

ASTORIA COMMUNITY UNIT SCHOOL DISTRICT NO. 1

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JUNE 30, 2025

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

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

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

☒ School District  
☐ Joint Agreement

School District/Joint Agreement Information <i>(See instructions on the inside of this page.)</i>		Accounting Basis:	Certified Public Accountant Information		
School District/Joint Agreement Number: <b>26029001026</b>		<input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL	Name of Auditing Firm: <b>Ginoli &amp; Company Ltd.</b>		
County Name: <b>Fulton</b>			Name of Audit Manager: <b>Mark D. Reinken</b>		
Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will populate): <b>Astoria CUSD 1</b>			Address: <b>7625 N University Street, Suite A</b>		
Address: <b>402 N Jefferson Street</b>			City: <b>Peoria</b>	State: <b>IL</b>	Zip Code: <b>61614-8303</b>
City: <b>Astoria</b>			Phone Number: <b>309-671-2350</b>	Fax Number: <b>309-671-5459</b>	
Email Address: <a href="mailto:tlindeman@acusd1.org">tlindeman@acusd1.org</a>		<b>Filing Status:</b> <a href="#">Auditors must submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system.</a> <a href="#">Superintendents/Directors must upload the limitation of administrative costs and corrective action plan (as applicable).</a> <a href="#">Annual Financial Report (AFR) Instructions</a>		IL License Number (9 digit): <b>065-016560</b>	Expiration Date: <b>9/30/2027</b>
Zip Code: <b>61501-8670</b>		Email Address: <a href="mailto:mreinken@ginolicpa.com">mreinken@ginolicpa.com</a>			
<b>Annual Financial Report</b> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer <input type="checkbox"/> Reviewed by District Superintendent/Administrator <input type="checkbox"/> Provided to Township Treasurer (Cook County only) <input type="checkbox"/> Provided to Regional Superintendent/ISC Director		<b>Annual Financial Report Questions 217-785-8779 or finance1@isbe.net</b>  <b>Single Audit Questions 217-782-7970 or fsm@isbe.net</b>		ISBE Use Only	
		ISBE Use Only		ISBE Use Only	
District Superintendent/Administrator Name (Type or Print): <b>Tori Lindeman</b>		Name of Township:		ROE / ISC Number and Name:	
Email Address: <a href="mailto:tlindeman@acusd1.org">tlindeman@acusd1.org</a>		Township Treasurer Name:		Regional Superintendent/Cook ISC Executive Director Name:	
Telephone: <b>309-329-2156</b>	Fax Number: <b>309-329-2246</b>	Email Address:		Email Address:	
Signature & Date:		Telephone:	Fax Number:	Telephone:	Fax Number:

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

26-029-0010-26\_AFR25 Astoria CUSD 1

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

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

All School Districts/Joint Agreements must complete this form (Note: joint agreement supplementary/statistical schedules may not be applicable)

This form complies with Part 100 (Requirements for Accounting, Budgeting, Financial Reporting, and Auditing).

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

- 1. Round all amounts to the nearest dollar.** Do not enter cents. (Exception: 9 Month ADA on PCTC OEPP Tab)
- 2. All errors must be explained in the Itemization tab.**  
Any errors left unresolved by the Audit Checklist/Balancing Schedule will result in rejection.
- 3. Be sure to break all links in AFR** before submitting to ISBE. If links are not broken, amounts entered have changed when opening the AFR.
- 4. Submit AFR Electronically**
  - The Annual Financial Reports (AFR) must be submitted directly through the School District Financial Reports system in IWAS by the auditor (not from the school district) on or before October 15. Please see AFR Instructions for complete submission procedures.  
[IWAS](#)
  - AFR supporting documentation must be embedded as Microsoft Word (.doc) or Adobe (\*.pdf) and inserted within tab "Opinions & Notes".  
These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes, etc.  
For embedding instructions see "Opinions & Notes" tab of this form.  
*Note: In Windows 7 and above, files can be saved in Adobe Acrobat (\*.pdf) and embedded even if you do not have the software.*
- 5. Submit Paper Copy of AFR with Signatures**
  - The auditor must send an official paper copy of the AFR form (cover through page 9 at minimum) to the School District with the auditor signature.
  - Upon receipt, the School District signs and retains one copy for their records. The School District provides the township treasurer (if applicable) and the Regional Superintendent's office with a copy no later than October 15, annually.  
*Note: Township Treasurers and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.*
    - Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized.  
[Federal Single Audit 2 CFR 200.500.](#)
- 6. Qualifications of Auditing Firm**
  - School district/joint agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program, for the current peer review period.
  - A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.

### AUDITOR'S QUESTIONNAIRE

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

#### PART A - FINDINGS

- ☐ 1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interested statements pursuant to the *Illinois Government Ethics Act*. [5 ILCS 420/4A-101]
- ☐ 2. One or more custodians of funds failed to comply with the bonding requirements pursuant to *Illinois School Code* [105 ILCS 5/8-2;10-20.19;19-6].
- ☐ 3. One or more contracts were executed or purchases made contrary to the provisions of the *Illinois School Code* [105 ILCS 5/10-20.21].
- ☐ 4. One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted [30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq].
- ☐ 5. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.
- ☐ 6. One or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- ☐ 7. One or more long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- ☐ 8. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the *Illinois State Revenue Sharing Act* [30 ILCS 115/12].
- ☐ 9. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per the *Illinois School Code* [105 ILCS 5/10-22.33, 20-4 and 20-5].
- ☐ 10. One or more interfund loans were outstanding beyond the term provided by statute per *Illinois School Code* [105 ILCS 5/10-22.33, 20-4, 20-5].
- ☐ 11. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per *Illinois School Code* [105 ILCS 5/17-2A].
- ☐ 12. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements, or expenses were observed.
- ☐ 13. The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBE rules pursuant to *Illinois School Code* [105 ILCS 5/2-3.27; 2-3.28].
- ☐ 14. At least one of the following forms was filed with ISBE late: The FY24 AFR (ISBE FORM 50-35), FY24 Annual Statement of Affairs (ISBE Form 50-37), or FY25 Budget (ISBE FORM 50-36). Explain in the comments box below in pursuant to *Illinois School Code* [105 ILCS 5/3-15.1; 5/10-17; 5/17-1].

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

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

#### PART C - OTHER ISSUES

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

Adverse due to the regulatory basis of accounting.

**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:**

**Ginoli & Company Ltd.**

*Name of Audit Firm (print)*

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

*Signature of Audit Manager or Firm*

*mm/dd/yyyy*

**FINANCIAL PROFILE INFORMATION***Required to be completed for school districts only.***A. Tax Rates** (Enter the tax rate - ex: .0150 for \$1.50)

<b>Tax Year 2024</b>		Equalized Assessed Valuation (EAV):		41,623,367	
	<b>Educational</b>	<b>Operations &amp; Maintenance</b>	<b>Transportation</b>	<b>Combined Total</b>	<b>Working Cash</b>
Rate(s):	0.036000	0.003750	0.002000	0.041750	0.000500

**A tax rate must be entered in the Educational, Operations and Maintenance, Transportation, and Working Cash boxes above. If the tax rate is zero, enter "0".**

**B. Results of Operations \***

Receipts/Revenues	Disbursements/Expenditures	Excess/ (Deficiency)	Fund Balance
5,194,423	4,532,978	661,445	7,533,949

\* 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 \*\***

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

<input type="checkbox"/>	a. 6.9% for elementary and high school districts.	5,744,025
<input checked="" type="checkbox"/>	b. 13.8% for unit districts.	

Long-Term Debt Outstanding:

c. Long-Term Debt (Principal only)	Acct	
Outstanding:.....	511	1,436,900

**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.

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

Comments:

**ESTIMATED FINANCIAL PROFILE SUMMARY**[Financial Profile Website](#)

**District Name:** Astoria CUSD 1  
**District Code:** 26029001026  
**County Name:** Fulton

<b>1. Fund Balance to Revenue Ratio:</b>		<b>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>4</b>
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	7,533,949.00	1.450	<b>Weight</b>	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	5,194,423.00		<b>Value</b>	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			
<b>2. Expenditures to Revenue Ratio:</b>		<b>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>4</b>
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	4,532,978.00	0.873	<b>Adjustment</b>	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	5,194,423.00		<b>Weight</b>	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	<b>Value</b>	1.40
<b>3. Days Cash on Hand:</b>		<b>Total</b>	<b>Days</b>	<b>Score</b>	<b>4</b>
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	7,533,949.00	598.33	<b>Weight</b>	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	12,591.61		<b>Value</b>	0.40
<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>		<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>4</b>
Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	<b>Weight</b>	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	1,477,109.24		<b>Value</b>	0.40
<b>5. Percent of Long-Term Debt Margin Remaining:</b>		<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>3</b>
Long-Term Debt Outstanding (P3, Cell H38)		1,436,900.00	74.98	<b>Weight</b>	0.10
Total Long-Term Debt Allowed (P3, Cell H32)		5,744,024.65		<b>Value</b>	0.30
<b>Total Profile Score:</b>					<b>3.90 *</b>

**Estimated 2026 Financial Profile Designation:** **RECOGNITION**

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

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

	A	B	C	D	E	F	G	H	I	J	K
1	ASSETS		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	(Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>CURRENT ASSETS (100)</b>										
4	Cash (Accounts 111 through 115) <sup>1</sup>		54,922	11,994	1,524	23,443	15,629	685	29	2,768	47,729
5	Investments	120	5,887,170	521,606	100,777	450,024	197,556	461,177	584,761	201,744	103,602
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	<b>Total Current Assets</b>		5,942,092	533,600	102,301	473,467	213,185	461,862	584,790	204,512	151,331
14	<b>CAPITAL ASSETS (200)</b>										
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	<b>Total Capital Assets</b>										
24	<b>CURRENT LIABILITIES (400)</b>										
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	<b>Total Current Liabilities</b>		0	0	0	0	0	0	0	0	0
35	<b>LONG-TERM LIABILITIES (500)</b>										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	<b>Total Long-Term Liabilities</b>										
38	Reserved Fund Balance	714					42,028	330,294			
39	Unreserved Fund Balance	730	5,942,092	533,600	102,301	473,467	171,157	131,568	584,790	204,512	151,331
40	Investment in General Fixed Assets										
41	<b>Total Liabilities and Fund Balance</b>		5,942,092	533,600	102,301	473,467	213,185	461,862	584,790	204,512	151,331
42	<b>ASSETS /LIABILITIES for Student Activity Funds</b>										
43	<b>CURRENT ASSETS (100) for Student Activity Funds</b>										
44	Student Activity Fund Cash and Investments	126	120,812								
45	<b>Total Student Activity Current Assets For Student Activity Funds</b>		120,812								
46	<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>										
47	Total Current Liabilities For Student Activity Funds		120,812								
48	Reserved Student Activity Fund Balance For Student Activity Funds	715	0								
49	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>		120,812								
50	<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>										
51	<b>Total Current Assets District with Student Activity Funds</b>		6,062,904	533,600	102,301	473,467	213,185	461,862	584,790	204,512	151,331
52	<b>Total Capital Assets District with Student Activity Funds</b>										
53	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>		120,812	0	0	0	0	0	0	0	0
54	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>										
55	<b>Total Long-Term Liabilities District with Student Activity Funds</b>										
56	Reserved Fund Balance District with Student Activity Funds	714	0	0	0	0	42,028	330,294	0	0	0
57	Unreserved Fund Balance District with Student Activity Funds	730	5,942,092	533,600	102,301	473,467	171,157	131,568	584,790	204,512	151,331
58	Investment in General Fixed Assets District with Student Activity Funds										
59	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		6,062,904	533,600	102,301	473,467	213,185	461,862	584,790	204,512	151,331



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

	A	B	L	M	N
1	ASSETS			Account Groups	
2	(Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
3	<b>CURRENT ASSETS (100)</b>				
4	Cash (Accounts 111 through 115) <sup>1</sup>				
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	<b>Total Current Assets</b>		0		
14	<b>CAPITAL ASSETS (200)</b>				
15	Works of Art & Historical Treasures	210			
16	Land	220		8,000	
17	Building & Building Improvements	230		6,010,196	
18	Site Improvements & Infrastructure	240			
19	Capitalized Equipment	250		1,671,324	
20	Construction in Progress	260			
21	Amount Available in Debt Service Funds	340			102,301
22	Amount to be Provided for Payment on Long-Term Debt	350			1,334,599
23	<b>Total Capital Assets</b>			7,689,520	1,436,900
24	<b>CURRENT LIABILITIES (400)</b>				
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	<b>Total Current Liabilities</b>		0		
35	<b>LONG-TERM LIABILITIES (500)</b>				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			1,436,900
37	<b>Total Long-Term Liabilities</b>				1,436,900
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			7,689,520	
41	<b>Total Liabilities and Fund Balance</b>		0	7,689,520	1,436,900
42					
43	<b>ASSETS /LIABILITIES for Student Activity Funds</b>				
44	<b>CURRENT ASSETS (100) for Student Activity Funds</b>				
45	Student Activity Fund Cash and Investments	126			
46	<b>Total Student Activity Current Assets For Student Activity Funds</b>				
47	<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>				
48	Total Current Liabilities For Student Activity Funds				
49	Reserved Student Activity Fund Balance For Student Activity Funds	715			
50	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>				
51					
52	<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>				
53	<b>Total Current Assets District with Student Activity Funds</b>		0		
54	<b>Total Capital Assets District with Student Activity Funds</b>			7,689,520	1,436,900
55	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>				
56	<b>Total Current Liabilities District with Student Activity Funds</b>		0		
57	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>				
58	<b>Total Long-Term Liabilities District with Student Activity Funds</b>				1,436,900
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			7,689,520	
62	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		0	7,689,520	1,436,900

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES</b>										
4	LOCAL SOURCES	1000	2,107,755	156,412	238,559	84,707	147,006	128,257	43,025	300,606	36,459
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	1,841,343	136,178	0	187,510	0	0	0	0	0
7	FEDERAL SOURCES	4000	637,493	0	0	0	0	0	0	0	0
8	<b>Total Direct Receipts/Revenues</b>		4,586,591	292,590	238,559	272,217	147,006	128,257	43,025	300,606	36,459
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	1,034,847								
10	<b>Total Receipts/Revenues</b>		5,621,438	292,590	238,559	272,217	147,006	128,257	43,025	300,606	36,459
11	<b>DISBURSEMENTS/EXPENDITURES</b>										
12	Instruction	1000	2,918,220				72,495			64,341	
13	Support Services	2000	959,683	263,827		224,048	100,720	207,274		237,406	244,390
14	Community Services	3000	0	0		0	0			0	
15	Payments to Other Districts & Governmental Units	4000	167,200	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	235,253	0	0			0	0
17	<b>Total Direct Disbursements/Expenditures</b>		4,045,103	263,827	235,253	224,048	173,215	207,274		301,747	244,390
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	1,034,847	0	0	0	0	0		0	0
19	<b>Total Disbursements/Expenditures</b>		5,079,950	263,827	235,253	224,048	173,215	207,274		301,747	244,390
20	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		541,488	28,763	3,306	48,169	(26,209)	(79,017)	43,025	(1,141)	(207,931)
21	<b>OTHER SOURCES/USES OF FUNDS</b>										
22	<b>OTHER SOURCES OF FUNDS (7000)</b>										
23	<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>										
24	Abolishment of the Working Cash Fund <sup>12</sup>	7110									
25	Abatement of the Working Cash Fund <sup>12</sup>	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 <sup>4</sup>	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170									
32	<b>SALE OF BONDS (7200)</b>										
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 <sup>6</sup>	7300									
37	Transfer to Debt Service to Pay Principal on Leases <sup>13</sup>	7400			0						
38	Transfer to Debt Service to Pay Interest on Leases <sup>13</sup>	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	<b>Total Other Sources of Funds</b>		0	0	0	0	0	0	0	0	0

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
45	OTHER USES OF FUNDS (8000)										
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							0		
48	Transfer of Working Cash Fund Interest <sup>12</sup>	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 <sup>4</sup>	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170									0
54	Taxes Pledged to Pay Principal on Leases <sup>13</sup>	8410									
55	Grants/Reimbursements Pledged to Pay Principal on Leases <sup>13</sup>	8420									
56	Other Revenues Pledged to Pay Principal on Leases <sup>13</sup>	8430									
57	Fund Balance Transfers Pledged to Pay Principal on Leases <sup>13</sup>	8440									
58	Taxes Pledged to Pay Interest on Leases <sup>13</sup>	8510									
59	Grants/Reimbursements Pledged to Pay Interest on Leases <sup>13</sup>	8520									
60	Other Revenues Pledged to Pay Interest on Leases <sup>13</sup>	8530									
61	Fund Balance Transfers Pledged to Pay Interest on Leases <sup>13</sup>	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		541,488	28,763	3,306	48,169	(26,209)	(79,017)	43,025	(1,141)	(207,931)
79	Fund Balances without Student Activity Funds - July 1, 2024		5,400,604	504,837	98,995	425,298	239,394	540,879	541,765	205,653	359,262
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances without Student Activity Funds - June 30, 2025		5,942,092	533,600	102,301	473,467	213,185	461,862	584,790	204,512	151,331
84											
85	Student Activity Fund Balance - July 1, 2024		98,772								
86	RECEIPTS/REVENUES - Student Activity Funds										
87	Total Student Activity Direct Receipts/Revenues	1799	116,702								
88	DISBURSEMENTS/EXPENDITURES - Students Activity Funds										
89	Total Student Activity Disbursements/Expenditures	1999	94,662								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		22,040								
91	Student Activity Fund Balance - June 30, 2025		120,812								

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
92											
93	<b>RECEIPTS/REVENUES (with Student Activity Funds)</b>										
94	LOCAL SOURCES	1000	2,224,457	156,412	238,559	84,707	147,006	128,257	43,025	300,606	36,459
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
96	STATE SOURCES	3000	1,841,343	136,178	0	187,510	0	0	0	0	0
97	FEDERAL SOURCES	4000	637,493	0	0	0	0	0	0	0	0
98	Total Direct Receipts/Revenues		4,703,293	292,590	238,559	272,217	147,006	128,257	43,025	300,606	36,459
99	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	1,034,847	0	0	0	0	0		0	0
100	Total Receipts/Revenues		5,738,140	292,590	238,559	272,217	147,006	128,257	43,025	300,606	36,459
101	<b>DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)</b>										
102	Instruction	1000	3,012,882				72,495			64,341	
103	Support Services	2000	959,683	263,827		224,048	100,720	207,274		237,406	244,390
104	Community Services	3000	0	0		0	0				
105	Payments to Other Districts & Governmental Units	4000	167,200	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	235,253	0	0			0	0
107	Total Direct Disbursements/Expenditures		4,139,765	263,827	235,253	224,048	173,215	207,274		301,747	244,390
108	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	1,034,847	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		5,174,612	263,827	235,253	224,048	173,215	207,274		301,747	244,390
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		563,528	28,763	3,306	48,169	(26,209)	(79,017)	43,025	(1,141)	(207,931)
111	<b>OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)</b>										
112	<b>OTHER SOURCES OF FUNDS (7000)</b>										
113	Total Other Sources of Funds		0	0	0	0	0	0	0	0	0
114	<b>OTHER USES OF FUNDS (8000)</b>										
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, 2025		6,062,904	533,600	102,301	473,467	213,185	461,862	584,790	204,512	151,331

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

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>	<b>1100</b>									
5	Designated Purposes Levies (1110-1120) <sup>7</sup>		1,395,641	148,928	187,841	78,921	63,824		19,731	298,467	19,731
6	Leasing Purposes Levy <sup>8</sup>	1130	19,731								
7	Special Education Purposes Levy	1140	15,789								
8	FICA/Medicare Only Purposes Levies	1150					73,093				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	<b>Total Ad Valorem Taxes Levied By District</b>		<b>1,431,161</b>	<b>148,928</b>	<b>187,841</b>	<b>78,921</b>	<b>136,917</b>	<b>0</b>	<b>19,731</b>	<b>298,467</b>	<b>19,731</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>									
14	Mobile Home Privilege Tax	1210	1,153	121	158	64	162		16	252	16
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230	113,269				7,647				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	1,533	161	211	85	216		21	337	21
18	<b>Total Payments in Lieu of Taxes</b>		<b>115,955</b>	<b>282</b>	<b>369</b>	<b>149</b>	<b>8,025</b>	<b>0</b>	<b>37</b>	<b>589</b>	<b>37</b>
19	<b>TUITION</b>	<b>1300</b>									
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321									
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	<b>Total Tuition</b>		<b>0</b>								

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

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
41	<b>TRANSPORTATION FEES</b>	<b>1400</b>									
42	Regular - Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	<b>Total Transportation Fees</b>					0					
64	<b>EARNINGS ON INVESTMENTS</b>	<b>1500</b>									
65	Interest on Investments	1510	192,957	7,202	349	5,637	2,064	1,459	23,257	1,550	16,691
66	Gain or Loss on Sale of Investments	1520									
67	Unrealized Gain or Loss on Investments	1530									
68	<b>Total Earnings on Investments</b>		192,957	7,202	349	5,637	2,064	1,459	23,257	1,550	16,691
69	<b>FOOD SERVICE</b>	<b>1600</b>									
70	Sales to Pupils - Lunch	1611	1,475								
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	10,566								
75	Other Food Service (Describe & Itemize)	1690	3,352								
76	<b>Total Food Service</b>		15,393								
77	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>1700</b>									
78	Admissions - Athletic	1711	28,179								
79	Admissions - Other (Describe & Itemize)	1719									
80	Fees	1720	288,842								
81	Book Store Sales	1730									
82	Other District/School Activity Revenue (Describe & Itemize)	1790									
83	Student Activity Funds Revenues	1799	116,702								
84	<b>Total District/School Activity Income (without Student Activity Funds)</b>		317,021	0							
85	<b>Total District/School Activity Income (with Student Activity Funds)</b>		433,723								

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

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
86	TEXTBOOK INCOME	1800									
87	Rentals - Regular Textbooks	1811	4,850								
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		4,850								
97	OTHER REVENUE FROM LOCAL SOURCES	1900									
98	Rentals	1910									
99	Contributions and Donations from Private Sources	1920	13								
100	Impact Fees from Municipal or County Governments	1930									
101	Services Provided Other Districts	1940									
102	Refund of Prior Years' Expenditures	1950	7,125								
103	Payments of Surplus Moneys from TIF Districts	1960									
104	Drivers' Education Fees	1970	600								
105	Proceeds from Vendors' Contracts	1980									
106	School Facility Occupation Tax Proceeds	1983			50,000			120,949			
107	Payment from Other Districts	1991									
108	Sale of Vocational Projects	1992									
109	Other Local Fees (Describe & Itemize)	1993	885								
110	Other Local Revenues (Describe & Itemize)	1999	21,795					5,849			
111	Total Other Revenue from Local Sources		30,418	0	50,000	0	0	126,798	0	0	0
112	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	2,107,755	156,412	238,559	84,707	147,006	128,257	43,025	300,606	36,459
113	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	2,224,457								
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	1,628,622	136,178		75,450					
122	Reorganization Incentives (Accounts 3005-3021)	3005									
123	General State Aid - Fast Growth District Grant	3030									
124	Other Unrestricted Grants-in-Aid from State Sources (Describe & Itemize)	3099									
125	Total Unrestricted Grants-in-Aid		1,628,622	136,178	0	75,450	0	0		0	0

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

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
126	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
127	SPECIAL EDUCATION										
128	Special Education - Private Facility Tuition	3100	45,822								
129	Special Education - Funding for Children Requiring Sp Ed Services	3105									
130	Special Education - Personnel	3110									
131	Special Education - Orphanage - Individual	3120	29,058								
132	Special Education - Orphanage - Summer Individual	3130									
133	Special Education - Summer School	3145									
134	Special Education - Other (Describe & Itemize)	3199									
135	Total Special Education		74,880	0		0					
136	CAREER AND TECHNICAL EDUCATION (CTE)										
137	CTE - Technical Education - Tech Prep	3200									
138	CTE - Secondary Program Improvement (CTEI)	3220	20,440								
139	CTE - WECEP	3225									
140	CTE - Agriculture Education	3235	13,689								
141	CTE - Instructor Practicum	3240									
142	CTE - Student Organizations	3270									
143	CTE - Other (Describe & Itemize)	3299									
144	Total Career and Technical Education		34,129	0			0				
145	BILINGUAL EDUCATION										
146	Bilingual Ed - Downstate - TPI and TBE	3305									
147	Bilingual Education Downstate - Transitional Bilingual Education	3310									
148	Total Bilingual Ed		0				0				
149	State Free Lunch & Breakfast	3360	1,756								
150	School Breakfast Initiative	3365									
151	Driver Education	3370	2,402								
152	Adult Ed (from ICCB)	3410									
153	Adult Ed - Other (Describe & Itemize)	3499									
154	TRANSPORTATION										
155	Transportation - Regular and Vocational	3500				52,757					
156	Transportation - Special Education	3510				59,303					
157	Transportation - Other (Describe & Itemize)	3599									
158	Total Transportation		0	0		112,060	0				
159	Learning Improvement - Change Grants	3610									
160	Scientific Literacy	3660									
161	Truant Alternative/Optional Education	3695									
162	Early Childhood - Block Grant	3705	98,704								
163	Chicago General Education Block Grant	3766									
164	Chicago Educational Services Block Grant	3767									
165	School Safety & Educational Improvement Block Grant	3775									
166	Technology - Technology for Success	3780									
167	State Charter Schools	3815									
168	Extended Learning Opportunities - Summer Bridges	3825									
169	Infrastructure Improvements - Planning/Construction	3920									
170	School Infrastructure - Maintenance Projects	3925									
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	850								
172	Total Restricted Grants-In-Aid		212,721	0	0	112,060	0	0	0	0	0
173	Total Receipts from State Sources	3000	1,841,343	136,178	0	187,510	0	0	0	0	0



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

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
1	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2											
174	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
175	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)</b>										
176	Federal Impact Aid	4001									
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
178	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		0	0	0	0	0	0	0	0	0
179	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>										
180	Head Start	4045									
181	Construction (Impact Aid)	4050									
182	MAGNET	4060									
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	71,053								
184	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		71,053	0		0	0	0			0
185	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)</b>										
186	<b>TITLE V</b>										
187	Title V - Innovation and Flexibility Formula	4100									
188	Title V - District Projects	4105									
189	Title V - Rural Education Initiative (REI)	4107									
190	Title V - Other (Describe & Itemize)	4199									
191	<b>Total Title V</b>		0	0		0	0				
192	<b>FOOD SERVICE</b>										
193	Breakfast Start-Up Expansion	4200									
194	National School Lunch Program	4210	97,126								
195	Special Milk Program	4215									
196	School Breakfast Program	4220	42,345								
197	Summer Food Service Program	4225									
198	Child and Adult Care Food Program	4226									
199	Fresh Fruits & Vegetables	4240									
200	Food Service - Other (Describe & Itemize)	4299									
201	<b>Total Food Service</b>		139,471				0				
202	<b>TITLE I</b>										
203	Title I - Low Income	4300	103,732								
204	Title I - Low Income - Neglected, Private	4305									
205	Title I - Migrant Education	4340									
206	Title I - Other (Describe & Itemize)	4399									
207	<b>Total Title I</b>		103,732	0		0	0				
208	<b>TITLE IV</b>										
209	Title IV - Student Support & Academic Enrichment Grant	4400									
210	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415									
211	Title IV - 21st Century Comm Learning Centers	4421									
212	Title IV - Other (Describe & Itemize)	4499									
213	<b>Total Title IV</b>		0	0		0	0				
214	<b>FEDERAL - SPECIAL EDUCATION</b>										
215	Fed - Spec Education - Preschool Flow-Through	4600	1,667								
216	Fed - Spec Education - Preschool Discretionary	4605									
217	Fed - Spec Education - IDEA - Flow Through	4620	75,841								
218	Fed - Spec Education - IDEA - Room & Board	4625									
219	Fed - Spec Education - IDEA - Discretionary	4630									
220	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
221	<b>Total Federal - Special Education</b>		77,508	0		0	0				
222	<b>CTE - PERKINS</b>										
223	CTE - Perkins - Title III E - Tech Prep	4770									
224	CTE - Other (Describe & Itemize)	4799									
225	<b>Total CTE - Perkins</b>		0	0			0				

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
226	Federal - Adult Education	4810									
227	ARRA - General State Aid - Education Stabilization	4850									
228	ARRA - Title I - Low Income	4851									
229	ARRA - Title I - Neglected, Private	4852									
230	ARRA - Title I - Delinquent, Private	4853									
231	ARRA - Title I - School Improvement (Part A)	4854									
232	ARRA - Title I - School Improvement (Section 1003g)	4855									
233	ARRA - IDEA - Part B - Preschool	4856									
234	ARRA - IDEA - Part B - Flow-Through	4857									
235	ARRA - Title IID - Technology-Formula	4860									
236	ARRA - Title IID - Technology-Competitive	4861									
237	ARRA - McKinney - Vento Homeless Education	4862									
238	ARRA - Child Nutrition Equipment Assistance	4863									
239	Impact Aid Formula Grants	4864									
240	Impact Aid Competitive Grants	4865									
241	Qualified Zone Academy Bond Tax Credits	4866									
242	Qualified School Construction Bond Credits	4867									
243	Build America Bond Tax Credits	4868									
244	Build America Bond Interest Reimbursement	4869									
245	ARRA - General State Aid - Other Govt Services Stabilization	4870									
246	Other ARRA Funds - II	4871									
247	Other ARRA Funds - III	4872									
248	Other ARRA Funds - IV	4873									
249	Other ARRA Funds - V	4874									
250	ARRA - Early Childhood	4875									
251	Other ARRA Funds VII	4876									
252	Other ARRA Funds VIII	4877									
253	Other ARRA Funds IX	4878									
254	Other ARRA Funds X	4879									
255	Other ARRA Funds Ed Job Fund Program	4880									
256	<b>Total Stimulus Programs</b>		0	0	0	0	0	0		0	0
257	Race to the Top Program	4901									
258	Race to the Top - Preschool Expansion Grant	4902									
259	Title III - Immigrant Education Program (IEP)	4905									
260	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909									
261	McKinney Education for Homeless Children	4920									
262	Title II - Eisenhower Professional Development Formula	4930									
263	Title II - Teacher Quality	4932									
264	Title II - Part A - Supporting Effective Instruction - State Grants	4935									
265	Federal Charter Schools	4960									
266	State Assessment Grants	4981									
267	Grant for State Assessments and Related Activities	4982									
268	Medicaid Matching Funds - Administrative Outreach	4991	6,507								
269	Medicaid Matching Funds - Fee-for-Service Program	4992	11,236								
		4998									
270	Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)		227,986								
271	<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		566,440	0	0	0	0	0		0	0
272	<b>Total Receipts/Revenues from Federal Sources</b>	4000	637,493	0	0	0	0	0	0	0	0
273	<b>Total Direct Receipts/Revenues (without Student Activity Funds 1799)</b>		4,586,591	292,590	238,559	272,217	147,006	128,257	43,025	300,606	36,459
274	<b>Total Direct Receipts/Revenues (with Student Activity Funds 1799)</b>		4,703,293	292,590	238,559	272,217	147,006	128,257	43,025	300,606	36,459

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
3	<b>10 - EDUCATIONAL FUND (ED)</b>											
4	<b>INSTRUCTION (ED)</b>	<b>1000</b>										
5	Regular Programs	1100	1,271,651	301,603	51,822	61,110	99,718				1,785,904	1,923,248
6	Tuition Payment to Charter Schools	1115									0	
7	Pre-K Programs	1125	78,165	12,560		3,274					93,999	94,645
8	Special Education Programs (Functions 1200-1220)	1200	235,625	55,343	90,021	2,586					383,575	421,000
9	Special Education Programs Pre-K	1225									0	
10	Remedial and Supplemental Programs K-12	1250	66,809	18,528	2,822	1,920	14,319				104,398	101,010
11	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300									0	
13	CTE Programs	1400	111,143	35,254	14,462	5,315					166,174	174,325
14	Interscholastic Programs	1500	125,658	9,016	225,171	23,952					383,797	424,395
15	Summer School Programs	1600									0	
16	Gifted Programs	1650									0	
17	Driver's Education Programs	1700			373						373	1,200
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 Progrms - Private Tuition	1922									0	
33	Student Activity Fund Expenditures	1999						94,662			94,662	
34	<b>Total Instruction <sup>10</sup> (without Student Activity Funds)</b>	<b>1000</b>	<b>1,889,051</b>	<b>432,304</b>	<b>384,671</b>	<b>98,157</b>	<b>114,037</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,918,220</b>	<b>3,139,823</b>
35	<b>Total Instruction <sup>10</sup> (with Student Activity Funds)</b>	<b>1000</b>	<b>1,889,051</b>	<b>432,304</b>	<b>384,671</b>	<b>98,157</b>	<b>114,037</b>	<b>94,662</b>	<b>0</b>	<b>0</b>	<b>3,012,882</b>	<b>3,139,823</b>
36	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>										
37	<b>SUPPORT SERVICES - PUPILS</b>											
38	Attendance & Social Work Services	2110									0	
39	Guidance Services	2120	41,195	4,602							45,797	47,660
40	Health Services	2130	32,610	3,642	854						37,106	32,350
41	Psychological Services	2140			17,002	562					17,564	20,000
42	Speech Pathology & Audiology Services	2150	55,880	13,015		48					68,943	61,800
43	Other Support Services - Pupils (Describe & Itemize)	2190									0	
44	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>129,685</b>	<b>21,259</b>	<b>17,856</b>	<b>610</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>169,410</b>	<b>161,810</b>
45	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
46	Improvement of Instruction Services	2210									0	
47	Educational Media Services	2220			5,026	3,500					8,526	9,000
48	Assessment & Testing	2230									0	500
49	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>0</b>	<b>0</b>	<b>5,026</b>	<b>3,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,526</b>	<b>9,500</b>
50	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
51	Board of Education Services	2310			67,433	923	7,435	2,366			78,157	86,200
52	Executive Administration Services	2320	65,907	11,624							77,531	71,400
53	Special Area Administration Services	2330									0	
54	Tort Immunity Services	2361, 2365									0	
55	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>65,907</b>	<b>11,624</b>	<b>67,433</b>	<b>923</b>	<b>7,435</b>	<b>2,366</b>	<b>0</b>	<b>0</b>	<b>155,688</b>	<b>157,600</b>

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
56	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
57	Office of the Principal Services	2410	175,197	28,368	20,358	6,641					230,564	231,300
58	Other Support Services - School Admin (Describe & Itemize)	2490									0	
59	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>175,197</b>	<b>28,368</b>	<b>20,358</b>	<b>6,641</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>230,564</b>	<b>231,300</b>
60	<b>SUPPORT SERVICES - BUSINESS</b>											
61	Direction of Business Support Services	2510	76,729	14,660							91,389	83,800
62	Fiscal Services	2520			7,752	362					8,114	15,500
63	Operation & Maintenance of Plant Services	2540			78,957	19,416	2,373				100,746	90,000
64	Pupil Transportation Services	2550									0	
65	Food Services	2560	82,987	125	1,732	110,402					195,246	212,630
66	Internal Services	2570									0	
67	<b>Total Support Services - Business</b>	<b>2500</b>	<b>159,716</b>	<b>14,785</b>	<b>88,441</b>	<b>130,180</b>	<b>2,373</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>395,495</b>	<b>401,930</b>
68	<b>SUPPORT SERVICES - CENTRAL</b>											
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									0	
74	<b>Total Support Services - Central</b>	<b>2600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
75	Other Support Services (Describe & Itemize)	2900									0	
76	<b>Total Support Services</b>	<b>2000</b>	<b>530,505</b>	<b>76,036</b>	<b>199,114</b>	<b>141,854</b>	<b>9,808</b>	<b>2,366</b>	<b>0</b>	<b>0</b>	<b>959,683</b>	<b>962,140</b>
77	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>									0	
78	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>	<b>4000</b>										
79	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
80	Payments for Regular Programs	4110									0	
81	Payments for Special Education Programs	4120						167,200			167,200	200,000
82	Payments for Adult/Continuing Education Programs	4130									0	
83	Payments for CTE Programs	4140									0	
84	Payments for Community College Programs	4170									0	
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
86	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>167,200</b>			<b>167,200</b>	<b>200,000</b>
87	Payments for Regular Programs - Tuition	4210									0	
88	Payments for Special Education Programs - Tuition	4220									0	
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
90	Payments for CTE Programs - Tuition	4240									0	
91	Payments for Community College Programs - Tuition	4270									0	
92	Payments for Other Programs - Tuition	4280									0	
93	Other Payments to In-State Govt Units	4290									0	
94	<b>Total Payments to Other Govt Units -Tuition (In State)</b>	<b>4200</b>						<b>0</b>			<b>0</b>	<b>0</b>
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	<b>Total Payments to Other Govt Units -Transfers (In-State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
103	Payments to Other Govt Units (Out-of-State)	4400									0	
104	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>0</b>			<b>167,200</b>			<b>167,200</b>	<b>200,000</b>
105	<b>DEBT SERVICES (ED)</b>	<b>5000</b>										

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

	A	B	C	D	E	F	G	H	I	J	K	L
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
1	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
2												
106	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
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	<b>Total Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
113	Debt Services - Interest on Long-Term Debt	5200									0	
114	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
115	<b>PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>										
116	<b>Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)</b>		2,419,556	508,340	583,785	240,011	123,845	169,566	0	0	4,045,103	4,301,963
117	<b>Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)</b>		2,419,556	508,340	583,785	240,011	123,845	264,228	0	0	4,139,765	4,301,963
118	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)</b>										541,488	
119	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)</b>										563,528	
120												
121	<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>											
122	<b>SUPPORT SERVICES (O&amp;M)</b>	<b>2000</b>										
123	<b>SUPPORT SERVICES - PUPILS</b>											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
125	<b>SUPPORT SERVICES - BUSINESS</b>											
126	Direction of Business Support Services	2510									0	
127	Facilities Acquisition & Construction Services	2530									0	
128	Operation & Maintenance of Plant Services	2540	132,557	17,370	36,346	26,246	51,308				263,827	261,500
129	Pupil Transportation Services	2550									0	
130	Food Services	2560									0	
131	<b>Total Support Services - Business</b>	<b>2500</b>	<b>132,557</b>	<b>17,370</b>	<b>36,346</b>	<b>26,246</b>	<b>51,308</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>263,827</b>	<b>261,500</b>
132	Other Support Services (Describe & Itemize)	2900									0	
133	<b>Total Support Services</b>	<b>2000</b>	<b>132,557</b>	<b>17,370</b>	<b>36,346</b>	<b>26,246</b>	<b>51,308</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>263,827</b>	<b>261,500</b>
134	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>									0	
135	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>	<b>4000</b>										
136	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
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	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			0			0			0	0
142	Payments to Other Govt. Units (Out of State)	4400									0	
143	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			0			0			0	0
144	<b>DEBT SERVICES (O&amp;M)</b>	<b>5000</b>										
145	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
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	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
152	<b>DEBT SERVICE - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									0	
153	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
154	<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>										
155	<b>Total Direct Disbursements/Expenditures</b>		132,557	17,370	36,346	26,246	51,308	0	0	0	263,827	261,500
156	<b>Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures</b>										28,763	

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

	A	B	C	D	E	F	G	H	I	J	K	L
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
157	<b>30 - DEBT SERVICES (DS)</b>											
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
161	Payments for Regular Programs	4110									0	
162	Payments for Special Education Programs	4120									0	
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
164	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
165	DEBT SERVICES (DS)	5000										
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110									0	
168	Tax Anticipation Notes	5120									0	
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
170	State Aid Anticipation Certificates	5140									0	185,255
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	185,255
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						20,753			20,753	
174	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300						214,500			214,500	
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
176	Total Debt Services	5000			0			235,253			235,253	185,255
177	PROVISION FOR CONTINGENCIES (DS)	6000										
178	Total Disbursements/ Expenditures				0			235,253			235,253	185,255
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										3,306	
180												
181	<b>40 - TRANSPORTATION FUND (TR)</b>											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550	161,998	9,813	10,319	34,990		6,928			224,048	281,125
187	Other Support Services (Describe & Itemize)	2900									0	
188	Total Support Services	2000	161,998	9,813	10,319	34,990	0	6,928	0	0	224,048	281,125
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	

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
210	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	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		161,998	9,813	10,319	34,990	0	6,928	0	0	224,048	281,125
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										48,169	
216												
217	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		45,615							45,615	38,385
220	Pre-K Programs	1125		7,558							7,558	7,190
221	Special Education Programs (Functions 1200-1220)	1200		13,451							13,451	14,100
222	Special Education Programs - Pre-K	1225									0	
223	Remedial and Supplemental Programs - K-12	1250		4,042							4,042	4,375
224	Remedial and Supplemental Programs - Pre-K	1275									0	
225	Adult/Continuing Education Programs	1300									0	
226	CTE Programs	1400		1,829							1,829	2,000
227	Interscholastic Programs	1500									0	200
228	Summer School Programs	1600									0	
229	Gifted Programs	1650									0	
230	Driver's Education Programs	1700									0	
231	Bilingual Programs	1800									0	
232	Truants' Alternative & Optional Programs	1900									0	
233	Total Instruction	1000		72,495							72,495	66,250
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110									0	
237	Guidance Services	2120		7,171							7,171	6,350
238	Health Services	2130		5,676							5,676	4,950
239	Psychological Services	2140									0	
240	Speech Pathology & Audiology Services	2150		844							844	950
241	Other Support Services - Pupils (Describe & Itemize)	2190									0	
242	Total Support Services - Pupils	2100		13,691							13,691	12,250
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210									0	
245	Educational Media Services	2220									0	
246	Assessment & Testing	2230									0	
247	Total Support Services - Instructional Staff	2200		0							0	0
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310									0	
250	Executive Administration Services	2320		1,216							1,216	1,300
251	Special Area Administration Services	2330									0	
252	Claims Paid from Self Insurance Fund	2361									0	
253	Risk Management and Claims Services Payments	2365		1,636							1,636	1,225
254	Total Support Services - General Administration	2300		2,852							2,852	2,525
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		12,070							12,070	12,500
257	Other Support Services - School Administration (Describe & Itemize)	2490									0	
258	Total Support Services - School Administration	2400		12,070							12,070	12,500

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
259	<b>SUPPORT SERVICES - BUSINESS</b>											
260	Direction of Business Support Services	2510		12,768							12,768	12,750
261	Fiscal Services	2520									0	
262	Facilities Acquisition & Construction Services	2530									0	
263	Operation & Maintenance of Plant Services	2540		19,757							19,757	22,010
264	Pupil Transportation Services	2550		23,673							23,673	22,630
265	Food Services	2560		15,909							15,909	14,600
266	Internal Services	2570									0	
267	<b>Total Support Services - Business</b>	<b>2500</b>		<b>72,107</b>							<b>72,107</b>	<b>71,990</b>
268	<b>SUPPORT SERVICES - CENTRAL</b>											
269	Direction of Central Support Services	2610									0	
270	Planning, Research, Development, & Evaluation Services	2620									0	
271	Information Services	2630									0	
272	Staff Services	2640									0	
273	Data Processing Services	2660									0	
274	<b>Total Support Services - Central</b>	<b>2600</b>		<b>0</b>							<b>0</b>	<b>0</b>
275	Other Support Services (Describe & Itemize)	2900									0	
276	<b>Total Support Services</b>	<b>2000</b>		<b>100,720</b>							<b>100,720</b>	<b>99,265</b>
277	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>									<b>0</b>	
278	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>										
279	Payments for Regular Programs	4110									0	
280	Payments for Special Education Programs	4120									0	
281	Payments for CTE Programs	4140									0	
282	<b>Total Payments to Other Govt Units</b>	<b>4000</b>		<b>0</b>							<b>0</b>	<b>0</b>
283	<b>DEBT SERVICES (MR/SS)</b>	<b>5000</b>										
284	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
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	<b>Total Debt Services - Interest</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
291	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>										
292	<b>Total Disbursements/Expenditures</b>			<b>173,215</b>				<b>0</b>			<b>173,215</b>	<b>165,515</b>
293	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(26,209)</b>	
294												
295	<b>60 - CAPITAL PROJECTS (CP)</b>											
296	<b>SUPPORT SERVICES (CP)</b>	<b>2000</b>										
297	<b>SUPPORT SERVICES - BUSINESS</b>											
298	Facilities Acquisition and Construction Services	2530			4,520		202,754				207,274	280,000
299	Other Support Services (Describe & Itemize)	2900									0	
300	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>4,520</b>	<b>0</b>	<b>202,754</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>207,274</b>	<b>280,000</b>
301	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>	<b>4000</b>										
302	<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>											
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	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
308	<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>										
309	<b>Total Disbursements/ Expenditures</b>		<b>0</b>	<b>0</b>	<b>4,520</b>	<b>0</b>	<b>202,754</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>207,274</b>	<b>280,000</b>
310	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(79,017)</b>	
311												



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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
312	<b>70 - WORKING CASH (WC)</b>											
313												
314	<b>80 - TORT FUND (TF)</b>											
315	<b>INSTRUCTION (TF)</b>	<b>1000</b>										
316	Regular Programs	1100	2,807	1,001							3,808	3,000
317	Tuition Payment to Charter Schools	1115									0	
318	Pre-K Programs	1125	1,240	201							1,441	1,760
319	Special Education Programs (Functions 1200 - 1220)	1200	31,276	6,535							37,811	38,325
320	Special Education Programs Pre-K	1225									0	
321	Remedial and Supplemental Programs K-12	1250	1,068	559							1,627	1,840
322	Remedial and Supplemental Programs Pre-K	1275									0	
323	Adult/Continuing Education Programs	1300									0	
324	CTE Programs	1400	14,970	4,684							19,654	20,820
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	<b>Total Instruction<sup>14</sup></b>	<b>1000</b>	<b>51,361</b>	<b>12,980</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>64,341</b>	<b>65,745</b>
345	<b>SUPPORT SERVICES (TF)</b>	<b>2000</b>										
346	<b>Support Services - Pupil</b>	<b>2100</b>										
347	Attendance & Social Work Services	2110									0	
348	Guidance Services	2120	662	74							736	930
349	Health Services	2130	524	58							582	575
350	Psychological Services	2140									0	
351	Speech Pathology & Audiology Services	2150	2,338	263							2,601	3,315
352	Other Support Services - Pupils (Describe & Itemize)	2190									0	
353	<b>Total Support Services - Pupil</b>	<b>2100</b>	<b>3,524</b>	<b>395</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,919</b>	<b>4,820</b>
354	<b>Support Services - Instructional Staff</b>	<b>2200</b>										
355	Improvement of Instruction Services	2210									0	
356	Educational Media Services	2220									0	
357	Assessment & Testing	2230									0	
358	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
359	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>	<b>2300</b>										
360	Board of Education Services	2310									0	
361	Executive Administration Services	2320	17,965	3,164							21,129	25,940
362	Special Area Administration Services	2330									0	
363	Claims Paid from Self Insurance Fund	2361									0	
364	Risk Management and Claims Services Payments	2365	55,231	14,757	5,589			79,222			154,799	139,825
365	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>73,196</b>	<b>17,921</b>	<b>5,589</b>	<b>0</b>	<b>0</b>	<b>79,222</b>	<b>0</b>	<b>0</b>	<b>175,928</b>	<b>165,765</b>
366	<b>Support Services - School Administration</b>	<b>2400</b>										
367	Office of the Principal Services	2410	22,379	3,370							25,749	27,290
368	Other Support Services - School Administration (Describe & Itemize)	2490									0	
369	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>22,379</b>	<b>3,370</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,749</b>	<b>27,290</b>

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
370	<b>Support Services - Business</b>	<b>2500</b>										
371	Direction of Business Support Services	2510	3,164	644							3,808	4,175
372	Fiscal Services	2520									0	
373	Facilities Acquisition and Construction Services	2530									0	
374	Operation & Maintenance of Plant Services	2540	19,610	2,815							22,425	27,250
375	Pupil Transportation Services	2550									0	3,195
376	Food Services	2560	5,568	9							5,577	6,315
377	Internal Services	2570									0	
378	<b>Total Support Services - Business</b>	<b>2500</b>	<b>28,342</b>	<b>3,468</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>31,810</b>	<b>40,935</b>
379	<b>Support Services - Central</b>	<b>2600</b>										
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	<b>Total Support Services - Central</b>	<b>2600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
386	<b>Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>									0	
387	<b>Total Support Services</b>	<b>2000</b>	<b>127,441</b>	<b>25,154</b>	<b>5,589</b>	<b>0</b>	<b>0</b>	<b>79,222</b>	<b>0</b>	<b>0</b>	<b>237,406</b>	<b>238,810</b>
388	<b>COMMUNITY SERVICES (TF)</b>	<b>3000</b>									0	
389	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TF)</b>	<b>4000</b>										
390	<b>Payments to Other Dist &amp; Govt Units (In-State)</b>											
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	<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
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	<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	<b>4200</b>						<b>0</b>			<b>0</b>	<b>0</b>
406	Payments for Regular Programs - Transfers	4310									0	
407	Payments for Special Education Programs - Transfers	4320									0	
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	
409	Payments for CTE Programs - Transfers	4340									0	
410	Payments for Community College Program - Transfers	4370									0	
411	Payments for Other Programs - Transfers	4380									0	
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0	
413	<b>Total Payments to Other Dist &amp; Govt Units-Transfers (In State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
414	Payments to Other Dist & Govt Units (Out of State)	4400									0	
415	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>

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

	A	B	C	D	E	F	G	H	I	J	K	L
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
416	DEBT SERVICES (TF)	5000										
417	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
418	Tax Anticipation Warrants	5110									0	
419	Tax Anticipation Notes	5120									0	
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
421	State Aid Anticipation Certificates	5140									0	
422	Other Interest or Short-Term Debt	5150									0	
423	Total Debt Services - Interest on Short-Term Debt	5100						0			0	0
424	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
425	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300									0	
426	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
427	Total Debt Services	5000						0			0	0
428	PROVISIONS FOR CONTINGENCIES (TF)	6000										
429	Total Disbursements/Expenditures		178,802	38,134	5,589	0	0	79,222	0	0	301,747	304,555
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,141)	
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			3,042		241,348				244,390	246,730
437	Total Support Services - Business	2500	0	0	3,042	0	241,348	0	0	0	244,390	246,730
438	Other Support Services (Describe & Itemize)	2900									0	
439	Total Support Services	2000	0	0	3,042	0	241,348	0	0	0	244,390	246,730
440	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
441	Payments to Regular Programs	4110									0	
442	Payments to Special Education Programs	4120									0	
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
444	Total Payments to Other Govt Units	4000						0			0	0
445	DEBT SERVICES (FP&S)	5000										
446	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
447	Tax Anticipation Warrants	5110									0	
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
449	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
451	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300									0	
452	Total Debt Service	5000						0			0	0
453	PROVISION FOR CONTINGENCIES (FP&S)	6000										
454	Total Disbursements/Expenditures		0	0	3,042	0	241,348	0	0	0	244,390	246,730
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(207,931)	

	A	B	C	D	E	F
1	<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>					
2	<b>Description (Enter Whole Dollars)</b>	<b>Taxes Received 7-1-24 thru 6-30-25 (from 2023 Levy &amp; Prior Levies) *</b>	<b>Taxes Received (from the 2024 Levy)</b>	<b>Taxes Received (from 2023 &amp; Prior Levies)</b>	<b>Total Estimated Taxes (from the 2024 Levy)</b>	<b>Estimated Taxes Due (from the 2024 Levy)</b>
3				<b>(Column B - C)</b>		<b>(Column E - C)</b>
4	Educational	1,395,641	719,674	675,967	1,472,298	752,624
5	Operations & Maintenance	148,928	76,552	72,376	156,088	79,536
6	Debt Services **	187,841	92,883	94,958	189,386	96,503
7	Transportation	78,921	40,828	38,093	83,247	42,419
8	Municipal Retirement	63,824	15,208	48,616	31,009	15,801
9	Capital Improvements	0	0	0	0	0
10	Working Cash	19,731	10,207	9,524	20,812	10,605
11	Tort Immunity	298,467	147,143	151,324	300,021	152,878
12	Fire Prevention & Safety	19,731	10,207	9,524	20,812	10,605
13	Leasing Levy	19,731	10,207	9,524	20,812	10,605
14	Special Education	15,789	8,165	7,624	16,649	8,484
15	Area Vocational Construction	0	0	0	0	0
16	Social Security/Medicare Only	73,093	24,477	48,616	49,906	25,429
17	Summer School	0	0	0	0	0
18	Other (Describe & Itemize)	0	0	0	0	0
19	<b>Totals</b>	<b>2,321,697</b>	<b>1,155,551</b>	<b>1,166,146</b>	<b>2,361,040</b>	<b>1,205,489</b>
20						
21	* The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J	K
1	<b>SCHEDULE OF SHORT-TERM DEBT</b>										
2	<b>Description (Enter Whole Dollars)</b>		<b>Outstanding Beginning July 1, 2024</b>	<b>Issued July 1, 2024 thru June 30, 2025</b>	<b>Retired July 1, 2024 thru June 30, 2025</b>	<b>Outstanding Ending June 30, 2025</b>					
3	<b>CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)</b>										
4	<b>Total CPPRT Notes</b>					0					
5	<b>TAX ANTICIPATION WARRANTS (TAW)</b>										
6	Educational Fund					0					
7	Operations & Maintenance Fund					0					
8	Debt Services - Construction					0					
9	Debt Services - Working Cash					0					
10	Debt Services - Refunding Bonds					0					
11	Transportation Fund					0					
12	Municipal Retirement/Social Security Fund					0					
13	Fire Prevention & Safety Fund					0					
14	Other - (Describe & Itemize)					0					
15	<b>Total TAWs</b>		0	0	0	0					
16	<b>TAX ANTICIPATION NOTES (TAN)</b>										
17	Educational Fund					0					
18	Operations & Maintenance Fund					0					
19	Fire Prevention & Safety Fund					0					
20	Other - (Describe & Itemize)					0					
21	<b>Total TANs</b>		0	0	0	0					
22	<b>TEACHERS'/EMPLOYEES' ORDERS (T/EO)</b>										
23	<b>Total T/EOs (Educational, Operations &amp; Maintenance, &amp; Transportation Funds)</b>					0					
24	<b>General State Aid/Evidence-Based Funding Anticipation Certificates</b>										
25	<b>Total (All Funds)</b>					0					
26	<b>OTHER SHORT-TERM BORROWING</b>										
27	<b>Total Other Short-Term Borrowing (Describe &amp; Itemize)</b>					0					
28											
29	<b>SCHEDULE OF LONG-TERM DEBT</b>										
30											
31	<b>Long-Term Debt Identification or Name of Issue</b>	<b>Date of Issue (mm/dd/yy)</b>	<b>Amount of Original Issue</b>	<b>Type of Issue *</b>	<b>Counts Against Statutory Debt Limit? (Y/N)**</b>	<b>Outstanding Beginning July 1, 2024</b>	<b>Issued July 1, 2024 thru June 30, 2025</b>	<b>Any differences (Described and Itemize)</b>	<b>Retired July 1, 2024 thru June 30, 2025</b>	<b>Outstanding Ending June 30, 2025</b>	<b>Amount to be Provided for Payment on Long- Term Debt</b>
32	General Obligation School Bonds	10/10/20	2,189,400	4	N	1,651,400			214,500	1,436,900	1,334,599
33										0	
34										0	
35										0	
36										0	
37										0	
38										0	
39										0	
40										0	
41										0	
42										0	
43										0	
44										0	
45										0	
46										0	
47										0	
48										0	
49										0	
50			2,189,400			1,651,400	0	0	214,500	1,436,900	1,334,599
51											
52	• Each type of debt issued must be identified separately with the amount:										
53	1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds			7. Leases			10. Other			
54	2. Funding Bonds	5. Tort Judgment Bonds			8. Subscription-Based Information Technology Arrangements			11. Other			
55	3. Refunding Bonds	6. Building Bonds			9. Other			12. Other			
56											
57											
58	** Debts that do not count against the debt limit may include:										
59	Building bonds approved by referendum on or after Nov. 5, 2024; see 105 ILCS 5/19-1(p-225)										
60	Refunding bonds issued to refund building bonds approved by referendum held on or after Nov. 5, 2024; see 105 ILCS 5/19-1(p-225)										
61	Alternate revenue bonds paid from the alternate revenue source; see 30 ILCS 350/15										
62	Warrants in anticipation of taxes levied according to provisions in 105 ILCS 5/17-16										
63	Various individual exemptions; see 105 ILCS 5/19-1										
64											
65	Note: Working Cash Fund Bonds and Funding Bonds may be issued in excess of the statutory debt limit, but do count against the debt limit once issued.										

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

	A	B	C	D	E	F	G	H	I	J	K
1	<b>SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES</b>										
2	<b>Description (Enter Whole Dollars)</b>					<b>Account No.</b>	<b>Tort Immunity <sup>a</sup></b>	<b>Special Education</b>	<b>Area Vocational Construction</b>	<b>School Facility Occupation Taxes <sup>b</sup></b>	<b>Driver Education</b>
3	<b>Cash Basis Fund Balance as of July 1, 2024</b>						205,653			409,311	
4	<b>RECEIPTS:</b>										
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	299,056	15,789			
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	1,550			1,459	
7	Drivers' Education Fees					10-1970					600
8	School Facility Occupation Tax Proceeds					30 or 60-1983				170,949	
9	Driver Education					10 or 20-3370					2,402
10	Other Receipts (Describe & Itemize)					--	0	30		5,849	
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	<b>Total Receipts</b>						300,606	15,819	0	178,257	3,002
13	<b>DISBURSEMENTS:</b>										
14	Instruction					10 or 50-1000		15,819			3,002
15	Facilities Acquisition & Construction Services					20 or 60-2530				207,274	
16	Tort Immunity Services					80	301,747				
17	<b>DEBT SERVICE:</b>										
18	Debt Services - Interest on Long-Term Debt					30-5200					
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300				50,000	
20	Debt Services Other (Describe & Itemize)					30-5400					
21	<b>Total Debt Services</b>									50,000	
22	Other Disbursements (Describe & Itemize)					--					
23	<b>Total Disbursements</b>						301,747	15,819	0	257,274	3,002
24	<b>Ending Cash Basis Fund Balance as of June 30, 2025</b>						204,512	0	0	330,294	0
25	<b>Reserved Cash Balance</b>					714					
26	<b>Unreserved Cash Balance</b>					730	204,512	0	0	330,294	0

27	SCHEDULE OF TORT IMMUNITY EXPENDITURES <sup>a</sup>				
28					
29					
30	Yes <input type="checkbox"/>	No <input type="checkbox"/>	Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?		
31	If yes, list in the aggregate the following:			Total Claims Payments:	301,747
32				Total Reserve Remaining:	204,512
33					
34	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter the total dollar amount for each category.				
35	Expenditures:				
36	Workers' Compensation Act and/or Workers' Occupational Disease Act				0
37	Unemployment Insurance Act				0
38	Insurance (Regular or Self-Insurance)				79,222
39	Risk Management and Claims Service				265
40	Judgments/Settlements				0
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction				216,938
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)				0
43	Legal Services				5,324
44	Principal and Interest on Tort Bonds				0
45	Other -Explain on Itemization 44 tab				0
46	Total				(2)
47	G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0				OK
48					
49	<sup>a</sup> Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.				
50	<sup>b</sup> 55 ILCS 5/5-1006.7				

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

	A	B	C	D	E	F	G	H	I	J	K	L	
1	<b>CARES, CRRSA, and ARP SCHEDULE - FY 2025</b>												
2											Click below for schedule instructions:		
3	<b>Please read schedule instructions before completing.</b>										<b>SCHEDULE INSTRUCTIONS</b>		
4	Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2025			<b>X</b>	<b>Yes</b>			<b>No</b>					
5	<b>If the answer to the above question is "YES", this schedule must be completed.</b>												
6	<b>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.</b>												
7	<b>Part 1: CARES, CRRSA, and ARP REVENUE</b>												
8	<b>Revenue Section A</b>		Section A is for revenue recognized in FY 2025 reported on the FY 2025 AFR for FY 2022, FY 2023 and/or FY 2024 EXPENDITURES claimed on July 1, 2024, through June 30, 2025, FRIS grant expenditure reports for expenditures reported in the prior year FY 2022, FY 2023, and/or FY 2024 AFR.										
9			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total	
10	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
11	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST, D4)		4998										0
12	ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3, P4, 15, 25, 35, 45, 55, 65, 75)		4998	227,986									227,986
13	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK, JE)		4998										0
14	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)		4998										0
15	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)		4998										0
16	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)		4998										0
17	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)		4998										0
18	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)		4998										0
19	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)		4998										0
20	<b>Total Revenue Section A</b>			227,986	0		0	0	0			0	227,986
21													
22	<b>Revenue Section B</b>		Section B is for revenue recognized in FY 2025 reported on the FY 2025 AFR and for FY 2025 EXPENDITURES claimed on July 1, 2024, through June 30, 2025, FRIS grant expenditure reports and reported in the FY 2025 AFR.										
23			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total	
24	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
25	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST, D4)		4998										0
26	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK, JE)		4998										0
27	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
28	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)		4998										0
29	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)		4998										0
30	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)		4998										0
31	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)		4998										0
32	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)		4998										0
33	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)		4998										0
34	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B		4998										0
35	<b>Total Revenue Section B</b>			0	0		0	0	0			0	0
36													
37	<b>Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue</b>												
38	Total Other Federal Revenue (Section A plus Section B)		4998	227,986	0		0	0	0			0	227,986
39	Total Other Federal Revenue from Revenue Tab		4998	227,986	0		0	0	0			0	227,986
40	Difference (must equal 0)			0	0		0	0	0			0	0
41	Error must be corrected before submitting to ISBE			OK	OK		OK	OK	OK			OK	OK
42													

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

	A	B	C	D	E	F	G	H	I	J	K	L
43	Part 2: CARES, CRRSA, and ARP EXPENDITURES											
44	Review of the July 1, 2024 through June 30, 2025 FRIS Expenditures reports may assist in determining the expenditures to use below.											
45	Expenditure Section A:											
46	ESSER I EXPENDITURES (CARES)		DISBURSEMENTS									
47			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
48	FUNCTION											
50	1. List the total expenditures for the Functions 1000 and 2000 below											
51	INSTRUCTION Total Expenditures		1000									0
52	SUPPORT SERVICES Total Expenditures		2000									0
53												
54	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
55	Facilities Acquisition and Construction Services (Total)		2530									0
56	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)		2540									0
57	FOOD SERVICES (Total)		2560									0
58												
59	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
60	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)		1000									0
61	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)		2000									0
62	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)		Total Technology		0	0	0		0			0



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

	A	B	C	D	E	F	G	H	I	J	K	L
63	<b>Expenditure Section B:</b>											
64												
65	<b>ESSER II EXPENDITURES (CRRSA)</b>											
66												
67	<b>FUNCTION</b>											
68	1. List the total expenditures for the Functions 1000 and 2000 below											
69	INSTRUCTION Total Expenditures	1000										0
70	SUPPORT SERVICES Total Expenditures	2000										0
71												
72	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
73	Facilities Acquisition and Construction Services (Total)	2530										0
74	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
75	FOOD SERVICES (Total)	2560										0
76												
77	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
78	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
79	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
80	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology		0	0	0		0				0
81	<b>Expenditure Section C:</b>											
82												
83	<b>GEER I EXPENDITURES (CARES)</b>											
84												
85	<b>FUNCTION</b>											
86	1. List the total expenditures for the Functions 1000 and 2000 below											
87	INSTRUCTION Total Expenditures	1000										0
88	SUPPORT SERVICES Total Expenditures	2000										0
89												
90	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
91	Facilities Acquisition and Construction Services (Total)	2530										0
92	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
93	FOOD SERVICES (Total)	2560										0
94												
95	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
96	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
97	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
98	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology		0	0	0		0				0

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

	A	B	C	D	E	F	G	H	I	J	K	L
99	<b>Expenditure Section D:</b>											
100	<b>GEER II EXPENDITURES (CRRSA)</b>											
101												
102												
103	<b>FUNCTION</b>											
104	1. List the total expenditures for the Functions 1000 and 2000 below											
105	INSTRUCTION Total Expenditures	1000										0
106	SUPPORT SERVICES Total Expenditures	2000										0
107												
108	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
109	Facilities Acquisition and Construction Services (Total)	2530										0
110	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
111	FOOD SERVICES (Total)	2560										0
112												
113	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
114	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
115	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
116	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
117	<b>Expenditure Section E:</b>											
118	<b>ESSER III EXPENDITURES (ARP)</b>											
119												
120												
121	<b>FUNCTION</b>											
122	1. List the total expenditures for the Functions 1000 and 2000 below											
123	INSTRUCTION Total Expenditures	1000		5,290	1,143		33,577	40,357				80,367
124	SUPPORT SERVICES Total Expenditures	2000		22,128	8,674		19,416	7,873				58,091
125												
126	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
127	Facilities Acquisition and Construction Services (Total)	2530										0
128	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540					19,416	2,373				21,789
129	FOOD SERVICES (Total)	2560										0
130												
131	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
132	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
133	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
134	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0

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

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
171	<b>Expenditure Section H:</b>											
172												
173	<b>ARP IDEA (ARP)</b>											
174												
175	<b>FUNCTION</b>											
176	1. List the total expenditures for the Functions 1000 and 2000 below											
177	INSTRUCTION Total Expenditures	1000										0
178	SUPPORT SERVICES Total Expenditures	2000										0
179												
180	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
181	Facilities Acquisition and Construction Services (Total)	2530										0
182	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
183	FOOD SERVICES (Total)	2560										0
184												
185	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
186	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
187	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
188	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
189	<b>Expenditure Section I:</b>											
190												
191	<b>ARP Homeless I (ARP)</b>											
192												
193	<b>FUNCTION</b>											
194	1. List the total expenditures for the Functions 1000 and 2000 below											
195	INSTRUCTION Total Expenditures	1000										0
196	SUPPORT SERVICES Total Expenditures	2000										0
197												
198	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
199	Facilities Acquisition and Construction Services (Total)	2530										0
200	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
201	FOOD SERVICES (Total)	2560										0
202												
203	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
204	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
205	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
206	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0

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

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
243	<b>Expenditure Section L:</b>											
244	<b>Other CRRSA Expenditures (not accounted for above)</b>											
245												
246												
247	<b>FUNCTION</b>											
248	1. List the total expenditures for the Functions 1000 and 2000 below											
249	INSTRUCTION Total Expenditures	1000										0
250	SUPPORT SERVICES Total Expenditures	2000										0
251												
252	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
253	Facilities Acquisition and Construction Services (Total)	2530										0
254	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
255	FOOD SERVICES (Total)	2560										0
256												
257	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
258	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
259	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
260	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
261	<b>Expenditure Section M:</b>											
262	<b>Other ARP Expenditures (not accounted for above)</b>											
263												
264												
265	<b>FUNCTION</b>											
266	1. List the total expenditures for the Functions 1000 and 2000 below											
267	INSTRUCTION Total Expenditures	1000										0
268	SUPPORT SERVICES Total Expenditures	2000										0
269												
270	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
271	Facilities Acquisition and Construction Services (Total)	2530										0
272	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
273	FOOD SERVICES (Total)	2560										0
274												
275	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
276	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
277	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
278	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
279												
280	<b>Expenditure Section N:</b>											
281	<b>TOTAL EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>											
282												
283												
284	<b>FUNCTION</b>											
285	INSTRUCTION	1000			5,290	1,143	0	33,577	40,357	0	0	80,367
286	SUPPORT SERVICES	2000			22,128	8,674	0	19,416	7,873	0	0	58,091
287	Facilities Acquisition and Construction Services (Total)	2530			0	0	0	0	0	0	0	0
288	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540			0	0	0	19,416	2,373	0	0	21,789
289	FOOD SERVICES (Total)	2560			0	0	0	0	0	0	0	0
290	<b>TOTAL EXPENDITURES</b>											<b>Functions 1000 &amp; 2000 total 138,458</b>
291												
292	<b>Expenditure Section O:</b>											
293	<b>TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>											
294												
295												
296	<b>FUNCTION</b>											
297	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology			0	0	0			0		0

	A	B	C	D	E	F	G	H	I	J	K	L
1	<b>SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION</b>											
2	<b>Description of Assets</b> (Enter Whole Dollars)	<b>Acct #</b>	<b>Cost Beginning July 1, 2024</b>	<b>Add: Additions July 1, 2024 thru June 30, 2025</b>	<b>Less: Deletions July 1, 2024 thru June 30, 2025</b>	<b>Cost Ending June 30, 2025</b>	<b>Life In Years</b>	<b>Accumulated Depreciation Beginning July 1, 2024</b>	<b>Add: Depreciation Allowable July 1, 2024 thru June 30, 2025</b>	<b>Less: Depreciation Deletions July 1, 2024 thru June 30, 2025</b>	<b>Accumulated Depreciation Ending June 30, 2025</b>	<b>Ending Balance Undepreciated June 30, 2025</b>
3	Works of Art & Historical Treasures	210				0	50				0	0
4	Land	220										
5	Non-Depreciable Land	221	8,000			8,000						8,000
6	Depreciable Land	222				0					0	0
7	Buildings	230										
8	Permanent Buildings	231	5,502,126	429,431		5,931,557		2,262,661	85,046		2,347,707	3,583,850
9	Temporary Buildings	232				0					0	0
10	Improvements Other than Buildings (Infrastructure)	240	78,639			78,639		16,251	3,932		20,183	58,456
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	399,730	66,914	97,228	369,416		252,443	36,941	97,228	192,156	177,260
13	5 Yr Schedule	252	1,236,431	122,910	57,433	1,301,908	5	1,006,902	130,151	57,433	1,079,620	222,288
14	3 Yr Schedule	253				0					0	0
15	Construction in Progress	260				0	--					0
16	Total Capital Assets	200	7,224,926	619,255	154,661	7,689,520	10	3,538,257	256,070	154,661	3,639,666	4,049,854
17	Non-Capitalized Equipment	700				0			0			
18	Allowable Depreciation								256,070			

	A	B	C	D	E	F	H
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2024 - 2025)</b>						
2	<i>This schedule is completed for school districts only.</i>						
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>	
6	<b>OPERATING EXPENSE PER PUPIL</b>						
7	<b>EXPENDITURES:</b>						
8	ED	Expenditures 16-24, L116	Total Expenditures		\$	4,045,103	
9	O&M	Expenditures 16-24, L155	Total Expenditures			263,827	
10	DS	Expenditures 16-24, L178	Total Expenditures			235,253	
11	TR	Expenditures 16-24, L214	Total Expenditures			224,048	
12	MR/SS	Expenditures 16-24, L292	Total Expenditures			173,215	
13	TORT	Expenditures 16-24, L429	Total Expenditures			301,747	
14			<b>Total Expenditures</b>		\$	<b>5,243,193</b>	
16	<b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>						
18	TR	Revenues 10-15, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)		\$	0	
19	TR	Revenues 10-15, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)			0	
20	TR	Revenues 10-15, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)			0	
21	TR	Revenues 10-15, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)			0	
22	TR	Revenues 10-15, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)			0	
23	TR	Revenues 10-15, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)			0	
24	TR	Revenues 10-15, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)			0	
25	TR	Revenues 10-15, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)			0	
26	TR	Revenues 10-15, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)			0	
27	TR	Revenues 10-15, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)			0	
28	TR	Revenues 10-15, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)			0	
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410 Adult Ed (from ICCB)			0	
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499 Adult Ed - Other (Describe & Itemize)			0	
31	O&M-TR	Revenues 10-15, L214, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through			0	
32	O&M-TR	Revenues 10-15, L215, Col D,F	4605 Fed - Spec Education - Preschool Discretionary			0	
33	O&M	Revenues 10-15, L225, Col D	4810 Federal - Adult Education			0	
34	ED	Expenditures 16-24, L7, Col K - (G+I)	1125 Pre-K Programs			93,999	
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 Progrms - Private Tuition			0	
52	ED	Expenditures 16-24, L77, Col K - (G+I)	3000 Community Services			0	
53	ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units			167,200	
54	ED	Expenditures 16-24, L116, Col G	- Capital Outlay			123,845	
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			51,308	
59	O&M	Expenditures 16-24, L155, Col I	- Non-Capitalized Equipment			0	
60	DS	Expenditures 16-24, L164, Col K	4000 Payments to Other Dist & Govt Units			0	



	A	B	C	D	E	F	H
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2024 - 2025)</b>						
2	<i>This schedule is completed for school districts only.</i>						
3	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>	<b>Amount</b>			
61	DS	Expenditures 16-24, L174, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		214,500	
62	TR	Expenditures 16-24, L189, Col K - (G+I)	3000	Community Services		0	
63	TR	Expenditures 16-24, L200, Col K	4000	Total Payments to Other Govt Units		0	
64	TR	Expenditures 16-24, L210, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		0	
65	TR	Expenditures 16-24, L214, Col G	-	Capital Outlay		0	
66	TR	Expenditures 16-24, L214, Col I	-	Non-Capitalized Equipment		0	
67	MR/SS	Expenditures 16-24, L220, Col K	1125	Pre-K Programs		7,558	
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		1,441	
75	Tort	Expenditures 16-24, L320, Col K - (G+I)	1225	Special Education Programs Pre-K		0	
76	Tort	Expenditures 16-24, L322, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0	
77	Tort	Expenditures 16-24, L323, Col K - (G+I)	1300	Adult/Continuing Education Programs		0	
78	Tort	Expenditures 16-24, L326, Col K - (G+I)	1600	Summer School Programs		0	
79	Tort	Expenditures 16-24, L331, Col K	1910	Pre-K Programs - Private Tuition		0	
80	Tort	Expenditures 16-24, L332, Col K	1911	Regular K-12 Programs - Private Tuition		0	
81	Tort	Expenditures 16-24, L333, Col K	1912	Special Education Programs K-12 - Private Tuition		0	
82	Tort	Expenditures 16-24, L334, Col K	1913	Special Education Programs Pre-K - Tuition		0	
83	Tort	Expenditures 16-24, L335, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0	
84	Tort	Expenditures 16-24, L336, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0	
85	Tort	Expenditures 16-24, L337, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0	
86	Tort	Expenditures 16-24, L338, Col K	1917	CTE Programs - Private Tuition		0	
87	Tort	Expenditures 16-24, L339, Col K	1918	Interscholastic Programs - Private Tuition		0	
88	Tort	Expenditures 16-24, L340, Col K	1919	Summer School Programs - Private Tuition		0	
89	Tort	Expenditures 16-24, L341, Col K	1920	Gifted Programs - Private Tuition		0	
90	Tort	Expenditures 16-24, L342, Col K	1921	Bilingual Programs - Private Tuition		0	
91	Tort	Expenditures 16-24, L343, Col K	1922	Truants Alternative/Optional Ed Programs - Private Tuition		0	
92	Tort	Expenditures 16-24, L388, Col K - (G+I)	3000	Community Services		0	
93	Tort	Expenditures 16-24, L415, Col K	4000	Total Payments to Other Govt Units		0	
94	Tort	Expenditures 16-24, L429, Col G	-	Capital Outlay		0	
95	Tort	Expenditures 16-24, L429, Col I	-	Non-Capitalized Equipment		0	
96				<b>Total Deductions for OEPP Computation (Sum of Lines 18 - 95)</b>	\$	<b>659,851</b>	
97				<b>Total Operating Expenses Regular K-12 (Line 14 minus Line 96)</b>		<b>4,583,342</b>	
98				<b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2024-2025</b>		<b>248.00</b>	
99				<b>Estimated OEPP (Line 97 divided by Line 98)</b>	\$	<b>18,481.22</b>	
100							
101	<b>PER CAPITA TUITION CHARGE</b>						
103	<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>						
104	TR	Revenues 10-15, L42, Col F	1411	Regular - Transp Fees from Pupils or Parents (In State)	\$	0	
105	TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0	
106	TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0	
107	TR	Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0	
108	TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0	
109	TR	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0	
110	TR	Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0	
111	TR	Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0	
112	TR	Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0	
113	TR	Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0	
114	ED	Revenues 10-15, L75, Col C	1600	Total Food Service		15,393	
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		317,021	
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		4,850	
117	ED	Revenues 10-15, L89, Col C	1819	Rentals - Other (Describe & Itemize)		0	
118	ED	Revenues 10-15, L90, Col C	1821	Sales - Regular Textbooks		0	
119	ED	Revenues 10-15, L93, Col C	1829	Sales - Other (Describe & Itemize)		0	
120	ED	Revenues 10-15, L94, Col C	1890	Other (Describe & Itemize)		0	
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910	Rentals		0	
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts		0	
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991	Payment from Other Districts		0	
124	ED	Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)		885	
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education		74,880	
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		34,129	
127	ED-MR/SS	Revenues 10-15, L147, Col C,G	3300	Total Bilingual Ed		0	
128	ED	Revenues 10-15, L148, Col C	3360	State Free Lunch & Breakfast		1,756	
129	ED-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365	School Breakfast Initiative		0	
130	ED-O&M	Revenues 10-15, L150, Col C,D	3370	Driver Education		2,402	

	A	B	C	D	E	F	H
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2024 - 2025)</b>						
2	<i>This schedule is completed for school districts only.</i>						
3							
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>	<b>Amount</b>			
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation		112,060	
132	ED	Revenues 10-15, L158, Col C	3610	Learning Improvement - Change Grants		0	
133	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660	Scientific Literacy		0	
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695	Truant Alternative/Optional Education		0	
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant		0	
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0	
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0	
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780	Technology - Technology for Success		0	
139	ED-TR	Revenues 10-15, L166, Col C,F	3815	State Charter Schools		0	
140	O&M	Revenues 10-15, L169, Col D	3925	School Infrastructure - Maintenance Projects		0	
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999	Other Restricted Revenue from State Sources		850	
142	ED	Revenues 10-15, L179, Col C	4045	Head Start (Subtract)		0	
143	ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		71,053	
144	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100	Total Title V		0	
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service		139,471	
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		103,732	
147	ED-O&M-TR-MR/SS	Revenues 10-15, L212, Col C,D,F,G	4400	Total Title IV		0	
148	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		75,841	
149	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		0	
150	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0	
151	ED-O&M-TR-MR/SS	Revenues 10-15, L219, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0	
152	ED-O&M-MR/SS	Revenues 10-15, L224, Col C,D,G	4700	Total CTE - Perkins		0	
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C225 thru J254)	4800	Total ARRA Program Adjustments		0	
178	ED	Revenues 10-15, L256, Col C	4901	Race to the Top		0	
179	ED-O&M-TR-MR/SS	Revenues 10-15, L257, Col C,D,F,G	4902	Race to the Top-Preschool Expansion Grant		0	
180	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0	
181	ED-TR-MR/SS	Revenues 10-15, L259, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		0	
182	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4920	McKinney Education for Homeless Children		0	
183	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0	
184	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4932	Title II - Teacher Quality		0	
185	ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4935	Title II - Part A - Supporting Effective Instruction - State Grants		0	
186	ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4960	Federal Charter Schools		0	
187	ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4981	State Assessment Grants		0	
188	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4982	Grant for State Assessments and Related Activities		0	
189	ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		6,507	
190	ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		11,236	
191	ED-O&M-TR-MR/SS	Revenues 10-15, L269, Col C,D,F,G	4998	Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)		227,986	
192	Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY21, FY22, FY23, FY24, or FY25 revenue received in FY25 for FY21, FY22, FY23, FY24, or FY25 Expenses		(227,986)	
193	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		134,382	
194	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **		0	
196	Total Deductions for PCTC Computation (Line 104 through Line 194)					\$ 1,106,448	
197	Net Operating Expense for Tuition Computation (Line 97 minus Line 196)					3,476,894	
198	Total Depreciation Allowance (from page 36, Line 18, Col I)					256,070	
199	Total Allowance for PCTC Computation (Line 197 plus Line 198)					3,732,964	
200	9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2024-2025					248.00	
201	Total Estimated PCTC (Line 199 divided by Line 200) * \$					15,052.27	
202							
203	<b>*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.</b>						
204	<b>**Go to the Evidence-Based Funding Distribution Calculation webpage.</b>						
205	Under Reports, open the FY 2025 Special Education Funding Allocation Calculation Details and the FY 2025 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. Please enter 0 if the district does not have allocations for lines 193 and 194						

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.

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

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



column (F) is the amount that will be deducted from the base in the indirect cost rate (tab

[illegible]

Total			88,236	0	38,236
-------	--	--	--------	---	--------

## ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	<b>ESTIMATED INDIRECT COST RATE DATA</b>							
2	<b>SECTION I</b>							
3	<b>Financial Data To Assist Indirect Cost Rate Determination</b>							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>							
5	<b>ALL OBJECTS EXCLUDE CAPITAL OUTLAY.</b> With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.							
6	<b>Support Services - Direct Costs</b>							
7	Direction of Business Support Services (10, 50, and 80 -2510)							
8	Fiscal Services (10, 50, & 80 -2520)							
9	Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540)							
10	Food Services (10 & 80 -2560) <i>Must be less than (P16, Col E-F, L65)</i> *Only include food costs.				112,134			
11	Value of Commodities Received for Fiscal Year 2025 (Include the value of commodities when determining if a Single Audit is required).				9,993			
12	Internal Services (10, 50, and 80 -2570)							
13	Staff Services (10, 50, and 80 -2640)							
14	Data Processing Services (10, 50, & 80 -2660)							
15	<b>SECTION II</b>							
16	<b>Estimated Indirect Cost Rate for Federal Programs</b>							
17			<b>Restricted Program</b>		<b>Unrestricted Program</b>			
18		<b>Function</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>		
19	<b>Instruction</b>	1000		2,941,019		2,941,019		
20	<b>Support Services:</b>							
21	Pupil	2100		187,020		187,020		
22	Instructional Staff	2200		8,526		8,526		
23	General Admin.	2300		327,033		327,033		
24	School Admin.	2400		268,383		268,383		
25	<b>Business:</b>							
26	Direction of Business Spt. Srv.	2510	107,965	0	107,965	0		
27	Fiscal Services	2520	8,114	0	8,114	0		
28	Oper. & Maint. Plant Services	2540		353,074	353,074	0		
29	Pupil Transportation	2550		247,721		247,721		
30	Food Services	2560		104,598		104,598		
31	Internal Services	2570	0	0	0	0		
32	<b>Central:</b>							
33	Direction of Central Spt. Srv.	2610		0		0		
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0		
35	Information Services	2630		0		0		
36	Staff Services	2640	0	0	0	0		
37	Data Processing Services	2660	0	0	0	0		
38	<b>Other:</b>	2900		0		0		
39	<b>Community Services</b>	3000		0		0		
40	<b>Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)</b>			(38,236)		(38,236)		
41	<b>Total</b>		116,079	4,399,138	469,153	4,046,064		
42			<b>Restricted Rate*</b>		<b>Unrestricted Rate*</b>			
43			Total Indirect Costs:	116,079	Total Indirect Costs:	469,153		
44			Total Direct Costs:	4,399,138	Total Direct Costs:	4,046,064		
45			<b>= 2.64%</b>		<b>= 11.60%</b>			

	A	B	C	D	E	F
1	<b>REPORT ON SHARED SERVICES OR OUTSOURCING</b> School Code, Section 17-1.1 ( <i>Public Act 97-0357</i> ) Fiscal Year Ending June 30, 2025					
2						
3						
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current, and next fiscal years.					
6				Astoria CUSD 1		
7				26029001026		
8	<input type="checkbox"/> 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 ( <i>Check all that apply</i> )			Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)	
11	Curriculum Planning					
12	Custodial Services					
13	Educational Shared Programs					
14	Employee Benefits					
15	Energy Purchasing					
16	Food Services					
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance					
20	Investment Pools					
21	Legal Services					
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development					
25	Shared Personnel	X	X		VIT SCHOOL DISTRICT	
26	Special Education Cooperatives	X	X		WESTERN ILLINOIS SPECIAL ED CO-OP/THE MENTA GROUP	
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing					
29	Technology Services					
30	Transportation					
31	Vocational Education Cooperatives	X	X		WESTERN AREA CAREER SYSTEMS	
32	All Other Joint/Cooperative Agreements	X	X		ASTORIA/VIT SPORTS CO-OP	
33	Other					
34						
35	Additional space for Column (D) - Barriers to Implementation:					
36						
37						
38						
40	Additional space for Column (E) - Name of LEA :					
41						
42						
43						

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

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

School District Name: Astoria CUSD 1

RCDT Number: 26029001026

Description	Funct. No.	Actual Expenditures, Fiscal Year 2025				Budgeted Expenditures, Fiscal Year 2026			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	77,531		21,129	98,660	107,600		5,800	113,400
2. Special Area Administration Services	2330	0		0	0				0
3. Other Support Services - School Administration	2490	0		0	0				0
4. Direction of Business Support Services	2510	91,389	0	3,808	95,197	100,000		5,250	105,250
5. Internal Services	2570	0		0	0				0
6. Direction of Central Support Services	2610	0		0	0				0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		168,920	0	24,937	193,857	207,600	0	11,050	218,650
9. Percent Increase (Decrease) for FY2026 (Budgeted) over FY2025 (Actual)									13%

**CERTIFICATION**

I certify that the amounts shown above as Actual Expenditures, Fiscal Year 2025, agree with the amounts on the district's Annual Financial Report for Fiscal Year 2025.

I also certify that the amounts shown above as Budgeted Expenditures, Fiscal Year 2026, agree with the amounts on the budget adopted by the Board of Education.

\_\_\_\_\_  
*Signature of Superintendent*

\_\_\_\_\_  
*Date*

\_\_\_\_\_  
*Contact Name (for questions)*

\_\_\_\_\_  
*Contact Telephone Number*

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

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

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

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

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

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

Type Below.

1. Page 10, line 17, Interest on property taxes
2. Page 10, Line 75, Educational Fund - Other food services - \$3,352
3. Page 11, Line 109, Educational Fund - Technology fees - \$885
4. Page 11, Line 110, Educational Fund - Other Revenue - \$21,795
  - E-Rate Reimbursement \$9,240
  - Computer Sales \$12,555
5. Page 11, Line 110, Capital Projects Fund - Insurance Reimbursement Revenue - \$5,849
6. Page 12, Line 171, Educational Fund - Library Grant - \$850
7. Page 12, Line 183, Educational Fund - R.E.A.P. Grant - \$71,053
8. Page 15, Line 270, Educational Fund - CARES Covid - \$227,986
9. Page 27, line 10, special education - miscellaneous receipts \$30
10. Page 27, line 10, school facility occupation tax revenue - insurance payout on damaged dugout \$5,849



Astoria CUSD 1  
26029001026

Reference Pages.

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

AFR supporting documentation must be embedded as Microsoft Word (.doc) or Adobe (\*.pdf) and inserted within this 1  
These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes, etc.

***[Please insert files above]***

**Instructions to insert word doc or pdf files:**

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

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

	A	B	C	D	E	F
1	<b>DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION</b> <b>Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)</b>					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2026 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell F11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	<i>- If the FY 2026 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.</i>					
5	<i>- If the Annual Financial Report requires a deficit reduction plan even though the FY2026 budget does not, a completed deficit reduction plan is still required.</i>					
6	<b>DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only</b> <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	4,586,591	292,590	272,217	43,025	5,194,423
9	Direct Expenditures	4,045,103	263,827	224,048		4,532,978
10	Difference	541,488	28,763	48,169	43,025	<b>661,445</b>
11	Fund Balance - June 30, 2025	5,942,092	533,600	473,467	584,790	<b>7,533,949</b>
12	Balanced - no deficit reduction plan is required.					
13						
14						
15						

# FY 2025 Audit Checklist

RCDT: 26029001026

School District/Joint Agreement Name: Astoria CUSD 1

Auditor Name: Mark D. Reinken

License #: 065-016560 License Expiration Date (below):  
9/30/2027

26-029-0010-26\_AFR25 Astoria CUSD 1

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

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

## Balancing Schedule

*Check this Section for Error Messages*

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

Description:	Error Message
<b>1. Cover Page: The Accounting Basis must be Cash or Accrual. Choose School District or Joint Agreement.</b>	
What Basis of Accounting is used?	<b>CASH</b>
Choose School District or Joint Agreement.	<b>SCHOOL DISTRICT</b>
Is Budget Deficit Reduction Plan Required?	<b>Congratulations! You have a balanced AFR.</b>
<b>2. Page 3: Financial Information must be completed.</b>	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	<b>OK</b>
Section A: Tax rates are not entered. Cells D10, F10, H10, L10 on tab 3 must have a tax rate or 0 entered.	<b>OK</b>
Section D: Check a or b that agrees with the school district type.	<b>OK</b>
Section E: Is there a material impact on the entity's financial position?	<b>NO</b>
<b>3. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.</b>	
Fund (10) ED: Cash balances cannot be negative.	<b>OK</b>
Fund (20) O&M: Cash balances cannot be negative.	<b>OK</b>
Fund (30) DS: Cash balances cannot be negative.	<b>OK</b>
Fund (40) TR: Cash balances cannot be negative.	<b>OK</b>
Fund (50) MR/SS: Cash balances cannot be negative.	<b>OK</b>
Fund (60) CP: Cash balances cannot be negative.	<b>OK</b>
Fund (70) WC: Cash balances cannot be negative.	<b>OK</b>
Fund (80) Tort: Cash balances cannot be negative.	<b>OK</b>
Fund (90) FP&S: Cash balances cannot be negative.	<b>OK</b>
<b>4. Page 5 &amp; 6: Total Current &amp; Capital Assets must = Total Liabilities &amp; Fund Balance.</b>	
Fund 10, Cell C13 must = Cell C41.	<b>OK</b>
Fund 20, Cell D13 must = Cell D41.	<b>OK</b>
Fund 30, Cell E13 must = Cell E41.	<b>OK</b>
Fund 40, Cell F13 must = Cell F41.	<b>OK</b>
Fund 50, Cell G13 must = Cell G41.	<b>OK</b>
Fund 60, Cell H13 must = Cell H41.	<b>OK</b>
Fund 70, Cell I13 must = Cell I41.	<b>OK</b>
Fund 80, Cell J13 must = Cell J41.	<b>OK</b>
Fund 90, Cell K13 must = Cell K41.	<b>OK</b>
Agency Fund, Cell L13 must = Cell L41.	<b>OK</b>
General Fixed Assets, Cell M23 must = Cell M41.	<b>OK</b>
General Long-Term Debt, Cell N23 must = Cell N41.	<b>OK</b>
<b>5. Page 5: Sum of Reserved &amp; Unreserved Fund Balance must = Page 8, Ending Fund Balance.</b>	
Fund 10, Cells C38+C39 must = Cell C81.	<b>OK</b>
Fund 20, Cells D38+D39 must = Cell D81.	<b>OK</b>
Fund 30, Cells E38+E39 must = Cell E81.	<b>OK</b>
Fund 40, Cells F38+F39 must = Cell F81.	<b>OK</b>
Fund 50, Cells G38+G39 must = Cell G81.	<b>OK</b>
Fund 60, Cells H38+H39 must = Cell H81.	<b>OK</b>
Fund 70, Cells I38+I39 must = Cell I81.	<b>OK</b>
Fund 80, Cells J38+J39 must = Cell J81.	<b>OK</b>
Fund 90, Cells K38+K39 must = Cell K81.	<b>OK</b>
<b>7. Page 26: Schedule of Long-Term Debt</b>	
<b>Note: Explain any unreconcilable differences in the Itemization sheet.</b>	
Total Long-Term Debt Issued (P26, Cell F64) must = Principal on Long-Term Debt Sold (P7, Cells C33:K33).	<b>OK</b>
Total Long-Term Debt (Principal) Retired (P19, Cell H174) must = Debt Service - Long-Term Debt (Principal) Retired (P26, Cell H64).	<b>OK</b>
<b>8. Page 7-9: Other Sources of Funds must = Other Uses of Funds</b>	
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49.	<b>OK</b>
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	<b>OK</b>
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74).	<b>OK</b>
<b>9. Restricted Tax Levies Page 27, Line 25 must = Reserved Fund Balance, Pages 5 &amp; 6, Line 38.</b>	
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.	<b>OK</b>
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0.	<b>OK</b>
<b>10. Page 7: "On behalf" payments to the Educational Fund</b>	
Fund (10) ED: Account 3998, cell C9 must be entered or explain why this is zero on the Itemization 44 tab.	<b>OK</b>
<b>11. Page 37-39: The 9 Month ADA must be entered on Line 98.</b>	<b>OK</b>
<b>13. Page 37-39: The Special Education Contributions from EBF Funds (line 192) must be entered.</b>	<b>OK</b>
<b>14. Page 37-39: The English Learning (Bilingual) Contributions from EBF Funds (line 193) must be entered.</b>	<b>OK</b>
<b>15. Page 40: Contracts Paid in Current Year (CY) MUST be completed. If there are no contracts, state "no contracts" in cell A20 on Contacts Paid in CY tab.</b>	<b>OK</b>
<b>16. Page 42: SHARED OUTSOURCED SERVICES, Completed.</b>	<b>OK</b>
<b>17. Page 43: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.</b>	<b>OK</b>
<b>18. Page 27: Rest Tax Levies-Tort Im 27, G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0.</b>	<b>OK</b>
<b>19. Assets-Liab (C45, C48, C49), Acct Summary (C85), Revenues (C82), Expenditures (H33) -Enter Student Activity Funds.</b>	<b>OK</b>
<b>20. Page 28-35: CARES CRRSA ARP Schedule - Revenue 4998 listed on schedule must equal Revenue 4998 listed on Revenue tab.</b>	<b>OK</b>
<b>21. Page 28-35: CARES CRRSA ARP Schedule -check box yes or no if district/joint agreement received/expended funds.</b>	<b>OK</b>

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## INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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### SINGLE AUDIT WORKPAPERS

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

All School Districts / Joint Agreements that have Federal grant expenditures greater than \$750,000 should use the workpapers found in the "Single Audit Workpaper Template" on our website at [www.isbe.net/gata](http://www.isbe.net/gata) or via direct link:

[Single Audit Workpapers](#)

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### GATA REQUIREMENTS

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

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

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

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

[Audit Report Review Process Overview Manual](#)



CERTIFIED PUBLIC ACCOUNTANTS AND BUSINESS CONSULTANTS

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INDEPENDENT AUDITOR'S REPORT ON CASH  
BASIS SCHOOL DISTRICT FINANCIAL STATEMENTS  
PRESENTED IN THE ILLINOIS STATE BOARD OF EDUCATION'S  
STANDARDIZED PREPRINTED ANNUAL FINANCIAL REPORT FORMS

Board of Education  
Astoria Community Unit  
School District No. 1  
Astoria, Illinois

We have audited the accompanying financial statements of Astoria Community Unit School District No. 1 as of and for the year ended June 30, 2025, as listed in the table of contents and the related notes to the financial statements.

**Opinion**

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statements referred to in the first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2025, or the changes in financial position for the year then ended.

**Qualified Opinion on Regulatory Basis of Accounting**

In our opinion, except for the effects of the omissions described in the preceding paragraph, the financial statements referred to in the first paragraph present fairly, in all material respects, the assets and liabilities arising from cash transactions of Astoria Community Unit School District No. 1 as of June 30, 2025, and its revenue received and expenditures disbursed during the fiscal year then ended, on the basis of the financial reporting provisions of the Illinois State Board of Education as described in Note 1.

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

As described in Note 1, the financial statements are prepared by Astoria Community Unit School District No. 1 on the basis of the financial reporting provisions of the Illinois State Board of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with requirements of the Illinois State Board of Education.

The effects on the financial statements of the variances between the regulatory 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.

## **Basis for Qualified Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* (GAS), issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Astoria Community Unit School District No. 1 and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified and unmodified audit opinions.

Astoria Community Unit School District No. 1 has omitted disclosures required by Governmental Accounting Standards Board Statement 45, *Accounting and Financial Reporting for Post-Employment Benefits Other Than Pensions*. The amount by which this disclosure would affect the financial statements is not reasonably determinable.

## **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the Illinois State Board of Education. Management is also responsible 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.

## **Auditor's 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 auditor's 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 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, 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 judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- exercise professional judgement 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 judgement, 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.

### ***Supplemental Information***

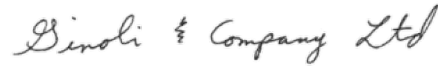
Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary schedules on pages 25 through 35, statistical section on pages 36 through 41 and the itemization schedule on page 44 are presented for the purposes of additional analysis and are not a required part of the financial statements of Astoria Community Unit School District No. 1. Such information, except for the average daily attendance figure, included in the computation of operating expense per pupil on pages 37-39 and per capita tuition charges on page 39, is the responsibility of management and has been derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements taken as a whole. The information on pages 37-41 is propagated from information in the audited financial statements, but we take no responsibility for the accuracy of those calculations. The table of contents references a Federal Compliance Section; however, this District was not required to have a Single Audit, and this section has not been completed.

### ***Other Information***

The information provided on pages 2 through 4, and page 47 are presented for purposes of additional analysis and are not a required part of the financial statements of Astoria Community Unit School District No. 1. The Report on Shared Services or Outsourcing on page 42 contains unaudited information concerning prior, current, and future year expenditures which was provided by the District. The Administrative Cost Worksheet on page 43 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 financial statements as a whole. The average daily attendance figure, included in the computation of operating expense per pupil on pages 37-38 and per capita tuition charges on page 39, have not been subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated October 8, 2025 on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of testing of internal control over financial reporting and compliance and the results of that testing, not to provide an opinion on the 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.



GINOLI & COMPANY LTD  
Certified Public Accountants

Peoria, Illinois  
October 8, 2025



CERTIFIED PUBLIC ACCOUNTANTS AND BUSINESS CONSULTANTS

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Astoria Community Unit School District No. 1  
Independent Auditor's Report on Internal Control Over Financial Reporting and  
on Compliance and Other Matters Based on an Audit of Financial Statements  
Performed in Accordance with *Government Auditing Standards*

Board of Education  
Astoria Community Unit  
School District No. 1  
Astoria, Illinois

We have audited, in accordance with the 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 financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Astoria Community Unit School District No. 1 as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Astoria Community Unit School District No. 1's basic financial statements and have issued our report thereon dated October 8, 2025. Our opinion was adverse because financial statements are not prepared in accordance with generally accepted accounting principles. However, the financial statements were found to be fairly stated on the cash basis of accounting, in accordance with regulatory reporting requirements established by the Illinois State Board of Education, which is a comprehensive basis of accounting other than generally accepted accounting principles.

### **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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, 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 reasonable possibility that a material misstatement of the school district'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 internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs that we consider to be a significant deficiency. Finding 2025-001 has been identified as a significant deficiency.

-Opinion 5-

MEMBERS AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

## **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 determination of financial statement amounts. 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 that are required to be reported under *Government Auditing Standards*.

In accordance with SAS No. 114, *The Auditor's Communication With Those Charged With Governance*, we have issued a separate letter dated October 8, 2025 to the Board of Education addressing those required communications.

## **The District's Response to Findings**

The District's response to the finding identified in our audit is described in the accompanying schedules of findings and questioned costs. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on it.

## **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, 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.



GINOLI & COMPANY LTD  
Certified Public Accountants

Peoria, Illinois  
October 8, 2025

ASTORIA COMMUNITY UNIT SCHOOL DISTRICT NO. 1  
NOTES TO FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Astoria Community Unit School District No. 1 operates an elementary/middle/high school in Astoria, Illinois. The District operates under current standards prescribed by the Illinois State Board of Education in accordance with the provision of the School Laws of Illinois. The District operates under a locally elected seven member Board form of government.

The District's accounting policies conform to the cash basis of accounting as defined by the Illinois State Board of Education Audit Guide.

A. Principles Used to Determine the Scope of the Reporting Entity

The District's reporting entity includes the District's governing board.

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

The District is a member of the West Central Illinois Special Education Association and the Western Area Career System's vocational education cooperative along with other area school districts. The District's pupils benefit from programs administered under these joint agreements, and the District benefits from jointly administered grants and programming. The District does not have an equity interest in these joint agreements. The joint agreements are separately audited and are not included in these financial statements. Financial information may be obtained directly from the West Central Illinois Special Education Association at 130 S. Lafayette, Suite 201, Macomb, Illinois 61455 and the Western Area Career System at 130 S. Lafayette, Suite 200, Macomb, Illinois 61455.

B. Basis of Presentation - Fund Accounting

The Annual Financial Report is a regulatory report prepared in accordance with the requirements of the Illinois State Board of Education and does not include the government-wide financial statements including the statement of net assets and the statement of activities required by accounting principles generally accepted in the United States of America.

The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets and liabilities (arising from cash transactions), fund balance, revenue received, and expenditures disbursed. The District maintains individual funds required by the Illinois State Board of Education. District resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following funds and account groups are used by the district:

ASTORIA COMMUNITY UNIT SCHOOL DISTRICT NO. 1  
NOTES TO FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

B. Basis of Presentation - Fund Accounting - continued

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. Special Education and Lease Tech are included in these funds.

*The Transportation Fund* and the *Illinois Municipal Retirement Fund* are used to account for cash received from specific sources (other than those accounted for in the Debt Services Fund, Capital Projects Fund, Tort Fund, Working Cash Fund, Fire Prevention and Safety Fund, or Activity Fund) that are legally restricted to cash disbursements for specified purposes.

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

*The Capital Projects Fund* accounts for expenditures of capital projects.

*The Tort Fund* accounts for tort immunity and tort-related expenditures.

*The Working Cash Fund* accounts for financial resources held by the District to be used for temporary interfund loans to the General Fund and Transportation Fund.

*The Fire Prevention and Safety Fund* accounts for financial resources to be used for fire prevention or life safety expenditures.

*The Activity Funds* include both Student Activity Funds and Convenience Accounts. They account for assets held by the District as an agent for the students and teachers. These funds are custodial in nature and do not involve the measurement of the results of operations. The amounts due to the activity fund organizations are equal to the assets.

Measurement Focus

The financial statements for the various 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 Statement of Assets and Liabilities arising from Cash Transactions. The reported fund balance (net current assets) is considered a measure of “available spendable resources.” The various 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.

ASTORIA COMMUNITY UNIT SCHOOL DISTRICT NO. 1  
NOTES TO FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

B. Basis of Presentation – Fund Accounting – continued

General Fixed Assets and General Long-Term Debt Account Group

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. Fixed assets used in operations are accounted for in the General Fixed Asset Account Group rather than in funds. Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not 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 results of operations.

C. Basis of Accounting

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

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 sales of bonds 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.

D. Budgets and Budgetary Accounting

The budget for all of the funds is prepared on the 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 Chapter 122, Paragraph 17.1 of the Illinois Revised Statutes. The budget was passed on September 25, 2024.

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

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 disbursed and the means of financing them.

ASTORIA COMMUNITY UNIT SCHOOL DISTRICT NO. 1  
NOTES TO FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

D. Budgets and Budgetary Accounting – continued

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% of the total of such fund as set forth in the budget.
6. The Board of Education may amend the budget in other ways by the same procedures required of its original adoption.

E. Investments

Investments are stated at the lower of cost or market. Gains or losses on the sale of investments are recognized upon realization. The District has adopted a formal investment and cash management policy. The policy requires collateralization for investments in federally insured institutions in excess of FDIC and FSLIC coverage limits of \$250,000. Investments in other institutions must be fully collateralized. The institutions in which investments are made must be approved by the Board of Education. At June 30, 2025, all of the District's investments were either covered by federal insurance or fully collateralized. The District's investments are held in a money market account and certificates of deposit.

F. General Fixed Assets

General fixed assets have been acquired for general governmental purposes. At the time of purchase, assets are recorded as expenditures disbursed in the funds and capitalized at cost in the general fixed assets account group, except that land, land improvements, buildings, and building improvements acquired prior to July 1, 1962, are stated at insurance values as of that date. Donated general fixed assets are stated at estimated fair market value as of the date of acquisition.

Capital assets, which include equipment, are defined by ISBE as assets with a cost of \$500 or more. Capital assets are recorded at historical costs if purchased. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Capital assets are depreciated using the straight line method over the estimated useful lives. The District uses the same useful lives as is mandated by the State of Illinois for calculation of depreciation included in its per capita tuition charge (typically 5 years for vehicles, 10 years for equipment, and 50 years for buildings). The Illinois State Board of Education's Annual Financial Report (ISBE Form SD50-35/JA50-60) includes depreciation of \$256,070 which has been utilized for the calculation of the per capita tuition charge, and accumulated depreciation totaling \$3,639,666. Depreciation accounting is not considered applicable (except to determine the per capita tuition charge).



ASTORIA COMMUNITY UNIT SCHOOL DISTRICT NO. 1  
NOTES TO FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

G. Fund Balance Reporting

According to Government Accounting Standards, fund balances are to be classified into five major classifications; Nonspendable Fund Balance, Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance. The Regulatory Model, as presented in these financial statements, only reports Reserved and Unreserved Fund Balances. Below are definitions of the differences and a reconciliation of how these balances are reported.

1. 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.

2. 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

a) Special Education

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

b) Leasing Levy

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

c) Federal Grants

Cash receipts from federal grants and the related cash disbursements have been included in the Educational Fund. Expenditures disbursed exceeded revenue received for this purpose, resulting in no restricted fund balance.

d) State Grants

Cash receipts from state grants and the related cash disbursements have been included in the Educational Fund, Operations and Maintenance Fund, and Transportation Fund. Expenditures disbursed exceeded revenue received for this purpose, resulting in no restricted fund balance.

ASTORIA COMMUNITY UNIT SCHOOL DISTRICT NO. 1  
NOTES TO FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

G. Fund Balance Reporting – continued

2. Restricted Fund Balance – continued

e) Social Security

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Municipal Retirement/Social Security Fund. Revenues received exceeded expenditures disbursed for this purpose, resulting in a restricted fund balance of \$42,028.

f) School Facility Occupation Tax

Cash Receipts and the related cash disbursements of this tax revenue are accounted for in the Capital Projects Fund and Debt Service Fund. Revenue receipts exceeded expenditures disbursed for this purpose, resulting in a restricted fund balance of \$330,294 in the Capital Projects Fund.

3. Committed Fund Balance

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

The School Board commits fund balance by making motions or passing resolutions to adopt policy or to approve contracts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements. At June 30, 2025, there were no unpaid contracts for services performed.

Employee contracts for services rendered during the school year for employees electing twelve month pay schedules are recorded as disbursements in the fiscal year when such checks are drawn. At June 30, 2025, the total amount of unpaid contracts for services performed amounted to \$279,614.

4. Assigned Fund Balance

The assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for a specific purpose, but are neither restricted nor committed. Intent may be expressed by (a) the School Board itself or (b) the finance committee or by the Superintendent when the School Board has delegated the authority to assign amounts to be used for specific purposes. The District had no assigned fund balances at June 30, 2025.

ASTORIA COMMUNITY UNIT SCHOOL DISTRICT NO. 1  
NOTES TO FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

G. Fund Balance Reporting – continued

5. Unassigned Fund Balance

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

6. Regulatory – Fund Balance Definitions

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

7. 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 preparation of these financial statements.

Fund	Nonspendable	Restricted	Committed	Assigned	Unassigned	Financial Statements - Reserved	Financial Statements - Unreserved
Educational	\$ -	\$ -	\$ 279,614	\$ -	\$ 5,662,478	\$ -	\$ 5,942,092
Operations & Maintenance	-	-	-	-	533,600	-	533,600
Debt Service	-	102,301	-	-	-	-	102,301
Transportation	-	473,467	-	-	-	-	473,467
Municipal							
Retirement	-	213,185	-	-	-	42,028	171,157
Capital Projects	-	330,294	-	-	131,568	330,294	131,568
Working Cash	-	-	-	-	584,790	-	584,790
Tort Liability	-	204,512	-	-	-	-	204,512
Fire Prevention and Safety	-	151,331	-	-	-	-	151,331

8. Expenditures of Fund Balance

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

ASTORIA COMMUNITY UNIT SCHOOL DISTRICT NO. 1  
NOTES TO FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

H. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenditures during the reporting period. Actual results could differ from these estimates.

I. Leases

The District accounts for leases as follows:

*Lease contracts that transfer ownership* – lease expenditures are recognized in the individual funds as capital outlay and included in the General Fixed Assets Account Group when paid.

*All other lease contracts* – lease expenditures are recognized in the individual funds as purchased services when paid.

No right-of-use asset and corresponding liability has been recorded in the financial statements in accordance with the basis of accounting described in this note.

NOTE 2: PROPERTY TAXES

The District's property tax is levied each year on all taxable real property located in the District on or before the last Tuesday in December. The levy was passed by the Board of Education on December 13, 2023. Property taxes attach as an enforceable lien on property as of January 1 and are payable in two installments on June 1 and September 1. The District receives significant distributions of tax receipts approximately one month after these due dates. Taxes recorded in these financial statements are from the 2024 and prior tax levies.

The following are the tax rate limits permitted by the School Code and by local referendum and the actual rates levied per \$100.00 of assessed valuation:

		<u>Actual</u>	
		2024	2023
	<u>Limit</u>	<u>Levy</u>	<u>Levy</u>
Educational	3.60000	3.6000	3.5060
Operations and maintenance	.3750	.3750	.3701
Bonds and interest	As Needed	.4550	.4848
Transportation	.2000	.2000	.1948
Municipal retirement	As Needed	.0745	.2486
Social security	As Needed	.1199	.2486
Working cash	.0500	.0500	.0487
Tort Immunity	As Needed	.7208	.7738
Special education	.0400	.0400	.0390
Fire prevention and safety	.0500	.0500	.0487
Lease Tech	.0500	.0500	.0487
Prior year adjustment	As Needed	-.0746	-.0725
Total		<u>5.6606</u>	<u>5.9393</u>

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ASTORIA COMMUNITY UNIT SCHOOL DISTRICT NO. 1  
NOTES TO FINANCIAL STATEMENTS

NOTE 3: DEPOSITS AND INVESTMENTS

The District is allowed to invest in securities as authorized by Sections 2 & 6 of the Public Funds Investment Act (30 ILCS 235/2); and Section 8-7 of the School Code.

(a) Deposits

Custodial credit risk is the risk that in the event of bank failure, the government's deposits may not be returned to it. The District's general investment policy requires all amounts deposited or invested with financial institutions in excess of FDIC insured limits, currently \$250,000, shall be collateralized by securities eligible for District investment or any other high-quality, interest bearing security rated at least AA/Aa by one or more standard rating services to include Standard & Poor's, Moody's, or Fitch. The market value of the pledged securities shall equal or exceed the portion of the deposit requiring collateralization.

At June 30, 2025, the carrying amount of the District's deposits was \$8,787,952, and the bank balance was \$8,805,435. The bank balances of the District's deposits are entirely insured or collateralized with securities held by the financial institution in a pledged safekeeping account in the District's name at June 30, 2025.

NOTE 4: CAPITAL ASSETS

The District has not adopted a capitalization threshold policy for capital assets by asset class or type. They use the guidelines established by the Illinois State Board of Education (ISBE) of capitalizing items costing over \$500.

All depreciation is calculated using the straight line method. The useful life of assets are estimated by ISBE as follows:

Depreciable Land	50 Years
Permanent Buildings	50 Years
Temporary Buildings	25 Years
Improvements Other Than Buildings	20 Years
Equipment	3-10 Years

ASTORIA COMMUNITY UNIT SCHOOL DISTRICT NO. 1  
NOTES TO FINANCIAL STATEMENTS

NOTE 4: CAPITAL ASSETS – continued

A summary of changes in governmental activity capital assets is as follows:

	Balance <u>7/1/24</u>	<u>Additions</u>	Balance <u>Deletions</u>	<u>6/30/25</u>
Non-depreciable assets – Land	\$ 8,000	\$ -	\$ -	\$ 8,000
Depreciable assets:				
Buildings	5,502,126	429,431	-	5,931,557
Improvements	78,639	-	-	78,639
Equipment	<u>1,636,161</u>	<u>189,824</u>	<u>154,661</u>	<u>1,671,324</u>
Total general fixed assets	<u>\$7,224,926</u>	<u>\$ 619,255</u>	<u>\$154,661</u>	<u>\$7,689,520</u>
Less accumulated depreciation for:				
Buildings	\$2,262,661	\$ 85,046	\$ -	\$2,347,707
Improvements	16,251	3,932	-	20,183
Equipment	<u>1,259,345</u>	<u>167,092</u>	<u>154,661</u>	<u>1,271,776</u>
Total accumulated depreciation	<u>\$3,538,257</u>	<u>\$ 256,070</u>	<u>\$154,661</u>	<u>\$3,639,666</u>
Total capital assets, net	<u>\$3,686,669</u>	<u>\$ 363,185</u>	<u>\$ -</u>	<u>\$4,049,854</u>

NOTE 5: RISK MANAGEMENT – CLAIMS AND JUDGEMENT

Significant losses are covered by commercial insurance for all major programs: property, liability and workers' compensation. For insured programs, there have been no significant reductions in insurance coverage. Settlement amounts have not exceeded insurance coverage for the current year or the three prior years. For health care, the District is a member of a cooperative self-insured plan and retains risk of loss. The plan is not a part of the District accounts and the degree of risk cannot be determined.

The District is insured under a retrospectively-rated policy for workers' compensation coverage. The initial premium may be adjusted based on actual experience. Adjustments in premiums are recorded when paid or received. During the year ended June 30, 2025, there were no significant adjustments in premiums based on actual experience.

ASTORIA COMMUNITY UNIT SCHOOL DISTRICT NO. 1  
NOTES TO FINANCIAL STATEMENTS

NOTE 6: RETIREMENT FUND COMMITMENT

**A. Teacher's Retirement System of the State of Illinois**

- **Plan description**

The employer 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 legislature for the benefit of Illinois public school teachers employed outside the city of Chicago. TRS members include all active nonannuitants who are employed by a TRS-covered employer to provide services for which teacher licensure is required. The Illinois Pension Code outlines the benefit provisions of TRS, and amendments to the plan can be made only by legislative action with the Governor's approval. The TRS Board of Trustees is responsible for the System's administration.

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

- **Benefits provided**

TRS provides retirement, disability, and death benefits. Tier 1 members have TRS or reciprocal system service prior to January 1, 2011. Tier 1 members qualify for retirement benefits at age 62 with five years of service, at age 60 with 10 years, or age 55 with 20 years. The benefit is determined by the average of the four highest 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.

ASTORIA COMMUNITY UNIT SCHOOL DISTRICT NO. 1  
NOTES TO FINANCIAL STATEMENTS

NOTE 6: RETIREMENT FUND COMMITMENT – continued

**A. Teacher’s Retirement System of the State of Illinois – continued**

Public Act 100-0023, enacted in 2017, creates an optional Tier 3 hybrid retirement plan, but it has not yet gone into effect. The earliest possible implementation date is July 1, 2020. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2025. One program allows retiring Tier 1 members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier 1 and 2 members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs began in 2019 and are funded by bonds issued by the State of Illinois.

• **Contributions**

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

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2025 was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

• **On behalf contributions to TRS.**

The State of Illinois makes employer pension contributions on behalf of the employer. For the year ended June 30, 2025, State of Illinois contributions recognized by the employer were based on the state’s proportionate share of the collective net pension liability associated with the employer, and the employer recognized revenue and expenditures of \$1,016,182 in pension contributions from the State of Illinois.

• **2.2 formula contributions.**

Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2025 were \$12,028 and are deferred for accrual purposes because they were paid after the June 30, 2024 measurement date.



ASTORIA COMMUNITY UNIT SCHOOL DISTRICT NO. 1  
NOTES TO FINANCIAL STATEMENTS

NOTE 6: RETIREMENT FUND COMMITMENT – continued

**A. Teacher’s Retirement System of the State of Illinois – continued**

- **Federal and special trust fund contributions.**

When TRS members are paid from federal and special trust funds administered by the employer, there is a statutory requirement for the employer 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, 2024.

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

For the year ended June 30, 2025, the employer pension contribution was 10.34 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2025, salaries totaling \$58,340 were paid from federal and special trust funds that required employer contributions of \$6,032. These contributions are deferred because they were paid after the June 30, 2024 measurement date.

- **Employer Retirement Cost Contributions.**

Under GASB Statement No. 68, contributions that an employer is required to pay because of a TRS member retiring are categorized as specific liability payments. The 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. Additionally, beginning with the year ended June 30, 2023, employers will make a similar contribution for salary increases over 3 percent if members are not exempted by current collective bargaining agreements or contracts.

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2025, the employer paid no employer contributions to TRS due on salary increases in excess of 6 percent, for salary increases in excess of 3 percent, nor for sick leave days granted in excess of the normal annual allotment.

**Pension Expense**

For the year ended June 30, 2025, the employer recognized TRS pension expense was \$12,129 on a cash basis under this plan.

ASTORIA COMMUNITY UNIT SCHOOL DISTRICT NO. 1  
NOTES TO FINANCIAL STATEMENTS

NOTE 6: RETIREMENT FUND COMMITMENT – continued

**B. Illinois Municipal Retirement Fund**

**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 Comprehensive Annual 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](http://www.imrf.org).

**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.

ASTORIA COMMUNITY UNIT SCHOOL DISTRICT NO. 1  
NOTES TO FINANCIAL STATEMENTS

NOTE 6: RETIREMENT FUND COMMITMENT – continued

**B. Illinois Municipal Retirement Fund – continued**

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

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

**Employees Covered by Benefit Terms**

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

	<b>IMRF</b>
Retirees and Beneficiaries currently receiving benefits	30
Inactive Plan Members entitled to but not yet receiving benefits	21
Active Plan Members	<u>30</u>
Total	<u>81</u>

**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 employer's annual contribution rate for calendar year 2024 was 9.31%. The employer also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

**C. Social Security**

Employees not qualifying for coverage under the Illinois Teacher's Retirement System or the Illinois Municipal Retirement Fund are considered "non-participating employees". These employees and those qualifying for coverage under the Illinois Municipal Retirement Fund are covered under Social Security.

ASTORIA COMMUNITY UNIT SCHOOL DISTRICT NO. 1  
NOTES TO FINANCIAL STATEMENTS

NOTE 7: OTHER POST-EMPLOYMENT BENEFITS

**A. Teacher Health Insurance Security (THIS) Fund**

The District participates in the Teacher Health Insurance Security (THIS) Fund, a cost-sharing, multiple-employer defined benefit post-employment 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 does not provide vision, dental, or life insurance benefits to annuitants of the Teachers' Retirement System (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 Medicare Advantage plans.

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 to 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.

**On behalf contributions to the THIS Fund**

The State of Illinois makes employer retiree health insurance contributions on behalf of the District. State contributions are intended to match contributions to the THIS Fund from active members which were .90 percent of pay during the year ended June 30, 2025. State of Illinois contributions were \$18,665. And the District recognized revenue and expenditures of this amount during the year.

**Employer contributions to the THIS Fund**

The District also makes contributions to the THIS Fund. The employer THIS Fund contribution was 0.67 percent during the year ended June 30, 2025. For the year ended June 30, 2025, the District paid \$13,895 to the THIS Fund, which was 100 percent of the required contribution.

ASTORIA COMMUNITY UNIT SCHOOL DISTRICT NO. 1  
NOTES TO FINANCIAL STATEMENTS

NOTE 7: OTHER POST-EMPLOYMENT BENEFITS – continued

**A. Teacher Health Insurance Security (THIS) Fund**

**Further information on the 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>).

**B. Post-Retirement Health Care Plan**

The District provides post-retirement health care benefits for the retirees and their dependents. All retirees are eligible to continue their health coverage under the District’s self-funded health insurance plan. The retirees are responsible for the entire premium payment to secure coverage. The District finances the plan on a pay-as-you-go basis. The Unfunded Actuarial Liability has not been determined as of June 30, 2025.

**Plan Description**

The District administers a single-employer defined benefit healthcare plan. The Educational support employees who contribute to IMRF are eligible for post-retirement medical coverage. The plan does not issue a separate publicly available financial report.

**Funding Policy**

The contribution requirements of the District may be amended by the School Board. Current policy is to pay for post-retirement medical and insurance benefits or premiums as they occur. The District requires retirees to contribute 100% of the premium for their desired coverage. The premiums are established for the employee/retiree group, which currently ranges from \$783 per month for individual coverage to \$1,970 per month for family coverage. Although, with regard to retirees, this amount contains an implied rate subsidy by the District through the blended premium covering all current employees and retirees, there is no actuarial valuation performed to determine the amount of such subsidy.

**Contributions Made**

Because the retiree insurance premium established is paid entirely by retiree contributions, there is no net cash outflow by the District related to these benefits when paid. Therefore, there are no cash-basis expenditures reported by the District in regard to the plan benefits for retirees.

NOTE 8: INTERFUND RECEIVABLES AND PAYABLES

There were no interfund loans outstanding as of June 30, 2025.

NOTE 9: DEFICIT FUND BALANCE

No funds have a deficit fund balance as of June 30, 2025.

ASTORIA COMMUNITY UNIT SCHOOL DISTRICT NO. 1  
NOTES TO FINANCIAL STATEMENTS

NOTE 10: OVEREXPENDITURE OF BUDGET

Three funds' expenditures exceeded the fiscal year 2025 budget. Operations & Maintenance Fund expenditures of \$263,827 exceeded by \$2,327. Debt services Fund expenditures of \$235,253 exceeded by \$49,998. IMRF Fund expenditures of \$173,215 exceeded by \$7,700.

NOTE 11: VACATION AND SICK PAY

Vacation and sick pay is considered to be an expenditure in the year paid. Vacation pay does not accumulate if not used in the year earned. Accumulated sick pay benefits are available to all full-time employees to use in future years. Unused sick pay is limited to a maximum of 180 days pay. Upon termination, the employee is not compensated for any unused sick or vacation days, therefore, no accruals or reserves have been established.

NOTE 12: SELF INSURANCE PLANS

The District has elected to become self-insured for the unemployment insurance. The District is therefore liable to the State for any payments made to any of its former employees claiming benefits. No material amounts of payables existed for unemployment compensation as of June 30, 2025.

NOTE 13: COMMON BANK ACCOUNT

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

NOTE 14: CONTINGENCIES

The District has received funding from State and Federal Grants in the current and prior years which are subject to audits by the granting agencies. The School Board believes any adjustments that may arise from these audits will be insignificant to District operations.

NOTE 15: LEGAL DEBT MARGIN

The District's legal debt margin as of June 30, 2025, is as follows:

2024 assessed valuation	<u>\$41,623,367</u>
Statutory debt Limitation (13.8% of assessed valuation)	\$ 5,744,025
Bonds Outstanding at June 30, 2025	<u>1,436,900</u>
Legal Debt Margin, June 30, 2025	<u>\$ 4,307,125</u>

ASTORIA COMMUNITY UNIT SCHOOL DISTRICT NO. 1  
NOTES TO FINANCIAL STATEMENTS

NOTE 16: BOND AND INTEREST

During 2021, the District issued \$2,189,400 of General Obligation School Bonds. The proceeds are being used for altering and reconstructing school buildings and installing equipment for fire prevention and safety, energy conservation, and school security. The bonds are repaid with annual principal installments due serially on December 1 and interest paid June 1 and December 1 each year.

	<u>Balance</u> <u>July 1, 2024</u>	<u>Additions</u>	<u>Retired</u>	<u>Balance</u> <u>June 30, 2025</u>
General Obligation bonds	\$1,651,400	\$ -	\$214,500	\$1,436,900
Remaining payments due to retired bonds are as follows:				

<u>Fiscal Year Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Balance</u>
				\$1,436,900
June 30, 2026	221,100	18,259	239,359	1,215,800
June 30, 2027	228,000	15,529	243,529	987,800
June 30, 2028	235,200	12,552	247,752	752,600
June 30, 2029	242,800	9,312	252,112	509,800
June 30, 2030	250,700	5,794	256,494	259,100
June 30, 2031	259,100	1,982	261,082	-

NOTE 17: SUBSEQUENT EVENTS

Management evaluated the activity of the District through October 8, 2025 (the date the financial statements were available to be issued) and concluded that no subsequent events have occurred that would require recognition in the financial statements or disclosure in the notes to the financial statements.

**Astoria Community Unit School District #1**  
**26-029-0010-26**  
**Schedule of Findings and Questioned Costs**  
**Year Ending June 30, 2025**

**Finding Number: 2025-001**  
**This Finding is: Repeat from Prior Year**  
**Finding Origination: 1990**

**Criteria or specific requirement:**

Internal controls are enhanced when responsibilities for authorizing, approving, executing and recording transactions are separated among employees. The segregation of these responsibilities also decreases the possibility of fraud, inefficiencies, and/or errors.

**Condition:**

The District employs several individuals who work with the various accounting functions but duties aren't being segregated within those functions to strengthen internal controls.

**Effect:**

There is an increased risk of fraud, inefficiencies, and/or errors.

**Cause:**

One individual is involved in all aspects of some transactions.

**Recommendation:**

This type of weakness is inherent in school districts with a small number of employees in the business office and may be eliminated if duties are strategically segregated between several individuals. Using the two individuals who work with the accounting function along with the District Treasurer, duties should be assigned to segregate duties for internal control enhancement.

**Management's response:**

Employees' duties will be assigned to split the job responsibilities of each accounting employee so that each person is involved in some aspect of each transaction process. We will also involve the District treasurer in some capacity so that duties can be further segregated effectively.