | | | | | | | | | |
| 46 | Regular Transp Fees from Other Sources (Out of State) | 1416 | | | | | | | | | |
| 47 | Summer Sch - Transp. Fees from Pupils or Parents (In State) | 1421 | | | | | | | | | |
| 48 | Summer Sch - Transp. Fees from Other Districts (In State) | 1422 | | | | | | | | | |
| 49 | Summer Sch - Transp. Fees from Other Sources (In State) | 1423 | | | | | | | | | |
| 50 | Summer Sch - Transp. Fees from Other Sources (Out of State) | 1424 | | | | | | | | | |
| 51 | CTE - Transp Fees from Pupils or Parents (In State) | 1431 | | | | | | | | | |
| 52 | CTE - Transp Fees from Other Districts (In State) | 1432 | | | | | | | | | |
| 53 | CTE - Transp Fees from Other Sources (In State) | 1433 | | | | | | | | | |
| 54 | CTE - Transp Fees from Other Sources (Out of State) | 1434 | | | | | | | | | |
| 55 | Special Ed - Transp Fees from Pupils or Parents (In State) | 1441 | | | | | | | | | |
| 56 | Special Ed - Transp Fees from Other Districts (In State) | 1442 | | | | | | | | | |
| 57 | Special Ed - Transp Fees from Other Sources (In State) | 1443 | | | | | | | | | |
| 58 | Special Ed - Transp Fees from Other Sources (Out of State) | 1444 | | | | | | | | | |
| 59 | Adult - Transp Fees from Pupils or Parents (In State) | 1451 | | | | | | | | | |
| 60 | Adult - Transp Fees from Other Districts (In State) | 1452 | | | | | | | | | |
| 61 | Adult - Transp Fees from Other Sources (In State) | 1453 | | | | | | | | | |
| 62 | Adult - Transp Fees from Other Sources (Out of State) | 1454 | | | | | | | | | |
| 63 | **Total Transportation Fees** | | | | | 0 | | | | | |
| 64 | **EARNINGS ON INVESTMENTS** | **1500** | | | | | | | | | |
| 65 | Interest on Investments | 1510 | | 810,932 | | | | | | | |
| 66 | Gain or Loss on Sale of Investments | 1520 | | | | | | | | | |
| 67 | Unrealized Gain or Loss on Investments | 1530 | | | | | | | | | |
| 68 | **Total Earnings on Investments** | | 0 | 810,932 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 69 | **FOOD SERVICE** | **1600** | | | | | | | | | |
| 70 | Sales to Pupils - Lunch | 1611 | 172,453 | | | | | | | | |
| 71 | Sales to Pupils - Breakfast | 1612 | | | | | | | | | |
| 72 | Sales to Pupils - A la Carte | 1613 | | | | | | | | | |
| 73 | Sales to Pupils - Other (Describe & Itemize) | 1614 | | | | | | | | | |
| 74 | Sales to Adults | 1620 | 273 | | | | | | | | |
| 75 | Other Food Service (Describe & Itemize) | 1690 | | | | | | | | | |
| 76 | **Total Food Service** | | 172,726 | | | | | | | | |
| 77 | **DISTRICT/SCHOOL ACTIVITY INCOME** | **1700** | | | | | | | | | |
| 78 | Admissions - Athletic | 1711 | 31,978 | | | | | | | | |
| 79 | Admissions - Other (Describe & Itemize) | 1719 | | | | | | | | | |
| 80 | Fees | 1720 | 61,730 | | | | | | | | |
| 81 | Book Store Sales | 1730 | | | | | | | | | |
| 82 | Other District/School Activity Revenue (Describe & Itemize) | 1790 | 7,400 | | | | | | | | |
| 83 | Student Activity Funds Revenues | 1799 | 337,725 | | | | | | | | |
| 84 | **Total District/School Activity Income (without Student Activity Funds)** | | 101,108 | 0 | | | | | | | |
| 85 | **Total District/School Activity Income (with Student Activity Funds)** | | 438,833 | | | | | | | | |

The accompanying notes are an integral part of these financial statements.

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

| | A | B | C | D | E | F | G | H | I | J | K |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| 2 | Description (Enter Whole Dollars) | Acct # | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 86 | **TEXTBOOK INCOME** | 1800 | | | | | | | | | |
| 87 | Rentals - Regular Textbooks | 1811 | 66,889 | | | | | | | | |
| 88 | Rentals - Summer School Textbooks | 1812 | | | | | | | | | |
| 89 | Rentals - Adult/Continuing Education Textbooks | 1813 | | | | | | | | | |
| 90 | Rentals - Other (Describe & Itemize) | 1819 | | | | | | | | | |
| 91 | Sales - Regular Textbooks | 1821 | | | | | | | | | |
| 92 | Sales - Summer School Textbooks | 1822 | | | | | | | | | |
| 93 | Sales - Adult/Continuing Education Textbooks | 1823 | | | | | | | | | |
| 94 | Sales - Other (Describe & Itemize) | 1829 | | | | | | | | | |
| 95 | Other (Describe & Itemize) | 1890 | | | | | | | | | |
| 96 | **Total Textbook Income** | | 66,889 | | | | | | | | |
| 97 | **OTHER REVENUE FROM LOCAL SOURCES** | 1900 | | | | | | | | | |
| 98 | Rentals | 1910 | | 10,937 | | | | | | | |
| 99 | Contributions and Donations from Private Sources | 1920 | | | | | | | | | |
| 100 | Impact Fees from Municipal or County Governments | 1930 | | | | | | | | | |
| 101 | Services Provided Other Districts | 1940 | | | | | | | | | |
| 102 | Refund of Prior Years' Expenditures | 1950 | | | | | | | | | |
| 103 | Payments of Surplus Moneys from TIF Districts | 1960 | | | | | | | | | |
| 104 | Drivers' Education Fees | 1970 | 5,409 | | | | | | | | |
| 105 | Proceeds from Vendors' Contracts | 1980 | | | | | | 1,151,061 | | | |
| 106 | School Facility Occupation Tax Proceeds | 1983 | | | | | | | | | |
| 107 | Payment from Other Districts | 1991 | | | | | | | | | |
| 108 | Sale of Vocational Projects | 1992 | | | | | | | | | |
| 109 | Other Local Fees (Describe & Itemize) | 1993 | | | | | | | | | |
| 110 | Other Local Revenues (Describe & Itemize) | 1999 | 2,135 | 25,758 | | 5,745 | | 23,241 | | | |
| 111 | **Total Other Revenue from Local Sources** | | 7,544 | 36,695 | 0 | 5,745 | 0 | 1,174,302 | 0 | 0 | 0 |
| 112 | **Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)** | 1000 | 4,449,278 | 1,815,246 | 659,336 | 309,596 | 552,290 | 1,174,302 | 56,493 | 0 | 61,573 |
| 113 | **Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)** | 1000 | 4,787,003 | | | | | | | | |
| 114 | **FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)** | | | | | | | | | | |
| 115 | Flow-through Revenue from State Sources | 2100 | | | | | | | | | |
| 116 | Flow-through Revenue from Federal Sources | 2200 | | | | | | | | | |
| 117 | Other Flow-Through (Describe & Itemize) | 2300 | | | | | | | | | |
| 118 | **Total Flow-Through Receipts/Revenues from One District to Another District** | 2000 | 0 | 0 | | 0 | 0 | | | | |
| 119 | **RECEIPTS/REVENUES FROM STATE SOURCES (3000)** | | | | | | | | | | |
| 120 | **UNRESTRICTED GRANTS-IN-AID (3001-3099)** | | | | | | | | | | |
| 121 | Evidence Based Funding Formula (Section 18-8.15) | 3001 | 5,563,858 | 758,708 | | | | | | | |
| 122 | Reorganization Incentives (Accounts 3005-3021) | 3005 | | | | | | | | | |
| 123 | General State Aid - Fast Growth District Grant | 3030 | | | | | | | | | |
| 124 | Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize) | 3099 | | | | | | | | | |
| 125 | **Total Unrestricted Grants-In-Aid** | | 5,563,858 | 758,708 | 0 | 0 | 0 | 0 | | 0 | 0 |

The accompanying notes are an integral part of these financial statements.

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

| | A | B | C | D | E | F | G | H | I | J | K |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| 2 | Description (Enter Whole Dollars) | Acct # | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 126 | **RESTRICTED GRANTS-IN-AID (3100 - 3900)** | | | | | | | | | | |
| 127 | **SPECIAL EDUCATION** | | | | | | | | | | |
| 128 | Special Education - Private Facility Tuition | 3100 | | | | | | | | | |
| 129 | Special Education - Funding for Children Requiring Sp Ed Services | 3105 | | | | | | | | | |
| 130 | Special Education - Personnel | 3110 | | | | | | | | | |
| 131 | Special Education - Orphanage - Individual | 3120 | 80,973 | | | | | | | | |
| 132 | Special Education - Orphanage - Summer Individual | 3130 | | | | | | | | | |
| 133 | Special Education - Summer School | 3145 | | | | | | | | | |
| 134 | Special Education - Other (Describe & Itemize) | 3199 | | | | | | | | | |
| 135 | **Total Special Education** | | 80,973 | 0 | | 0 | | | | | |
| 136 | **CAREER AND TECHNICAL EDUCATION (CTE)** | | | | | | | | | | |
| 137 | CTE - Technical Education - Tech Prep | 3200 | | | | | | | | | |
| 138 | CTE - Secondary Program Improvement (CTEI) | 3220 | 30,000 | | | | | | | | |
| 139 | CTE - WECEP | 3225 | | | | | | | | | |
| 140 | CTE - Agriculture Education | 3235 | 19,413 | | | | | | | | |
| 141 | CTE - Instructor Practicum | 3240 | | | | | | | | | |
| 142 | CTE - Student Organizations | 3270 | | | | | | | | | |
| 143 | CTE - Other (Describe & Itemize) | 3299 | | | | | | | | | |
| 144 | **Total Career and Technical Education** | | 49,413 | 0 | | | 0 | | | | |
| 145 | **BILINGUAL EDUCATION** | | | | | | | | | | |
| 146 | Bilingual Ed - Downstate - TPI and TBE | 3305 | | | | | | | | | |
| 147 | Bilingual Education Downstate - Transitional Bilingual Education | 3310 | | | | | | | | | |
| 148 | **Total Bilingual Ed** | | 0 | | | | 0 | | | | |
| 149 | State Free Lunch & Breakfast | 3360 | 2,691 | | | | | | | | |
| 150 | School Breakfast Initiative | 3365 | | | | | | | | | |
| 151 | Driver Education | 3370 | 10,874 | | | | | | | | |
| 152 | Adult Ed (from ICCB) | 3410 | | | | | | | | | |
| 153 | Adult Ed - Other (Describe & Itemize) | 3499 | | | | | | | | | |
| 154 | **TRANSPORTATION** | | | | | | | | | | |
| 155 | Transportation - Regular and Vocational | 3500 | | | | 258,158 | | | | | |
| 156 | Transportation - Special Education | 3510 | | | | 92,624 | | | | | |
| 157 | Transportation - Other (Describe & Itemize) | 3599 | | | | | | | | | |
| 158 | **Total Transportation** | | 0 | 0 | | 350,782 | 0 | | | | |
| 159 | Learning Improvement - Change Grants | 3610 | | | | | | | | | |
| 160 | Scientific Literacy | 3660 | | | | | | | | | |
| 161 | Truant Alternative/Optional Education | 3695 | | | | | | | | | |
| 162 | Early Childhood - Block Grant | 3705 | 333,218 | | | | | | | | |
| 163 | Chicago General Education Block Grant | 3766 | | | | | | | | | |
| 164 | Chicago Educational Services Block Grant | 3767 | | | | | | | | | |
| 165 | School Safety & Educational Improvement Block Grant | 3775 | | | | | | | | | |
| 166 | Technology - Technology for Success | 3780 | | | | | | | | | |
| 167 | State Charter Schools | 3815 | | | | | | | | | |
| 168 | Extended Learning Opportunities - Summer Bridges | 3825 | | | | | | | | | |
| 169 | Infrastructure Improvements - Planning/Construction | 3920 | | | | | | | | | |
| 170 | School Infrastructure - Maintenance Projects | 3925 | | 50,000 | | | | | | | |
| 171 | Other Restricted Revenue from State Sources (Describe & Itemize) | 3999 | 862 | | | | | | | | |
| 172 | **Total Restricted Grants-In-Aid** | | 478,031 | 50,000 | 0 | 350,782 | 0 | 0 | 0 | 0 | 0 |
| 173 | **Total Receipts from State Sources** | 3000 | 6,041,889 | 808,708 | 0 | 350,782 | 0 | 0 | 0 | 0 | 0 |

The accompanying notes are an integral part of these financial statements.

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

| | A | B | C | D | E | F | G | H | I | J | K |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| 2 | Description (Enter Whole Dollars) | Acct # | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 174 | **RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)** | | | | | | | | | | |
| 175 | **UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)** | | | | | | | | | | |
| 176 | Federal Impact Aid | 4001 | | | | | | | | | |
| 177 | Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize) | 4009 | | | | | | | | | |
| 178 | **Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt** | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 179 | **RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)** | | | | | | | | | | |
| 180 | Head Start | 4045 | | | | | | | | | |
| 181 | Construction (Impact Aid) | 4050 | | | | | | | | | |
| 182 | MAGNET | 4060 | | | | | | | | | |
| 183 | Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize) | 4090 | | | | | | | | | |
| 184 | **Total Restricted Grants-In-Aid Received Directly from Federal Govt** | | 0 | 0 | | 0 | 0 | 0 | | | 0 |
| 185 | **RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)** | | | | | | | | | | |
| 186 | **TITLE V** | | | | | | | | | | |
| 187 | Title V - Innovation and Flexibility Formula | 4100 | | | | | | | | | |
| 188 | Title V - District Projects | 4105 | | | | | | | | | |
| 189 | Title V - Rural Education Initiative (REI) | 4107 | | | | | | | | | |
| 190 | Title V - Other (Describe & Itemize) | 4199 | | | | | | | | | |
| 191 | **Total Title V** | | 0 | 0 | | 0 | 0 | | | | |
| 192 | **FOOD SERVICE** | | | | | | | | | | |
| 193 | Breakfast Start-Up Expansion | 4200 | | | | | | | | | |
| 194 | National School Lunch Program | 4210 | 218,640 | | | | | | | | |
| 195 | Special Milk Program | 4215 | | | | | | | | | |
| 196 | School Breakfast Program | 4220 | 44,514 | | | | | | | | |
| 197 | Summer Food Service Program | 4225 | | | | | | | | | |
| 198 | Child and Adult Care Food Program | 4226 | | | | | | | | | |
| 199 | Fresh Fruits & Vegetables | 4240 | | | | | | | | | |
| 200 | Food Service - Other (Describe & Itemize) | 4299 | | | | | | | | | |
| 201 | **Total Food Service** | | 263,154 | | | | 0 | | | | |
| 202 | **TITLE I** | | | | | | | | | | |
| 203 | Title I - Low Income | 4300 | 219,092 | | | | | | | | |
| 204 | Title I - Low Income - Neglected, Private | 4305 | | | | | | | | | |
| 205 | Title I - Migrant Education | 4340 | | | | | | | | | |
| 206 | Title I - Other (Describe & Itemize) | 4399 | 88,922 | | | | | | | | |
| 207 | **Total Title I** | | 308,014 | 0 | | 0 | 0 | | | | |
| 208 | **TITLE IV** | | | | | | | | | | |
| 209 | Title IV - Student Support & Academic Enrichment Grant | 4400 | | | | | | | | | |
| 210 | Title IV - Part A -- Student Support & Academic Enrichment Grants Safe and Drug Free Schools | 4415 | 3,223 | | | | | | | | |
| 211 | Title IV - 21st Century Comm Learning Centers | 4421 | | | | | | | | | |
| 212 | Title IV - Other (Describe & Itemize) | 4499 | | | | | | | | | |
| 213 | **Total Title IV** | | 3,223 | 0 | | 0 | 0 | | | | |
| 214 | **FEDERAL - SPECIAL EDUCATION** | | | | | | | | | | |
| 215 | Fed - Spec Education - Preschool Flow-Through | 4600 | 20,518 | | | | | | | | |
| 216 | Fed - Spec Education - Preschool Discretionary | 4605 | | | | | | | | | |
| 217 | Fed - Spec Education - IDEA - Flow Through | 4620 | 301,186 | | | | | | | | |
| 218 | Fed - Spec Education - IDEA - Room & Board | 4625 | | | | | | | | | |
| 219 | Fed - Spec Education - IDEA - Discretionary | 4630 | | | | | | | | | |
| 220 | Fed - Spec Education - IDEA - Other (Describe & Itemize) | 4699 | | | | | | | | | |
| 221 | **Total Federal - Special Education** | | 321,704 | 0 | | 0 | 0 | | | | |
| 222 | **CTE - PERKINS** | | | | | | | | | | |

The accompanying notes are an integral part of these financial statements.

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

| | A | B | C | D | E | F | G | H | I | J | K |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| 2 | Description (Enter Whole Dollars) | Acct # | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 223 | CTE - Perkins - Title IIIE - Tech Prep | 4770 | | | | | | | | | |
| 224 | CTE - Other (Describe & Itemize) | 4799 | | | | | | | | | |
| 225 | Total CTE - Perkins | | 0 | 0 | | | 0 | | | | |

The accompanying notes are an integral part of these financial statements.

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

| | A | B | C | D | E | F | G | H | I | J | K |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| 2 | Description (Enter Whole Dollars) | Acct # | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 226 | Federal - Adult Education | 4810 | | | | | | | | | |
| 227 | ARRA - General State Aid - Education Stabilization | 4850 | | | | | | | | | |
| 228 | ARRA - Title I - Low Income | 4851 | | | | | | | | | |
| 229 | ARRA - Title I - Neglected, Private | 4852 | | | | | | | | | |
| 230 | ARRA - Title I - Delinquent, Private | 4853 | | | | | | | | | |
| 231 | ARRA - Title I - School Improvement (Part A) | 4854 | | | | | | | | | |
| 232 | ARRA - Title I - School Improvement (Section 1003g) | 4855 | | | | | | | | | |
| 233 | ARRA - IDEA - Part B - Preschool | 4856 | | | | | | | | | |
| 234 | ARRA - IDEA - Part B - Flow-Through | 4857 | | | | | | | | | |
| 235 | ARRA - Title IID - Technology-Formula | 4860 | | | | | | | | | |
| 236 | ARRA - Title IID - Technology-Competitive | 4861 | | | | | | | | | |
| 237 | ARRA - McKinney - Vento Homeless Education | 4862 | | | | | | | | | |
| 238 | ARRA - Child Nutrition Equipment Assistance | 4863 | | | | | | | | | |
| 239 | Impact Aid Formula Grants | 4864 | | | | | | | | | |
| 240 | Impact Aid Competitive Grants | 4865 | | | | | | | | | |
| 241 | Qualified Zone Academy Bond Tax Credits | 4866 | | | | | | | | | |
| 242 | Qualified School Construction Bond Credits | 4867 | | | | | | | | | |
| 243 | Build America Bond Tax Credits | 4868 | | | | | | | | | |
| 244 | Build America Bond Interest Reimbursement | 4869 | | | | | | | | | |
| 245 | ARRA - General State Aid - Other Govt Services Stabilization | 4870 | | | | | | | | | |
| 246 | Other ARRA Funds - II | 4871 | | | | | | | | | |
| 247 | Other ARRA Funds - III | 4872 | | | | | | | | | |
| 248 | Other ARRA Funds - IV | 4873 | | | | | | | | | |
| 249 | Other ARRA Funds - V | 4874 | | | | | | | | | |
| 250 | ARRA - Early Childhood | 4875 | | | | | | | | | |
| 251 | Other ARRA Funds VII | 4876 | | | | | | | | | |
| 252 | Other ARRA Funds VIII | 4877 | | | | | | | | | |
| 253 | Other ARRA Funds IX | 4878 | | | | | | | | | |
| 254 | Other ARRA Funds X | 4879 | | | | | | | | | |
| 255 | Other ARRA Funds Ed Job Fund Program | 4880 | | | | | | | | | |
| 256 | **Total Stimulus Programs** | | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 257 | Race to the Top Program | 4901 | | | | | | | | | |
| 258 | Race to the Top - Preschool Expansion Grant | 4902 | | | | | | | | | |
| 259 | Title III - Immigrant Education Program (IEP) | 4905 | | | | | | | | | |
| 260 | Title III - Language Inst Program - Limited Eng (LIPLEP) | 4909 | | | | | | | | | |
| 261 | McKinney Education for Homeless Children | 4920 | | | | | | | | | |
| 262 | Title II - Eisenhower Professional Development Formula | 4930 | | | | | | | | | |
| 263 | Title II - Teacher Quality | 4932 | 18,417 | | | | | | | | |
| 264 | Title II - Part A – Supporting Effective Instruction – State Grants | 4935 | | | | | | | | | |
| 265 | Federal Charter Schools | 4960 | | | | | | | | | |
| 266 | State Assessment Grants | 4981 | | | | | | | | | |
| 267 | Grant for State Assessments and Related Activities | 4982 | | | | | | | | | |
| 268 | Medicaid Matching Funds - Administrative Outreach | 4991 | 14,484 | | | | | | | | |
| 269 | Medicaid Matching Funds - Fee-for-Service Program | 4992 | 4,985 | | | | | | | | |
| 270 | Other Restricted Grants Received from Fed. Govt. thru State *(Describe & Itemize)* | 4998 | 753,345 | | | | | | | | |
| 271 | **Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State** | | 1,687,326 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 272 | **Total Receipts/Revenues from Federal Sources** | 4000 | 1,687,326 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 273 | **Total Direct Receipts/Revenues (without Student Activity Funds 1799)** | | 12,178,493 | 2,623,954 | 659,336 | 660,378 | 552,290 | 1,174,302 | 56,493 | 0 | 61,573 |
| 274 | **Total Direct Receipts/Revenues (with Student Activity Funds 1799)** | | 12,516,218 | 2,623,954 | 659,336 | 660,378 | 552,290 | 1,174,302 | 56,493 | 0 | 61,573 |

The accompanying notes are an integral part of these financial statements.

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | |
| 2 | Description (Enter Whole Dollars) | Funct # | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized Equipment | Termination Benefits | Total | Budget |
| 3 | **10 - EDUCATIONAL FUND (ED)** | | | | | | | | | | | |
| 4 | **INSTRUCTION (ED)** | **1000** | | | | | | | | | | |
| 5 | Regular Programs | 1100 | 3,678,536 | 386,569 | 160,052 | 157,733 | 6,803 | 4,007 | | | 4,393,700 | 4,801,628 |
| 6 | Tuition Payment to Charter Schools | 1115 | | | | | | | | | 0 | |
| 7 | Pre-K Programs | 1125 | 204,814 | 49,336 | 3,611 | 10,901 | 2,180 | | | | 270,842 | 283,314 |
| 8 | Special Education Programs (Functions 1200-1220) | 1200 | 1,308,342 | 117,836 | 3,868 | | | | | | 1,430,046 | 1,304,650 |
| 9 | Special Education Programs Pre-K | 1225 | | | | | | | | | 0 | |
| 10 | Remedial and Supplemental Programs K-12 | 1250 | | | | | | | | | 0 | |
| 11 | Remedial and Supplemental Programs Pre-K | 1275 | | | | | | | | | 0 | |
| 12 | Adult/Continuing Education Programs | 1300 | | | | | | | | | 0 | |
| 13 | CTE Programs | 1400 | 195,752 | 10,894 | | 2,970 | | 700 | | | 210,316 | 228,980 |
| 14 | Interscholastic Programs | 1500 | 290,376 | 10,857 | 87,579 | 79,322 | | 20,935 | | | 489,069 | 526,937 |
| 15 | Summer School Programs | 1600 | | | | | | | | | 0 | 8,090 |
| 16 | Gifted Programs | 1650 | | | | | | | | | 0 | |
| 17 | Driver's Education Programs | 1700 | 41,895 | 6,717 | | 2,597 | 18,973 | | | | 70,182 | 79,938 |
| 18 | Bilingual Programs | 1800 | | | | | | | | | 0 | |
| 19 | Truant Alternative & Optional Programs | 1900 | | | | | | | | | 0 | |
| 20 | Pre-K Programs - Private Tuition | 1910 | | | | | | | | | 0 | |
| 21 | Regular K-12 Programs - Private Tuition | 1911 | | | | | | | | | 0 | |
| 22 | Special Education Programs K-12 - Private Tuition | 1912 | | | | | | | | | 0 | |
| 23 | Special Education Programs Pre-K - Tuition | 1913 | | | | | | | | | 0 | |
| 24 | Remedial/Supplemental Programs K-12 - Private Tuition | 1914 | | | | | | | | | 0 | |
| 25 | Remedial/Supplemental Programs Pre-K - Private Tuition | 1915 | | | | | | | | | 0 | |
| 26 | Adult/Continuing Education Programs - Private Tuition | 1916 | | | | | | | | | 0 | |
| 27 | CTE Programs - Private Tuition | 1917 | | | | | | | | | 0 | |
| 28 | Interscholastic Programs - Private Tuition | 1918 | | | | | | | | | 0 | |
| 29 | Summer School Programs - Private Tuition | 1919 | | | | | | | | | 0 | |
| 30 | Gifted Programs - Private Tuition | 1920 | | | | | | | | | 0 | |
| 31 | Bilingual Programs - Private Tuition | 1921 | | | | | | | | | 0 | |
| 32 | Truants Alternative/Optional Ed Progms - Private Tuition | 1922 | | | | | | | | | 0 | |
| 33 | Student Activity Fund Expenditures | 1999 | | | | | | 335,773 | | | 335,773 | |
| 34 | **Total Instruction [10] (without Student Activity Funds)** | **1000** | 5,719,715 | 582,209 | 255,110 | 253,523 | 27,956 | 25,642 | 0 | 0 | 6,864,155 | 7,233,537 |
| 35 | **Total Instruction [10] (with Student Activity Funds)** | **1000** | 5,719,715 | 582,209 | 255,110 | 253,523 | 27,956 | 361,415 | 0 | 0 | 7,199,928 | 7,233,537 |
| 36 | **SUPPORT SERVICES (ED)** | **2000** | | | | | | | | | | |
| 37 | **SUPPORT SERVICES - PUPILS** | | | | | | | | | | | |
| 38 | Attendance & Social Work Services | 2110 | 126,938 | 10,022 | | 3,644 | | | | | 140,604 | 133,102 |
| 39 | Guidance Services | 2120 | 75,820 | 964 | | | | | | | 76,784 | 85,196 |
| 40 | Health Services | 2130 | 138,479 | 32 | | 1,376 | | 400 | | | 140,287 | 147,132 |
| 41 | Psychological Services | 2140 | | | | | | | | | 0 | |
| 42 | Speech Pathology & Audiology Services | 2150 | | | | | | | | | 0 | |
| 43 | Other Support Services - Pupils *(Describe & Itemize)* | 2190 | | | | | | | | | 0 | |
| 44 | **Total Support Services - Pupils** | **2100** | 341,237 | 11,018 | 0 | 5,020 | 0 | 400 | 0 | 0 | 357,675 | 365,430 |
| 45 | **SUPPORT SERVICES - INSTRUCTIONAL STAFF** | | | | | | | | | | | |
| 46 | Improvement of Instruction Services | 2210 | 2,624 | 24,090 | 4,139 | | | | | | 30,853 | 21,301 |
| 47 | Educational Media Services | 2220 | 83,632 | 17,947 | | 4,994 | | | | | 106,573 | 106,225 |
| 48 | Assessment & Testing | 2230 | | | | | | | | | 0 | 9,700 |
| 49 | **Total Support Services - Instructional Staff** | **2200** | 86,256 | 42,037 | 4,139 | 4,994 | 0 | 0 | 0 | 0 | 137,426 | 137,226 |
| 50 | **SUPPORT SERVICES - GENERAL ADMINISTRATION** | | | | | | | | | | | |
| 51 | Board of Education Services | 2310 | | | 80,912 | 17,563 | | 4,059 | | | 102,534 | 112,500 |
| 52 | Executive Administration Services | 2320 | 251,502 | 38,664 | 20,105 | 3,213 | | 1,031 | | | 314,515 | 309,067 |
| 53 | Special Area Administration Services | 2330 | | | | | | | | | 0 | |
| 54 | Tort Immunity Services | 2361, 2365 | | 63,353 | 7,503 | | | | | | 70,856 | 86,000 |
| 55 | **Total Support Services - General Administration** | **2300** | 251,502 | 102,017 | 108,520 | 20,776 | 0 | 5,090 | 0 | 0 | 487,905 | 507,567 |

The accompanying notes are an integral part of these financial statements.

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | |
| 2 | Description (Enter Whole Dollars) | Funct # | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized Equipment | Termination Benefits | Total | Budget |
| 56 | **SUPPORT SERVICES - SCHOOL ADMINISTRATION** | | | | | | | | | | | |
| 57 | Office of the Principal Services | 2410 | 757,013 | 61,814 | 1,236 | | | 3,208 | | | 823,271 | 849,918 |
| 58 | Other Support Services - School Admin (Describe & Itemize) | 2490 | | | | | | | | | 0 | |
| 59 | **Total Support Services - School Administration** | **2400** | 757,013 | 61,814 | 1,236 | 0 | 0 | 3,208 | 0 | 0 | 823,271 | 849,918 |
| 60 | **SUPPORT SERVICES - BUSINESS** | | | | | | | | | | | |
| 61 | Direction of Business Support Services | 2510 | | | | | | | | | 0 | |
| 62 | Fiscal Services | 2520 | 121,146 | 8,432 | 16,516 | 3,696 | | | | | 149,790 | 155,014 |
| 63 | Operation & Maintenance of Plant Services | 2540 | | | | | | | | | 0 | |
| 64 | Pupil Transportation Services | 2550 | | | | | | | | | 0 | |
| 65 | Food Services | 2560 | 287,925 | 43,897 | | 353,783 | 30,578 | 6,790 | | | 722,973 | 862,338 |
| 66 | Internal Services | 2570 | | | | | | | | | 0 | |
| 67 | **Total Support Services - Business** | **2500** | 409,071 | 52,329 | 16,516 | 357,479 | 30,578 | 6,790 | 0 | 0 | 872,763 | 1,017,352 |
| 68 | **SUPPORT SERVICES - CENTRAL** | | | | | | | | | | | |
| 69 | Direction of Central Support Services | 2610 | | | | | | | | | 0 | |
| 70 | Planning, Research, Development, & Evaluation Services | 2620 | | | | | | | | | 0 | |
| 71 | Information Services | 2630 | | | | | | | | | 0 | |
| 72 | Staff Services | 2640 | | | | | | | | | 0 | |
| 73 | Data Processing Services | 2660 | 248,457 | 24,448 | 88,213 | 14,515 | 87,996 | 129 | | | 463,758 | 484,726 |
| 74 | **Total Support Services - Central** | **2600** | 248,457 | 24,448 | 88,213 | 14,515 | 87,996 | 129 | 0 | 0 | 463,758 | 484,726 |
| 75 | Other Support Services (Describe & Itemize) | 2900 | | | | | | | | | 0 | 200 |
| 76 | **Total Support Services** | **2000** | 2,093,536 | 293,663 | 218,624 | 402,784 | 118,574 | 15,617 | 0 | 0 | 3,142,798 | 3,362,419 |
| 77 | **COMMUNITY SERVICES (ED)** | **3000** | | | 295 | 3,822 | | | | | 4,117 | 15,865 |
| 78 | **PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)** | **4000** | | | | | | | | | | |
| 79 | **PAYMENTS TO OTHER GOVT UNITS (IN-STATE)** | | | | | | | | | | | |
| 80 | Payments for Regular Programs | 4110 | | | | | | | | | 0 | |
| 81 | Payments for Special Education Programs | 4120 | | | 307,549 | | | | | | 307,549 | 293,393 |
| 82 | Payments for Adult/Continuing Education Programs | 4130 | | | | | | | | | 0 | |
| 83 | Payments for CTE Programs | 4140 | | | | | | 51,286 | | | 51,286 | 58,000 |
| 84 | Payments for Community College Programs | 4170 | | | | | | | | | 0 | |
| 85 | Other Payments to In-State Govt. Units (Describe & Itemize) | 4190 | | | | | | | | | 0 | |
| 86 | **Total Payments to Other Govt Units (In-State)** | **4100** | | | 307,549 | | | 51,286 | | | 358,835 | 351,393 |
| 87 | Payments for Regular Programs - Tuition | 4210 | | | | | | | | | 0 | |
| 88 | Payments for Special Education Programs - Tuition | 4220 | | | | | | 635,878 | | | 635,878 | 667,000 |
| 89 | Payments for Adult/Continuing Education Programs - Tuition | 4230 | | | | | | | | | 0 | |
| 90 | Payments for CTE Programs - Tuition | 4240 | | | | | | 109,000 | | | 109,000 | 109,000 |
| 91 | Payments for Community College Programs - Tuition | 4270 | | | | | | | | | 0 | |
| 92 | Payments for Other Programs - Tuition | 4280 | | | | | | | | | 0 | |
| 93 | Other Payments to In-State Govt Units | 4290 | | | | | | | | | 0 | |
| 94 | **Total Payments to Other Govt Units -Tuition (In State)** | **4200** | | | | | | 744,878 | | | 744,878 | 776,000 |
| 95 | Payments for Regular Programs - Transfers | 4310 | | | | | | | | | 0 | |
| 96 | Payments for Special Education Programs - Transfers | 4320 | | | | | | | | | 0 | |
| 97 | Payments for Adult/Continuing Ed Programs-Transfers | 4330 | | | | | | | | | 0 | |
| 98 | Payments for CTE Programs - Transfers | 4340 | | | | | | | | | 0 | |
| 99 | Payments for Community College Program - Transfers | 4370 | | | | | | | | | 0 | |
| 100 | Payments for Other Programs - Transfers | 4380 | | | | | | | | | 0 | |
| 101 | Other Payments to In-State Govt Units - Transfers | 4390 | | | | | | | | | 0 | |
| 102 | **Total Payments to Other Govt Units -Transfers (In-State)** | **4300** | | | 0 | | | 0 | | | 0 | 0 |
| 103 | Payments to Other Govt Units (Out-of-State) | 4400 | | | | | | | | | 0 | |
| 104 | **Total Payments to Other Govt Units** | **4000** | | | 307,549 | | | 796,164 | | | 1,103,713 | 1,127,393 |
| 105 | **DEBT SERVICES (ED)** | **5000** | | | | | | | | | | |

The accompanying notes are an integral part of these financial statements.

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | |
| 2 | Description (Enter Whole Dollars) | Funct # | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized Equipment | Termination Benefits | Total | Budget |
| 106 | **DEBT SERVICES - INTEREST ON SHORT-TERM DEBT** | | | | | | | | | | | |
| 107 | Tax Anticipation Warrants | 5110 | | | | | | | | | 0 | |
| 108 | Tax Anticipation Notes | 5120 | | | | | | | | | 0 | |
| 109 | Corporate Personal Prop. Repl. Tax Anticipation Notes | 5130 | | | | | | | | | 0 | |
| 110 | State Aid Anticipation Certificates | 5140 | | | | | | | | | 0 | |
| 111 | Other Interest on Short-Term Debt | 5150 | | | | | | | | | 0 | |
| 112 | **Total Interest on Short-Term Debt** | 5100 | | | | | | 0 | | | 0 | 0 |
| 113 | Debt Services - Interest on Long-Term Debt | 5200 | | | | | | | | | 0 | |
| 114 | **Total Debt Services** | 5000 | | | | | | 0 | | | 0 | 0 |
| 115 | **PROVISIONS FOR CONTINGENCIES (ED)** | 6000 | | | | | | | | | | |
| 116 | **Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)** | | 7,813,251 | 875,872 | 781,578 | 660,129 | 146,530 | 837,423 | 0 | 0 | 11,114,783 | 11,739,214 |
| 117 | **Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)** | | 7,813,251 | 875,872 | 781,578 | 660,129 | 146,530 | 1,173,196 | 0 | 0 | 11,450,556 | 11,739,214 |
| 118 | **Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)** | | | | | | | | | | 1,063,710 | |
| 119 | **Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)** | | | | | | | | | | 1,065,662 | |
| 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 | |
| 125 | **SUPPORT SERVICES - BUSINESS** | | | | | | | | | | | |
| 126 | Direction of Business Support Services | 2510 | | | | | | | | | 0 | |
| 127 | Facilities Acquisition & Construction Services | 2530 | | | | | | | | | 0 | |
| 128 | Operation & Maintenance of Plant Services | 2540 | 592,557 | 96,361 | 344,345 | 447,594 | 201,214 | 60,267 | | | 1,742,338 | 2,097,018 |
| 129 | Pupil Transportation Services | 2550 | | | | | | | | | 0 | |
| 130 | Food Services | 2560 | | | | | | | | | 0 | |
| 131 | **Total Support Services - Business** | 2500 | 592,557 | 96,361 | 344,345 | 447,594 | 201,214 | 60,267 | 0 | 0 | 1,742,338 | 2,097,018 |
| 132 | Other Support Services (Describe & Itemize) | 2900 | | | | | | | | | 0 | |
| 133 | **Total Support Services** | 2000 | 592,557 | 96,361 | 344,345 | 447,594 | 201,214 | 60,267 | 0 | 0 | 1,742,338 | 2,097,018 |
| 134 | **COMMUNITY SERVICES (O&M)** | 3000 | | | | | | | | | 0 | |
| 135 | **PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)** | 4000 | | | | | | | | | | |
| 136 | **PAYMENTS TO OTHER GOVT UNITS (IN-STATE)** | | | | | | | | | | | |
| 137 | Payments for Regular Programs | 4110 | | | | | | | | | 0 | |
| 138 | Payments for Special Education Programs | 4120 | | | | | | | | | 0 | |
| 139 | Payments for CTE Programs | 4140 | | | | | | | | | 0 | |
| 140 | Other Payments to In-State Govt. Units (Describe & Itemize) | 4190 | | | | | | | | | 0 | |
| 141 | **Total Payments to Other Govt. Units (In-State)** | 4100 | | | 0 | | | 0 | | | 0 | 0 |
| 142 | Payments to Other Govt. Units (Out of State) | 4400 | | | | | | | | | 0 | |
| 143 | **Total Payments to Other Govt Units** | 4000 | | | 0 | | | 0 | | | 0 | 0 |
| 144 | **DEBT SERVICES (O&M)** | 5000 | | | | | | | | | | |
| 145 | **DEBT SERVICES - INTEREST ON SHORT-TERM DEBT** | | | | | | | | | | | |
| 146 | Tax Anticipation Warrants | 5110 | | | | | | | | | 0 | |
| 147 | Tax Anticipation Notes | 5120 | | | | | | | | | 0 | |
| 148 | Corporate Personal Prop. Repl. Tax Anticipation Notes | 5130 | | | | | | | | | 0 | |
| 149 | State Aid Anticipation Certificates | 5140 | | | | | | | | | 0 | |
| 150 | Other Interest on Short-Term Debt (Describe & Itemize) | 5150 | | | | | | | | | 0 | |
| 151 | **Total Debt Service - Interest on Short-Term Debt** | 5100 | | | | | | 0 | | | 0 | 0 |
| 152 | **DEBT SERVICE - INTEREST ON LONG-TERM DEBT** | 5200 | | | | | | 975 | | | 975 | 975 |
| 153 | **Total Debt Services** | 5000 | | | | | | 975 | | | 975 | 975 |

The accompanying notes are an integral part of these financial statements.

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | |
| 2 | Description (Enter Whole Dollars) | Funct # | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized Equipment | Termination Benefits | Total | Budget |
| 154 | **PROVISIONS FOR CONTINGENCIES (O&M)** | 6000 | | | | | | | | | | |
| 155 | Total Direct Disbursements/Expenditures | | 592,557 | 96,361 | 344,345 | 447,594 | 201,214 | 61,242 | 0 | 0 | 1,743,313 | 2,097,993 |
| 156 | Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures | | | | | | | | | | 880,641 | |

The accompanying notes are an integral part of these financial statements.

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | |
| 2 | Description (Enter Whole Dollars) | Funct # | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized Equipment | Termination Benefits | Total | Budget |
| 157 | | | | | | | | | | | | |
| 158 | **30 - DEBT SERVICES (DS)** | | | | | | | | | | | |
| 159 | PAYMENTS TO OTHER DIST & GOVT UNITS (DS) | 4000 | | | | | | | | | | |
| 160 | PAYMENTS TO OTHER DIST & GOVT UNITS (In-State) | | | | | | | | | | | |
| 161 | Payments for Regular Programs | 4110 | | | | | | | | | 0 | |
| 162 | Payments for Special Education Programs | 4120 | | | | | | | | | 0 | |
| 163 | Other Payments to In-State Govt Units (Describe & Itemize) | 4190 | | | | | | | | | 0 | |
| 164 | Total Payments to Other Districts & Govt Units (In-State) | 4000 | | | | | | 0 | | | 0 | 0 |
| 165 | DEBT SERVICES (DS) | 5000 | | | | | | | | | | |
| 166 | DEBT SERVICES - INTEREST ON SHORT-TERM DEBT | | | | | | | | | | | |
| 167 | Tax Anticipation Warrants | 5110 | | | | | | | | | 0 | |
| 168 | Tax Anticipation Notes | 5120 | | | | | | | | | 0 | |
| 169 | Corporate Personal Prop. Repl. Tax Anticipation Notes | 5130 | | | | | | | | | 0 | |
| 170 | State Aid Anticipation Certificates | 5140 | | | | | | | | | 0 | |
| 171 | Other Interest on Short-Term Debt (Describe & Itemize) | 5150 | | | | | | | | | 0 | |
| 172 | Total Debt Services - Interest On Short-Term Debt | 5100 | | | | | | 0 | | | 0 | 0 |
| 173 | DEBT SERVICES - INTEREST ON LONG-TERM DEBT | 5200 | | | | | | 118,852 | | | 118,852 | 114,583 |
| 174 | DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) 11 | 5300 | | | | | | 540,000 | | | 540,000 | 540,000 |
| 175 | DEBT SERVICES - OTHER (Describe & Itemize) | 5400 | | | 500 | | | | | | 500 | 500 |
| 176 | Total Debt Services | 5000 | | | 500 | | | 658,852 | | | 659,352 | 655,083 |
| 177 | PROVISION FOR CONTINGENCIES (DS) | 6000 | | | | | | | | | | |
| 178 | Total Disbursements/ Expenditures | | | | 500 | | | 658,852 | | | 659,352 | 655,083 |
| 179 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | (16) | |
| 180 | | | | | | | | | | | | |
| 181 | **40 - TRANSPORTATION FUND (TR)** | | | | | | | | | | | |
| 182 | SUPPORT SERVICES (TR) | | | | | | | | | | | |
| 183 | SUPPORT SERVICES - PUPILS | | | | | | | | | | | |
| 184 | Other Support Services - Pupils (Func. 2190 Describe & Itemize) | 2100 | | | | | | | | | 0 | |
| 185 | SUPPORT SERVICES - BUSINESS | | | | | | | | | | | |
| 186 | Pupil Transportation Services | 2550 | 427,547 | 33,186 | 110,099 | 112,638 | 88,735 | 713 | | | 772,918 | 845,508 |
| 187 | Other Support Services (Describe & Itemize) | 2900 | | | | | | | | | 0 | |
| 188 | Total Support Services | 2000 | 427,547 | 33,186 | 110,099 | 112,638 | 88,735 | 713 | 0 | 0 | 772,918 | 845,508 |
| 189 | COMMUNITY SERVICES (TR) | 3000 | | | | | | | | | 0 | |
| 190 | PAYMENTS TO OTHER DIST & GOVT UNITS (TR) | 4000 | | | | | | | | | | |
| 191 | PAYMENTS TO OTHER GOVT UNITS (IN-STATE) | | | | | | | | | | | |
| 192 | Payments for Regular Programs | 4110 | | | | | | | | | 0 | |
| 193 | Payments for Special Education Programs | 4120 | | | | | | | | | 0 | |
| 194 | Payments for Adult/Continuing Education Programs | 4130 | | | | | | | | | 0 | |
| 195 | Payments for CTE Programs | 4140 | | | | | | | | | 0 | |
| 196 | Payments for Community College Programs | 4170 | | | | | | | | | 0 | |
| 197 | Other Payments to In-State Govt. Units (Describe & Itemize) | 4190 | | | | | | | | | 0 | |
| 198 | Total Payments to Other Govt. Units (In-State) | 4100 | | | 0 | | | 0 | | | 0 | 0 |
| 199 | PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE) | 4400 | | | | | | | | | 0 | |
| 200 | Total Payments to Other Govt Units | 4000 | | | 0 | | | 0 | | | 0 | 0 |
| 201 | DEBT SERVICES (TR) | 5000 | | | | | | | | | | |
| 202 | DEBT SERVICE - INTEREST ON SHORT-TERM DEBT | | | | | | | | | | | |
| 203 | Tax Anticipation Warrants | 5110 | | | | | | | | | 0 | |
| 204 | Tax Anticipation Notes | 5120 | | | | | | | | | 0 | |
| 205 | Corporate Personal Prop. Repl. Tax Anticipation Notes | 5130 | | | | | | | | | 0 | |
| 206 | State Aid Anticipation Certificates | 5140 | | | | | | | | | 0 | |

The accompanying notes are an integral part of these financial statements.

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | |
| 2 | Description (Enter Whole Dollars) | Funct # | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized Equipment | Termination Benefits | Total | Budget |
| | | | | | | | | | | | 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 | |
| 209 | **DEBT SERVICES - INTEREST ON LONG-TERM DEBT** | 5200 | | | | | | | | | | |
| 210 | **DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired)** [11] | 5300 | | | | | | | | | 0 | |
| 211 | **DEBT SERVICES - OTHER (Describe & Itemize)** | 5400 | | | | | | | | | 0 | |
| 212 | **Total Debt Services** | 5000 | | | | | | 0 | | | 0 | 0 |
| 213 | **PROVISION FOR CONTINGENCIES (TR)** | 6000 | | | | | | | | | | |
| 214 | **Total Disbursements/ Expenditures** | | 427,547 | 33,186 | 110,099 | 112,638 | 88,735 | 713 | 0 | 0 | 772,918 | 845,508 |
| 215 | **Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures** | | | | | | | | | | (112,540) | |
| 216 | | | | | | | | | | | | |
| 217 | **50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)** | | | | | | | | | | | |
| 218 | **INSTRUCTION (MR/SS)** | 1000 | | | | | | | | | 50,585 | 56,071 |
| 219 | Regular Programs | 1100 | | 50,585 | | | | | | | 12,571 | 14,525 |
| 220 | Pre-K Programs | 1125 | | 12,571 | | | | | | | 84,752 | 80,000 |
| 221 | Special Education Programs (Functions 1200-1220) | 1200 | | 84,752 | | | | | | | 0 | |
| 222 | Special Education Programs - Pre-K | 1225 | | | | | | | | | 0 | |
| 223 | Remedial and Supplemental Programs - K-12 | 1250 | | | | | | | | | 0 | |
| 224 | Remedial and Supplemental Programs - Pre-K | 1275 | | | | | | | | | 0 | |
| 225 | Adult/Continuing Education Programs | 1300 | | | | | | | | | 2,814 | 3,000 |
| 226 | CTE Programs | 1400 | | 2,814 | | | | | | | 14,608 | 21,950 |
| 227 | Interscholastic Programs | 1500 | | 14,608 | | | | | | | 0 | 270 |
| 228 | Summer School Programs | 1600 | | | | | | | | | 0 | |
| 229 | Gifted Programs | 1650 | | | | | | | | | 497 | 575 |
| 230 | Driver's Education Programs | 1700 | | 497 | | | | | | | 0 | |
| 231 | Bilingual Programs | 1800 | | | | | | | | | 0 | |
| 232 | Truants' Alternative & Optional Programs | 1900 | | | | | | | | | 165,827 | 176,391 |
| 233 | **Total Instruction** | 1000 | | 165,827 | | | | | | | | |
| 234 | **SUPPORT SERVICES (MR/SS)** | 2000 | | | | | | | | | | |
| 235 | **SUPPORT SERVICES - PUPILS** | | | | | | | | | | 1,816 | 1,600 |
| 236 | Attendance & Social Work Services | 2110 | | 1,816 | | | | | | | 1,031 | 1,300 |
| 237 | Guidance Services | 2120 | | 1,031 | | | | | | | 21,795 | 20,750 |
| 238 | Health Services | 2130 | | 21,795 | | | | | | | 0 | |
| 239 | Psychological Services | 2140 | | | | | | | | | 0 | |
| 240 | Speech Pathology & Audiology Services | 2150 | | | | | | | | | 0 | |
| 241 | Other Support Services - Pupils (Describe & Itemize) | 2190 | | | | | | | | | 24,642 | 23,650 |
| 242 | **Total Support Services - Pupils** | 2100 | | 24,642 | | | | | | | | |
| 243 | **SUPPORT SERVICES - INSTRUCTIONAL STAFF** | | | | | | | | | | 38 | |
| 244 | Improvement of Instruction Services | 2210 | | 38 | | | | | | | 5,591 | 5,700 |
| 245 | Educational Media Services | 2220 | | 5,591 | | | | | | | 0 | 742 |
| 246 | Assessment & Testing | 2230 | | | | | | | | | 5,629 | 6,442 |
| 247 | **Total Support Services - Instructional Staff** | 2200 | | 5,629 | | | | | | | | |
| 248 | **SUPPORT SERVICES - GENERAL ADMINISTRATION** | | | | | | | | | | 1,505 | |
| 249 | Board of Education Services | 2310 | | 1,505 | | | | | | | 12,467 | 13,100 |
| 250 | Executive Administration Services | 2320 | | 12,467 | | | | | | | 0 | |
| 251 | Special Area Administration Services | 2330 | | | | | | | | | 0 | |
| 252 | Claims Paid from Self Insurance Fund | 2361 | | | | | | | | | 0 | |
| 253 | Risk Management and Claims Services Payments | 2365 | | | | | | | | | 13,972 | 13,100 |
| 254 | **Total Support Services - General Administration** | 2300 | | 13,972 | | | | | | | | |
| 255 | **SUPPORT SERVICES - SCHOOL ADMINISTRATION** | | | | | | | | | | 33,959 | 34,000 |
| 256 | Office of the Principal Services | 2410 | | 33,959 | | | | | | | 0 | |
| 257 | Other Support Services - School Administration (Describe & Itemize) | 2490 | | | | | | | | | | |

The accompanying notes are an integral part of these financial statements.

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | |
| 2 | Description (Enter Whole Dollars) | Funct # | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized Equipment | Termination Benefits | Total | Budget |
| 258 | Total Support Services - School Administration | 2400 | | 33,959 | | | | | | | 33,959 | 34,000 |

The accompanying notes are an integral part of these financial statements.

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | |
| 2 | Description (Enter Whole Dollars) | Funct # | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized Equipment | Termination Benefits | Total | Budget |
| 259 | **SUPPORT SERVICES - BUSINESS** | | | | | | | | | | | |
| 260 | Direction of Business Support Services | 2510 | | | | | | | | | 0 | |
| 261 | Fiscal Services | 2520 | | 18,823 | | | | | | | 18,823 | 19,100 |
| 262 | Facilities Acquisition & Construction Services | 2530 | | | | | | | | | 0 | |
| 263 | Operation & Maintenance of Plant Services | 2540 | | 91,978 | | | | | | | 91,978 | 85,000 |
| 264 | Pupil Transportation Services | 2550 | | 53,448 | | | | | | | 53,448 | 54,300 |
| 265 | Food Services | 2560 | | 42,157 | | | | | | | 42,157 | 47,000 |
| 266 | Internal Services | 2570 | | | | | | | | | 0 | |
| 267 | **Total Support Services - Business** | 2500 | | 206,406 | | | | | | | 206,406 | 205,400 |
| 268 | **SUPPORT SERVICES - CENTRAL** | | | | | | | | | | | |
| 269 | Direction of Central Support Services | 2610 | | | | | | | | | 0 | |
| 270 | Planning, Research, Development, & Evaluation Services | 2620 | | | | | | | | | 0 | |
| 271 | Information Services | 2630 | | | | | | | | | 0 | |
| 272 | Staff Services | 2640 | | | | | | | | | 0 | |
| 273 | Data Processing Services | 2660 | | 38,902 | | | | | | | 38,902 | 33,500 |
| 274 | **Total Support Services - Central** | 2600 | | 38,902 | | | | | | | 38,902 | 33,500 |
| 275 | Other Support Services (Describe & Itemize) | 2900 | | | | | | | | | 0 | |
| 276 | **Total Support Services** | 2000 | | 323,510 | | | | | | | 323,510 | 316,092 |
| 277 | **COMMUNITY SERVICES (MR/SS)** | 3000 | | | | | | | | | 0 | |
| 278 | **PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)** | 4000 | | | | | | | | | | |
| 279 | Payments for Regular Programs | 4110 | | | | | | | | | 0 | |
| 280 | Payments for Special Education Programs | 4120 | | | | | | | | | 0 | |
| 281 | Payments for CTE Programs | 4140 | | | | | | | | | 0 | |
| 282 | **Total Payments to Other Govt Units** | 4000 | | 0 | | | | | | | 0 | 0 |
| 283 | **DEBT SERVICES (MR/SS)** | 5000 | | | | | | | | | | |
| 284 | **DEBT SERVICE - INTEREST ON SHORT-TERM DEBT** | | | | | | | | | | | |
| 285 | Tax Anticipation Warrants | 5110 | | | | | | | | | 0 | |
| 286 | Tax Anticipation Notes | 5120 | | | | | | | | | 0 | |
| 287 | Corporate Personal Prop. Repl. Tax Anticipation Notes | 5130 | | | | | | | | | 0 | |
| 288 | State Aid Anticipation Certificates | 5140 | | | | | | | | | 0 | |
| 289 | Other (Describe & Itemize) | 5150 | | | | | | | | | 0 | |
| 290 | **Total Debt Services - Interest** | 5000 | | | | | | 0 | | | 0 | 0 |
| 291 | **PROVISION FOR CONTINGENCIES (MR/SS)** | 6000 | | | | | | | | | | |
| 292 | **Total Disbursements/Expenditures** | | | 489,337 | | | | 0 | | | 489,337 | 492,483 |
| 293 | **Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures** | | | | | | | | | | 62,953 | |
| 294 | | | | | | | | | | | | |
| 295 | **60 - CAPITAL PROJECTS (CP)** | | | | | | | | | | | |
| 296 | **SUPPORT SERVICES (CP)** | 2000 | | | | | | | | | | |
| 297 | **SUPPORT SERVICES - BUSINESS** | | | | | | | | | | | |
| 298 | Facilities Acquisition and Construction Services | 2530 | | | 101,821 | | 2,197,303 | | | | 2,299,124 | 2,320,000 |
| 299 | Other Support Services (Describe & Itemize) | 2900 | | | | | 533,315 | | | | 533,315 | 1,103,121 |
| 300 | **Total Support Services** | 2000 | 0 | 0 | 101,821 | 0 | 2,730,618 | 0 | 0 | 0 | 2,832,439 | 3,423,121 |
| 301 | **PAYMENTS TO OTHER DIST & GOVT UNITS (CP)** | 4000 | | | | | | | | | | |
| 302 | **PAYMENTS TO OTHER GOVT UNITS (In-State)** | | | | | | | | | | | |
| 303 | Payments to Regular Programs (In-State) | 4110 | | | | | | | | | 0 | |
| 304 | Payments for Special Education Programs | 4120 | | | | | | | | | 0 | |
| 305 | Payments for CTE Programs | 4140 | | | | | | | | | 0 | |
| 306 | Other Payments to In-State Govt. Units (Describe & Itemize) | 4190 | | | | | | | | | 0 | |
| 307 | **Total Payments to Other Govt Units** | 4000 | | | 0 | | | 0 | | | 0 | 0 |
| 308 | **PROVISION FOR CONTINGENCIES (S&C/CI)** | 6000 | | | | | | | | | | |
| 309 | **Total Disbursements/ Expenditures** | | 0 | 0 | 101,821 | 0 | 2,730,618 | 0 | 0 | 0 | 2,832,439 | 3,423,121 |
| 310 | **Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures** | | | | | | | | | | (1,658,137) | |

The accompanying notes are an integral part of these financial statements.

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | |
| 2 | Description (Enter Whole Dollars) | Funct # | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized Equipment | Termination Benefits | Total | Budget |
| 311 | | | | | | | | | | | | |

The accompanying notes are an integral part of these financial statements.

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | |
| 2 | Description (Enter Whole Dollars) | Funct # | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized Equipment | Termination Benefits | Total | Budget |
| 312 | **70 - WORKING CASH (WC)** | | | | | | | | | | | |
| 313 | | | | | | | | | | | | |
| 314 | **80 - TORT FUND (TF)** | | | | | | | | | | | |
| 315 | **INSTRUCTION (TF)** | **1000** | | | | | | | | | | |
| 316 | Regular Programs | 1100 | | | | | | | | | 0 | |
| 317 | Tuition Payment to Charter Schools | 1115 | | | | | | | | | 0 | |
| 318 | Pre-K Programs | 1125 | | | | | | | | | 0 | |
| 319 | Special Education Programs (Functions 1200 - 1220) | 1200 | | | | | | | | | 0 | |
| 320 | Special Education Programs Pre-K | 1225 | | | | | | | | | 0 | |
| 321 | Remedial and Supplemental Programs K-12 | 1250 | | | | | | | | | 0 | |
| 322 | Remedial and Supplemental Programs Pre-K | 1275 | | | | | | | | | 0 | |
| 323 | Adult/Continuing Education Programs | 1300 | | | | | | | | | 0 | |
| 324 | CTE Programs | 1400 | | | | | | | | | 0 | |
| 325 | Interscholastic Programs | 1500 | | | | | | | | | 0 | |
| 326 | Summer School Programs | 1600 | | | | | | | | | 0 | |
| 327 | Gifted Programs | 1650 | | | | | | | | | 0 | |
| 328 | Driver's Education Programs | 1700 | | | | | | | | | 0 | |
| 329 | Bilingual Programs | 1800 | | | | | | | | | 0 | |
| 330 | Truant Alternative & Optional Programs | 1900 | | | | | | | | | 0 | |
| 331 | Pre-K Programs - Private Tuition | 1910 | | | | | | | | | 0 | |
| 332 | Regular K-12 Programs Private Tuition | 1911 | | | | | | | | | 0 | |
| 333 | Special Education Programs K-12 Private Tuition | 1912 | | | | | | | | | 0 | |
| 334 | Special Education Programs Pre-K Tuition | 1913 | | | | | | | | | 0 | |
| 335 | Remedial/Supplemental Programs K-12 Private Tuition | 1914 | | | | | | | | | 0 | |
| 336 | Remedial/Supplemental Programs Pre-K Private Tuition | 1915 | | | | | | | | | 0 | |
| 337 | Adult/Continuing Education Programs Private Tuition | 1916 | | | | | | | | | 0 | |
| 338 | CTE Programs Private Tuition | 1917 | | | | | | | | | 0 | |
| 339 | Interscholastic Programs Private Tuition | 1918 | | | | | | | | | 0 | |
| 340 | Summer School Programs Private Tuition | 1919 | | | | | | | | | 0 | |
| 341 | Gifted Programs Private Tuition | 1920 | | | | | | | | | 0 | |
| 342 | Bilingual Programs Private Tuition | 1921 | | | | | | | | | 0 | |
| 343 | Truants Alternative/Opt Ed Programs Private Tuition | 1922 | | | | | | | | | 0 | |
| 344 | **Total Instruction[14]** | **1000** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 345 | **SUPPORT SERVICES (TF)** | **2000** | | | | | | | | | | |
| 346 | **Support Services - Pupil** | **2100** | | | | | | | | | | |
| 347 | Attendance & Social Work Services | 2110 | | | | | | | | | 0 | |
| 348 | Guidance Services | 2120 | | | | | | | | | 0 | |
| 349 | Health Services | 2130 | | | | | | | | | 0 | |
| 350 | Psychological Services | 2140 | | | | | | | | | 0 | |
| 351 | Speech Pathology & Audiology Services | 2150 | | | | | | | | | 0 | |
| 352 | Other Support Services - Pupils (Describe & Itemize) | 2190 | | | | | | | | | 0 | |
| 353 | **Total Support Services - Pupil** | **2100** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 354 | **Support Services - Instructional Staff** | **2200** | | | | | | | | | | |
| 355 | Improvement of Instruction Services | 2210 | | | | | | | | | 0 | |
| 356 | Educational Media Services | 2220 | | | | | | | | | 0 | |
| 357 | Assessment & Testing | 2230 | | | | | | | | | 0 | |
| 358 | **Total Support Services - Instructional Staff** | **2200** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 359 | **SUPPORT SERVICES - GENERAL ADMINISTRATION** | **2300** | | | | | | | | | | |
| 360 | Board of Education Services | 2310 | | | | | | | | | 0 | |
| 361 | Executive Administration Services | 2320 | | | | | | | | | 0 | |
| 362 | Special Area Administration Services | 2330 | | | | | | | | | 0 | |
| 363 | Claims Paid from Self Insurance Fund | 2361 | | | | | | | | | 0 | |
| 364 | Risk Management and Claims Services Payments | 2365 | | | | | | | | | 0 | |
| 365 | **Total Support Services - General Administration** | **2300** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

The accompanying notes are an integral part of these financial statements.

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | |
| 2 | Description (Enter Whole Dollars) | Funct # | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized Equipment | Termination Benefits | Total | Budget |
| 366 | **Support Services - School Administration** | **2400** | | | | | | | | | | |
| 367 | Office of the Principal Services | 2410 | | | | | | | | | 0 | |
| 368 | Other Support Services - School Administration *(Describe & Itemize)* | 2490 | | | | | | | | | 0 | |
| 369 | **Total Support Services - School Administration** | **2400** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

The accompanying notes are an integral part of these financial statements.

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

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

The accompanying notes are an integral part of these financial statements.

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | |
| 2 | Description (Enter Whole Dollars) | Funct # | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized Equipment | Termination Benefits | Total | Budget |
| 416 | **DEBT SERVICES (TF)** | 5000 | | | | | | | | | | |
| 417 | **DEBT SERVICES - INTEREST ON SHORT-TERM DEBT** | | | | | | | | | | 0 | |
| 418 | Tax Anticipation Warrants | 5110 | | | | | | | | | 0 | |
| 419 | Tax Anticipation Notes | 5120 | | | | | | | | | 0 | |
| 420 | Corporate Personal Prop. Repl. Tax Anticipation Notes | 5130 | | | | | | | | | 0 | |
| 421 | State Aid Anticipation Certificates | 5140 | | | | | | | | | 0 | |
| 422 | Other Interest or Short-Term Debt | 5150 | | | | | | 0 | | | 0 | 0 |
| 423 | **Total Debt Services - Interest on Short-Term Debt** | 5100 | | | | | | | | | 0 | |
| 424 | **DEBT SERVICES - INTEREST ON LONG-TERM DEBT** | 5200 | | | | | | | | | 0 | |
| 425 | **DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired)** [11] | 5300 | | | | | | | | | 0 | |
| 426 | **DEBT SERVICES - OTHER (Describe & Itemize)** | 5400 | | | | | | 0 | | | 0 | 0 |
| 427 | **Total Debt Services** | 5000 | | | | | | | | | | |
| 428 | **PROVISIONS FOR CONTINGENCIES (TF)** | 6000 | | | | | | | | | 0 | 0 |
| 429 | **Total Disbursements/Expenditures** | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 430 | **Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures** | | | | | | | | | | | |
| 432 | **90 - FIRE PREVENTION & SAFETY FUND (FP&S)** | | | | | | | | | | | |
| 433 | **SUPPORT SERVICES (FP&S)** | 2000 | | | | | | | | | | |
| 434 | **SUPPORT SERVICES - BUSINESS** | | | | | | | | | | 0 | |
| 435 | Facilities Acquisition & Construction Services | 2530 | | | | | | 21,931 | | | 21,931 | 23,431 |
| 436 | Operation & Maintenance of Plant Services | 2540 | 0 | 0 | 0 | 0 | 0 | 21,931 | 0 | 0 | 21,931 | 23,431 |
| 437 | **Total Support Services - Business** | 2500 | | | | | | | | | 0 | |
| 438 | Other Support Services (Describe & Itemize) | 2900 | 0 | 0 | 0 | 0 | 0 | 21,931 | 0 | 0 | 21,931 | 23,431 |
| 439 | **Total Support Services** | 2000 | | | | | | | | | | |
| 440 | **PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)** | 4000 | | | | | | | | | 0 | |
| 441 | Payments to Regular Programs | 4110 | | | | | | | | | 0 | |
| 442 | Payments to Special Education Programs | 4120 | | | | | | | | | 0 | |
| 443 | Other Payments to In-State Govt. Units (Describe & Itemize) | 4190 | | | | | | 0 | | | 0 | 0 |
| 444 | **Total Payments to Other Govt Units** | 4000 | | | | | | | | | | |
| 445 | **DEBT SERVICES (FP&S)** | 5000 | | | | | | | | | | |
| 446 | **DEBT SERVICES- INTEREST ON SHORT-TERM DEBT** | | | | | | | | | | 0 | |
| 447 | Tax Anticipation Warrants | 5110 | | | | | | | | | 0 | |
| 448 | Other Interest on Short-Term Debt (Describe & Itemize) | 5150 | | | | | | 0 | | | 0 | 0 |
| 449 | **Total Debt Service - Interest on Short-Term Debt** | 5100 | | | | | | 2,937 | | | 2,937 | 5,873 |
| 450 | **DEBT SERVICES - INTEREST ON LONG-TERM DEBT** | 5200 | | | | | | | | | 0 | |
| 451 | **Debt Service - Payments of Principal on Long-Term Debt** [15] **(Lease/Purchase Principal Retired)** | 5300 | | | | | | 2,937 | | | 2,937 | 5,873 |
| 452 | **Total Debt Service** | 5000 | | | | | | | | | | |
| 453 | **PROVISION FOR CONTINGENCIES (FP&S)** | 6000 | 0 | 0 | 0 | 0 | 0 | 24,868 | 0 | 0 | 24,868 | 29,304 |
| 454 | **Total Disbursements/Expenditures** | | | | | | | | | | 36,705 | |
| 455 | **Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures** | | | | | | | | | | | |

The accompanying notes are an integral part of these financial statements.

Auburn Community Unit School District #10
Auburn, Illinois

NOTES TO ILLINOIS STATE BOARD OF EDUCATION
ANNUAL FINANCIAL REPORT

June 30, 2025

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of Auburn Community Unit School District #10 (the District or Auburn District) conform to the modified cash basis of accounting as defined by the Illinois State Board of Education Audit Guide and comply with regulatory provisions prescribed by the Illinois State Board of Education.

### A. Annexation of Divernon Community Unit School District #13

In an order dated January 31, 2007, at the request of the Boards of Education of both the Auburn District and Divernon Community Unit School District #13 (the Divernon District), the Regional Board of School Trustees, Sangamon County, Illinois, approved the dissolution of the Divernon District and the annexation of the Divernon District territory to the Auburn District. Effective July 1, 2007, all assets of the Divernon District were transferred to the Auburn District and all liabilities of the Divernon District assumed by the Auburn District.

### B. Principles used to Determine Scope of Entity

The Auburn Community Unit District #10 reporting entity includes the District's governing board and all related organizations for which the District exercises oversight responsibility.

The District has developed criteria to determine whether outside agencies with activities that benefit the citizens of the District, including joint agreements that 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.

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

### B. Principles used to Determine Scope of Entity - Continued

The District is a member of the Capital Area Career Center and Sangamon Area Special Education District (SASED) joint agreements along with other school districts. The District's students benefit from programs administered under these joint agreements and the District benefits from jointly administered grants and programming. The joint agreements have been determined not to be part of the reporting entity after applying the manifesting of oversight, scope of public service and special financing relationships criteria and are therefore excluded from the accompanying financial statements because the District does not control the assets, operations or management of the joint agreements. In addition, the District is not aware of any entity that would exercise such oversight that would result in the District being considered a component unit of the entity. The joint agreements are separately audited and are not included in these financial statements. Financial information of the Capital Area Career Center may be obtained directly from Capital Area Career Center, 2201 Toronto Road, Springfield, IL 62712.

The District is the Administrative District for SASED. Financial information other than what is presented below may be obtained directly from SASED at 2500 Taylor Avenue, Springfield, IL 62703.

As the Administrative District, the following amounts were received from the Illinois State Board of Education and passed-through to SASED by the District:

| | | |
|---|---|---|
| State: | Evidence-based Funding | $ 1,388,339 |

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

### C. Basis of Presentation - Fund Accounting

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, revenues received and expenditures disbursed. The District maintains individual funds required by the Illinois State Board of Education.

The District's 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 fund types and account groups are used by the District:

#### Governmental Fund Types

Governmental funds are those through which most governmental functions of the District are financed. The acquisition, use and balances of the District's expendable financial resources and the related liabilities (arising from cash transactions) are accounted for through governmental funds.

*General Funds*: The Educational Fund and the Operations and Maintenance Fund are the general operating funds of the District. They are used to account for all financial resources except those required to be accounted for in another fund. The Special Education Levy is included in the Educational Fund.

*Special Revenue Funds*: The Transportation Fund, the Municipal Retirement/Social Security Fund and the Tort Fund are special revenue funds and are used to account for the proceeds of specific revenue sources (other than those accounted for in the Debt Service Fund or Fiduciary Funds) that are legally restricted to cash disbursements for specified purposes.

*Capital Project Funds*: The Capital Projects Fund accounts for financial resources to be used for the acquisition or construction of major capital facilities. The Fire Prevention and Safety Fund is a capital project fund used for approved projects.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

C. Basis of Presentation - Fund Accounting - Continued

Governmental Fund Types - Continued

*Working Cash Fund*: The Working Cash Fund is used to account for financial resources held by the District to be used for temporary interfund loans to other funds.

*Debt Services Fund*: The Debt Services Fund accounts for the accumulation of resources for, and the payment of general long-term debt principal, interest and related costs.

Governmental Funds - Measurement Focus

The financial statements of all governmental funds focus on the measurement of spending or "financial flow" and the determination of changes in financial position, rather than upon net income determination. This means that only current assets and current liabilities are generally included on their statements of assets and liabilities arising from cash transactions. Their reported fund balance (net current assets) is considered a measure of "available spendable resources".

Governmental fund operating statements present increases (cash receipts and other financing sources) and decreases (cash disbursements and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

General Fixed Assets and General Long-Term Debt Account Group

The accounting and reporting treatment applied to the capital assets and long-term liabilities associated with a fund are determined by its measurement focus. Capital assets used in governmental fund type operations are accounted for in the General Fixed Assets Account Group, rather than in the governmental funds. Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, rather than in the governmental funds.

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

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

### D. Basis of Accounting

The District maintains its accounting records for all funds and account groups on the modified cash basis of accounting under guidelines prescribed by the Illinois State Board of Education. Accordingly, revenues are recognized and recorded in the accounts when cash is received. In the same manner, expenditures are recognized and recorded upon the disbursement of cash. Assets of a fund are only recorded when a right to receive cash exists which arises from a previous cash transactions. Liabilities of a fund, similarly, result from previous cash transactions.

Modified cash basis financial statements omit recognition of receivables and payables and other accrued and deferred items that do not arise from previous cash transactions.

Proceeds from issuance of bonds and debt certificates are included as other financing sources 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.

### E. Budgets and Budgetary Accounting

The budget for all governmental fund types is prepared on the modified cash basis of accounting which is the same basis that is used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with 105 ILCS 5/17-1 of the *Illinois Compiled Statutes.* The budget was originally passed on September 18, 2024, and was subsequently amended on June 18, 2025.

For each fund, total fund expenditures disbursed may not legally exceed the budgeted amounts. The budget lapses at the end of each fiscal year.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

E. Budgets and Budgetary Accounting - Continued

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

1. Prior to July 1, the Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing on that date. The operating budget includes proposed expenditures and the means of financing them.

2. A public hearing is conducted to obtain taxpayer comments.

3. Prior to October 1, the budget is legally adopted through passage of a resolution.

4. Formal budgetary integration is employed as a management control device during the year.

5. The Board of Education may make transfers between the various items in any fund not exceeding in the aggregate 10 percent of the total of such fund as set forth in the budget.

6. The Board of Education may amend the budget by the same procedures required of its original adoption.

F. Investments

The District has adopted a formal written investment policy. The institutions in which investments are made must be approved by the Board of Education. Investments consist of funds deposited in external investment pools.

G. Inventories

The District does not maintain inventories that would be material to the financial statements and therefore expenses items as they are purchased.

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

### H. Capital Assets

Capital assets have been acquired for general governmental purposes. At the time of purchase, capital assets are recorded as expenditures disbursed in the governmental funds and capitalized at cost in the General Fixed Assets Account Group. Donated capital assets are stated at estimated fair market value as of the date of acquisition. The capitalization threshold for all assets is $ 500. Depreciation accounting is not considered applicable (except to determine the per capita tuition charge). Depreciation calculated on the straight-line basis for the per capita tuition charge was $ 1,202,157 for the year ended June 30, 2025.

The estimated useful lives for capital assets are as follows:

| Property Type | Estimated Useful Life (Years) |
|---|---|
| Buildings and building improvements | 50 |
| Site improvements and infrastructure | 20 |
| Transportation equipment | 5 |
| Food services equipment | 10 |
| Other equipment | 10 |

### I. Use of Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting requires the District to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues received and expenditures disbursed during the reporting period. Actual results could differ from these estimates.

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

### J. Risk Management

The District is exposed to various risks of loss including, but not limited to, general liability, property casualty, auto liability, workers compensation and public official liability. To limit exposure to these risks, the District purchased commercial insurance. There has not been a significant reduction in the District's insurance coverage during the year ended June 30, 2025. Also, there have been no settlement amounts which have exceeded insurance coverage in the past three years.

### K. Subsequent Events

The District assessed events that have occurred subsequent to June 30, 2025 through November 14, 2025, the date the financial statements were available to be issued, for potential recognition and disclosure in the financial statements. No events have occurred that would require adjustment to or disclosure in the financial statements.

## NOTE 2 - PROPERTY TAXES

The District's property taxes are levied each year on all taxable real property located in the District on or before the last Tuesday in December. The most recent levy was adopted by the Board at their November 20, 2024 meeting. Property taxes attach as an enforceable lien on property as of January 1 and are payable in two installments in June and September.

Auburn Community Unit School District #10
Auburn, Illinois

NOTES TO ILLINOIS STATE BOARD OF EDUCATION
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June 30, 2025

NOTE 2 - PROPERTY TAXES - Continued

The following are the tax rate limits permitted by the School Code and by local referendum and the actual rates levied per $ 100 of assessed valuation:

| | 2024 Maximum | Actual 2024 Levy | Actual 2023 Levy |
|---|---|---|---|
| Educational | Unlimited | 2.1513 | 2.2705 |
| Operations and Maintenance | 0.7500 | 0.5668 | 0.5980 |
| Transportation | Unlimited | 0.1780 | 0.1877 |
| Municipal Retirement | Unlimited | 0.1388 | 0.1464 |
| Social Security | Unlimited | 0.1636 | 0.1726 |
| Working Cash | 0.0500 | 0.0331 | 0.0349 |
| Fire Prevention and Safety | 0.1000 | 0.0361 | 0.0380 |
| Special Education | 0.8000 | 0.0291 | 0.0307 |
| Levy Recapture | Unlimited | 0.0204 | 0.0166 |
| Bond and Interest | Unlimited | 0.3800 | 0.4175 |
| | | 3.6972 | 3.9129 |

Property tax proceeds are reported as receipts from local sources in the financial statements. Property tax collections for the year ended June 30, 2025 are as follows:

| | |
|---|---|
| 2023 and prior year levies | $ 2,487,434 |
| 2024 levy | 3,791,756 |
| | $ 6,279,190 |

## NOTE 3 - CASH AND INVESTMENTS

Cash and investments as of June 30, 2025 consist of the following:

| | |
|---|---|
| Deposits with financial institutions | $ 22,012,282 |
| Deposits in external investment pool | 48,825 |
| Total cash and investments | $ 22,061,107 |

### Investments Authorized by *Illinois Compiled Statutes* and the District's Investment Policy

The District is allowed to invest in securities as authorized by 30 ILCS 235/2 and 235/6 and 105 ILCS 5/8-7 of the *Illinois Compiled Statutes*. The District's investment policy is consistent with *Illinois Compiled Statutes.*

### Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the District manages its exposure to interest rate risk is by limiting its purchases of long-term investments. At June 30, 2025, the District's investments were deposits in financial institutions and an external investment pool. The deposits, including those in the external investment pool, are all demand deposits. None of the District's cash and investments are highly sensitive to interest rate fluctuations.

### Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District's investments that are deposits with financial institutions are not subject to credit risk rating. The external investment pool has been rated AAAm.

NOTE 3 - CASH AND INVESTMENTS - Continued

Concentration of Credit Risk

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer. Deposits with financial institutions and investments in external investment pools are exempt from the 5 percent investment in any one issuer disclosure.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. *Illinois Compiled Statutes* and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits.

As of June 30, 2025, the District's deposits with financial institutions in excess of federal depository insurance limits were held in accounts collateralized by securities held by the pledging financial institution.

Investment in External Investment Pool

The District is a participant in the Illinois School District Liquid Asset Fund Plus (the Fund), which is an inter-governmental investment program for school districts, community colleges and township officials. The Fund's stated purpose is to invest the available funds from its participants so as to enhance their investment opportunities pursuant to an investment program conducted in accordance with *Illinois Compiled Statutes* as they relate to school district funds. The investment is insured by the Federal Deposit Insurance Corporation (FDIC). Investments exceeding FDIC limits are collateralized. Investors are not required to maintain minimum account balances.

## NOTE 3 - CASH AND INVESTMENTS - Continued

### Foreign Currency Risk

Foreign currency risk is the risk that changes in foreign exchange rates will adversely affect the fair values of an investment or deposit. None of the District's investments are directly subject to foreign currency risk.

## NOTE 4 - CAPITAL ASSETS

The changes in capital assets are as follows:

| | Balance, July 1, 2024 | Additions | Disposals | Balance, June 30, 2025 |
|---|---|---|---|---|
| Capital Assets not being Depreciated | | | | |
| Land | $ 858,650 | $ 2,199,188 | $ - | $ 3,057,838 |
| Construction in progress | 1,386,183 | 152,849 | (743,373) | 795,659 |
| Total capital assets not being depreciated | 2,244,833 | 2,352,037 | (743,373) | 3,853,497 |
| Depreciable Capital Assets | | | | |
| Buildings and building improvements | 24,344,667 | 1,253,867 | - | 25,598,534 |
| Site improvements and infrastructure | 3,816,915 | 98,104 | - | 3,915,019 |
| Transportation equipment | 2,578,889 | 88,735 | - | 2,667,624 |
| Food services equipment | 201,256 | 50,182 | - | 251,438 |
| Other equipment | 6,892,414 | 122,311 | (12,120) | 7,002,605 |
| Total depreciable capital assets | 37,834,141 | 1,613,199 | (12,120) | 39,435,220 |
| Total capital assets | $ 40,078,974 | $ 3,965,236 | $ (755,493) | $ 43,288,717 |

As explained in Note 1, depreciation is calculated to determine the District's per capita tuition charge. Accumulated depreciation was $ 20,620,852 at June 30, 2025.

## NOTE 5 - LONG-TERM DEBT

The changes in long-term debt are as follows:

| | Balance, July 1, 2024 | Additions | Retirements | Balance, June 30, 2025 |
|---|---|---|---|---|
| General Obligation Debt Certificates, Series 2009 | $ 120,540 | $ - | $ (21,931) | $ 98,609 |
| General Obligation Limited Tax Debt Certificates, Series 2014 | 60,000 | - | (60,000) | - |
| General Obligation Limited Refunding School Bonds, Series 2020 | 513,000 | - | (125,000) | 388,000 |
| General Obligation Limited Refunding School Bonds, Series 2020A | 5,380,000 | - | (415,000) | 4,965,000 |
| General Obligation Debt Certificates, Series 2025 | - | 2,242,000 | - | 2,242,000 |
| | $ 6,073,540 | $ 2,242,000 | $ (621,931) | $ 7,693,609 |

The District is subject to a statutory debt limitation equal to 13.8 percent of the District's Equalized Assessed Valuation (EAV). The District's statutory debt limitation at June 30, 2025 was $ 23,776,416.

A. General Obligation Debt Certificates, Series 2009

In 2009, the District issued $ 367,000 of General Obligation Debt Certificates (the 2009 Debt Certificates). The 2009 Debt Certificates are dated August 14, 2009 and provide for serial retirement of principal each July 1 with interest payable on July 1 and January 1. Interest rates range from 1.50 percent to 5.10 percent. The proceeds of the 2009 Debt Certificates were used to pay for the costs of acquisition, construction, and installment of school building improvements.

NOTE 5 - LONG-TERM DEBT - Continued

B. General Obligation Limited Tax Debt Certificates, Series 2014

In 2014, the District issued $ 500,000 of General Obligation Limited Tax Debt Certificates (the 2014 Debt Certificates). The 2014 Debt Certificates were dated September 30, 2014 and provide for serial retirement of principal each December 1 with interest payable on December 1 and June 1. Interest ranges from 1.75 percent to 8.95 percent. The proceeds from 2014 Debt Certificates were used to pay for the costs of capital projects within the District. During the year ended June 30, 2025, the 2014 Debt Certificates were paid off.

C. General Obligation Limited Refunding School Bonds, Series 2020

In 2020, the District issued $ 1,000,000 of General Obligation Limited Refunding Bonds (the 2020 Bonds). The 2020 Bonds are dated July 22, 2020 and provide for serial retirement of principal and interest beginning July 2021 with interest payable on July 1 and January 1. The interest rate is 1.58 percent. A portion of the proceeds were used to refund the District's outstanding 2009 bonds. The remaining portion of the proceeds were used to finance capital improvements in the District.

D. General Obligation Limited Refunding School Bonds, Series 2020A

In 2020, the District issued $ 6,040,000 of General Obligation Limited Refunding Bonds (the 2020A Bonds). The 2020A Bonds are dated December 22, 2020 and provide for serial retirement of principal and interest beginning December 1, 2021 with interest payable on December 1 and June 1, beginning June 1, 2021. Interest rates range from 1.00 percent to 2.55 percent. A portion of the proceeds were used to refund a portion of the District's outstanding 2014 bonds. The remaining portion of the proceeds were used to finance capital improvements in the District.

E. General Obligation Debt Certificates, Series 2025

In 2025, the District issued $ 2,242,000 of General Obligation Debt Certificates (the 2025 Debt Certificates). The 2025 Debt Certificates are dated April 22, 2025 and provide for serial retirement of principal each December 1 with interest payable on June 1 and December 1. Interest rates range from 3.7 percent to 4.3 percent. The proceeds of the 2025 Debt Certificates were used to pay for the costs of acquisition, construction, and installment of school building improvements.

Auburn Community Unit School District #10
Auburn, Illinois

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June 30, 2025

NOTE 5 - LONG-TERM DEBT - Continued

The future debt service requirements for these long-term liabilities is as follows at June 30, 2025:

| | Principal | Interest | Total |
|---|---|---|---|
| Bonds for Life Safety Projects | | | |
| 2026 | $ 420,000 | $ 105,655 | $ 525,655 |
| 2027 | 552,000 | 101,557 | 653,557 |
| 2028 | 559,000 | 92,402 | 651,402 |
| 2029 | 572,000 | 82,178 | 654,178 |
| 2030 | 580,000 | 70,645 | 650,645 |
| 2031-2035 | 2,670,000 | 146,998 | 2,816,998 |
| | $ 5,353,000 | $ 599,435 | $ 5,952,435 |
| Debt Certificates for Life Safety Projects | | | |
| 2026 | $ - | $ 2,432 | $ 2,432 |
| 2027 | 22,940 | 4,325 | 27,265 |
| 2028 | 24,019 | 3,197 | 27,216 |
| 2029 | 25,195 | 1,979 | 27,174 |
| 2030 | 26,455 | 675 | 27,130 |
| | $ 98,609 | $ 12,608 | $ 111,217 |
| Debt Certificates for Capital Projects | | | |
| 2026 | $ 155,600 | $ 96,837 | $ 252,437 |
| 2027 | 176,500 | 80,902 | 257,402 |
| 2028 | 188,600 | 74,009 | 262,609 |
| 2029 | 201,300 | 66,551 | 267,851 |
| 2030 | 214,700 | 58,489 | 273,189 |
| 2031-2035 | 1,305,300 | 144,735 | 1,450,035 |
| | $ 2,242,000 | $ 521,523 | $ 2,763,523 |

NOTE 5 - LONG-TERM DEBT - Continued

| | Principal | Interest | Total |
|---|---|---|---|
| Total | | | |
| 2026 | $ 575,600 | $ 204,924 | $ 780,524 |
| 2027 | 751,440 | 186,784 | 938,224 |
| 2028 | 771,619 | 169,608 | 941,227 |
| 2029 | 798,495 | 150,708 | 949,203 |
| 2030 | 821,155 | 129,809 | 950,964 |
| 2031-2035 | 3,975,300 | 291,733 | 4,267,033 |
| | $ 7,693,609 | $ 1,133,566 | $ 8,827,175 |

NOTE 6 - RETIREMENT FUND COMMITMENTS

A. Teachers' Retirement System of the State of Illinois

1. General Information about the Pension Plan

a. 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 that was created by the Illinois legislative 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 TRS 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.

NOTE 6 - RETIREMENT FUND COMMITMENTS - Continued

A. Teachers' Retirement System of the State of Illinois - Continued

b. Benefits Provided

TRS provides retirement, disability, and death benefits. Tier I members have TRS or reciprocal system service prior to January 1, 2011. Tier I 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 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. Disability and death benefits are also provided.

Tier II 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 last four. Disability provisions for Tier II are identical to those of Tier I. Death benefits are payable under a formula that is different from Tier I.

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 II 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 III 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 Tier 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.

NOTE 6 - RETIREMENT FUND COMMITMENTS - Continued

A. Teachers' Retirement System of the State of Illinois - Continued

c. 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 TRS for each fiscal year shall be an amount determined to be sufficient to bring the total assets of the TRS up to 90 percent of the total actuarial liabilities of the TRS 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, 2025 was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the District, is submitted to TRS by the District.

i. On-behalf contributions - The State of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2025, the State of Illinois contributions recognized by the District were based on the state's proportionate share of the collective net pension liability associated with the District, and the District recognized revenue and expenditures of $ 3,073,829 in pension contributions from the State of Illinois.

ii. 2.2 formula contributions - Employers contribute 0.58 percent 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 $ 35,648.

iii. Federal and special trust fund contributions - When TRS members are paid from federal and special trust funds administered by the District, 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.

For the year ended June 30, 2025, the employer pension contribution was 10.34 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2025, salaries totaling $ 185,919 were paid from federal and special trust funds that required District contributions of $ 19,224.

NOTE 6 - RETIREMENT FUND COMMITMENTS - Continued

A. Teachers' Retirement System of the State of Illinois - Continued

c. Contributions - Continued

iv. Employer retirement cost contributions - Contributions that an employer is required to pay because of a TRS member retiring are categorized as specific liability payments. The employer 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 District paid $ 125 to TRS for employer contributions due on salary increases in excess of 6 percent and $ 0 for sick leave days granted in excess of the normal annual allotment.

2. Pension Expense

For the fiscal year ended June 30, 2025, the District recognized TRS pension expense on a cash basis of $ 54,997 under this plan.

B. Illinois Municipal Retirement Fund

1. IMRF Plan Description

The District's defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The District's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-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 www.imrf.org.

NOTE 6 - RETIREMENT FUND COMMITMENTS - Continued

B. Illinois Municipal Retirement Fund - Continued

2. Benefits Provided

IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier I benefits. Tier I employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier I employees who retire at age 55 (at reduced benefits) of 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 I, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired on or after January 1, 2011, are eligible for Tier II benefits. For Tier II 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 II, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the less of:

- 3% of the original pension amount, or
- ½ of the increase in the Consumer Price Index of the original pension amount.

NOTE 6 - RETIREMENT FUND COMMITMENTS - Continued

B. Illinois Municipal Retirement Fund - Continued

3. Employees Covered by Benefit Terms

As of December 31, 2024, the following employees were covered by the benefit terms:

| | |
|---|---|
| Retirees and beneficiaries currently receiving benefits | 84 |
| Inactive plan members entitled to but not yet receiving benefits | 66 |
| Active plan members | 69 |
| | 219 |

4. Contributions

As set by statute, the Employer'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 8.25%. For the fiscal year ended June 30, 2025, the District contributed $ 197,605 to the plan. The District 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.

C. TRS and IMRF Aggregate Info

The aggregate recognized pension expense on a cash basis for the fiscal year ended June 30, 2025 was $ 252,602.

NOTE 6 - RETIREMENT FUND COMMITMENTS - Continued

D. Social Security

Employees not qualifying for coverage under TRS or IMRF are considered "non-participating employees". These non-participating employees covered under Social Security. The District paid $ 291,732, the total required employer contribution, for the year ended June 30, 2025.

NOTE 7 - OTHER POSTEMPLOYMENT BENEFITS

Teacher Health Insurance Security Fund

The District participates in the Teacher Health Insurance Security (THIS) Fund, a cost-sharing, multiple-employer defined benefit postemployment healthcare plan that was established by the Illinois legislature for the benefit of Illinois public school teachers employed outside the city of Chicago. The THIS Fund provides medical, prescription and behavioral health benefits, but it does not provide vision, dental or life insurance benefits to annuitants of TRS. Annuitants not enrolled in Medicare may participate in the state administered participating provider option plan or choose from several managed care options. Annuitants who are enrolled in Medicare Parts A and B may be eligible to enroll in a Medicare Advantage Plan.

The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions of the THIS Fund and amendments to the plan can be made only by legislative action with the Governor's approval. The plan is administered by the Illinois Department of Central Management Services (CMS) with the cooperation of TRS. Section 6.6 of the State Employees Group Insurance Act of 1971 requires all active contributors to TRS who are not employees of the State make a contribution to the THIS Fund.

The percentage of employer required contributions in the future will not exceed 105 percent of the percentage of salary actually required to be paid in the previous fiscal year.

## NOTE 7 - OTHER POSTEMPLOYMENT BENEFITS - Continued

Employer contributions to the THIS Fund - The employer makes contributions to the THIS Fund. The employer THIS Fund contribution was 0.67 percent during the fiscal year ended June 30, 2025. For the fiscal year ended June 30, 2025, the employer paid $ 41,179 to the THIS Fund, which was 100 percent of the required contribution.

On Behalf Contributions to the THIS Fund - The State of Illinois makes employer retiree health insurance contributions on behalf of the District. The District recognized $ 514,846 of revenue and expenditures during the year ended June 30, 2025.

Further information on THIS Fund

The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General: http://www.auditor.illinois.gov/Audit-Reports/ABC-List.asp. The current reports are listed under "Central Management Services" (http://www.auditor.illinois.gov/Audit -Reports/CMS-THISF.asp). Prior reports are available under "Healthcare and Family Services." (http://www.auditor.illinois.gov/Audit-Reports/HEALTHCARE-FAMILY-SERVICES-TEACHER-HEALTH-Ins-Sec-Fund.asp).

## NOTE 8 - FUND BALANCE REPORTING

Governmental Accounting Standards Board Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions," requires fund balance to be classified into five major classifications: Nonspendable Fund Balance; Restricted Fund Balance; Committed Fund Balance; Assigned Fund Balance; and Unassigned Fund Balance. However, the Regulatory Model, followed by the District, only reports Reserved and Unreserved Fund Balances. Below are definitions of the classifications and reconciliation between the presentations required by generally accepted accounting principles and the regulatory basis.

NOTE 8 - FUND BALANCE REPORTING - Continued

A. 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 cash basis nature of the District, all such items are expensed at the time of purchase, so there is nothing to report for this classification.

B. Restricted Fund Balance

The restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the entity. Things such as restrictions 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.

1. Special Education

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Educational Fund. At June 30, 2025, expenditures disbursed exceeded revenues received for this purpose, resulting in no restricted balances.

2. Driver Education

Cash receipts and the related cash disbursements of this restricted program are accounted for in the Educational Fund. At June 30, 2025, expenditures disbursed exceeded revenues received for this program, resulting in no restricted balances.

3. State Grants

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

## NOTE 8 - FUND BALANCE REPORTING - Continued

### B. Restricted Fund Balance - Continued

#### 4. Federal Grants

Proceeds from federal grants and the related expenditures have been included in the Educational Fund. At June 30, 2025, expenditures disbursed exceeded revenues received from federal grants, resulting in no restricted balances.

#### 5. Student Activity Funds

Cash receipts and the related cash disbursements of these restricted monies are accounted for in the Educational Fund. Cumulative cash receipts exceeded cumulative disbursements by $ 195,083 resulting in a restricted balance in the Educational Fund. This amount is shown as reserved in the Educational Fund under the regulatory basis.

### C. 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 Board of Education). 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 Board of Education 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.

#### Unpaid Employment Contracts

Employee contracts for services rendered during the school year for employees electing twelve month pay schedules are recorded as disbursements in the fiscal year when such checks are drawn. At June 30, 2025, the total amount of unpaid contracts for services performed during the fiscal year ended June 30, 2025 was $ 788,343. This amount is shown as Unreserved in the Educational Fund under the regulatory basis.

NOTE 8 - FUND BALANCE REPORTING - Continued

C. Committed Fund Balance - Continued

Construction Commitments

During the year ended June 30, 2024, the Board approved new multi-zone HVAC units with a contract price of $ 834,253. During the year ended June 30, 2025, the Board approved science room renovations with a contract price of $ 613,020 and new flooring in various areas with a contract price of $ 62,416. As of June 30, 2025, the District has expended $ 795,659 on these projects and has remaining committed funds of $ 714,030 at year end.

D. 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 Board of Education itself or (b) the finance committee or by the Superintendent with the Board of Education has delegated the authority to assign amounts to be used for specific purposes. At June 30, 2025, no amounts were classified as assigned.

E. 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 with the individual funds. Unassigned Fund Balance amounts are shown in the financial statements as Unreserved Fund Balances in the Educational, Operations and Maintenance, and Working Cash Funds.

F. Regulatory Basis 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.

Auburn Community Unit School District #10
Auburn, Illinois

NOTES TO ILLINOIS STATE BOARD OF EDUCATION
ANNUAL FINANCIAL REPORT - CONTINUED

June 30, 2025

NOTE 8 - FUND BALANCE REPORTING - Continued

G. Reconciliation of Fund Balance Reporting

The first five 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 the preparation of the financial statements.

| | Generally Accepted Accounting Principles | | | | | Regulatory Basis Financial Statement Presentation | |
|---|---|---|---|---|---|---|---|
| Fund | Non-spendable | Restricted | Committed | Assigned | Unassigned | Reserved | Unreserved |
| Educational | $ - | $ 195,083 | $ 788,343 | $ - | $13,691,183 | $ 195,083 | $14,479,526 |
| Operations and Maintenance | - | - | - | - | 2,907,068 | - | 2,907,068 |
| Debt Services | - | 236,160 | - | - | - | - | 236,160 |
| Transportation | - | 513,165 | - | - | - | - | 513,165 |
| Municipal Retirement/ Social Security | - | 1,105,372 | - | - | - | - | 1,105,372 |
| Capital Projects | - | 346,013 | 714,030 | - | - | - | 1,060,043 |
| Working Cash | - | - | - | - | 1,207,848 | - | 1,207,848 |
| Tort | - | - | - | - | - | - | - |
| Fire Prevention and Safety | - | 290,997 | - | - | - | - | 290,997 |

H. Expenditures of Fund Balance

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

## NOTE 9 - REQUIRED INDIVIDUAL FUND DISCLOSURES

A. Overexpenditure of Budget

There was one fund in which actual expenditures exceeded budgeted amounts by $ 4,269.

B. Deficit Fund Balances

There were no deficit fund balances at June 30, 2025.

C. Interfund Receivable and Payable Balances

There were no interfund receivables and payables at June 30, 2025.

D. Interfund Transfers

There were no interfund transfers for the year ended June 30, 2025.

## NOTE 10 - COMMITMENTS AND CONTINGENCIES

A. Grants

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. Management believes any adjustments that may arise from these audits will be immaterial to District operations.

## NOTE 10 - COMMITMENTS AND CONTINGENCIES - Continued

### B. Compensated Absences

Administrators and support staff of the District are entitled to paid vacation time depending on job classification, length of service and other factors. If these employees terminated their employment at June 30, 2025, the District would be required to compensate them for their unused vacation time.

### C. Unpaid Employment Contracts

At June 30, 2025, the District was obligated for an estimated $ 788,343 in unpaid employment contracts.

## NOTE 11 - LEASES

The District leases copiers and phones under non-cancelable leases. Lease expense under the long-term leases totaled $ 47,583 for the year ended June 30, 2025. Future rental commitments on the leases for the fiscal years ending June 30 are as follows:

| | |
|---|---|
| 2026 | $ 44,544 |
| 2027 | 29,844 |
| 2028 | 29,844 |
| 2029 | 29,844 |
| 2030 | 7,461 |
| | $ 141,537 |

## NOTE 12 - REPORTING STANDARDS

In June 1999, the Governmental Accounting Standards Board issued Statement 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments* (GASB No. 34). This Statement established new financial reporting requirements for state and local governments throughout the United States. Implementation was required for the fiscal year ended June 30, 2005. The District elected not to implement GASB No. 34. Instead, the District adopted a regulatory basis of accounting as prescribed by the Illinois State Board of Education.

# SUPPLEMENTARY INFORMATION

Auburn Community Unit School District # 10
Auburn, Illinois

## STUDENT ACTIVITY FUNDS
## SCHEDULE OF CHANGES IN ASSETS AND RESERVED FUND BALANCE
Year Ended June 30, 2025

| | Balance at July 1, 2024 | Additions | Deductions | Balance at June 30, 2025 |
|---|---|---|---|---|
| Class of 2025 | $ 5,575 | $ - | $ 5,575 | $ - |
| Class of 2026 | 5,154 | 1,730 | 2,490 | 4,394 |
| Class of 2027 | 4,505 | 3,028 | 406 | 7,127 |
| Class of 2028 | - | 2,735 | - | 2,735 |
| Class of 1955 Scholarship | - | 515 | 515 | - |
| Art Club | 31 | - | - | 31 |
| Athletic Resale | 2,829 | 13,193 | 13,953 | 2,069 |
| Baseball | 1,096 | - | 631 | 465 |
| Basketball - Boys | 652 | 39,118 | 38,007 | 1,763 |
| Basketball - Boys Golf Outing | (1,393) | 1,393 | - | - |
| Basketball - Girls | 13,894 | 6,327 | 10,113 | 10,108 |
| Business Club | 933 | 495 | 537 | 891 |
| Cheerleading | 4,878 | 14,165 | 18,328 | 715 |
| Cheerleading - Jr. High | 159 | - | - | 159 |
| Choral Dept (Music Resale) | 361 | 9,605 | 9,754 | 212 |
| Track | 930 | 1,191 | 559 | 1,562 |
| Colorguard | 103 | - | - | 103 |
| Concession H.S. | 2,088 | 16,714 | 17,813 | 989 |
| County Classic Girls Basketball | (85) | 85 | - | - |
| Cross Country | 611 | 334 | 734 | 211 |
| Drama Club | 14,567 | 11,694 | 15,166 | 11,095 |
| Elementary School | 3,179 | 7,989 | 7,785 | 3,383 |
| FCCLA | 491 | - | - | 491 |
| FFA | 4,232 | 8,758 | 7,232 | 5,758 |
| Football | 7,980 | 8,839 | 11,178 | 5,641 |
| Gene Schneider Memorial Scholarship | - | 2,000 | 2,000 | - |
| Golf - Boys | 237 | 1,000 | 616 | 621 |
| Golf - Girls | 1,705 | 1,850 | 1,839 | 1,716 |
| H.S. Flags | 55 | - | - | 55 |
| H.S. Science Club Scholarship | 294 | - | - | 294 |
| H.S. Service | 1,280 | 2,843 | 2,725 | 1,398 |
| Jr. High Track | 2,151 | 1,062 | 135 | 3,078 |
| JRH Activity | 15,791 | 22,250 | 23,678 | 14,363 |
| JRH Athletics | 25,707 | 61,905 | 56,383 | 31,229 |
| JRH Softball | 845 | 738 | 742 | 841 |

Auburn Community Unit School District # 10
Auburn, Illinois

## STUDENT ACTIVITY FUNDS
## SCHEDULE OF CHANGES IN ASSETS AND RESERVED FUND BALANCE - CONTINUED
Year Ended June 30, 2025

| | Balance at July 1, 2024 | Additions | Deductions | Balance at June 30, 2025 |
|---|---|---|---|---|
| JRH Student Council | $ 3,219 | $ - | $ 688 | $ 2,531 |
| JRH Volleyball | 1,405 | 3,273 | 2,490 | 2,188 |
| Library Club | 1,131 | - | - | 1,131 |
| Math Club | 450 | - | - | 450 |
| Middle School | 418 | 8,545 | 8,051 | 912 |
| Middle School Library | 58 | 7,687 | 7,676 | 69 |
| Music Trips | 11,088 | 16,717 | 11,945 | 15,860 |
| National Honor Society | 582 | 330 | 328 | 584 |
| PE Department | 301 | - | - | 301 |
| Pep Club | 39 | - | - | 39 |
| Sangamon Co Boys Hospitality | 216 | - | 216 | - |
| Sangamo Conference | 7,579 | 8,271 | 7,910 | 7,940 |
| Scholastic Bowl | 540 | 450 | 397 | 593 |
| Science Club | 1,837 | - | - | 1,837 |
| Scoreboard Sponsorship | 2,109 | 21,396 | 15,423 | 8,082 |
| Sertoma Scholarship Fund | - | 1,500 | 1,500 | - |
| Soccer - Girls | 4,641 | 606 | 547 | 4,700 |
| Softball | 478 | - | 440 | 38 |
| Spanish Club | 903 | - | 1 | 902 |
| Student Assistance Program | 4,159 | 1,631 | 2,312 | 3,478 |
| Student Council | 3,931 | 485 | 2,154 | 2,262 |
| Tony Berola Athletic Memorial | 249 | - | - | 249 |
| Tri County Honor Band | 4,185 | - | - | 4,185 |
| Tri M | 205 | - | 101 | 104 |
| Trojan TV | 5,897 | - | 5,897 | - |
| Trojan Water | 34 | - | 34 | - |
| Volleyball | 15,237 | 15,869 | 11,718 | 19,388 |
| Wrestling | 422 | 1,154 | 155 | 1,421 |
| Yearbook | 983 | 5,705 | 4,346 | 2,342 |
| 6th Grade Girls Basketball | - | 2,550 | 2,550 | - |
| | $ 193,131 | $ 337,725 | $ 335,773 | $ 195,083 |

Reference should be made to the Independent Auditors' Report regarding this information.

| | 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 | 3,668,138 | 2,218,609 | 1,449,529 | 3,706,537 | 1,487,928 |
| 5 | Operations & Maintenance | 966,265 | 584,503 | 381,762 | 976,556 | 392,053 |
| 6 | Debt Services ** | 658,400 | 391,869 | 266,531 | 654,713 | 262,844 |
| 7 | Transportation | 303,386 | 183,560 | 119,826 | 306,681 | 123,121 |
| 8 | Municipal Retirement | 236,596 | 143,135 | 93,461 | 239,142 | 96,007 |
| 9 | Capital Improvements | 0 | | 0 | | 0 |
| 10 | Working Cash | 56,414 | 34,134 | 22,280 | 57,029 | 22,895 |
| 11 | Tort Immunity | 0 | | 0 | | 0 |
| 12 | Fire Prevention & Safety | 61,487 | 37,227 | 24,260 | 62,198 | 24,971 |
| 13 | Leasing Levy | 0 | | 0 | | 0 |
| 14 | Special Education | 49,607 | 30,009 | 19,598 | 50,137 | 20,128 |
| 15 | Area Vocational Construction | 0 | | 0 | | 0 |
| 16 | Social Security/Medicare Only | 278,897 | 168,710 | 110,187 | 281,871 | 113,161 |
| 17 | Summer School | 0 | | 0 | | 0 |
| 18 | Other (Describe & Itemize) | 8,853 | | 8,853 | 35,148 | 35,148 |
| 19 | **Totals** | 6,288,043 | 3,791,756 | 2,496,287 | 6,370,012 | 2,578,256 |
| 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).* | | | | | |

The accompanying notes are an integral part of these financial statements.

## SCHEDULE OF SHORT-TERM DEBT

| 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 |
|---|---|---|---|---|
| **CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)** | | | | |
| Total CPPRT Notes | | | | 0 |
| **TAX ANTICIPATION WARRANTS (TAW)** | | | | |
| Educational Fund | | | | 0 |
| Operations & Maintenance Fund | | | | 0 |
| Debt Services - Construction | | | | 0 |
| Debt Services - Working Cash | | | | 0 |
| Debt Services - Refunding Bonds | | | | 0 |
| Transportation Fund | | | | 0 |
| Municipal Retirement/Social Security Fund | | | | 0 |
| Fire Prevention & Safety Fund | | | | 0 |
| Other - (Describe & Itemize) | | | | 0 |
| Total TAWs | 0 | 0 | 0 | 0 |
| **TAX ANTICIPATION NOTES (TAN)** | | | | |
| Educational Fund | | | | 0 |
| Operations & Maintenance Fund | | | | 0 |
| Fire Prevention & Safety Fund | | | | 0 |
| Other - (Describe & Itemize) | | | | 0 |
| Total TANs | 0 | 0 | 0 | 0 |
| **TEACHERS'/EMPLOYEES' ORDERS (T/EO)** | | | | |
| Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds) | | | | 0 |
| **General State Aid/Evidence-Based Funding Anticipation Certificates** | | | | |
| Total (All Funds) | | | | 0 |
| **OTHER SHORT-TERM BORROWING** | | | | |
| Total Other Short-Term Borrowing (Describe & Itemize) | | | | 0 |

## SCHEDULE OF LONG-TERM DEBT

| 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 |
|---|---|---|---|---|---|---|---|---|---|---|
| 2009 Debt Certificates | 08/14/19 | 367,000 | 9 | Y | 120,540 | | | 21,931 | 98,609 | |
| 2014 Debt Certificates | 09/30/14 | 500,000 | 9 | Y | 60,000 | | | 60,000 | 0 | |
| 2020 Issue | 07/22/20 | 1,000,000 | 3 | Y | 513,000 | | | 125,000 | 388,000 | 250,449 |
| 2020A Issue | 12/22/20 | 6,040,000 | 3 | Y | 5,380,000 | | | 415,000 | 4,965,000 | 4,965,000 |
| 2025 Debt Certificates | 04/22/25 | 2,242,000 | 9 | Y | | 2,242,000 | | | 2,242,000 | 2,242,000 |
| | | | | | | | | | 0 | |
| | | | | | | | | | 0 | |
| | | | | | | | | | 0 | |
| | | | | | | | | | 0 | |
| | | | | | | | | | 0 | |
| | | | | | | | | | 0 | |
| | | | | | | | | | 0 | |
| | | | | | | | | | 0 | |
| | | | | | | | | | 0 | |
| | | | | | | | | | 0 | |
| | | | | | | | | | 0 | |
| | | | | | | | | | 0 | |
| | | 10,149,000 | | | 6,073,540 | 2,242,000 | 0 | 621,931 | 7,693,609 | 7,457,449 |

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

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

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

The accompanying notes are an integral part of these financial statements.

| | A | B | C | D | E | F | G | H | I | J | K |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 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.* | | | | | | | | | | |

The accompanying notes are an integral part of these financial statements.

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

| | A B C D E | F | G | H | I | J | K |
|---|---|---|---|---|---|---|---|
| 1 | **SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES** | | | | | | |
| 2 | **Description** (Enter Whole Dollars) | Account No. | Tort Immunity [a] | Special Education | Area Vocational Construction | School Facility Occupation Taxes [b] | Driver Education |
| 3 | Cash Basis Fund Balance as of July 1, 2024 | | | | | | |
| 4 | **RECEIPTS:** | | | | | | |
| 5 | Ad Valorem Taxes Received by District | 10, 20, 40 or 50-1100, 80 | 0 | 49,607 | | | |
| 6 | Earnings on Investments | 10, 20, 40, 50 or 60-1500, 80 | 0 | | | | |
| 7 | Drivers' Education Fees | 10-1970 | | | | | 5,409 |
| 8 | School Facility Occupation Tax Proceeds | 30 or 60-1983 | | | | 1,151,061 | |
| 9 | Driver Education | 10 or 20-3370 | | | | | 10,874 |
| 10 | Other Receipts (Describe & Itemize) | – | 0 | | | | |
| 11 | Sale of Bonds | 10, 20, 40 or 60-7200 | | | | | |
| 12 | **Total Receipts** | | 0 | 49,607 | 0 | 1,151,061 | 16,283 |
| 13 | **DISBURSEMENTS:** | | | | | | |
| 14 | Instruction | 10 or 50-1000 | | 80,946 | | | 16,283 |
| 15 | Facilities Acquisition & Construction Services | 20 or 60-2530 | | | | 1,151,061 | |
| 16 | Tort Immunity Services | 80 | 0 | | | | |
| 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** | | 0 | 80,946 | 0 | 1,151,061 | 16,283 |
| 24 | **Ending Cash Basis Fund Balance as of June 30, 2025** | | 0 | (31,339) | 0 | 0 | 0 |
| 25 | **Reserved Cash Balance** | 714 | | | | | |
| 26 | **Unreserved Cash Balance** | 730 | 0 | (31,339) | 0 | 0 | 0 |

| | | | |
|---|---|---|---|
| 28 | **SCHEDULE OF TORT IMMUNITY EXPENDITURES** [a] | | |
| 29 | | | |
| 30 | **Yes** ☐ **No** ☐ Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103? | | |
| 31 | If yes, list in the aggregate the following: | Total Claims Payments: | 0 |
| 32 | | Total Reserve Remaining: | 0 |
| 34 | *In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter the total dollar amount for each category.* | | |
| 35 | **Expenditures:** | | |
| 36 | Workers' Compensation Act and/or Workers' Occupational Disease Act | | 0 |
| 37 | Unemployment Insurance Act | | 0 |
| 38 | Insurance (Regular or Self-Insurance) | | 0 |
| 39 | Risk Management and Claims Service | | 0 |
| 40 | Judgments/Settlements | | 0 |
| 41 | Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction | | 0 |
| 42 | Reciprocal Insurance Payments (Insurance Code 72, 76, and 81) | | 0 |
| 43 | Legal Services | | 0 |
| 44 | Principal and Interest on Tort Bonds | | 0 |
| 45 | Other -Explain on Itemization 44 tab | | 0 |
| 46 | **Total** | | 0 |
| 47 | **G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0** | | **OK** |
| 49 | [a] Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year. | | |
| 50 | [b] 55 ILCS 5/5-1006.7 | | |

The accompanying notes are an integral part of these financial statements.

# CARES, CRRSA, and ARP SCHEDULE - FY 2025

Click below for schedule instructions:

SCHEDULE INSTRUCTIONS

**Please read schedule instructions before completing.**

| Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2025 | X | Yes | | No |
|---|---|---|---|---|

**If the answer to the above question is "YES", this schedule must be completed.**

PLEASE DO NOT REMOVE AND REINSERT THIS SCHEDULE INTO THE AFR. IF THE LINKS ARE BROKEN, THE AFR WILL BE SENT BACK TO THE AUDITOR FOR CORRECTION.

## Part 1: CARES, CRRSA, and ARP REVENUE

### Revenue Section A

Section A is for revenue recognized in FY 2025 reported on the FY 2025 AFR for FY 2022, FY 2023 and/or FY 2024 EXPENDITURES claimed on July 1, 2024, through June 30, 2025, FRIS grant expenditure reports for expenditures reported in the prior year FY 2022, FY 2023, and/or FY 2024 AFR.

| Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue | 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 | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|
| ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST, D4) | 4998 | | | | | | | | | | 0 |
| ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3, P4, 15, 25, 35, 45, 55, 65, 75) | 4998 | 750,495 | | | | | | | | | 750,495 |
| GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK, JE) | 4998 | | | | | | | | | | 0 |
| ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE) | 4998 | | | | | | | | | | 0 |
| ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL) | 4998 | 2,850 | | | | | | | | | 2,850 |
| CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW) | 4998 | | | | | | | | | | 0 |
| Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab) | 4998 | | | | | | | | | | 0 |
| Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab) | 4998 | | | | | | | | | | 0 |
| Other ARP Revenue (not accounted for above) (Describe on Itemization tab) | 4998 | | | | | | | | | | 0 |
| Total Revenue Section A | | 753,345 | 0 | | 0 | 0 | 0 | | | 0 | 753,345 |

### Revenue Section B

Section B is for revenue recognized in FY 2025 reported on the FY 2025 AFR and for FY 2025 EXPENDITURES claimed on July 1, 2024, through June 30, 2025, FRIS grant expenditure reports and reported in the FY 2025 AFR.

| Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue | 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 | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|
| ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST, D4) | 4998 | | | | | | | | | | 0 |
| GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK, JE) | 4998 | | | | | | | | | | 0 |
| ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3, P4, 15, 25, 35, 45, 55, 65, 75) | 4998 | | | | | | | | | | 0 |
| ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE) | 4998 | | | | | | | | | | 0 |
| ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL) | 4998 | | | | | | | | | | 0 |
| CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW) | 4998 | | | | | | | | | | 0 |

The accompanying notes are an integral part of these financial statements.

| | A | B | C | D | E | F | G | H | I | J | K | L |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 32 | Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab) | 4998 | | | | | | | | | | 0 |
| 33 | Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab) | 4998 | | | | | | | | | | 0 |
| 34 | Other ARP Revenue (not accounted for above) (Describe on Itemization tab) | 4998 | | | | | | | | | | 0 |
| 35 | (Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B | 4998 | | | | | | | | | | 0 |
| 36 | Total Revenue Section B | | 0 | 0 | | 0 | 0 | 0 | | | 0 | 0 |
| 37 | **Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue** | | | | | | | | | | | |
| 38 | Total Other Federal Revenue (Section A plus Section B) | 4998 | 753,345 | 0 | | 0 | 0 | 0 | | | 0 | 753,345 |
| 39 | Total Other Federal Revenue from Revenue Tab | 4998 | 753,345 | 0 | | 0 | 0 | 0 | | | 0 | 753,345 |
| 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

**Review of the July 1, 2024 through June 30, 2025 FRIS Expenditures reports may assist in determining the expenditures to use below.**

### Expenditure Section A:

| | ESSER I EXPENDITURES (CARES) | | (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 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | DISBURSEMENTS | | | | | | | | |
| 49 | FUNCTION | | | | | | | | | | |
| 50 | 1. List the total expenditures for the Functions 1000 and 2000 below | | | | | | | | | | |
| 51 | INSTRUCTION Total Expenditures | 1000 | | | | | | | | | 0 |
| 52 | SUPPORT SERVICES Total Expenditures | 2000 | | | | | | | | | 0 |
| 54 | 2. List the specific expenditures in Functions 2530, 2540 & 2560 below (these expenditures are also included in Function 2000 above) | | | | | | | | | | |
| 55 | Facilities Acquisition and Construction Services (Total) | 2530 | | | | | | | | | 0 |
| 56 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total) | 2540 | | | | | | | | | 0 |
| 57 | FOOD SERVICES (Total) | 2560 | | | | | | | | | 0 |
| 59 | 3. List the technology expenses in Functions 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above) | | | | | | | | | | |
| 60 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000) | 1000 | | | | | | | | | 0 |
| 61 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000) | 2000 | | | | | | | | | 0 |
| 62 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) | Total Technology | | | 0 | 0 | 0 | | 0 | | 0 |

### Expenditure Section B:

| | ESSER II EXPENDITURES (CRRSA) | | (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 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | DISBURSEMENTS | | | | | | | | |
| 67 | FUNCTION | | | | | | | | | | |
| 68 | 1. List the total expenditures for the Functions 1000 and 2000 below | | | | | | | | | | |
| 69 | INSTRUCTION Total Expenditures | 1000 | | | | | | | | | 0 |

The accompanying notes are an integral part of these financial statements.

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 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:** | | | | | | | | | | | |
| 82–84 | **GEER I EXPENDITURES (CARES)** | | | (100) Salaries | (200) Employee Benefits | (300) Purchased Services | (400) Supplies & Materials | DISBURSEMENTS (500) Capital Outlay | (600) Other | (700) Non-Capitalized Equipment | (800) Termination Benefits | (900) Total Expenditures |
| 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 |
| 99 | **Expenditure Section D:** | | | | | | | | | | | |
| 100–102 | **GEER II EXPENDITURES (CRRSA)** | | | (100) Salaries | (200) Employee Benefits | (300) Purchased Services | (400) Supplies & Materials | DISBURSEMENTS (500) Capital Outlay | (600) Other | (700) Non-Capitalized Equipment | (800) Termination Benefits | (900) 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 |

The accompanying notes are an integral part of these financial statements.

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 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 | | | | DISBURSEMENTS | | | | | | | | |
| 119 | **ESSER III EXPENDITURES (ARP)** | | | (100) Salaries | (200) Employee Benefits | (300) Purchased Services | (400) Supplies & Materials | (500) Capital Outlay | (600) Other | (700) Non-Capitalized Equipment | (800) Termination Benefits | (900) Total Expenditures |
| 120 | | | | | | | | | | | | |
| 121 | FUNCTION | | | | | | | | | | | |
| 122 | 1. List the total expenditures for the Functions 1000 and 2000 below | | | | | | | | | | | |
| 123 | INSTRUCTION Total Expenditures | 1000 | | | | | | | | | | 0 |
| 124 | SUPPORT SERVICES Total Expenditures | 2000 | | | | | | | | | | 0 |
| 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 | | | | | | | | | | 0 |
| 128 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total) | 2540 | | | | | | | | | | 0 |
| 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 |
| 135 | **Expenditure Section F:** | | | | | | | | | | | |
| 136 | | | | DISBURSEMENTS | | | | | | | | |
| 137 | **CRRSA Child Nutrition (CRRSA)** | | | (100) Salaries | (200) Employee Benefits | (300) Purchased Services | (400) Supplies & Materials | (500) Capital Outlay | (600) Other | (700) Non-Capitalized Equipment | (800) Termination Benefits | (900) Total Expenditures |
| 138 | | | | | | | | | | | | |
| 139 | FUNCTION | | | | | | | | | | | |
| 140 | 1. List the total expenditures for the Functions 1000 and 2000 below | | | | | | | | | | | |
| 141 | INSTRUCTION Total Expenditures | 1000 | | | | | | | | | | 0 |
| 142 | SUPPORT SERVICES Total Expenditures | 2000 | | | | | | | | | | 0 |
| 143 | | | | | | | | | | | | |
| 144 | 2. List the specific expenditures in Functions 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) | | | | | | | | | | | |
| 145 | Facilities Acquisition and Construction Services (Total) | 2530 | | | | | | | | | | 0 |
| 146 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total) | 2540 | | | | | | | | | | 0 |
| 147 | FOOD SERVICES (Total) | 2560 | | | | | | | | | | 0 |

The accompanying notes are an integral part of these financial statements.

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 148 | | | | | | | | | | | | |
| 149 | 3. List the technology expenses in Functions 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above) | | | | | | | | | | | 0 |
| 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 | | | | | | | | | | |
| 152 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) | Total Technology | | | | 0 | 0 | 0 | | 0 | | 0 |
| 153 | **Expenditure Section G:** | | | DISBURSEMENTS | | | | | | | | |
| 154–156 | **ARP Child Nutrition (ARP)** | | | (100) Salaries | (200) Employee Benefits | (300) Purchased Services | (400) Supplies & Materials | (500) Capital Outlay | (600) Other | (700) Non-Capitalized Equipment | (800) Termination Benefits | (900) Total Expenditures |
| 157 | FUNCTION | | | | | | | | | | | |
| 158 | 1. List the total expenditures for the Functions 1000 and 2000 below | | | | | | | | | | | 0 |
| 159 | INSTRUCTION Total Expenditures | 1000 | | | | | | | | | | 0 |
| 160 | SUPPORT SERVICES Total Expenditures | 2000 | | | | | | | | | | |
| 162 | 2. List the specific expenditures in Functions 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) | | | | | | | | | | | 0 |
| 163 | Facilities Acquisition and Construction Services (Total) | 2530 | | | | | | | | | | 0 |
| 164 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total) | 2540 | | | | | | | | | | 0 |
| 165 | FOOD SERVICES (Total) | 2560 | | | | | | | | | | |
| 167 | 3. List the technology expenses in Functions 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above) | | | | | | | | | | | 0 |
| 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 | | | | | | | | | | |
| 170 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) | Total Technology | | | | 0 | 0 | 0 | | 0 | | 0 |
| 171 | **Expenditure Section H:** | | | DISBURSEMENTS | | | | | | | | |
| 172–174 | **ARP IDEA (ARP)** | | | (100) Salaries | (200) Employee Benefits | (300) Purchased Services | (400) Supplies & Materials | (500) Capital Outlay | (600) Other | (700) Non-Capitalized Equipment | (800) Termination Benefits | (900) Total Expenditures |
| 175 | FUNCTION | | | | | | | | | | | |
| 176 | 1. List the total expenditures for the Functions 1000 and 2000 below | | | | | | | | | | | 0 |
| 177 | INSTRUCTION Total Expenditures | 1000 | | | | | | | | | | 0 |
| 178 | SUPPORT SERVICES Total Expenditures | 2000 | | | | | | | | | | |
| 180 | 2. List the specific expenditures in Functions 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) | | | | | | | | | | | 0 |
| 181 | Facilities Acquisition and Construction Services (Total) | 2530 | | | | | | | | | | 0 |
| 182 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total) | 2540 | | | | | | | | | | 0 |
| 183 | FOOD SERVICES (Total) | 2560 | | | | | | | | | | |
| 185 | 3. List the technology expenses in Functions 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above) | | | | | | | | | | | 0 |
| 186 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000) | 1000 | | | | | | | | | | |

The accompanying notes are an integral part of these financial statements.

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 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) 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 |
| 192 | | | | | | | | | | | | |
| 193 | FUNCTION | | | | | | | | | | | |
| 194 | 1. List the total expenditures for the Functions 1000 and 2000 below | | | | | | | | | | | |
| 195 | INSTRUCTION Total Expenditures | 1000 | | 30 | | | | | | | | 30 |
| 196 | SUPPORT SERVICES Total Expenditures | 2000 | | | | | | | | | | 0 |
| 197 | | | | | | | | | | | | |
| 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 |
| 202 | | | | | | | | | | | | |
| 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 |
| 207 | **Expenditure Section J:** | | | | | | | | | | | |
| 208 | | | | DISBURSEMENTS | | | | | | | | |
| 209 | **CURES (Coronavirus State and Local Fiscal Recovery Funds)** | | | (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 |
| 210 | | | | | | | | | | | | |
| 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 | | | | | | | | | | | | |
| 216 | 2. List the specific expenditures in Functions 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) | | | | | | | | | | | |
| 217 | Facilities Acquisition and Construction Services (Total) | 2530 | | | | | | | | | | 0 |
| 218 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total) | 2540 | | | | | | | | | | 0 |
| 219 | FOOD SERVICES (Total) | 2560 | | | | | | | | | | 0 |
| 220 | | | | | | | | | | | | |
| 221 | 3. List the technology expenses in Functions 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above) | | | | | | | | | | | |
| 222 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000) | 1000 | | | | | | | | | | 0 |
| 223 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000) | 2000 | | | | | | | | | | 0 |
| 224 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) | Total Technology | | | | 0 | 0 | 0 | | 0 | | 0 |

The accompanying notes are an integral part of these financial statements.

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

| Row | A | B | C | D | E | F | G | H | I | J | K | L |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 225 | **Expenditure Section K:** | | | | | | | | | | | |
| 226 | **Other CARES Act Expenditures (not accounted for above)** | | | DISBURSEMENTS | | | | | | | | |
| 227 | | | | (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 |
| 228 | | | | | | | | | | | | |
| 229 | FUNCTION | | | | | | | | | | | |
| 230 | 1. List the total expenditures for the Functions 1000 and 2000 below | | | | | | | | | | | |
| 231 | INSTRUCTION Total Expenditures | 1000 | | | | | | | | | | 0 |
| 232 | SUPPORT SERVICES Total Expenditures | 2000 | | | | | | | | | | 0 |
| 234 | 2. List the specific expenditures in Functions 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) | | | | | | | | | | | 0 |
| 235 | Facilities Acquisition and Construction Services (Total) | 2530 | | | | | | | | | | 0 |
| 236 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total) | 2540 | | | | | | | | | | 0 |
| 237 | FOOD SERVICES (Total) | 2560 | | | | | | | | | | |
| 239 | 3. List the technology expenses in Functions 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above) | | | | | | | | | | | 0 |
| 240 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000) | 1000 | | | | | | | | | | 0 |
| 241 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000) | 2000 | | | | | | | | | | |
| 242 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) | Total Technology | | | | 0 | 0 | 0 | | 0 | | 0 |

| Row | 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) 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 |
| 246 | | | | | | | | | | | | |
| 247 | FUNCTION | | | | | | | | | | | |
| 248 | 1. List the total expenditures for the Functions 1000 and 2000 below | | | | | | | | | | | 0 |
| 249 | INSTRUCTION Total Expenditures | 1000 | | | | | | | | | | 0 |
| 250 | SUPPORT SERVICES Total Expenditures | 2000 | | | | | | | | | | |
| 252 | 2. List the specific expenditures in Functions 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) | | | | | | | | | | | 0 |
| 253 | Facilities Acquisition and Construction Services (Total) | 2530 | | | | | | | | | | 0 |
| 254 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total) | 2540 | | | | | | | | | | 0 |
| 255 | FOOD SERVICES (Total) | 2560 | | | | | | | | | | |
| 257 | 3. List the technology expenses in Functions 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above) | | | | | | | | | | | 0 |
| 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 | | | | | | | | | | |
| 260 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) | Total Technology | | | | 0 | 0 | 0 | | 0 | | 0 |

| Row | A | B | C | D | E | F | G | H | I | J | K | L |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 261 | **Expenditure Section M:** | | | | | | | | | | | |
| 262 | **Other ARP Expenditures (not accounted for above)** | | | DISBURSEMENTS | | | | | | | | |
| 263 | | | | (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 |
| 264 | | | | | | | | | | | | |
| 265 | FUNCTION | | | | | | | | | | | |

The accompanying notes are an integral part of these financial statements.

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 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 |
| 270 | 2. List the specific expenditures in Functions 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) | | | | | | | | | | | 0 |
| 271 | Facilities Acquisition and Construction Services (Total) | 2530 | | | | | | | | | | 0 |
| 272 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total) | 2540 | | | | | | | | | | 0 |
| 273 | FOOD SERVICES (Total) | 2560 | | | | | | | | | | |
| 275 | 3. List the technology expenses in Functions 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above) | | | | | | | | | | | 0 |
| 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 | | | | | | | | | | |
| 278 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Included in all Expenditure Functions) | Total Technology | | | | 0 | 0 | 0 | | 0 | | 0 |
| 279 | | | | | | | | | | | | |

### Expenditure Section N:
### TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)

| | | | DISBURSEMENTS | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | (100) Salaries | (200) Employee Benefits | (300) Purchased Services | (400) Supplies & Materials | (500) Capital Outlay | (600) Other | (700) Non-Capitalized Equipment | (800) Termination Benefits | (900) Total Expenditures |
| 284 | FUNCTION | | | | | | | | | | |
| 285 | INSTRUCTION | 1000 | 30 | 0 | 0 | 0 | 0 | 0 | 0 | | 30 |
| 286 | SUPPORT SERVICES | 2000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 287 | Facilities Acquisition and Construction Services (Total) | 2530 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 288 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total) | 2540 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 289 | FOOD SERVICES (Total) | 2560 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 290 | TOTAL EXPENDITURES | | | | | | | | | Functions 1000 & 2000 total | 30 |

### Expenditure Section O:
### TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)

| | | | DISBURSEMENTS | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | (100) Salaries | (200) Employee Benefits | (300) Purchased Services | (400) Supplies & Materials | (500) Capital Outlay | (600) Other | (700) Non-Capitalized Equipment | (800) Termination Benefits | (900) Total Expenditures |
| 296 | FUNCTION | | | | | | | | | | |
| 297 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures) | Total Technology | | | 0 | 0 | 0 | | 0 | | 0 |

The accompanying notes are an integral part of these financial statements.

| | 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 | Accumlated 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 | 858,650 | 2,199,188 | | 3,057,838 | | | | | | 3,057,838 |
| 6 | Depreciable Land | 222 | | | | 0 | 50 | | | | 0 | 0 |
| 7 | **Buildings** | **230** | | | | | | | | | | |
| 8 | Permanent Buildings | 231 | 24,344,667 | 1,253,867 | | 25,598,534 | 50 | 10,625,051 | 629,013 | | 11,254,064 | 14,344,470 |
| 9 | Temporary Buildings | 232 | | | | 0 | 20 | | | | 0 | 0 |
| 10 | Improvements Other than Buildings (Infrastructure) | 240 | 3,816,915 | 98,104 | | 3,915,019 | 20 | 877,258 | 189,724 | | 1,066,982 | 2,848,037 |
| 11 | **Capitalized Equipment** | **250** | | | | | | | | | | |
| 12 | 10 Yr Schedule | 251 | 7,093,670 | 172,493 | 12,120 | 7,254,043 | 10 | 5,522,973 | 268,724 | 12,120 | 5,779,577 | 1,474,466 |
| 13 | 5 Yr Schedule | 252 | 2,578,889 | 88,735 | | 2,667,624 | 5 | 2,405,533 | 114,696 | | 2,520,229 | 147,395 |
| 14 | 3 Yr Schedule | 253 | | | | 0 | 3 | | | | 0 | 0 |
| 15 | **Construction in Progress** | **260** | 1,386,183 | 152,849 | 743,373 | 795,659 | – | | | | | 795,659 |
| 16 | **Total Capital Assets** | **200** | 40,078,974 | 3,965,236 | 755,493 | 43,288,717 | | 19,430,815 | 1,202,157 | 12,120 | 20,620,852 | 22,667,865 |
| 17 | **Non-Capitalized Equipment** | **700** | | | | 0 | 10 | | 0 | | | |
| 18 | **Allowable Depreciation** | | | | | | | | 1,202,157 | | | |

The accompanying notes are an integral part of these financial statements.

| | A | B | C | D | E | F |
|---|---|---|---|---|---|---|
| 1 | | | | **ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2024 - 2025)** | | |
| 2 | | | | *This schedule is completed for school districts only.* | | |
| 4 | Fund | Sheet, Row | | ACCOUNT NO - TITLE | | Amount |
| 6 | | | | OPERATING EXPENSE PER PUPIL | | |
| 7 | EXPENDITURES: | | | | | |
| 8 | ED | Expenditures 16-24, L116 | | Total Expenditures | $ | 11,114,783 |
| 9 | O&M | Expenditures 16-24, L155 | | Total Expenditures | | 1,743,313 |
| 10 | DS | Expenditures 16-24, L178 | | Total Expenditures | | 659,352 |
| 11 | TR | Expenditures 16-24, L214 | | Total Expenditures | | 772,918 |
| 12 | MR/SS | Expenditures 16-24, L292 | | Total Expenditures | | 489,337 |
| 13 | TORT | Expenditures 16-24, L429 | | Total Expenditures | | 0 |
| 14 | | | | Total Expenditures | $ | 14,779,703 |
| 16 | LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM: | | | | | |
| 8 | TR | Revenues 10-15, L43, Col F | 1412 | Regular - Transp Fees from Other Districts (In State) | $ | 0 |
| 19 | TR | Revenues 10-15, L47, Col F | 1421 | Summer Sch - Transp. Fees from Pupils or Parents (In State) | | 0 |
| 20 | TR | Revenues 10-15, L48, Col F | 1422 | Summer Sch - Transp. Fees from Other Districts (In State) | | 0 |
| 21 | TR | Revenues 10-15, L49, Col F | 1423 | Summer Sch - Transp. Fees from Other Sources (In State) | | 0 |
| 22 | TR | Revenues 10-15, L50 Col F | 1424 | Summer Sch - Transp. Fees from Other Sources (Out of State) | | 0 |
| 23 | TR | Revenues 10-15, L52, Col F | 1432 | CTE - Transp Fees from Other Districts (In State) | | 0 |
| 24 | TR | Revenues 10-15, L56, Col F | 1442 | Special Ed - Transp Fees from Other Districts (In State) | | 0 |
| 25 | TR | Revenues 10-15, L59, Col F | 1451 | Adult - Transp Fees from Pupils or Parents (In State) | | 0 |
| 26 | TR | Revenues 10-15, L60, Col F | 1452 | Adult - Transp Fees from Other Districts (In State) | | 0 |
| 27 | TR | Revenues 10-15, L61, Col F | 1453 | Adult - Transp Fees from Other Sources (In State) | | 0 |
| 28 | TR | Revenues 10-15, L62, Col F | 1454 | Adult - Transp Fees from Other Sources (Out of State) | | 0 |
| 29 | O&M-TR | Revenues 10-15, L151, Col D & F | 3410 | Adult Ed (from ICCB) | | 0 |
| 30 | O&M-TR | Revenues 10-15, L152, Col D & F | 3499 | Adult Ed - Other (Describe & Itemize) | | 0 |
| 31 | O&M-TR | Revenues 10-15, L214, Col D,F | 4600 | Fed - Spec Education - Preschool Flow-Through | | 0 |
| 32 | O&M-TR | Revenues 10-15, L215, Col D,F | 4605 | Fed - Spec Education - Preschool Discretionary | | 0 |
| 33 | O&M | Revenues 10-15, L225, Col D | 4810 | Federal - Adult Education | | 0 |
| 34 | ED | Expenditures 16-24, L7, Col K - (G+I) | 1125 | Pre-K Programs | | 268,662 |
| 35 | ED | Expenditures 16-24, L9, Col K - (G+I) | 1225 | Special Education Programs Pre-K | | 0 |
| 36 | ED | Expenditures 16-24, L11, Col K - (G+I) | 1275 | Remedial and Supplemental Programs Pre-K | | 0 |
| 37 | ED | Expenditures 16-24, L12, Col K - (G+I) | 1300 | Adult/Continuing Education Programs | | 0 |
| 38 | ED | Expenditures 16-24, L15, Col K - (G+I) | 1600 | Summer School Programs | | 0 |
| 39 | ED | Expenditures 16-24, L20, Col K | 1910 | Pre-K Programs - Private Tuition | | 0 |
| 40 | ED | Expenditures 16-24, L21, Col K | 1911 | Regular K-12 Programs - Private Tuition | | 0 |
| 41 | ED | Expenditures 16-24, L22, Col K | 1912 | Special Education Programs K-12 - Private Tuition | | 0 |
| 42 | ED | Expenditures 16-24, L23, Col K | 1913 | Special Education Programs Pre-K - Tuition | | 0 |
| 43 | ED | Expenditures 16-24, L24, Col K | 1914 | Remedial/Supplemental Programs K-12 - Private Tuition | | 0 |
| 44 | ED | Expenditures 16-24, L25, Col K | 1915 | Remedial/Supplemental Programs Pre-K - Private Tuition | | 0 |
| 45 | ED | Expenditures 16-24, L26, Col K | 1916 | Adult/Continuing Education Programs - Private Tuition | | 0 |
| 46 | ED | Expenditures 16-24, L27, Col K | 1917 | CTE Programs - Private Tuition | | 0 |
| 47 | ED | Expenditures 16-24, L28, Col K | 1918 | Interscholastic Programs - Private Tuition | | 0 |
| 48 | ED | Expenditures 16-24, L29, Col K | 1919 | Summer School Programs - Private Tuition | | 0 |
| 49 | ED | Expenditures 16-24, L30, Col K | 1920 | Gifted Programs - Private Tuition | | 0 |
| 50 | ED | Expenditures 16-24, L31, Col K | 1921 | Bilingual Programs - Private Tuition | | 0 |
| 51 | ED | Expenditures 16-24, L32, Col K | 1922 | Truants Alternative/Optional Ed Progms - Private Tuition | | 0 |
| 52 | ED | Expenditures 16-24, L77, Col K - (G+I) | 3000 | Community Services | | 4,117 |
| 53 | ED | Expenditures 16-24, L104, Col K | 4000 | Total Payments to Other Govt Units | | 1,103,713 |
| 54 | ED | Expenditures 16-24, L116, Col G | - | Capital Outlay | | 146,530 |
| 55 | ED | Expenditures 16-24, L116, Col I | - | Non-Capitalized Equipment | | 0 |
| 56 | O&M | Expenditures 16-24, L134, Col K - (G+I) | 3000 | Community Services | | 0 |
| 57 | O&M | Expenditures 16-24, L143, Col K | 4000 | Total Payments to Other Govt Units | | 0 |
| 58 | O&M | Expenditures 16-24, L155, Col G | - | Capital Outlay | | 201,214 |
| 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 |

The accompanying notes are an integral part of these financial statements.

| | A | B | C | D | E | F |
|---|---|---|---|---|---|---|
| 1 | | **ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2024 - 2025)** | | | | |
| 2 | | *This schedule is completed for school districts only.* | | | | |
| 4 | Fund | Sheet, Row | | ACCOUNT NO - TITLE | | Amount |
| 61 | DS | Expenditures 16-24, L174, Col K | 5300 | Debt Service - Payments of Principal on Long-Term Debt | | 540,000 |
| 62 | TR | Expenditures 16-24, L189, Col K - (G+I) | 3000 | Community Services | | 0 |
| 63 | TR | Expenditures 16-24, L200, Col K | 4000 | Total Payments to Other Govt Units | | 0 |
| 64 | TR | Expenditures 16-24, L210, Col K | 5300 | Debt Service - Payments of Principal on Long-Term Debt | | 0 |
| 65 | TR | Expenditures 16-24, L214, Col G | - | Capital Outlay | | 88,735 |
| 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 | | 12,571 |
| 68 | MR/SS | Expenditures 16-24, L222, Col K | 1225 | Special Education Programs - Pre-K | | 0 |
| 69 | MR/SS | Expenditures 16-24, L224, Col K | 1275 | Remedial and Supplemental Programs - Pre-K | | 0 |
| 70 | MR/SS | Expenditures 16-24, L225, Col K | 1300 | Adult/Continuing Education Programs | | 0 |
| 71 | MR/SS | Expenditures 16-24, L228, Col K | 1600 | Summer School Programs | | 0 |
| 72 | MR/SS | Expenditures 16-24, L277, Col K | 3000 | Community Services | | 0 |
| 73 | MR/SS | Expenditures 16-24, L282, Col K | 4000 | Total Payments to Other Govt Units | | 0 |
| 74 | Tort | Expenditures 16-24, L318, Col K - (G+I) | 1125 | Pre-K Programs | | 0 |
| 75 | Tort | Expenditures 16-24, L320, Col K - (G+I) | 1225 | Special Education Programs Pre-K | | 0 |
| 76 | Tort | Expenditures 16-24, L322, Col K - (G+I) | 1275 | Remedial and Supplemental Programs Pre-K | | 0 |
| 77 | Tort | Expenditures 16-24, L323, Col K - (G+I) | 1300 | Adult/Continuing Education Programs | | 0 |
| 78 | Tort | Expenditures 16-24, L326, Col K - (G+I) | 1600 | Summer School Programs | | 0 |
| 79 | Tort | Expenditures 16-24, L331, Col K | 1910 | Pre-K Programs - Private Tuition | | 0 |
| 80 | Tort | Expenditures 16-24, L332, Col K | 1911 | Regular K-12 Programs - Private Tuition | | 0 |
| 81 | Tort | Expenditures 16-24, L333, Col K | 1912 | Special Education Programs K-12 - Private Tuition | | 0 |
| 82 | Tort | Expenditures 16-24, L334, Col K | 1913 | Special Education Programs Pre-K - Tuition | | 0 |
| 83 | Tort | Expenditures 16-24, L335, Col K | 1914 | Remedial/Supplemental Programs K-12 - Private Tuition | | 0 |
| 84 | Tort | Expenditures 16-24, L336, Col K | 1915 | Remedial/Supplemental Programs Pre-K - Private Tuition | | 0 |
| 85 | Tort | Expenditures 16-24, L337, Col K | 1916 | Adult/Continuing Education Programs - Private Tuition | | 0 |
| 86 | Tort | Expenditures 16-24, L338, Col K | 1917 | CTE Programs - Private Tuition | | 0 |
| 87 | Tort | Expenditures 16-24, L339, Col K | 1918 | Interscholastic Programs - Private Tuition | | 0 |
| 88 | Tort | Expenditures 16-24, L340, Col K | 1919 | Summer School Programs - Private Tuition | | 0 |
| 89 | Tort | Expenditures 16-24, L341, Col K | 1920 | Gifted Programs - Private Tuition | | 0 |
| 90 | Tort | Expenditures 16-24, L342, Col K | 1921 | Bilingual Programs - Private Tuition | | 0 |
| 91 | Tort | Expenditures 16-24, L343, Col K | 1922 | Truants Alternative/Optional Ed Programs - Private Tuition | | 0 |
| 92 | Tort | Expenditures 16-24, L388, Col K - (G+I) | 3000 | Community Services | | 0 |
| 93 | Tort | Expenditures 16-24, L415, Col K | 4000 | Total Payments to Other Govt Units | | 0 |
| 94 | Tort | Expenditures 16-24, L429, Col G | - | Capital Outlay | | 0 |
| 95 | Tort | Expenditures 16-24, L429, Col I | - | Non-Capitalized Equipment | | 0 |
| 96 | | | | **Total Deductions for OEPP Computation (Sum of Lines 18 - 95)** | $ | 2,365,542 |
| 97 | | | | **Total Operating Expenses Regular K-12 (Line 14 minus Line 96)** | | 12,414,161 |
| 98 | | | | **9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2024-2025** | | 909.71 |
| 99 | | | | **Estimated OEPP (Line 97 divided by Line 98)** | $ | 13,646.28 |
| 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 | | 172,726 |
| 115 | ED-O&M | Revenues 10-15, L83, Col C,D | 1700 | Total District/School Activity Income (without Student Activity Funds) | | 101,108 |
| 116 | ED | Revenues 10-15, L86, Col C | 1811 | Rentals - Regular Textbooks | | 66,889 |
| 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 | | 10,937 |
| 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) | | 0 |
| 125 | ED-O&M-TR | Revenues 10-15, L134, Col C,D,F | 3100 | Total Special Education | | 80,973 |
| 126 | ED-O&M-MR/SS | Revenues 10-15, L143, Col C,D,G | 3200 | Total Career and Technical Education | | 49,413 |
| 127 | ED-MR/SS | Revenues 10-15, L147, Col C,G | 3300 | Total Bilingual Ed | | 0 |
| 128 | ED | Revenues 10-15, L148, Col C | 3360 | State Free Lunch & Breakfast | | 2,691 |
| 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 | | 10,874 |

| | A | B | C | D | E | F | H |
|---|---|---|---|---|---|---|---|

**ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2024 - 2025)**

*This schedule is completed for school districts only.*

| Row | Fund | Sheet, Row | Account No | Title | Amount |
|---|---|---|---|---|---|
| 131 | ED-O&M-TR-MR/SS | Revenues 10-15, L157, Col C,D,F,G | 3500 | Total Transportation | 350,782 |
| 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 | 862 |
| 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 | 263,154 |
| 146 | ED-O&M-TR-MR/SS | Revenues 10-15, L206, Col C,D,F,G | 4300 | Total Title I | 308,014 |
| 147 | ED-O&M-TR-MR/SS | Revenues 10-15, L212, Col C,D,F,G | 4400 | Total Title IV | 3,223 |
| 148 | ED-O&M-TR-MR/SS | Revenues 10-15, L216, Col C,D,F,G | 4620 | Fed - Spec Education - IDEA - Flow Through | 301,186 |
| 149 | ED-O&M-TR-MR/SS | Revenues 10-15, L217, Col C,D,F,G | 4625 | Fed - Spec Education - IDEA - Room & Board | 0 |
| 150 | ED-O&M-TR-MR/SS | Revenues 10-15, L218, Col C,D,F,G | 4630 | Fed - Spec Education - IDEA - Discretionary | 0 |
| 151 | ED-O&M-TR-MR/SS | Revenues 10-15, L219, Col C,D,F,G | 4699 | Fed - Spec Education - IDEA - Other (Describe & Itemize) | 0 |
| 152 | ED-O&M-MR/SS | Revenues 10-15, L224, Col C,D,G | 4700 | Total CTE - Perkins | 0 |
| 177 | ED-O&M-DS-TR-MR/SS-Tort | Revenue Adjustments (C225 thru J254) | 4800 | Total ARRA Program Adjustments | 0 |
| 178 | ED | Revenues 10-15, L256, Col C | 4901 | Race to the Top | 0 |
| 179 | ED-O&M-TR-MR/SS | Revenues 10-15, L257, Col C,D,F,G | 4902 | Race to the Top-Preschool Expansion Grant | 0 |
| 180 | ED-TR-MR/SS | Revenues 10-15, L258, Col C,F,G | 4905 | Title III - Immigrant Education Program (IEP) | 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 | 18,417 |
| 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 | 14,484 |
| 190 | ED-O&M-TR-MR/SS | Revenues 10-15, L268, Col C,D,F,G | 4992 | Medicaid Matching Funds - Fee-for-Service Program | 4,985 |
| 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) | 753,345 |
| 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 | (753,345) |
| 193 | ED-TR-MR/SS | Revenues (Part of EBF Payment) | 3100 | Special Education Contributions from EBF Funds ** | 482,531 |
| 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)** | $ 2,293,249 |
| 197 | | | | **Net Operating Expense for Tuition Computation (Line 97 minus Line 196)** | 10,120,912 |
| 198 | | | | **Total Depreciation Allowance (from page 36, Line 18, Col I)** | 1,202,157 |
| 199 | | | | **Total Allowance for PCTC Computation (Line 197 plus Line 198)** | 11,323,069 |
| 200 | | | | **9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2024-2025** | 909.71 |
| 201 | | | | **Total Estimated PCTC (Line 199 divided by Line 200) *** | $ 12,446.90 |
| 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 <u>**Go to the Evidence-Based Funding Distribution Calculation webpage.</u>

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

# Current Year Payment on Contracts For Indirect Cost Rate Computation

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

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

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

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

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

Subaward & Subcontract Guidance

Indirect Cost Rate Plan

*Column A, B, C, D below must be completed for each contract. Enter Column B without hypens. Ex) 101000600*
*Column (E) and (F) are calculated automatically based on the information provided in Columns (A through D).*
*The amount in column (E) is the amount allowed on each contract in the Indirect Cost Rate calculation. The amount in column (F) is the amount that will be deducted from the base in the indirect cost rate (tab 41) for Program Year 2027.*

| Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A) | Fund- Function- Object Number (Column B) | Enter Contracted Company Name (Column C) | Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 16-24" tab) (Column D) | Contract Amount Applied to the Indirect Cost Rate Base (Column E) | Contract Amount deducted from the Indirect Cost Rate Base (Column F) |
|---|---|---|---|---|---|
| *Enter as shown here: ED-Instruction-Other* | *10-1000-600* | *Company Name* | *500,000* | *50,000* | *450,000* |
| ED-Instruction-Purchase Services | 10-1000-300 | IL Counties Risk Mgmt Trust | 215,593 | 50,000 | 165,593 |
| ED-Instruction-Purchase Services | 10-1000-300 | JH Petty & Associates | 59,820 | 50,000 | 9,820 |
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The accompanying notes are an integral part of these financial statements.

| Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A) | Fund- Function- Object Number (Column B) | Enter Contracted Company Name (Column C) | Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 16-24" tab) (Column D) | Contract Amount Applied to the Indirect Cost Rate Base (Column E) | Contract Amount deducted from the Indirect Cost Rate Base (Column F) |
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| | | | | 0 | 0 |
| Total | | | 275,413 | 0 | 175,413 |

The accompanying notes are an integral part of these financial statements.

ESTIMATED INDIRECT COST DATA

| | A / B | C | D | E | F | G |
|---|---|---|---|---|---|---|
| 1 | **ESTIMATED INDIRECT COST RATE DATA** | | | | | |
| 2 | **SECTION I** | | | | | |
| 3 | **Financial Data To Assist Indirect Cost Rate Determination** | | | | | |
| 4 | ***(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)*** | | | | | |
| 5 | **ALL OBJECTS EXCLUDE CAPITAL OUTLAY.** With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed. | | | | | |
| 6 | **Support Services - Direct Costs** | | | | | |
| 7 | Direction of Business Support Services (10, 50, and 80 -2510) | | | | | |
| 8 | Fiscal Services (10, 50, & 80 -2520) | | | | | |
| 9 | Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540) | | | | | |
| 10 | Food Services (10 & 80 -2560) *Must be less than (P16, Col E-F, L65)* *Only include food costs. | | | 263,154 | | |
| 11 | Value of Commodities Received for Fiscal Year 2025 (Include the value of commodities when determining if a Single Audit is required). | | | 42,414 | | |
| 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 | | 7,002,026 | | 7,002,026 |
| 20 | **Support Services:** | | | | | |
| 21 | Pupil | 2100 | | 382,317 | | 382,317 |
| 22 | Instructional Staff | 2200 | | 143,055 | | 143,055 |
| 23 | General Admin. | 2300 | | 501,877 | | 501,877 |
| 24 | School Admin. | 2400 | | 857,230 | | 857,230 |
| 25 | **Business:** | | | | | |
| 26 | Direction of Business Spt. Srv. | 2510 | 0 | 0 | 0 | 0 |
| 27 | Fiscal Services | 2520 | 168,613 | 0 | 168,613 | 0 |
| 28 | Oper. & Maint. Plant Services | 2540 | | 1,633,102 | 1,633,102 | 0 |
| 29 | Pupil Transportation | 2550 | | 737,631 | | 737,631 |
| 30 | Food Services | 2560 | | 471,398 | | 471,398 |
| 31 | Internal Services | 2570 | 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 |
| 37 | Data Processing Services | 2660 | 414,664 | 0 | 414,664 | 0 |
| 38 | **Other:** | 2900 | | 0 | | 0 |
| 39 | **Community Services** | 3000 | | 4,117 | | 4,117 |
| 40 | **Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)** | | | (175,413) | | (175,413) |
| 41 | **Total** | | 583,277 | 11,557,340 | 2,216,379 | 9,924,238 |
| 42 | | | **Restricted Rate*** | | **Unrestricted Rate*** | |
| 43 | | | Total Indirect Costs: | 583,277 | Total Indirect Costs: | 2,216,379 |
| 44 | | | Total Direct Costs: | 11,557,340 | Total Direct Costs: | 9,924,238 |
| 45 | | | = 5.05% | | = 22.33% | |

## REPORT ON SHARED SERVICES OR OUTSOURCING

School Code, Section 17-1.1 (*Public Act 97-0357*)

Fiscal Year Ending June 30, 2025

*Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current, and next fiscal years.*

Auburn CUSD 10
51084010026

51-084-0100-26_AFR25 Auburn CUSD 10

| | A | B | C | D | E | F |
|---|---|---|---|---|---|---|
| 8 | *Check box if this schedule is not applicable....................* | ☐ | Prior Fiscal Year | Current Fiscal Year | Next Fiscal Year | Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative, or Shared Service. |
| 9 | Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget ➡ | | | | | |
| 10 | **Service or Function** (***Check all that apply***) | | | | Barriers to Implementation | (Limit text to 200 characters, for additional space use line 33 and 38) |
| 11 | Curriculum Planning | | | | | |
| 12 | Custodial Services | | | | | |
| 13 | Educational Shared Programs | | X | X | X | SASED & CACC |
| 14 | Employee Benefits | | | | | |
| 15 | Energy Purchasing | | X | X | X | Voltus |
| 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 | X | SASED Admin Service |
| 27 | STEM (science, technology, engineering and math) Program Offerings | | | | | |
| 28 | Supply & Equipment Purchasing | | | | | |
| 29 | Technology Services | | | | | |
| 30 | Transportation | | | | | |
| 31 | Vocational Education Cooperatives | | X | X | X | Capital Area Career Center (CACC) |
| 32 | All Other Joint/Cooperative Agreements | | | | | |
| 33 | Other | | | | | |

Additional space for Column (D) - Barriers to Implementation:

Additional space for Column (E) - Name of LEA :

The accompanying notes are an integral part of these financial statements.

**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: Auburn CUSD 10
RCDT Number: 51084010026

| Description | Funct. No. | Actual Expenditures, Fiscal Year 2025 (10) Educational Fund | (20) Operations & Maintenance Fund | (80) Tort Fund * | Total | Budgeted Expenditures, Fiscal Year 2026 (10) Educational Fund | (20) Operations & Maintenance Fund | (80) Tort Fund | Total |
|---|---|---|---|---|---|---|---|---|---|
| 1. Executive Administration Services | 2320 | 314,515 | | 0 | 314,515 | 320,185 | | | 320,185 |
| 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 | | 314,515 | 0 | 0 | 314,515 | 320,185 | 0 | 0 | 320,185 |
| 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.

The accompanying notes are an integral part of these financial statements.

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

1. Revenues - Line 11 - Interest on tax distributions
   Education Fund - $ 5,211
   Operations and Maintenance Fund - $ 1,354
   Debt Service Fund - $ 936
   Transportation Fund - $ 465
   Municipal retirement / Social Security Fund - $ 722
   Working Cash - $ 79
   Fire Prevention & Safety - $ 86

2. Revenue - Line 82 (Acct 1790) Other District / School Activity
   Education Fund - Parking permits and graduation fees - $ 7,400

3. Revenue - Line 110 (Acct 1999) Other Local Revenues
   Education Fund - Rebates, refunds, contributions and miscellaneous charges - $2,135
   Operations & maintenance fund - Miscellaneous - $ 25,758
   Transportation fund - Miscellaneous - $ 5,745
   Capital Projects fund - grain sales - $ 23,241

4. Revenue - Line 171 (Acct 3999) Other Restricted Revenue from State Sources
   Education Fund - State Library grant - $862

5 Revenue - Line 206 (Acct 4399) Title I - Other
   Education Fund - Title I School Improvement/Accountability $88,922

6. Revenue - Line 270 (Acc 4998) Other Restricted Revenue from Federal Sources
   Education Fund - Cares Act Fund - $ 753,345

7. Expenditures - Line 75 (Acct 5400) Other support services
   Budget - $200

8. Expenditures - Line 175 (Acct 5400) Debt Service - Other
   Fees for paying agents - $ 500

9 Expenditures - Line 299 (Acct 2900) Support Services - Other
   Sales Tax projects - $ 533,315

10. Tax Sched - Line 18 - Other
    Interest on tax distributions - $ 8,853
    Levy Recap - $ 35,148

11. Audit Check line 75 "Error" Explanation
    Long-Term debt (bond principal) paid in Debt Service Fund - $ 540,000
    Long-Term debt (bond principal) paid in Operation and Maintenance Fund - $ 60,000
    Long-Term debt (bond principal) paid in Fire Prevention & Safety Fund - $ 21,931

    Total Principal paid - $ 621,931

Auburn CUSD 10
51084010026

## DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION
### Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)

***Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2026 annual budget to be amended to include a Deficit Reduction Plan and narrative.***

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

- *If the FY 2026 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.*
- *If the Annual Financial Report requires a deficit reducton plan even though the FY2026 budget does not, a completed deficit reduction plan is still required.*

### DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only
*(All AFR pages must be completed to generate the following calculation)*

| Description | EDUCATIONAL FUND (10) | OPERATIONS & MAINTENANCE FUND (20) | TRANSPORTATION FUND (40) | WORKING CASH FUND (70) | TOTAL |
|---|---|---|---|---|---|
| **Direct Revenues** | 12,178,493 | 2,623,954 | 660,378 | 56,493 | 15,519,318 |
| **Direct Expenditures** | 11,114,783 | 1,743,313 | 772,918 | | 13,631,014 |
| **Difference** | 1,063,710 | 880,641 | (112,540) | 56,493 | **1,888,304** |
| **Fund Balance - June 30, 2025** | 14,479,526 | 2,907,068 | 513,165 | 1,207,848 | **19,107,607** |

**Balanced - no deficit reduction plan is required.**

The accompanying notes are an integral part of these financial statements.

## Illinois Grant Accountability and Transparency
## Consolidated Year-End Financial Report

| | |
|---|---|
| **Grantee Name** | Auburn CUSD 10 |
| **ID Numbers** | **Audit:**59039 **Grantee:**679195 **UEI:**DMA2QKCCV7M1 **FEIN:**376004600 |
| **Audit Period** | 7/1/2024 12:00:00 AM - 6/30/2025 12:00:00 AM |
| **Last Update** | 11/14/2025 12:02:40 PM |
| **Program Count** | 14 |

### EXPENDITURES BY PROGRAM

| CSFA # | Program Name | State | Federal | Total | Match |
|---|---|---|---|---|---|
| 586-18-0868 | Early Childhood Block Grant: Preschool for All 3-5 | 322,118.00 | 0.00 | 322,118.00 | 0.00 |
| 586-64-0417 | Fed. - Sp. Ed. - I.D.E.A. - Flow Through | 0.00 | 301,186.00 | 301,186.00 | 0.00 |
| 586-57-0420 | Fed. - Sp. Ed. - Pre-School Flow Through: IDEA Part B - Consolidated Application | 0.00 | 20,518.00 | 20,518.00 | 0.00 |
| 586-62-2578 | Federal Programs: ARP - LEA American Rescue Plan | 0.00 | 0.00 | 0.00 | 0.00 |
| 586-18-2610 | Federal Programs: ARP - McKinney-Vento Homeless Grant | 0.00 | 30.00 | 30.00 | 0.00 |
| 586-43-2483 | Federal Programs: Digital Equity Formula | 0.00 | 0.00 | 0.00 | 0.00 |
| 478-00-0251 | Medical Assistance Program | 0.00 | 14,484.00 | 14,484.00 | 0.00 |
| 586-18-0407 | National School Lunch Program | 0.00 | 218,640.00 | 218,640.00 | 0.00 |
| 586-18-0406 | School Breakfast Program | 2,623.00 | 44,514.00 | 47,137.00 | 0.00 |
| 420-00-1758 | Site Improvements | 0.00 | 0.00 | 0.00 | 0.00 |
| 586-44-0416 | Title I - Low Income: Title I Neglected | 0.00 | 217,686.00 | 217,686.00 | 0.00 |
| 586-73-1082 | Title I - School Improvement and Accountability | 0.00 | 20,181.00 | 20,181.00 | 0.00 |
| 586-00-2048 | Title II - Teacher Quality - Leadership Grant: Teacher Residency Planning Grant | 0.00 | 18,417.00 | 18,417.00 | 0.00 |
| 586-62-1588 | Title IVA Student Support and Academic Enrichment | 0.00 | 1,170.00 | 1,170.00 | 0.00 |
| | All other federal expenditures | | 0.00 | 0.00 | |
| | TOTALS | 324,741.00 | 856,826.00 | 1,181,567.00 | 0.00 |

### EXPENDITURES BY CATEGORY

| Amount | Category |
|---|---|
| 30.00 | Supplies |
| 7,085.00 | 1st Quarter (Jul.-Sept.) Admin. Expenditures |
| 4,047.00 | 2nd Quarter (Oct.-Dec.) Admin. Expenditures |
| 527.00 | 3rd Quarter (Jan.-Mar.) Admin. Expenditures |
| 2,825.00 | 4th Quarter (Apr.-Jun.) Admin. Expenditures |
| 857,691.00 | Expenditure-Grant Projects during the Audit Period |
| 265,777.00 | Food costs and supplies |
| 43,585.00 | Prior year project lapse expends in CY |
| 1,181,567.00 | TOTAL |