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, 2026

Auburn Community Unit School District #10

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Auburn Community Unit School District #10

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ECK, SCHAFER & PUNKE, LLP
CERTIFIED PUBLIC ACCOUNTANTS

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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, 2026, 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, 2026, 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, 2026, 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 and 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 82 and per capita tuition charges on page 83, 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 84 through 86 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 88 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 October 21, 2026, 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 & Pruka, LLP

Springfield, Illinois
October 21, 2026

ECK, SCHAFER & PUNKE, LLP
CERTIFIED PUBLIC ACCOUNTANTS

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

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States, the basic financial statements of Auburn Community Unit School District #10 (the District) as of and for the year ended June 30, 2026, and the related notes to the financial statements, and have issued our report thereon dated October 21, 2026. Our opinion was adverse because the financial statements are not prepared in accordance with accounting principles generally accepted in the United States of America. However, the financial statements were found to be fairly stated, on the modified cash basis of accounting, in accordance with regulatory reporting requirements established by the Illinois State Board of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Report on Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Eck, Schafer + Pruden, LLP

Springfield, Illinois
October 21, 2026

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

School District/Joint Agreement Information

School District/Joint Agreement Number:
51084010026

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

County Name:
Sangamon

Address:
606 North Street

City:
Auburn

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

Zip Code:
62515

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

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

Telephone:
217-438-6164

Signature

Date:

51084010026_AFR26 Auburn CUSD 10

SD/JA26 ISBE Form SD50-35/JA50-60 (07/26-version1)

[X] School District
[ ] Joint Agreement

Accounting Basis

[X] Cash
[ ] Accrual

Type of Auditor's Report Issued

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

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

Auditors must submit the electronic AFR directly to ISBE via the IWAS-School District Financial Reports system.

Annual Financial Report (AFR) Instructions

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

After ISBE accepts the AFR submission, superintendents must digitally sign the AFR and upload a Corrective Action Plan (as applicable) in the School District Financial Reports system accessed through IWAS.

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:
Springfield, IL 62701

Phone Number:
217-525-1111

Email Address:
kcorpin@espcpa.com

IL License Number (9 digit):
065-034821

Expiration Date:
09/30/27

Name of Township:

Township Treasurer Name:

Email Address:

Telephone:

ROE / ISC Number and Name:

Regional Superintendent/Cook ISC Executive Director Name:

Email Address:

Telephone:

This form is based on 23 Illinois Administrative Code, Subtitle A, Chapter I, Subchapter C, Part 100. In some instances, use of open account codes (cells) may not be authorized by statute or administrative rule.
Each entity is responsible for obtaining the concurring legal opinion and/or other supporting authorization/documentation, as necessary, to use the applicable account code.

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

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

10/21/2026
mm/dd/yyyy

FINANCIAL PROFILE INFORMATION

Required to be completed for school districts only.

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

Tax Year 2025 Equalized Assessed Valuation (EAV): 186,859,335

	Educational		Operations & Maintenance		Transportation		Combined Total	Working Cash
Rate(s):	0.025520	+	0.005415	+	0.001701	=	0.032640	0.000317

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
15,181,292	14,408,158	773,134	19,880,741

* 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		Other		Total
0	+	0	+	0	+	0	+	0	+	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.	25,786,588
[X]	b. 13.8% for unit districts.	

Long-Term Debt Outstanding:

	Acct	
c. Long-Term Debt (Principal only) Outstanding:.....	511	6,968,069

E. Material Impact on Financial Position

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

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

Comments:

ESTIMATED FINANCIAL PROFILE SUMMARY

Financial Profile Website

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

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)	19,880,741.00	1.310	**Weight**	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	15,181,292.00		**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	14,408,158.00	0.949	**Adjustment**	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	15,181,292.00		**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	19,852,971.00	496.04	**Weight**	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	40,022.66		**Value**	0.40
4. Percent of Short-Term Borrowing Maximum Remaining:		**Total**	**Percent**	**Score**	4
Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	**Weight**	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	5,184,225.39		**Value**	0.40
5. Percent of Long-Term Debt Margin Remaining:		**Total**	**Percent**	**Score**	3
Long-Term Debt Outstanding (P3, Cell H38)		6,968,069.00	72.97	**Weight**	***0.100***
Total Long-Term Debt Allowed (P3, Cell H32)		25,786,588.23		**Value**	***0.300***

Total Profile Score: **3.90** *

Estimated 2027 Financial Profile Designation: RECOGNITION

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

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	ASSETS (Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	**CURRENT ASSETS (100)**										
4	Cash (Accounts 111 through 115) [1]		14,105,305	3,875,284	187,864	606,557	1,141,054	2,252,311	1,265,825	0	325,993
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	28,058	368		(656)					
12	Other Current Assets (Describe & Itemize)	190									
13	**Total Current Assets**		14,133,363	3,875,652	187,864	605,901	1,141,054	2,252,311	1,265,825	0	325,993
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	14,133,363	3,875,652	187,864	605,901	1,141,054	2,252,311	1,265,825		325,993
40	Investment in General Fixed Assets										
41	**Total Liabilities and Fund Balance**		14,133,363	3,875,652	187,864	605,901	1,141,054	2,252,311	1,265,825	0	325,993
42											
43	**ASSETS /LIABILITIES for Student Activity Funds**										
44	**CURRENT ASSETS (100) for Student Activity Funds**										
45	Student Activity Fund Cash and Investments	126	166,305								
46	**Total Student Activity Current Assets For Student Activity Funds**		166,305								
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	166,305								
50	**Total Student Activity Liabilities and Fund Balance For Student Activity Funds**		166,305								
51											
52	**Total ASSETS /LIABILITIES District with Student Activity Funds**										
53	**Total Current Assets District with Student Activity Funds**		14,299,668	3,875,652	187,864	605,901	1,141,054	2,252,311	1,265,825	0	325,993
54	**Total Capital Assets District with Student Activity Funds**										
55	**CURRENT LIABILITIES (400) District with Student Activity Funds**										
56	**Total Current Liabilities District with Student Activity Funds**		0	0	0	0	0	0	0	0	0
57	**LONG-TERM LIABILITIES (500) District with Student Activity Funds**										
58	**Total Long-Term Liabilities District with Student Activity Funds**										
59	Reserved Fund Balance District with Student Activity Funds	714	166,305	0	0	0	0	0	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	14,133,363	3,875,652	187,864	605,901	1,141,054	2,252,311	1,265,825	0	325,993
61	Investment in General Fixed Assets District with Student Activity Funds										
62	**Total Liabilities and Fund Balance District with Student Activity Funds**		14,299,668	3,875,652	187,864	605,901	1,141,054	2,252,311	1,265,825	0	325,993

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, 2026

	A	B	L	M	N
1				Account Groups	
2	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
3	**CURRENT ASSETS (100):**				
4	Cash (Accounts 111 through 115) [1]				
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	**Total Current Assets**		0		
14	**CAPITAL ASSETS (200):**				
15	Works of Art & Historical Treasures	210			
16	Land	220		2,528,541	
17	Building & Building Improvements	230		27,319,928	
18	Site Improvements & Infrastructure	240		3,952,519	
19	Capitalized Equipment	250		10,231,640	
20	Construction in Progress	260		7,997	
21	Amount Available in Debt Service Funds	340			187,864
22	Amount to be Provided for Payment on Long-Term Debt	350			6,780,205
23	**Total Capital Assets**			44,040,625	6,968,069
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			6,968,069
37	**Total Long-Term Liabilities**				6,968,069
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			44,040,625	
41	**Total Liabilities and Fund Balance**		0	44,040,625	6,968,069
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**			44,040,625	6,968,069
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**				6,968,069
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			44,040,625	
62	**Total Liabilities and Fund Balance District with Student Activity Funds**		0	44,040,625	6,968,069

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, 2026

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	**RECEIPTS/REVENUES**										
4	LOCAL SOURCES	1000	4,715,019	1,937,119	650,030	312,905	565,035	2,351,144	57,977	0	63,150
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	5,748,641	815,818	0	610,002	0	0	0	0	0
7	FEDERAL SOURCES	4000	983,811	0	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		11,447,471	2,752,937	650,030	922,907	565,035	2,351,144	57,977	0	63,150
9	*Receipts/Revenues for "On Behalf" Payments* [2]	3998	3,073,829								
10	Total Receipts/Revenues		14,521,300	2,752,937	650,030	922,907	565,035	2,351,144	57,977	0	63,150
11	**DISBURSEMENTS/EXPENDITURES**										
12	Instruction	1000	7,518,911				177,626			0	
13	Support Services	2000	3,283,642	1,784,353		830,171	351,727	1,158,876		0	23,290
14	Community Services	3000	15,489	0		0	0			0	
15	Payments to Other Districts & Governmental Units	4000	975,592	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	698,326	0	0			0	4,864
17	Total Direct Disbursements/Expenditures		11,793,634	1,784,353	698,326	830,171	529,353	1,158,876		0	28,154
18	*Disbursements/Expenditures for "On Behalf" Payments* [2]	4180	3,073,829	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		14,867,463	1,784,353	698,326	830,171	529,353	1,158,876		0	28,154
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures [3]		(346,163)	968,584	(48,296)	92,736	35,682	1,192,268	57,977	0	34,996
21	**OTHER SOURCES/USES OF FUNDS**										
22	OTHER SOURCES OF FUNDS (7000)										
23	**PERMANENT TRANSFER FROM VARIOUS FUNDS**										
24	Abolishment of the Working Cash Fund [12]	7110									
25	Abatement of the Working Cash Fund [12]	7110									
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund [4]	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund [5]	7170									
32	**SALE OF BONDS (7200)**										
33	Principal on Bonds Sold	7210									
34	Premium on Bonds Sold	7220									
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets [6]	7300									
37	Transfer to Debt Service to Pay Principal on Leases [13]	7400			0						
38	Transfer to Debt Service to Pay Interest on Leases [13]	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990									
44	Total Other Sources of Funds		0	0	0	0	0	0	0	0	0

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, 2026

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
45	OTHER USES OF FUNDS (8000)										
46	**PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)**										
47	Abolishment or Abatement of the Working Cash Fund [12]	8110							0		
48	Transfer of Working Cash Fund Interest [12]	8120							0		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund [4]	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund [5]	8170									0
54	Taxes Pledged to Pay Principal on Leases[13]	8410									
55	Grants/Reimbursements Pledged to Pay Principal on Leases[13]	8420									
56	Other Revenues Pledged to Pay Principal on Leases[13]	8430									
57	Fund Balance Transfers Pledged to Pay Principal on Leases[13]	8440									
58	Taxes Pledged to Pay Interest on Leases[13]	8510									
59	Grants/Reimbursements Pledged to Pay Interest on Leases[13]	8520									
60	Other Revenues Pledged to Pay Interest on Leases[13]	8530									
61	Fund Balance Transfers Pledged to Pay Interest on Leases[13]	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	**Total Other Uses of Funds**		0	0	0	0	0	0	0	0	0
77	**Total Other Sources/Uses of Funds**		0	0	0	0	0	0	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(346,163)	968,584	(48,296)	92,736	35,682	1,192,268	57,977	0	34,996
79	**Fund Balances without Student Activity Funds - July 1, 2025**		14,479,526	2,907,068	236,160	513,165	1,105,372	1,060,043	1,207,848		290,997
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	**Fund Balances without Student Activity Funds - June 30, 2026**		14,133,363	3,875,652	187,864	605,901	1,141,054	2,252,311	1,265,825	0	325,993

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, 2026

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
84											
85	Student Activity Fund Balance - July 1, 2025		195,083								
86	RECEIPTS/REVENUES -Student Activity Funds										
87	Total Student Activity Direct Receipts/Revenues	1799	308,767								
88	DISBURSEMENTS/EXPENDITURES -Students Activity Funds										
89	Total Student Activity Disbursements/Expenditures	1999	337,545								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures [3]		(28,778)								
91	Student Activity Fund Balance - June 30, 2026		166,305								
92											
93	RECEIPTS/REVENUES (with Student Activity Funds)										
94	LOCAL SOURCES	1000	5,023,786	1,937,119	650,030	312,905	565,035	2,351,144	57,977	0	63,150
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
96	STATE SOURCES	3000	5,748,641	815,818	0	610,002	0	0	0	0	0
97	FEDERAL SOURCES	4000	983,811	0	0	0	0	0	0	0	0
98	Total Direct Receipts/Revenues		11,756,238	2,752,937	650,030	922,907	565,035	2,351,144	57,977	0	63,150
99	*Receipts/Revenues for "On Behalf" Payments* [2]	3998	3,073,829	0	0	0	0	0		0	0
100	Total Receipts/Revenues		14,830,067	2,752,937	650,030	922,907	565,035	2,351,144	57,977	0	63,150
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	7,856,456				177,626			0	
103	Support Services	2000	3,283,642	1,784,353		830,171	351,727	1,158,876		0	23,290
104	Community Services	3000	15,489	0		0	0				
105	Payments to Other Districts & Governmental Units	4000	975,592	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	698,326	0	0			0	4,864
107	Total Direct Disbursements/Expenditures		12,131,179	1,784,353	698,326	830,171	529,353	1,158,876		0	28,154
108	*Disbursements/Expenditures for "On Behalf" Payments* [2]	4180	3,073,829	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		15,205,008	1,784,353	698,326	830,171	529,353	1,158,876		0	28,154
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures [3]		(374,941)	968,584	(48,296)	92,736	35,682	1,192,268	57,977	0	34,996
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds		0	0	0	0	0	0	0	0	0
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		0	0	0	0	0	0	0	0	0
116	Total Other Sources/Uses of Funds		0	0	0	0	0	0	0	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2026		14,299,668	3,875,652	187,864	605,901	1,141,054	2,252,311	1,265,825	0	325,993

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

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	**RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)**										
4	**AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY**	**1100**									
5	Designated Purposes Levies (1110-1120) [7]		3,758,591	990,253	649,317	311,032	242,491		57,914		63,082
6	Leasing Purposes Levy [8]	1130									
7	Special Education Purposes Levy	1140	50,839								
8	FICA/Medicare Only Purposes Levies	1150					285,938				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190	4,122	1,071	713	373	572		63		68
12	**Total Ad Valorem Taxes Levied By District**		3,813,552	991,324	650,030	311,405	529,001	0	57,977	0	63,150
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	324,306				36,034				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	**Total Payments in Lieu of Taxes**		324,306	0	0	0	36,034	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	176,251								
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**		176,251								
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									

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

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
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		849,206							
66	Gain or Loss on Sale of Investments	1520									
67	Unrealized Gain or Loss on Investments	1530									
68	**Total Earnings on Investments**		0	849,206	0	0	0	0	0	0	0
69	**FOOD SERVICE**	**1600**									
70	Sales to Pupils - Lunch	1611	195,733								
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	511								
75	Other Food Service (Describe & Itemize)	1690									
76	**Total Food Service**		196,244								
77	**DISTRICT/SCHOOL ACTIVITY INCOME**	**1700**									
78	Admissions - Athletic	1711	32,487								
79	Admissions - Other (Describe & Itemize)	1719									
80	Fees	1720	50,367								
81	Book Store Sales	1730									
82	Other District/School Activity Revenue (Describe & Itemize)	1790	5,618								
83	Student Activity Funds Revenues	1799	308,767								
84	**Total District/School Activity Income (without Student Activity Funds)**		88,472	0							
85	**Total District/School Activity Income (with Student Activity Funds)**		397,239								
86	**TEXTBOOK INCOME**	**1800**									
87	Rentals - Regular Textbooks	1811	52,138								
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**		52,138								
97	**OTHER REVENUE FROM LOCAL SOURCES**	**1900**									
98	Rentals	1910		10,000							
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	6,315								
105	Proceeds from Vendors' Contracts	1980									

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

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
106	School Facility Occupation Tax Proceeds	1983						1,302,971			
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	57,741	86,589		1,500		1,048,173			
111	**Total Other Revenue from Local Sources**		64,056	96,589	0	1,500	0	2,351,144	0	0	0
112	**Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)**	1000	4,715,019	1,937,119	650,030	312,905	565,035	2,351,144	57,977	0	63,150
113	**Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)**	1000	5,023,786								
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	5,361,241	765,818		255,273					
122	Reorganization Incentives (Accounts 3005-3021)	3005									
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
124	**Total Unrestricted Grants-In-Aid**		5,361,241	765,818	0	255,273	0	0		0	0
125	**RESTRICTED GRANTS-IN-AID (3100-3500)**										
126	**SPECIAL EDUCATION**										
127	Special Education - Private/Public Facility Tuition	3100									
128	Special Education - Orphanage - Individual	3120	31,810								
129	Special Education - Orphanage - Summer Individual	3130									
130	Special Education - Other (Describe & Itemize)	3199									
131	**Total Special Education**		31,810	0		0					
132	**CAREER AND TECHNICAL EDUCATION (CTE)**										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220									
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235	18,863								
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	**Total Career and Technical Education**		18,863	0			0				
141	**BILINGUAL EDUCATION**										
142	State Free Lunch & Breakfast	3360	2,744								
143	School Breakfast Initiative	3365									
144	Driver Education	3370	11,019								
145	Adult Ed (from ICCB)	3410									
146	Adult Ed - Other (Describe & Itemize)	3499									
147	**TRANSPORTATION**										
148	Transportation - Regular and Vocational	3500				267,126					
149	Transportation - Special Education	3510				87,603					
150	Transportation - Other (Describe & Itemize)	3599									
151	**Total Transportation**		0	0		354,729	0				
152	Learning Improvement - Change Grants	3610									
153	Scientific Literacy	3660									
154	Truant Alternative/Optional Education	3695									

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

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
155	Early Childhood - Block Grant	3705	322,114								
156	Chicago General Education Block Grant	3766									
157	Chicago Educational Services Block Grant	3767									
158	School Safety & Educational Improvement Block Grant	3775									
159	Technology - Technology for Success	3780									
160	State Charter Schools	3815									
161	Extended Learning Opportunities - Summer Bridges	3825									
162	Infrastructure Improvements - Planning/Construction	3920									
163	School Infrastructure - Maintenance Projects	3925		50,000							
164	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	850								
165	**Total Restricted Grants-In-Aid**		387,400	50,000	0	354,729	0	0	0	0	0
166	**Total Receipts from State Sources**	3000	5,748,641	815,818	0	610,002	0	0	0	0	0
167	**RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)**										
168	**UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)**										
169	Federal Impact Aid	4001									
170	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
171	**Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt**		0	0	0	0	0	0	0	0	0
172	**RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)**										
173	Head Start	4045									
174	Construction (Impact Aid)	4050									
175	MAGNET	4060									
176	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
177	**Total Restricted Grants-In-Aid Received Directly from Federal Govt**		0	0		0	0	0			0
178	**RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)**										
179	**TITLE V**										
180	Title V - Innovation and Flexibility Formula	4100									
181	Title V - District Projects	4105									
182	Title V - Rural Education Initiative (REI)	4107									
183	Title V - Other (Describe & Itemize)	4199									
184	**Total Title V**		0	0		0	0				
185	**FOOD SERVICE**										
186	Breakfast Start-Up Expansion	4200									
187	National School Lunch Program	4210	242,804								
188	Special Milk Program	4215									
189	School Breakfast Program	4220	65,602								
190	Summer Food Service Program	4225									
191	Child and Adult Care Food Program	4226									
192	Fresh Fruits & Vegetables	4240									
193	Food Service - Other (Describe & Itemize)	4299									
194	**Total Food Service**		308,406				0				
195	**TITLE I**										
196	Title I - Low Income	4300	191,105								
197	Title I - Low Income - Neglected, Private	4305									
198	Title I - Migrant Education	4340									
199	Title I - Other (Describe & Itemize)	4399									
200	**Total Title I**		191,105	0		0	0				
201	**TITLE IV**										
202	Title IV - Student Support & Academic Enrichment Grant	4400									

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

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
203	Title IV - Part A – Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415	688								
204	Title IV - 21st Century Comm Learning Centers	4421									
205	Title IV - Other (Describe & Itemize)	4499									
206	**Total Title IV**		688	0		0	0				
207	**FEDERAL - SPECIAL EDUCATION**										
208	Fed - Spec Education - Preschool Flow-Through	4600	20,489								
209	Fed - Spec Education - Preschool Discretionary	4605									
210	Fed - Spec Education - IDEA - Flow Through	4620	295,803								
211	Fed - Spec Education - IDEA - Room & Board	4625									
212	Fed - Spec Education - IDEA - Discretionary	4630									
213	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
214	**Total Federal - Special Education**		316,292	0		0	0				
215	**CTE - PERKINS**										
216	CTE - Perkins - Title IIIE - Tech Prep	4770									
217	CTE - Other (Describe & Itemize)	4799									
218	**Total CTE - Perkins**		0	0			0				
219	Federal - Adult Education	4810									
220	Qualified Zone Academy Bond Tax Credits	4866									
221	Qualified School Construction Bond Credits	4867									
222	Build America Bond Tax Credits	4868									
223	Build America Bond Interest Reimbursement	4869									
224	**Total Stimulus Programs**		0	0	0	0	0	0		0	0
225	Race to the Top Program	4901									
226	Race to the Top - Preschool Expansion Grant	4902									
227	Title III - Immigrant Education Program (IEP)	4905									
228	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909									
229	McKinney Education for Homeless Children	4920									
230	Title II - Eisenhower Professional Development Formula	4930									
231	Title II - Teacher Quality	4932	28,263								
232	Title II - Part A – Supporting Effective Instruction – State Grants	4935									
233	Federal Charter Schools	4960									
234	State Assessment Grants	4981									
235	Grant for State Assessments and Related Activities	4982									
236	Medicaid Matching Funds - Administrative Outreach	4991	23,303								
237	Medicaid Matching Funds - Fee-for-Service Program	4992	115,754								
238	Other Restricted Grants Received from Fed. Govt. thru State *(Describe & Itemize)*	4998									
239	**Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State**		983,811	0	0	0	0	0		0	0
240	**Total Receipts/Revenues from Federal Sources**	4000	983,811	0	0	0	0	0	0	0	0
241	**Total Direct Receipts/Revenues (without Student Activity Funds 1799)**		11,447,471	2,752,937	650,030	922,907	565,035	2,351,144	57,977	0	63,150
242	**Total Direct Receipts/Revenues (with Student Activity Funds 1799)**		11,756,238	2,752,937	650,030	922,907	565,035	2,351,144	57,977	0	63,150

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, 2026

	A	B	C	D	E	F	G	H	I	J	K	L	M
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget	
3	**10 - EDUCATIONAL FUND (ED)**												
4	**INSTRUCTION (ED)**	**1000**											
5	Regular Programs	1100	3,864,775	425,059	146,352	372,333	16,264	4,606			4,829,389	4,885,656	
6	Tuition Payment to Charter Schools	1115									0		
7	Pre-K Programs	1125	245,192	36,672	379		1,759				284,002	287,755	
8	Special Education Programs (Functions 1200-1220)	1200	1,425,820	170,070	3,436						1,599,326	1,632,897	
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	208,337	11,516		447		700			221,000	234,542	
14	Interscholastic Programs	1500	316,635	11,122	97,032	79,607	115	18,717			523,228	540,840	
15	Summer School Programs	1600									0		
16	Gifted Programs	1650									0		
17	Driver's Education Programs	1700	47,039	12,847		2,080					61,966	57,225	
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						337,545			337,545		
34	**Total Instruction [10] (without Student Activity Funds)**	**1000**	6,107,798	667,286	247,199	454,467	18,138	24,023	0	0	7,518,911	7,638,915	
35	**Total Instruction [10] (with Student Activity Funds)**	**1000**	6,107,798	667,286	247,199	454,467	18,138	361,568	0	0	7,856,456	7,638,915	
36	**SUPPORT SERVICES (ED)**	**2000**											
37	**SUPPORT SERVICES - PUPILS**												
38	Attendance & Social Work Services	2110	134,364	10,612		3,317					148,293	148,442	
39	Guidance Services	2120	81,613	1,036							82,649	91,033	
40	Health Services	2130	145,056	32		1,919		80			147,087	151,084	
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**	361,033	11,680	0	5,236	0	80	0	0	378,029	390,559	
45	**SUPPORT SERVICES - INSTRUCTIONAL STAFF**												
46	Improvement of Instruction Services	2210	5,402	49,885							55,287	35,298	
47	Educational Media Services	2220	88,494	18,115		3,524					110,133	114,005	
48	Assessment & Testing	2230									0	28,989	
49	**Total Support Services - Instructional Staff**	**2200**	93,896	68,000	0	3,524	0	0	0	0	165,420	178,292	
50	**SUPPORT SERVICES - GENERAL ADMINISTRATION**												
51	Board of Education Services	2310			45,081	11,185		14,367			70,633	77,000	
52	Executive Administration Services	2320	256,255	41,407	18,871	2,824		1,848			321,205	319,608	
53	Special Area Administration Services	2330									0		

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

	A	B	C	D	E	F	G	H	I	J	K	L	M
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget	
54	Tort Immunity Services	2361, 2365		76,574	(6,751)						69,823	80,000	
55	**Total Support Services - General Administration**	**2300**	256,255	117,981	57,201	14,009	0	16,215	0	0	461,661	476,608	
56	**SUPPORT SERVICES - SCHOOL ADMINISTRATION**												
57	Office of the Principal Services	2410	804,211	71,624	3,219			2,806			881,860	890,471	
58	Other Support Services - School Admin (Describe & Itemize)	2490									0		
59	**Total Support Services - School Administration**	**2400**	804,211	71,624	3,219	0	0	2,806	0	0	881,860	890,471	
60	**SUPPORT SERVICES - BUSINESS**												
61	Direction of Business Support Services	2510									0		
62	Fiscal Services	2520	139,425	12,311	22,907	4,433					179,076	179,607	
63	Operation & Maintenance of Plant Services	2540									0		
64	Pupil Transportation Services	2550									0		
65	Food Services	2560	315,677	46,876	1,681	348,993	3,530	6,986			723,743	836,072	
66	Internal Services	2570									0		
67	**Total Support Services - Business**	**2500**	455,102	59,187	24,588	353,426	3,530	6,986	0	0	902,819	1,015,679	
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	261,896	24,254	104,376	39,516	63,241	570			493,853	503,253	
74	**Total Support Services - Central**	**2600**	261,896	24,254	104,376	39,516	63,241	570	0	0	493,853	503,253	
75	Other Support Services (Describe & Itemize)	2900									0		
76	**Total Support Services**	**2000**	2,232,393	352,726	189,384	415,711	66,771	26,657	0	0	3,283,642	3,454,862	
77	COMMUNITY SERVICES (ED)	3000	10,906		1,765	2,818					15,489	3,550	
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			286,072						286,072	321,704	
82	Payments for Adult/Continuing Education Programs	4130									0		
83	Payments for CTE Programs	4140			49,978						49,978	56,000	
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**			336,050			0			336,050	377,704	
87	Payments for Regular Programs - Tuition	4210									0		
88	Payments for Special Education Programs - Tuition	4220						545,542			545,542	844,580	
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0		
90	Payments for CTE Programs - Tuition	4240						94,000			94,000	115,000	
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**						639,542			639,542	959,580	
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		

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

	A	B	C	D	E	F	G	H	I	J	K	L	M
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget	
104	Total Payments to Other Govt Units	4000			336,050			639,542			975,592	1,337,284	
105	DEBT SERVICES (EP)	5000											
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)		8,351,097	1,020,012	774,398	872,996	84,909	690,222	0	0	11,793,634	12,434,611	
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		8,351,097	1,020,012	774,398	872,996	84,909	1,027,767	0	0	12,131,179	12,434,611	
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										(346,163)		
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										(374,941)		
120													

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

	A	B	C	D	E	F	G	H	I	J	K	L	M
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget	
121	20 - OPERATIONS & MAINTENANCE (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	624,224	102,618	360,667	471,303	225,511	30			1,784,353	2,092,225	
129	Pupil Transportation Services	2550									0		
130	Food Services	2560									0		
131	**Total Support Services - Business**	**2500**	624,224	102,618	360,667	471,303	225,511	30	0	0	1,784,353	2,092,225	
132	Other Support Services (Describe & Itemize)	2900									0		
133	**Total Support Services**	**2000**	624,224	102,618	360,667	471,303	225,511	30	0	0	1,784,353	2,092,225	
134	COMMUNITY SERVICES (O&M)	3000									0		
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000											
136	**PAYMENTS TO OTHER GOVT UNITS (IN-STATE)**												
137	Payments for Regular Programs	4110									0		
138	Payments for Special Education Programs	4120									0		
139	Payments for CTE Programs	4140									0		
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0		
141	**Total Payments to Other Govt. Units (In-State)**	**4100**			0			0			0	0	
142	Payments to Other Govt. Units (Out of State)	4400									0		
143	**Total Payments to Other Govt Units**	**4000**			0			0			0	0	
144	DEBT SERVICES (O&M)	5000											
145	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**												
146	Tax Anticipation Warrants	5110									0		
147	Tax Anticipation Notes	5120									0		
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0		
149	State Aid Anticipation Certificates	5140									0		
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0		
151	**Total Debt Service - Interest on Short-Term Debt**	**5100**						0			0	0	
152	**DEBT SERVICE - INTEREST ON LONG-TERM DEBT**	**5200**									0		
153	**Total Debt Services**	**5000**						0			0	0	
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000											
155	**Total Direct Disbursements/Expenditures**		624,224	102,618	360,667	471,303	225,511	30	0	0	1,784,353	2,092,225	
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										968,584		
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		

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, 2026

	A	B	C	D	E	F	G	H	I	J	K	L	M
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget	
170	State Aid Anticipation Certificates	5140									0		
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0		
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0	
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						150,826			150,826	108,720	
174	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) [11]	5300						547,000			547,000	547,000	
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400						500			500	500	
176	Total Debt Services	5000			0			698,326			698,326	656,220	
177	PROVISION FOR CONTINGENCIES (DSK)	6000											
178	Total Disbursements/ Expenditures				0			698,326			698,326	656,220	
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(48,296)		
180													

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, 2026

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
181	**40 - TRANSPORTATION FUND (TR)**											
182	**SUPPORT SERVICES (TR)**	**2000**										
183	**SUPPORT SERVICES - PUPILS**											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
185	**SUPPORT SERVICES - BUSINESS**											
186	Pupil Transportation Services	2550	465,942	33,133	97,163	152,609	79,982	1,342			830,171	863,273
187	Other Support Services (Describe & Itemize)	2900									0	
188	**Total Support Services**	**2000**	465,942	33,133	97,163	152,609	79,982	1,342	0	0	830,171	863,273
189	**COMMUNITY SERVICES (TR)**	**3000**									0	
190	**PAYMENTS TO OTHER DIST & GOVT UNITS (TR)**	**4000**										
191	**PAYMENTS TO OTHER GOVT UNITS (IN-STATE)**											
192	Payments for Regular Programs	4110									0	
193	Payments for Special Education Programs	4120									0	
194	Payments for Adult/Continuing Education Programs	4130									0	
195	Payments for CTE Programs	4140									0	
196	Payments for Community College Programs	4170									0	
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
198	**Total Payments to Other Govt. Units (In-State)**	**4100**			0			0			0	0
199	**PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)**	**4400**									0	
200	**Total Payments to Other Govt Units**	**4000**			0			0			0	0
201	**DEBT SERVICES (TR)**	**5000**										
202	**DEBT SERVICE - INTEREST ON SHORT-TERM DEBT**											
203	Tax Anticipation Warrants	5110									0	
204	Tax Anticipation Notes	5120									0	
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
206	State Aid Anticipation Certificates	5140									0	
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
208	**Total Debt Services - Interest On Short-Term Debt**	**5100**						0			0	0
209	**DEBT SERVICES - INTEREST ON LONG-TERM DEBT**	**5200**									0	
210	**DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired)** [11]	**5300**									0	
211	**DEBT SERVICES - OTHER (Describe & Itemize)**	**5400**									0	
212	**Total Debt Services**	**5000**						0			0	0
213	**PROVISION FOR CONTINGENCIES (TR)**	**6000**										
214	**Total Disbursements/ Expenditures**		465,942	33,133	97,163	152,609	79,982	1,342	0	0	830,171	863,273
215	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										92,736	
216												
217	**50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)**											
218	**INSTRUCTION (MR/SS)**	**1000**										
219	Regular Programs	1100		53,449							53,449	54,076
220	Pre-K Programs	1125		15,817							15,817	16,465
221	Special Education Programs (Functions 1200-1220)	1200		88,208							88,208	89,000
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									0	
226	CTE Programs	1400		2,992							2,992	3,100
227	Interscholastic Programs	1500		16,284							16,284	19,400
228	Summer School Programs	1600									0	
229	Gifted Programs	1650									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, 2026

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
230	Driver's Education Programs	1700		876							876	750
231	Bilingual Programs	1800									0	
232	Truants' Alternative & Optional Programs	1900									0	
233	**Total Instruction**	**1000**		177,626							177,626	182,791
234	SUPPORT SERVICES (MIGS)	2000										
235	**SUPPORT SERVICES - PUPILS**											
236	Attendance & Social Work Services	2110		1,928							1,928	2,100
237	Guidance Services	2120		1,149							1,149	1,400
238	Health Services	2130		23,272							23,272	23,690
239	Psychological Services	2140									0	
240	Speech Pathology & Audiology Services	2150									0	
241	Other Support Services - Pupils (Describe & Itemize)	2190									0	
242	**Total Support Services - Pupils**	**2100**		26,349							26,349	27,190
243	**SUPPORT SERVICES - INSTRUCTIONAL STAFF**											
244	Improvement of Instruction Services	2210		45							45	0
245	Educational Media Services	2220		6,038							6,038	6,425
246	Assessment & Testing	2230		1,738							1,738	0
247	**Total Support Services - Instructional Staff**	**2200**		7,821							7,821	6,425
248	**SUPPORT SERVICES - GENERAL ADMINISTRATION**											
249	Board of Education Services	2310									0	
250	Executive Administration Services	2320		12,802							12,802	16,159
251	Special Area Administration Services	2330									0	
252	Claims Paid from Self Insurance Fund	2361									0	
253	Risk Management and Claims Services Payments	2365									0	
254	**Total Support Services - General Administration**	**2300**		12,802							12,802	16,159
255	**SUPPORT SERVICES - SCHOOL ADMINISTRATION**											
256	Office of the Principal Services	2410		36,622							36,622	37,500
257	Other Support Services - School Administration (Describe & Itemize)	2490									0	
258	**Total Support Services - School Administration**	**2400**		36,622							36,622	37,500
259	**SUPPORT SERVICES - BUSINESS**											
260	Direction of Business Support Services	2510									0	
261	Fiscal Services	2520		21,795							21,795	22,500
262	Facilities Acquisition & Construction Services	2530									0	
263	Operation & Maintenance of Plant Services	2540		97,665							97,665	95,000
264	Pupil Transportation Services	2550		59,185							59,185	57,525
265	Food Services	2560		47,682							47,682	47,000
266	Internal Services	2570									0	
267	**Total Support Services - Business**	**2500**		226,327							226,327	222,025
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		41,806							41,806	44,000
274	**Total Support Services - Central**	**2600**		41,806							41,806	44,000
275	Other Support Services (Describe & Itemize)	2900									0	
276	**Total Support Services**	**2000**		351,727							351,727	353,299

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, 2026

	A	B	C	D	E	F	G	H	I	J	K	L	M
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget	
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			529,353				0			529,353	536,090	
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										35,682		
294													

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, 2026

	A	B	C	D	E	F	G	H	I	J	K	L	M
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget	
295	**60 - CAPITAL PROJECTS (CP)**												
296	**SUPPORT SERVICES (CP)**	2000											
297	**SUPPORT SERVICES - BUSINESS**												
298	Facilities Acquisition and Construction Services	2530			29,493						29,493	90,684	
299	Other Support Services (Describe & Itemize)	2900					919,052	210,331			1,129,383	1,182,437	
300	**Total Support Services**	**2000**	0	0	29,493	0	919,052	210,331	0	0	1,158,876	1,273,121	
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 (CP)**	5000											
309	**Total Disbursements/ Expenditures**		0	0	29,493	0	919,052	210,331	0	0	1,158,876	1,273,121	
310	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										1,192,268		

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, 2026

	A	B	C	D	E	F	G	H	I	J	K	L	M
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget	
311													
312	**70 - WORKING CASH (WC)**												
313													
314	**80 - TORT FUND (TF)**												
315	**INSTRUCTION (1)**	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 (2)**	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	

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, 2026

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

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, 2026

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
407	Payments for Special Education Programs - Transfers	4320									0	
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	
409	Payments for CTE Programs - Transfers	4340									0	
410	Payments for Community College Program - Transfers	4370									0	
411	Payments for Other Programs - Transfers	4380									0	
412	Other Payments to In-State Govt Units - Transfers *(Describe & Itemize)*	4390									0	
413	**Total Payments to Other Dist & Govt Units-Transfers (In State)**	**4300**			0			0			0	0
414	Payments to Other Dist & Govt Units (Out of State)	4400									0	
415	**Total Payments to Other Dist & Govt Units**	**4000**			0			0			0	0
416	**DEBT SERVICE (DS)**	**5000**										
417	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**											
418	Tax Anticipation Warrants	5110									0	
419	Tax Anticipation Notes	5120									0	
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
421	State Aid Anticipation Certificates	5140									0	
422	Other Interest or Short-Term Debt	5150									0	
423	**Total Debt Services - Interest on Short-Term Debt**	**5100**						0			0	0
424	**DEBT SERVICES - INTEREST ON LONG-TERM DEBT**	**5200**									0	
425	**DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired)** [11]	**5300**									0	
426	**DEBT SERVICES - OTHER (Describe & Itemize)**	**5400**									0	
427	**Total Debt Services**	**5000**						0			0	0
428	**PROVISION FOR CONTINGENCIES (DS)**	**6000**										
429	**Total Disbursements/Expenditures**		0	0	0	0	0	0	0	0	0	0
430	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										0	
432	**90 - FIRE PREVENTION & SAFETY FUND (FP&S)**											
433	**SUPPORT SERVICES (FP&S)**	**2000**										
434	**SUPPORT SERVICES - BUSINESS**											
435	Facilities Acquisition & Construction Services	2530									0	
436	Operation & Maintenance of Plant Services	2540			350			22,940			23,290	22,940
437	**Total Support Services - Business**	**2500**	0	0	350	0	0	22,940	0	0	23,290	22,940
438	Other Support Services (Describe & Itemize)	2900									0	
439	**Total Support Services**	**2000**	0	0	350	0	0	22,940	0	0	23,290	22,940
440	**PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)**	**4000**										
441	Payments to Regular Programs	4110									0	
442	Payments to Special Education Programs	4120									0	
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
444	**Total Payments to Other Govt Units**	**4000**						0			0	0
445	**DEBT SERVICES (FP&S)**	**5000**										
446	**DEBT SERVICES- INTEREST ON SHORT-TERM DEBT**											
447	Tax Anticipation Warrants	5110									0	
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
449	**Total Debt Service - Interest on Short-Term Debt**	**5100**						0			0	0
450	**DEBT SERVICES - INTEREST ON LONG-TERM DEBT**	**5200**						4,864			4,864	4,864
451	**Debt Service - Payments of Principal on Long-Term Debt** [15] **(Lease/Purchase Principal Retired)**	**5300**									0	
452	**Total Debt Service**	**5000**						4,864			4,864	4,864
453	**PROVISION FOR CONTINGENCIES (FP&S)**	**6000**										
454	**Total Disbursements/Expenditures**		0	0	350	0	0	27,804	0	0	28,154	27,804
455	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										34,996	

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, 2026

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.

Auburn Community Unit School District #10
Auburn, Illinois

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

June 30, 2026

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 1420 South 8th Street, 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
	Transportation – Regular and Vocational	11,371
		$ 1,399,710

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 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 17, 2025, and was subsequently amended on June 17, 2026.

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

Auburn Community Unit School District #10
Auburn, Illinois

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

June 30, 2026

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 $ 1,303,271 for the year ended June 30, 2026.

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.

Auburn Community Unit School District #10
Auburn, Illinois

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

June 30, 2026

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, 2026. 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, 2026 through October 21, 2026, 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 19, 2025 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
ANNUAL FINANCIAL REPORT - CONTINUED

June 30, 2026

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:

		Actual	
	2025 Maximum	2025 Levy	2024 Levy
Educational	Unlimited	2.3314	2.1513
Operations and Maintenance	0.7500	0.6142	0.5668
Transportation	Unlimited	0.1929	0.1780
Municipal Retirement	Unlimited	0.1504	0.1388
Social Security	Unlimited	0.1773	0.1636
Working Cash	0.0500	0.0359	0.0331
Fire Prevention and Safety	0.1000	0.0391	0.0361
Special Education	0.8000	0.0315	0.0291
Levy Recapture	Unlimited	0.0147	0.0204
Bond and Interest	Unlimited	0.3498	0.3800
		3.9372	3.6972

Property tax proceeds are reported as receipts from local sources in the financial statements. Property tax collections for the year ended June 30, 2026 are as follows:

2024 and prior year levies	$ 2,555,320
2025 levy	3,854,137
	$ 6,409,457

NOTE 3 - CASH AND INVESTMENTS

Cash and investments as of June 30, 2026 consist of the following:

Deposits with financial institutions	$ 23,875,931
Deposits in external investment pool	50,567
Total cash and investments	$ 23,926,498

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, 2026, 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, 2026, 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, 2025	Additions	Disposals	Balance, June 30, 2026
Capital Assets not being Depreciated				
Land	$ 3,057,838	$ -	$ (529,297)	$ 2,528,541
Construction in progress	795,659	7,997	(795,659)	7,997
Total capital assets not being depreciated	3,853,497	7,997	(1,324,956)	2,536,538
Depreciable Capital Assets				
Buildings and building improvements	25,598,534	1,721,394	-	27,319,928
Site improvements and infrastructure	3,915,019	37,500	-	3,952,519
Transportation equipment	2,667,624	117,617	-	2,785,241
Food services equipment	251,438	9,649	-	261,087
Other equipment	7,002,605	238,566	(55,859)	7,185,312
Total depreciable capital assets	39,435,220	2,124,726	(55,859)	41,504,087
Total capital assets	$ 43,288,717	$ 2,132,723	$ (1,380,815)	$ 44,040,625

As explained in Note 1, depreciation is calculated to determine the District's per capita tuition charge. Accumulated depreciation was $ 21,901,779 at June 30, 2026.

NOTE 5 - LONG-TERM DEBT

The changes in long-term debt are as follows:

	Balance, July 1, 2025	Additions	Retirements	Balance, June 30, 2026
General Obligation Debt Certificates, Series 2009	$ 98,609	$ -	$ (22,940)	$ 75,669
General Obligation Limited Refunding School Bonds, Series 2020	388,000	-	(127,000)	261,000
General Obligation Limited Refunding School Bonds, Series 2020A	4,965,000	-	(420,000)	4,545,000
General Obligation Debt Certificates, Series 2025	2,242,000	-	(155,600)	2,086,400
	$ 7,693,609	$ -	$ (725,540)	$ 6,968,069

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, 2026 was $ 25,786,588.

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 and life safety projects.

NOTE 5 - LONG-TERM DEBT - Continued

B. 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.

C. 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.

D. 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

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

June 30, 2026

NOTE 5 - LONG-TERM DEBT - Continued

The future debt service requirements for these long-term liabilities is as follows at June 30, 2026:

	Principal	Interest	Total
Bonds for Life Safety Projects			
2027	$ 425,000	$ 98,522	$ 523,522
2028	559,000	92,402	651,402
2029	572,000	82,178	654,178
2030	580,000	70,645	650,645
2031	595,000	57,861	652,861
2032-2036	2,075,000	89,136	2,164,136
	$ 4,806,000	$ 490,744	$ 5,296,744
Debt Certificates for Life Safety Projects			
2027	$ -	$ 1,893	$ 1,893
2028	24,019	3,197	27,216
2029	25,195	1,979	27,174
2030	26,455	675	27,130
	$ 75,669	$ 7,744	$ 83,413
Debt Certificates for Capital Projects			
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	228,900	49,725	278,625
2032-2036	1,076,400	95,011	1,171,411
	$ 2,086,400	$ 424,687	$ 2,511,087

NOTE 5 - LONG-TERM DEBT - Continued

	Principal	Interest	Total
Total			
2027	601,500	181,317	782,817
2028	771,619	169,608	941,227
2029	798,495	150,708	949,203
2030	821,155	129,809	950,964
2031	823,900	107,586	931,486
2032-2036	3,151,400	184,148	3,335,548
	$ 6,968,069	$ 923,176	$ 7,891,245

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/fy2025 ; 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 1 members have TRS or reciprocal system service prior to January 1, 2011. Tier 1 members qualify for retirement benefits at age 62 with five years of service, at age 60 with 10 years, or age 55 with 20 years. The benefit is determined by the average of the four highest 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 2 members qualify for retirement benefits at age 67 with 10 years of service, or a discounted annuity can be paid at age 62 with 10 years of service. Creditable earnings for retirement purposes are capped and the final average salary is based on the highest consecutive eight years of creditable service rather than the last four. Disability provisions for Tier 2 are identical to those of Tier 1. Death benefits are payable under a formula that is different from Tier 1.

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

Public Act 100-0023, enacted in 2017, creates an optional Tier 3 hybrid retirement plan, but it has not yet gone into effect. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2026. One program allows retiring Tier 1 members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier 1 and 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, 2026 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, 2026, 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 $ 2,702,254 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, 2026 were $ 37,907.

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 beginning with the year ended June 30, 2018.

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

NOTE 6 - RETIREMENT FUND COMMITMENTS - Continued

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

c. Contributions - Continued

iii. Federal and special trust fund contributions - Continued

For the year ended June 30, 2026, the employer pension contribution was 10.34 percent of salaries paid from federal and special trust funds as determined in the June 30, 2024 actuarial valuation. For the year ended June 30, 2026, salaries totaling $ 139,715 were paid from federal and special trust funds that required District contributions of $ 14,447.

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, 2026, the District paid $ 0 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, 2026, the District recognized TRS pension expense on a cash basis of $ 52,354 under this plan.

NOTE 6 - RETIREMENT FUND COMMITMENTS - Continued

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.

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

NOTE 6 - RETIREMENT FUND COMMITMENTS - Continued

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

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

3. Employees Covered by Benefit Terms

As of December 31, 2025, the following employees were covered by the benefit terms:

Retirees and beneficiaries currently receiving benefits	83
Inactive plan members entitled to but not yet receiving benefits	67
Active plan members	75
	225

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 2025 was 7.93%. For the fiscal year ended June 30, 2026, the District contributed $ 221,213 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.

NOTE 6 - RETIREMENT FUND COMMITMENTS - Continued

C. TRS and IMRF Aggregate Info

The aggregate recognized pension expense on a cash basis for the fiscal year ended June 30, 2026 was $ 273,567.

D. Social Security

Employees not qualifying for coverage under TRS or IMRF are considered "non-participating employees". These non-participating employees are covered under Social Security. The District paid $ 308,139, the total required employer contribution, for the year ended June 30, 2026.

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 District makes contributions to the THIS Fund. The District's THIS Fund contribution was 0.67 percent during the fiscal year ended June 30, 2026. For the fiscal year ended June 30, 2026, the employer paid $ 43,788 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 $ 368,444 of revenue and expenditures during the year ended June 30, 2026.

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, 2026, 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, 2026, 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, 2026, 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, 2026, 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 $ 166,305 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, 2026, the total amount of unpaid contracts for services performed during the fiscal year ended June 30, 2026 was $ 859,670. 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, 2026, the Board approved a contract to replace bleachers at the Auburn Middle School with a price of $ 209,859. As of June 30, 2026, the District has expended $ 7,997 on this project and has remaining committed funds of $ 201,862 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 which the Board of Education has delegated the authority to assign amounts to be used for specific purposes. At June 30, 2026, 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.

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	$ -	$ 166,305	$ 859,670	$ -	$13,273,693	$ 166,305	$14,133,363
Operations and Maintenance	-	-	-	-	3,875,652	-	3,875,652
Debt Services	-	187,864	-	-	-	-	187,864
Transportation	-	605,902	-	-	-	-	605,902
Municipal Retirement/ Social Security	-	1,141,054	-	-	-	-	1,141,054
Capital Projects	-	2,050,449	201,862	-	-	-	2,252,311
Working Cash	-	-	-	-	1,265,825	-	1,265,825
Tort	-	-	-	-	-	-	-
Fire Prevention and Safety	-	325,993	-	-	-	-	325,993

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.

Auburn Community Unit School District #10
Auburn, Illinois

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

June 30, 2026

NOTE 9 - REQUIRED INDIVIDUAL FUND DISCLOSURES

A. Overexpenditure of Budget

There were two funds in which actual expenditures exceeded budgeted amounts by $ 42,106 and $ 350, respectively.

B. Deficit Fund Balances

There were no deficit fund balances at June 30, 2026.

C. Interfund Receivable and Payable Balances

There were no interfund receivables and payables at June 30, 2026.

D. Interfund Transfers

There were no interfund transfers for the year ended June 30, 2026.

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, 2026, the District would be required to compensate them for their unused vacation time.

C. Unpaid Employment Contracts

At June 30, 2026, the District was obligated for an estimated $ 859,670 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 $ 56,195 for the year ended June 30, 2026. Future rental commitments on the leases for the fiscal years ending June 30 are as follows:

2027	$ 58,128
2028	58,128
2029	58,128
2030	35,745
2031	16,499
	$ 226,628

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, 2026

	Balance at July 1, 2025	Additions	Deductions	Balance at June 30, 2026
Class of 2026	$ 4,394	$ 20	$ 4,414	$ -
Class of 2027	7,127	2,055	1,698	7,484
Class of 2028	2,735	1,568	-	4,303
Class of 2029	-	1,689	-	1,689
Art Club	31	-	-	31
Athletic Resale	2,069	10,769	8,580	4,258
Baseball	465	800	1,316	(51)
Basketball - Boys	1,763	37,040	33,136	5,667
Basketball - Girls	10,108	8,732	10,822	8,018
Business Club	891	485	547	829
Cheerleading	715	13,905	14,146	474
Cheerleading - Jr. High	159	-	-	159
Choral Dept (Music Resale)	212	10,602	6,689	4,125
Colorguard	103	-	-	103
Concession H.S.	989	15,474	14,539	1,924
Cross Country	211	290	488	13
Drama Club	11,095	10,561	14,561	7,095
Elementary School	3,383	7,963	6,473	4,873
FCCLA	491	-	-	491
FFA	5,758	6,518	9,872	2,404
Football	5,641	13,043	4,051	14,633
Gene Schneider Memorial Scholarship	-	3,000	3,000	-
Golf - Boys	621	1,000	900	721
Golf - Girls	1,716	6,241	6,534	1,423
H.S. Flags	55	-	-	55
H.S. Science Club Scholarship	294	-	-	294
H.S. Service	1,398	2,295	2,197	1,496
Jr. High Track	3,078	58	-	3,136
JRH Activity	14,363	13,742	21,243	6,862
JRH Athletics	31,229	49,216	50,347	30,098
JRH Softball	841	-	363	478
JRH Student Council	2,531	-	384	2,147

See Independent Auditors' Report.

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, 2026

	Balance at July 1, 2025	Additions	Deductions	Balance at June 30, 2026
JRH Volleyball	$ 2,188	$ 395	$ -	$ 2,583
Library Club	1,131	1,478	1,903	706
Math Club	450	-	-	450
Middle School	912	11,117	11,134	895
Middle School Library	69	4,890	4,890	69
Music Trips	15,860	21,377	35,184	2,053
National Honor Society	584	260	262	582
PE Department	301	-	-	301
Pep Club	39	-	-	39
Sangamo Conference	7,940	7,665	11,717	3,888
Scholastic Bowl	593	450	376	667
Science Club	1,837	-	-	1,837
Scoreboard Sponsorship	8,082	16,250	22,434	1,898
Sertoma Scholarship Fund	-	1,500	1,500	-
Soccer - Girls	4,700	-	1,959	2,741
Softball	38	-	-	38
Spanish Club	902	558	551	909
Student Assistance Program	3,478	2,300	2,046	3,732
Student Council	2,262	2,424	802	3,884
Tony Berola Athletic Memorial	249	-	-	249
Track	1,562	1,105	2,462	205
Tri County Honor Band	4,185	-	3,500	685
Tri M	104	-	-	104
Volleyball	19,388	13,697	13,849	19,236
Wrestling	1,421	2,730	2,967	1,184
Yearbook	2,342	3,505	3,709	2,138
	$ 195,083	$ 308,767	$ 337,545	$ 166,305

See Independent Auditors' Report.

	A	B	C	D	E	F
1	**SCHEDULE OF AD VALOREM TAX RECEIPTS**					
2	**Description** (Enter Whole Dollars)	**Taxes Received 7-1-25 thru 6-30-26 (from 2024 Levy & Prior Levies) ***	**Taxes Received (from the 2025 Levy)**	**Taxes Received (from 2024 & Prior Levies)**	**Total Estimated Taxes (from the 2025 Levy)**	**Estimated Taxes Due (from the 2025 Levy)**
3				**(Column B - C)**		**(Column E - C)**
4	Educational	3,758,591	2,263,436	1,495,155	3,840,333	1,576,897
5	Operations & Maintenance	990,253	596,348	393,905	1,011,843	415,495
6	Debt Services **	649,317	385,231	264,086	653,634	268,403
7	Transportation	311,032	187,329	123,703	317,848	130,519
8	Municipal Retirement	242,491	146,031	96,460	247,775	101,744
9	Capital Improvements	0		0		0
10	Working Cash	57,914	34,911	23,003	59,234	24,323
11	Tort Immunity	0		0		0
12	Fire Prevention & Safety	63,082	37,994	25,088	64,467	26,473
13	Leasing Levy	0		0		0
14	Special Education	50,839	30,616	20,223	51,947	21,331
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	285,938	172,241	113,697	292,248	120,007
17	Summer School	0		0		0
18	Other (Describe & Itemize)	6,982		6,982	27,468	27,468
19	**Totals**	6,416,439	3,854,137	2,562,302	6,566,797	2,712,660
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).*					

See Independent Auditors' Report.

SCHEDULE OF SHORT-TERM DEBT

Description (Enter Whole Dollars)	Outstanding Beginning July 1, 2025	Issued July 1, 2025 thru June 30, 2026	Retired July 1, 2025 thru June 30, 2026	Outstanding Ending June 30, 2026
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, 2025	Issued July 1, 2025 thru June 30, 2026	Any differences (Described and Itemize)	Retired July 1, 2025 thru June 30, 2026	Outstanding Ending June 30, 2026	Amount to be Provided for Payment on Long-Term Debt
2009 Debt Certificates	08/14/19	367,000	9	Y	98,609			22,940	75,669	0
2020 Issue	07/22/20	1,000,000	3	Y	388,000			127,000	261,000	148,805
2020A Issue	12/22/20	6,040,000	3	Y	4,965,000			420,000	4,545,000	4,545,000
2025 Debt Certificates	04/22/25	2,242,000	9	Y	2,242,000			155,600	2,086,400	2,086,400
									0	
									0	
									0	
									0	
									0	
									0	
									0	
									0	
									0	
									0	
									0	
									0	
									0	
		9,649,000			7,693,609	0	0	725,540	6,968,069	6,780,205

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

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

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.

See Independent Auditors' Report.

Schedule of Restricted Local Tax Levies and Selected Revenue 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, 2025**						
4	**RECEIPTS:**						
5	Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100, 80	0	50,839			
6	Earnings on Investments	10, 20, 40, 50 or 60-1500, 80	0				
7	Drivers' Education Fees	10-1970					6,315
8	School Facility Occupation Tax Proceeds	30 or 60-1983				1,302,971	
9	Driver Education	10 or 20-3370					11,019
10	Other Receipts (Describe & Itemize)	--	0				
11	Sale of Bonds	10, 20, 40 or 60-7200					
12	**Total Receipts**		0	50,839	0	1,302,971	17,334
13	**DISBURSEMENTS:**						
14	Instruction	10 or 50-1000		50,839			17,334
15	Facilities Acquisition & Construction Services	20 or 60-2530				1,302,971	
16	Tort Immunity Services	80	0				
17	**DEBT SERVICE:**						
18	Debt Services - Interest on Long-Term Debt	30-5200					
19	Debt Services - Principal Pmts on Long-Term Debt (Lease/Purchase Principal Retired)	30-5300					
20	Debt Services Other (Describe & Itemize)	30-5400					
21	**Total Debt Services**					0	
22	Other Disbursements (Describe & Itemize)	--					
23	**Total Disbursements**		0	50,839	0	1,302,971	17,334
24	**Ending Cash Basis Fund Balance as of June 30, 2026**		0	0	0	0	0
25	**Reserved Cash Balance**	714					
26	**Unreserved Cash Balance**	730	0	0	0	0	0

SCHEDULE OF TORT IMMUNITY EXPENDITURES[a]

Yes [ ] No [X] Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?

If yes, list in the aggregate the following:

Total Claims Payments:	0
Total Reserve Remaining:	0

In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter the total dollar amount for each category.

Expenditures:	
Workers' Compensation Act and/or Workers' Occupational Disease Act	0
Unemployment Insurance Act	0
Insurance (Regular or Self-Insurance)	0
Risk Management and Claims Service	0
Judgments/Settlements	0
Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction	0
Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)	0
Legal Services	0
Principal and Interest on Tort Bonds	0
Other -Explain on Itemization 44 tab	0
Total	0
G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0	**OK**

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

[b] 55 ILCS 5/5-1006.7

See Independent Auditors' Report.

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

CARES, CRRSA, and ARP SCHEDULE - FY 2026

Please read schedule instructions before completing.

SCHEDULE INSTRUCTIONS

Did the SD or JA receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2026		Yes		X	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 2026 reported on the FY 2026 AFR for FY 2023, FY 2024 and/or FY 2025 EXPENDITURES claimed on July 1, 2025, through June 30, 2026, FRIS grant expenditure reports for expenditures reported in the prior year FY 2023, FY 2024, and/or FY 2025 AFR.

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										0
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										0
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		0	0		0	0	0			0	0

Revenue Section B

Section B is for revenue recognized in FY 2026 reported on the FY 2026 AFR and for FY 2026 EXPENDITURES claimed on July 1, 2025, through June 30, 2026, FRIS grant expenditure reports and reported in the FY 2026 AFR.

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
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

CARES, CRRSA, ARP Schedule

(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
36	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998										0
37	Total Revenue Section B		0	0		0	0	0			0	0
38	**Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue**											
39	Total Other Federal Revenue (Section A plus Section B)	4998	0	0		0	0	0			0	0
40	Total Other Federal Revenue from Revenue Tab	4998	0	0		0	0	0			0	0
41	Difference (must equal 0)		0	0		0	0	0			0	0
42	Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK			OK	OK

See Independent Auditors' Report.

CARES, CRRSA, ARP Schedule

(Detailed Schedule of Receipts and Disbursements)

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

See Independent Auditors' Report.

CARES, CRRSA, ARP Schedule

(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
82	**Expenditure Section C:**											
83												
84	**GEER I EXPENDITURES (CARES)**			DISBURSEMENTS								
85				(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
86	[redacted]											
87	[redacted]											
88	INSTRUCTION Total Expenditures	1000										0
89	SUPPORT SERVICES Total Expenditures	2000										0
91	[redacted]											
92	Facilities Acquisition and Construction Services (Total)	2530										0
93	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
94	FOOD SERVICES (Total)	2560										0
96	[redacted]											
97	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
98	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
99	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
100	**Expenditure Section D:**											
101												
102	**GEER II EXPENDITURES (CRRSA)**			DISBURSEMENTS								
103				(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
104	[redacted]											
105	[redacted]											
106	INSTRUCTION Total Expenditures	1000										0
107	SUPPORT SERVICES Total Expenditures	2000										0
109	[redacted]											
110	Facilities Acquisition and Construction Services (Total)	2530										0
111	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
112	FOOD SERVICES (Total)	2560										0
114	[redacted]											
115	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
116	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
117	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0

See Independent Auditors' Report.

CARES, CRRSA, ARP Schedule

(Detailed Schedule of Receipts and Disbursements)

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

See Independent Auditors' Report.

CARES, CRRSA, ARP Schedule

(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
154	**Expenditure Section G:**											
155				DISBURSEMENTS								
156	**ARP Child Nutrition (ARP)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
157				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
158	[redacted]											
159												
160	INSTRUCTION Total Expenditures	1000										0
161	SUPPORT SERVICES Total Expenditures	2000										0
163	[redacted]											
164	Facilities Acquisition and Construction Services (Total)	2530										0
165	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
166	FOOD SERVICES (Total)	2560										0
168	[redacted]											
169	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
170	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
171	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
172	**Expenditure Section H:**											
173				DISBURSEMENTS								
174	**ARP IDEA (ARP)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
175				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
176	[redacted]											
177												
178	INSTRUCTION Total Expenditures	1000										0
179	SUPPORT SERVICES Total Expenditures	2000										0
181	[redacted]											
182	Facilities Acquisition and Construction Services (Total)	2530										0
183	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
184	FOOD SERVICES (Total)	2560										0
186	[redacted]											
187	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
188	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
189	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0

See Independent Auditors' Report.

CARES, CRRSA, ARP Schedule

(Detailed Schedule of Receipts and Disbursements)

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

See Independent Auditors' Report.

CARES, CRRSA, ARP Schedule

(Detailed Schedule of Receipts and Disbursements)

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

See Independent Auditors' Report.

CARES, CRRSA, ARP Schedule

(Detailed Schedule of Receipts and Disbursements)

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

See Independent Auditors' Report.

	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
2	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2025	Add: Additions July 1, 2025 thru June 30, 2026	Less: Deletions July 1, 2025 thru June 30, 2026	Cost Ending June 30, 2026	Life In Years	Accumlated Depreciation Beginning July 1, 2025	Add: Depreciation Allowable July 1, 2025 thru June 30, 2026	Less: Depreciation Deletions July 1, 2025 thru June 30, 2026	Accumulated Depreciation Ending June 30, 2026	Ending Balance Undepreciated June 30, 2026
3	Works of Art & Historical Treasures	210				0					0	0
4	Land	220										
5	Non-Depreciable Land	221	3,057,838		529,297	2,528,541						2,528,541
6	Depreciable Land	222				0	50				0	0
7	Buildings	230										
8	Permanent Buildings	231	25,598,534	1,721,394		27,319,928	50	11,254,064	715,084		11,969,148	15,350,780
9	Temporary Buildings	232	0			0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	3,915,019	37,500		3,952,519	20	1,066,982	191,599		1,258,581	2,693,938
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	7,254,043	248,215	55,859	7,446,399	10	5,779,577	283,495	22,344	6,040,728	1,405,671
13	5 Yr Schedule	252	2,667,624	117,617		2,785,241	5	2,520,229	113,093		2,633,322	151,919
14	3 Yr Schedule	253				0	3				0	0
15	Construction in Progress	260	795,659	7,997	795,659	7,997	–					7,997
16	Total Capital Assets	200	43,288,717	2,132,723	1,380,815	44,040,625		20,620,852	1,303,271	22,344	21,901,779	22,138,846
17	Non-Capitalized Equipment	700				0	10		0			
18	Allowable Depreciation								1,303,271			

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	A	B	C	D	E	F
1	**ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2025 - 2026)**					
2	***This schedule is completed for school districts only.***					
4	**Fund**	**Sheet, Row**		**ACCOUNT NO - TITLE**		**Amount**
6				**OPERATING EXPENSE PER PUPIL**		
7	EXPENDITURES:					
8	ED	Expenditures 16-24, L116		Total Expenditures	$	11,793,634
9	O&M	Expenditures 16-24, L155		Total Expenditures		1,784,353
10	DS	Expenditures 16-24, L178		Total Expenditures		698,326
11	TR	Expenditures 16-24, L214		Total Expenditures		830,171
12	MR/SS	Expenditures 16-24, L292		Total Expenditures		529,353
13	TORT	Expenditures 16-24, L429		Total Expenditures		0
14					**Total Expenditures**	$ 15,635,837
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:					
18	TR	Revenues 10-15, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	$	0
19	TR	Revenues 10-15, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		0
20	TR	Revenues 10-15, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)		0
21	TR	Revenues 10-15, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)		0
22	TR	Revenues 10-15, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		0
23	TR	Revenues 10-15, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)		0
24	TR	Revenues 10-15, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		0
25	TR	Revenues 10-15, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0
26	TR	Revenues 10-15, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0
27	TR	Revenues 10-15, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		0
28	TR	Revenues 10-15, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0
29	O&M-TR	Revenues 10-15, L145, Col D & F	3410	Adult Ed (from ICCB)		0
30	O&M-TR	Revenues 10-15, L146, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0
31	O&M-TR	Revenues 10-15, L208, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		0
32	O&M-TR	Revenues 10-15, L209, Col D,F	4605	Fed - Spec Education - Preschool Discretionary		0
33	O&M	Revenues 10-15, L219, Col D	4810	Federal - Adult Education		0
34	ED	Expenditures 16-24, L7, Col K - (G+I)	1125	Pre-K Programs		282,243
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		15,489
53	ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units		975,592
54	ED	Expenditures 16-24, L116, Col G	-	Capital Outlay		84,909
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		225,511
59	O&M	Expenditures 16-24, L155, Col I	-	Non-Capitalized Equipment		0
60	DS	Expenditures 16-24, L164, Col K	4000	Payments to Other Dist & Govt Units		0
61	DS	Expenditures 16-24, L174, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		547,000
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		79,982
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		15,817
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

See Independent Auditors' Report.

	A	B	C	D	E	F
1	**ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2025 - 2026)**					
2	***This schedule is completed for school districts only.***					
4	**Fund**	**Sheet, Row**		**ACCOUNT NO - TITLE**		**Amount**
95	Tort	Expenditures 16-24, L429, Col I	-	Non-Capitalized Equipment		0
96				**Total Deductions for OEPP Computation (Sum of Lines 18 - 95)**	$	2,226,543
97				**Total Operating Expenses Regular K-12 (Line 14 minus Line 96)**		13,409,294
98				**9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2025-2026**		892.94
99				**Estimated OEPP (Line 97 divided by Line 98)**	$	15,017.02
101				**PER CAPITA TUITION CHARGE**		
103	**LESS OFFSETTING RECEIPTS/REVENUES:**					
104	TR	Revenues 10-15, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	$	0
105	TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0
106	TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0
107	TR	Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0
108	TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0
109	TR	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0
110	TR	Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0
111	TR	Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0
112	TR	Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0
113	TR	Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0
114	ED	Revenues 10-15, L76, Col C	1600	Total Food Service		196,244
115	ED-O&M	Revenues 10-15, L84, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		88,472
116	ED	Revenues 10-15, L87, Col C	1811	Rentals - Regular Textbooks		52,138
117	ED	Revenues 10-15, L90, Col C	1819	Rentals - Other (Describe & Itemize)		0
118	ED	Revenues 10-15, L91, Col C	1821	Sales - Regular Textbooks		0
119	ED	Revenues 10-15, L94, Col C	1829	Sales - Other (Describe & Itemize)		0
120	ED	Revenues 10-15, L95, Col C	1890	Other (Describe & Itemize)		0
121	ED-O&M	Revenues 10-15, L98, Col C,D	1910	Rentals		10,000
122	ED-O&M-TR	Revenues 10-15, L101, Col C,D,F	1940	Services Provided Other Districts		0
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L107, Col C,D,E,F,G	1991	Payment from Other Districts		0
124	ED	Revenues 10-15, L109, Col C	1993	Other Local Fees (Describe & Itemize)		0
125	ED-O&M-TR	Revenues 10-15, L131, Col C,D,F	3100	Total Special Education		31,810
126	ED-O&M-MR/SS	Revenues 10-15, L140, Col C,D,G	3200	Total Career and Technical Education		18,863
127	ED	Revenues 10-15, L142, Col C	3360	State Free Lunch & Breakfast		2,744
128	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3365	School Breakfast Initiative		0
129	ED-O&M	Revenues 10-15, L144,Col C,D	3370	Driver Education		11,019
130	ED-O&M-TR-MR/SS	Revenues 10-15, L151, Col C,D,F,G	3500	Total Transportation		354,729
131	ED	Revenues 10-15, L152, Col C	3610	Learning Improvement - Change Grants		0
132	ED-O&M-TR-MR/SS	Revenues 10-15, L153, Col C,D,F,G	3660	Scientific Literacy		0
133	ED-TR-MR/SS	Revenues 10-15, L154, Col C,F,G	3695	Truant Alternative/Optional Education		0
134	ED-O&M-TR-MR/SS	Revenues 10-15, L156, Col C,D,F,G	3766	Chicago General Education Block Grant		0
135	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0
136	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L158, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L159, Col C,D,E,F,G	3780	Technology - Technology for Success		0
138	ED-TR	Revenues 10-15, L160, Col C,F	3815	State Charter Schools		0
139	O&M	Revenues 10-15, L163, Col D	3925	School Infrastructure - Maintenance Projects		50,000
140	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L164, Col C-G,J	3999	Other Restricted Revenue from State Sources		850
141	ED	Revenues 10-15, L173, Col C	4045	Head Start (Subtract)		0
142	ED-O&M-TR-MR/SS	Revenues 10-15, L177, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0
143	ED-O&M-TR-MR/SS	Revenues 10-15, L184, Col C,D,F,G	4100	Total Title V		0
144	ED-MR/SS	Revenues 10-15, L194, Col C,G	4200	Total Food Service		308,406
145	ED-O&M-TR-MR/SS	Revenues 10-15, L200, Col C,D,F,G	4300	Total Title I		191,105
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4400	Total Title IV		688
147	ED-O&M-TR-MR/SS	Revenues 10-15, L210, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		295,803
148	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		0
149	ED-O&M-TR-MR/SS	Revenues 10-15, L212, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0
150	ED-O&M-TR-MR/SS	Revenues 10-15, L213, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0
151	ED-O&M-MR/SS	Revenues 10-15, L218, Col C,D,G	4700	Total CTE - Perkins		0
156	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C225 thru J254)	4800	Total ARRA Program Adjustments		0
157	ED	Revenues 10-15, L225, Col C	4901	Race to the Top		0
158	ED-O&M-TR-MR/SS	Revenues 10-15, L226, Col C,D,F,G	4902	Race to the Top-Preschool Expansion Grant		0
159	ED-TR-MR/SS	Revenues 10-15, L227, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0
160	ED-TR-MR/SS	Revenues 10-15, L228, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		0
161	ED-O&M-TR-MR/SS	Revenues 10-15, L229, Col C,D,F,G	4920	McKinney Education for Homeless Children		0
162	ED-O&M-TR-MR/SS	Revenues 10-15, L230, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0
163	ED-O&M-TR-MR/SS	Revenues 10-15, L231, Col C,D,F,G	4932	Title II - Teacher Quality		28,263
164	ED-O&M-TR-MR/SS	Revenues 10-15, L232, Col C,D,F,G	4935	Title II - Part A – Supporting Effective Instruction – State Grants		0
165	ED-O&M-TR-MR/SS	Revenues 10-15, L233, Col C,D,F,G	4960	Federal Charter Schools		0
166	ED-O&M-TR-MR/SS	Revenues 10-15, L234, Col C,D,F,G	4981	State Assessment Grants		0
167	ED-O&M-TR-MR/SS	Revenues 10-15, L235, Col C,D,F,G	4982	Grant for State Assessments and Related Activities		0
168	ED-O&M-TR-MR/SS	Revenues 10-15, L236, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		23,303
169	ED-O&M-TR-MR/SS	Revenues 10-15, L237, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		115,754
170	ED-O&M-TR-MR/SS	Revenues 10-15, L238, Col C,D,F,G	4998	Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)		0
171	Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for revenue received in FY26 for current or prior year expenses		0
172	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds		486,972
173	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds		0
175				**Total Deductions for PCTC Computation (Line 104 through Line 172)**	$	2,267,163
176				**Net Operating Expense for Tuition Computation (Line 97 minus Line 174)**		11,142,131
177				**Total Depreciation Allowance (from page 36, Line 18, Col I)**		1,303,271
178				**Total Allowance for PCTC Computation (Line 175 plus Line 176)**		12,445,402
179				**9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2025-2026**		892.94
180				**Total Estimated PCTC (Line 177 divided by Line 178) ***	$	13,937.56
182	***The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.**					

See Independent Auditors' Report.

Current Year Payment on Contracts For Indirect Cost Rate Computation

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

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

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

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

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

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

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

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 16-24" tab) (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
Enter as shown here: ED-Instruction-Other	*10-1000-600*	*Company Name*	*500,000*	*50,000*	*450,000*
ED-Instruction-Purchase Services	10-1000-300	IL Counties Risk Management Trust	241,854	50,000	191,854
				0	0
				0	0
				0	0

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

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F
1	**ESTIMATED INDIRECT COST RATE DATA**					
2	**SECTION I**					
3	**Financial Data To Assist Indirect Cost Rate Determination**					
4	***(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)***					
5	**ALL OBJECTS EXCLUDE CAPITAL OUTLAY.** With the exception of line 15, enter the disbursements/expenditures included within the following functions					
6	charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work					
7	with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a					
8	district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any					
9	benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.					
10	**Support Services - Direct Costs**					
11	Direction of Business Support Services (10, 50, and 80 -2510)					
12	Fiscal Services (10, 50, & 80 -2520)					
13	Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540)					
14	Food Services (10 & 80 -2560) *Must be less than (Expenditures, Col E-F, L65)* *Only include food costs.			308,406		
15	**Value of Commodities Received for Fiscal Year 1 (Include the value of commodities when determining if a Single Audit is required).**					
16	Internal Services (10, 50, and 80 -2570)					
17	Staff Services (10, 50, and 80 -2640)			39,106		
18	Data Processing Services (10, 50, & 80 -2660)					
19	**SECTION II**					
20	**Estimated Indirect Cost Rate for Federal Programs**					
21			**Restricted Program**		**Unrestricted Program**	
22		**Function**	**Indirect Costs**	**Direct Costs**	**Indirect Costs**	**Direct Costs**
23	**Instruction**	1000		7,678,399		7,678,399
24	**Support Services:**					
25	Pupil	2100		404,378		404,378
26	Instructional Staff	2200		173,241		173,241
27	General Admin.	2300		474,463		474,463
28	School Admin.	2400		918,482		918,482
29	**Business:**					
30	Direction of Business Spt. Srv.	2510	0	0	0	0
31	Fiscal Services	2520	200,871	0	200,871	0
32	Oper. & Maint. Plant Services	2540		1,656,507	1,656,507	0
33	Pupil Transportation	2550		809,374		809,374
34	Food Services	2560		459,489		459,489
35	Internal Services	2570	0	0	0	0
36	**Central:**					
37	Direction of Central Spt. Srv.	2610		0		0
38	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0
39	Information Services	2630		0		0
40	Staff Services	2640	(39,106)	39,106	(39,106)	39,106
41	Data Processing Services	2660	472,418	0	472,418	0
42	**Other:**	2900		0		0
43	**Community Services**	3000		15,489		15,489
44	**Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)**			(191,854)		(191,854)
45		**Total**	634,183	12,437,074	2,290,690	10,780,567
46				**Restricted Rate***		**Unrestricted Rate***
47			Total Indirect Costs:	634,183	Total Indirect Costs:	2,290,690
48			Total Direct Costs:	12,437,074	Total Direct Costs:	10,780,567
49				**= 5.10%**		**= 21.25%**
50						
51	** These are estimated rates. Final rates, which include carry forward adjustments, will be calculated and published by ISBE.*					

See Independent Auditors' Report.

	A	B	C	D	E	F
1	**REPORT ON SHARED SERVICES OR OUTSOURCING**					
2	**School Code, Section 17-1.1 (*Public Act 97-0357*)**					
3	**Fiscal Year Ending June 30, 2026**					
5	*Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current, and next fiscal years.*					
6			Auburn CUSD 10			
7			51084010026			
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)***				**Barrier 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					
34						
35	Additional space for Column (D) - Barriers to Implementation:					
36						
38	Additional space for Column (E) - Name of LEA :					
39						

See Independent Auditors' Report.

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

LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET
(Section 17-1.5 of the School Code)
Applies to school districts having a population of less than 500,000

School District Name: Auburn CUSD 10
RCDT Number: 51084010026

Description	Funct. No.	Actual Expenditures, Fiscal Year 2026 (10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	Budgeted Expenditures, Fiscal Year 2027 (10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	321,205		0	321,205	525,517			525,517
2. Special Area Administration Services	2330	0		0	0	0			0
3. Other Support Services - School Administration	2490	0		0	0	0			0
4. Direction of Business Support Services	2510	0	0	0	0	0			0
5. Internal Services	2570	0		0	0	0			0
6. Direction of Central Support Services	2610	0		0	0	0			0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		321,205	0	0	321,205	525,517	0	0	525,517
9. Percent Increase (Decrease) for FY2027 (Budgeted) over FY2026 (Actual)									64%

The district is in violation of the limitation of administrative costs provision. ISBE staff will reach out to the district to determine which of following actions the district will take.

See Independent Auditors' Report.

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 - $ 4,122
   Operations and Maintenance Fund - $ 1,071
   Debt Service Fund - $ 713
   Transportation Fund - $ 373
   Municipal retirement / Social Security Fund - $ 572
   Working Cash - $ 63
   Fire Prevention & Safety - $ 68

2. Revenue - Line 82 (Acct 1790) Other District / School Activity
   Education Fund - Parking permits and graduation fees - $ 5,618

3. Revenue - Line 110 (Acct 1999) Other Local Revenues
   Education Fund - Rebates, refunds, contributions and miscellaneous charges - $ 57,741
   Operations & maintenance fund - Miscellaneous - $ 86,589
   Transportation fund - Miscellaneous - $ 1,500
   Capital Projects fund - grain sales and sale of land - $ 1,048,173

4. Revenue - Line 164 (Acct 3999) Other Restricted Revenue from State Sources
   Education Fund - State Library grant - $850

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

6 Expenditures - Line 299 (Acct 2900) Support Services - Other
   Sales Tax projects - $ 1,129,383

7. Tax Sched - Line 18 - Other
   Interest on tax distributions - $ 6,982
   Levy Recap - $ 27,468

8. Audit Check line 75 "Error" Explanation
   Long-Term debt (bond principal) paid in Debt Service Fund - $ 547,000
   Long-Term debt (bond principal) paid in Capital Projects Fund - $ 155,600
   Long-Term debt (bond principal) paid in Fire Prevention & Safety Fund - $ 22,940

   Total Principal paid - $ 725,540

	A	B	C	D	E	F
1	**DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION**					
2	**Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)**					
3	***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***					
4	***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.***					
5	***This may require the FY2027 annual budget to be amended to include a Deficit Reduction Plan and narrative.***					
6	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36. A plan is required when the					
7	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					
8	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					
9	must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall					
10	within the next three years.					
11	- *If the FY 2027 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.*					
12	- *If the Annual Financial Report requires a deficit reducton plan even though the FY2027 budget does not, a completed deficit reduction plan is still required.*					
13	**DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only**					
14	*(All AFR pages must be completed to generate the following calculation)*					
15	**Description**	**EDUCATIONAL FUND (10)**	**OPERATIONS & MAINTENANCE FUND (20)**	**TRANSPORTATION FUND (40)**	**WORKING CASH FUND (70)**	**TOTAL**
16	**Direct Revenues**	11,447,471	2,752,937	922,907	57,977	15,181,292
17	**Direct Expenditures**	11,793,634	1,784,353	830,171		14,408,158
18	**Difference**	(346,163)	968,584	92,736	57,977	**773,134**
19	**Fund Balance - June 30, 2026**	14,133,363	3,875,652	605,901	1,265,825	**19,880,741**
20			**Balanced - no deficit reduction plan is required.**			
21						
22						
23						

See Independent Auditors' Report.

Illinois Grant Accountability and Transparency
Consolidated Year-End Financial Report

Grantee Name	Auburn CUSD 10
ID Numbers	**Audit:**65531 **Grantee:**679195 **UEI:**DMA2QKCCV7M1 **FEIN:**376004600
Audit Period	7/1/2025 12:00:00 AM - 6/30/2026 12:00:00 AM
Last Update	10/19/2026 9:53:15 AM
Program Count	13

EXPENDITURES BY PROGRAM

CSFA #	Program Name	State	Federal	Total	Match
586-18-1015	Agriculture Education: Incentive	0.00	0.00	0.00	0.00
586-00-1581	Agriculture Education: Three Circles Grant	14,996.00	0.00	14,996.00	0.00
586-18-0868	Early Childhood Block Grant: Preschool for All 3-5	322,114.00	0.00	322,114.00	0.00
586-64-0417	Fed. - Sp. Ed. - I.D.E.A. - Flow Through	0.00	20,489.00	20,489.00	0.00
586-57-0420	Fed. - Sp. Ed. - Pre-School Flow Through: IDEA Part B - Consolidated Application	0.00	295,803.00	295,803.00	0.00
478-00-0251	Medical Assistance Program	0.00	0.00	0.00	0.00
586-18-0407	National School Lunch Program	0.00	242,804.14	242,804.14	0.00
586-18-0406	School Breakfast Program	0.00	65,601.91	65,601.91	0.00
420-00-1758	Site Improvements	0.00	0.00	0.00	0.00
586-62-0414	Title I - Low Income: Improving the Academic Achievement of the Disadvantaged	0.00	184,655.00	184,655.00	0.00
586-73-1082	Title I - School Improvement and Accountability	0.00	36,000.00	36,000.00	0.00
586-62-0430	Title II - Teacher Quality: Preparing, Training, and Recruiting High-Quality Teachers, Principals, and Other School Leaders	0.00	28,263.00	28,263.00	0.00
586-62-1588	Title IVA Student Support and Academic Enrichment	0.00	688.00	688.00	0.00
	All other federal expenditures		0.00	0.00	
	TOTALS	337,110.00	874,304.05	1,211,414.05	0.00

EXPENDITURES BY CATEGORY

Amount	Category
903,008.00	Expenditure-Grant Projects during the Audit Period
308,406.05	Food costs and supplies
1,211,414.05	TOTAL