

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		Accounting Basis:		Certified Public Accountant Information	
(See instructions on the inside of this page.)					
School District/Joint Agreement Number: 45079140026		☒ CASH ☐ ACCRUAL		Name of Auditing Firm: F.E.W. CPAS	
County Name: RANDOLPH				Name of Audit Manager: JAMES LUNK, CPA	
Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will populate): Sparta CUSD 140		School District Lookup Tool		Address: 205 S MAIN ST	
Address: 203B DEAN AVE				City: COLUMBIA	
City: SPARTA				State: IL	
Email Address: TWITHERBY@SPARTA.K12.IL.US				Phone Number: 618-281-4999	
Zip Code: 62286				Fax Number: 618-281-9533	
				Expiration Date: 9/30/2027	
				Email Address: JAMES@FEWCPAS.COM	
Annual Financial Report Type of Auditor's Report Issued: ☐ Qualified ☐ Adverse ☐ Disclaimer ☒ Unqualified		Annual Financial Report Questions 217-785-8779 or finance1@isbe.net Single Audit Questions 217-782-7970 or fsm@isbe.net		ISBE Use Only	
☒ Reviewed by District Superintendent/Administrator Provided to Township Treasurer (Cook County only) ☒ Provided to Regional Superintendent/ISC Director		ISBE Use Only		ISBE Use Only	
District Superintendent/Administrator Name (Type or Print): Chris Miesner, Superintendent		Name of Township:		ROE / ISC Number and Name:	
Email Address: cmiesner@spartal40.org		Township Treasurer Name:		Regional Superintendent/Cook/ISC Executive Director Name:	
Telephone: 618-443-5331		Email Address:		Email Address:	
Fax Number: 618-443-2023		Telephone:		Telephone:	
Signature & Date:  12/12/25		Fax Number:		Fax Number:	

ISBE Form SD50-35/JA50-60 (07/25-version1)
45-079-1400-26_AFR25 Sparta CUSD 140

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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.

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:

F.E.W. CPAS

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.

F.E.W. CPAs

Signature of Audit Manager or Firm

10/10/2025

mm/dd/yyyy

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

<u>Tax Year 2024</u>		Equalized Assessed Valuation (EAV):		157,375,505	
	Educational	Operations & Maintenance	Transportation	Combined Total	Working Cash
Rate(s):	0.018545	+	0.006647	+	0.002774 = 0.027970
					0.000215

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
17,031,488	15,481,960	1,549,528	15,217,366

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

C. Short-Term Debt **

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

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

D. Long-Term Debt

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

☐	a. 6.9% for elementary and high school districts.	21,717,820
☒	b. 13.8% for unit districts.	

Long-Term Debt Outstanding:

c. Long-Term Debt (Principal only)	Acct	
Outstanding:.....	511	19,785,000

E. Material Impact on Financial Position

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

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

Comments:

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

District Name: Sparta CUSD 140
District Code: 45079140026
County Name: RANDOLPH

1. Fund Balance to Revenue Ratio: Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81) Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8) Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Funds 10, 20, 40, 70 + (50 & 80 if negative) Funds 10, 20, 40, & 70, Minus Funds 10 & 20	Total 15,217,366.00 17,031,488.00 0.00	Ratio 0.893	Score Weight Value	4 0.35 1.40
2. Expenditures to Revenue Ratio: Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17) Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8) Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) Possible Adjustment:	Funds 10, 20 & 40 Funds 10, 20, 40 & 70, Minus Funds 10 & 20	Total 15,481,960.00 17,031,488.00 0.00	Ratio 0.909	Score Adjustment Weight Value	4 0 0.35 1.40
3. Days Cash on Hand: Total Sum of Cash & Investments (P5, Cell C4, D4, F4 & C5, D5, F5 & I5) Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20 40 & 70 Funds 10, 20, 40 divided by 360	Total 15,217,366.00 43,005.44	Days 353.84	Score Weight Value	4 0.10 0.40
4. Percent of Short-Term Borrowing Maximum Remaining: Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11) EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	Funds 10, 20 & 40 (.85 x EAV) x Sum of Combined Tax Rates	Total 0.00 3,741,523.94	Percent 100.00	Score Weight Value	4 0.10 0.40
5. Percent of Long-Term Debt Margin Remaining: Long-Term Debt Outstanding (P3, Cell H38) Total Long-Term Debt Allowed (P3, Cell H32)		Total 19,785,000.00 21,717,819.69	Percent 8.89	Score Weight Value	1 0.10 0.10

Total Profile Score: 3.70 *

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
	ASSETS (Enter Whole Dollars)		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
1			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Salary
2		Acct. #									
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹	120	8,102,622	2,124,848	2,072,225	1,202,175	1,645,913	3,443,450	3,685,500	0	2,276,745
5	Investments	130	102,221								
6	Taxes Receivable	140									
7	Interfund Receivables	150									
8	Intergovernmental Accounts Receivable	160									
9	Other Receivables	170									
10	Inventory	180									
11	Prepaid Items	190									
12	Other Current Assets (Describe & Itemize)										
13	Total Current Assets		8,204,843	2,124,848	2,072,225	1,202,175	1,645,913	3,443,450	3,685,500	0	2,276,745
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430									
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470									
31	Payroll Deductions & Withholdings	480									
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0
34	Total Current Liabilities		0	0	0	0	0	0	0	0	0
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714	0	0	2,072,225	1,202,175	1,645,913	3,443,450	3,685,500	0	2,276,745
39	Unreserved Fund Balance	730	8,204,843	2,124,848	0	0	0	0	0	0	0
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		8,204,843	2,124,848	2,072,225	1,202,175	1,645,913	3,443,450	3,685,500	0	2,276,745
42											
43	ASSETS / LIABILITIES for Student Activity Funds										
44	CURRENT ASSETS (100) for Student Activity Funds										
45	Student Activity Fund Cash and Investments	126	254,017								
46	Total Student Activity Current Assets For Student Activity Funds		254,017								
47	CURRENT LIABILITIES (400) For Student Activity Funds										
48	Total Current Liabilities For Student Activity Funds		0								
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	254,017								
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		254,017								
51											
52	Total ASSETS / LIABILITIES District with Student Activity Funds										
53	Total Current Assets District with Student Activity Funds		8,458,860	2,124,848	2,072,225	1,202,175	1,645,913	3,443,450	3,685,500	0	2,276,745
54	Total Capital Assets District with Student Activity Funds										
55	CURRENT LIABILITIES (400) District with Student Activity Funds		0	0	0	0	0	0	0	0	0
56	Total Current Liabilities District with Student Activity Funds										
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds										
58	Total Long-Term Liabilities District with Student Activity Funds										
59	Reserved Fund Balance District with Student Activity Funds	714	254,017	0	2,072,225	1,202,175	1,645,913	3,443,450	3,685,500	0	2,276,745
60	Unreserved Fund Balance District with Student Activity Funds	730	8,204,843	2,124,848	0	0	0	0	0	0	0
61	Investment in General Fixed Assets District with Student Activity Funds										
62	Total Liabilities and Fund Balance District with Student Activity Funds		8,458,860	2,124,848	2,072,225	1,202,175	1,645,913	3,443,450	3,685,500	0	2,276,745

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

1	A	B	L	M	N
	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
2					
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹				
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	Total Current Assets	0			
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210			
16	Land	220		233,433	
17	Building & Building Improvements	230		31,935,813	
18	Site Improvements & Infrastructure	240		1,362,333	
19	Capitalized Equipment	250		3,794,714	
20	Construction in Progress	260		13,720,471	
21	Amount Available in Debt Service Funds	340			2,072,225
22	Amount to be Provided for Payment on Long-Term Debt	350			17,712,775
23	Total Capital Assets			51,046,764	19,785,000
24	CURRENT LIABILITIES (400)				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493			
34	Total Current Liabilities	0			
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			19,785,000
37	Total Long-Term Liabilities				19,785,000
38	Reserved Fund Balance	714	0		
39	Unreserved Fund Balance	750	0		
40	Investment in General Fixed Assets			51,046,764	
41	Total Liabilities and Fund Balance		0	51,046,764	19,785,000
42					
43	ASSETS / LIABILITIES for Student Activity Funds				
44	CURRENT ASSETS (100) for Student Activity Funds				
45	Student Activity Fund Cash and Investments	126			
46	Total Student Activity Current Assets For Student Activity Funds				
47	CURRENT LIABILITIES (400) for Student Activity Funds				
48	Total Current Liabilities For Student Activity Funds				
49	Reserved Student Activity Fund Balance For Student Activity Funds	715			
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds				
51					
52	Total ASSETS / LIABILITIES District with Student Activity Funds				
53	Total Current Assets District with Student Activity Funds		0		
54	Total Capital Assets District with Student Activity Funds			51,046,764	19,785,000
55	CURRENT LIABILITIES (400) District with Student Activity Funds				
56	Total Current Liabilities District with Student Activity Funds		0		
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds				
58	Total Long-Term Liabilities District with Student Activity Funds				19,785,000
59	Reserved Fund Balance District with Student Activity Funds	714	0		
60	Unreserved Fund Balance District with Student Activity Funds	750	0		
61	Investment in General Fixed Assets District with Student Activity Funds			51,046,764	
62	Total Liabilities and Fund Balance District with Student Activity Funds		0	51,046,764	19,785,000

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
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1											
2	RECEIPTS/REVENUES										
3	LOCAL SOURCES	1000	4,404,468	1,566,910	1,094,058	413,625	739,247	1,071,787	174,548	13,903	246,477
4	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	32,997	0	0	0	0	0	0	0	0
5	STATE SOURCES	3000	6,581,608	662,745	0	1,216,780	0	0	0	0	0
6	FEDERAL SOURCES	4000	1,977,807	0	0	0	0	0	0	0	0
7	Total Direct Receipts/Revenues		12,996,880	2,229,655	1,094,058	1,630,405	739,247	1,071,787	174,548	13,903	246,477
8	Receipts/Revenues for "On Behalf" Payments ²	3998	3,083,534								
9	Total Receipts/Revenues		16,080,414	2,229,655	1,094,058	1,630,405	739,247	1,071,787	174,548	13,903	246,477
10	DISBURSEMENTS/EXPENDITURES										
11	Instruction	1000	7,923,555				216,690			0	
12	Support Services	2000	3,258,887	1,765,790		1,407,870	245,487	5,610,173		55,396	3,616,968
13	Community Services	3000	41,504	0		0	766			0	
14	Payments to Other Districts & Governmental Units	4000	1,084,354	0	0	0	0	0		0	0
15	Debt Service	5000	0	0	3,164,005	0	0	0		0	0
16	Total Direct Disbursements/Expenditures		12,308,300	1,765,790	3,164,005	1,407,870	462,943	5,610,173		55,396	3,616,968
17	Disbursements/Expenditures for "On Behalf" Payments ²	4180	3,083,534	0	0	0	0	0		0	0
18	Total Disbursements/Expenditures		15,391,834	1,765,790	3,164,005	1,407,870	462,943	5,610,173		55,396	3,616,968
19	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		688,580	463,865	(2,069,947)	222,535	276,304	(4,538,386)	174,548	(41,493)	(3,370,491)
20	OTHER SOURCES/USES OF FUNDS										
21	OTHER SOURCES OF FUNDS (7000)										
22	PERMANENT TRANSFER FROM VARIOUS FUNDS										
23	Abolishment of the Working Cash Fund ¹²	7110									
24	Abolishment of the Working Cash Fund ¹²	7110									
25	Transfer of Working Cash Fund Interest	7120									
26	Transfer Among Funds	7130									
27	Transfer of Interest	7140									
28	Transfer from Capital Project Fund to O&M Fund	7150									
29	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160									
30	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170									
31	SALE OF BONDS (7200)										
32	Principal on Bonds Sold	7210			605,000			7,580,000			5,365,000
33	Premium on Bonds Sold	7220						701,334			554,568
34	Accrued Interest on Bonds Sold	7230									
35	Sale or Compensation for Fixed Assets ⁶	7300									
36	Transfer to Debt Service to Pay Principal on Leases ¹³	7400			0						
37	Transfer to Debt Service to Pay Interest on Leases ¹³	7500			0						
38	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
39	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
40	Transfer to Capital Projects Fund	7800						0			
41	ISBE Loan Proceeds	7900									
42	Other Sources Not Classified Elsewhere	7990			1,157,761						
43	Total Other Sources of Funds		0	0	1,762,761	0	0	8,281,334	0	0	5,919,568

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
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1											
2											
45	OTHER USES OF FUNDS (8000)										
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							0		
48	Transfer of Working Cash Fund Interest ¹²	8120							0		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									0
54	Taxes Pledged to Pay Principal on Leases ¹³	8410									
55	Grants/Reimbursements Pledged to Pay Principal on Leases ¹³	8420									
56	Other Revenues Pledged to Pay Principal on Leases ¹³	8430									
57	Fund Balance Transfers Pledged to Pay Principal on Leases ¹³	8440									
58	Taxes Pledged to Pay Interest on Leases ¹³	8510									
59	Grants/Reimbursements Pledged to Pay Interest on Leases ¹³	8520									
60	Other Revenues Pledged to Pay Interest on Leases ¹³	8530									
61	Fund Balance Transfers Pledged to Pay Interest on Leases ¹³	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on SBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990			31,864			840,928			571,838
76	Total Other Uses of Funds		0	0	31,864	0	0	840,928	0	0	571,838
77	Total Other Sources/Uses of Funds		0	0	1,730,897	0	0	7,440,406	0	0	5,347,730
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		688,580	463,865	(339,050)	222,535	276,304	2,902,020	174,548	(41,493)	1,977,239
79	Fund Balances without Student Activity Funds - July 1, 2024		7,516,263	1,660,983	2,411,275	979,640	1,369,609	541,430	3,510,952	41,493	299,506
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances without Student Activity Funds - June 30, 2025		8,204,843	2,124,848	2,072,225	1,202,175	1,645,913	3,443,450	3,685,500	0	2,276,745
84											
85	Student Activity Fund Balance - July 1, 2024		287,683								
86	RECEIPTS/REVENUES - Student Activity Funds										
87	Total Student Activity Direct Receipts/Revenues	1799	297,954								
88	DISBURSEMENTS/EXPENDITURES - Student Activity Funds										
89	Total Student Activity Disbursements/Expenditures	1999	331,620								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(33,666)								
91	Student Activity Fund Balance - June 30, 2025		254,017								

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
Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1										
2										
92										
93										
94										
95										
96										
97										
98										
99										
100										
101										
102										
103										
104										
105										
106										
107										
108										
109										
110										
111										
112										
113										
114										
115										
116										
117										

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

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Act #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2											
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷										
6	Leasing Purposes Levy ⁸	1130	2,591,034	920,981	994,165	384,399	279,126		29,779	12,124	138,556
7	Special Education Purposes Levy	1140		54,746							
8	FICA/Medicare Only Purposes Levies	1150					398,740				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied By District		2,591,034	975,727	994,165	384,399	677,866	0	29,779	12,124	138,556
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210	15,795								
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes ⁹	1230	794,214								
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		810,009	0	0	0	0	0	0	0	0
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311	11,376								
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321									
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		11,376								

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Act #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
			(10)	(20)	(50)	(40)	(50)	(60)	(70)	(80)	(90)
2											
41	TRANSPORTATION FEES	1400									
42	Regular - Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	364,293	59,873	99,893	29,226	61,381	122,776	144,769	1,779	107,921
66	Gain or Loss on Sale of Investments	1520									
67	Unrealized Gain or Loss on Investments	1530									
68	Total Earnings on Investments		364,293	59,873	99,893	29,226	61,381	122,776	144,769	1,779	107,921
69	FOOD SERVICE	1600									
70	Sales to Pupils - Lunch	1611	252								
71	Sales to Pupils - Breakfast	1612									
72	Sales to Pupils - A la Carte	1613	88,729								
73	Sales to Pupils - Other (Describe & Itemize)	1614	3,457								
74	Sales to Adults	1620	4,526								
75	Other Food Service (Describe & Itemize)	1690	29,361								
76	Total Food Service		126,325								
77	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
78	Admissions - Athletic	1711	56,477								
79	Admissions - Other (Describe & Itemize)	1719									
80	Fees	1720	16,395								
81	Book Store Sales	1730									
82	Other District/School Activity Revenue (Describe & Itemize)	1790									
83	Student Activity Funds Revenues	1799	297,954								
84	Total District/School Activity Income (without Student Activity Funds)		71,872	0							
85	Total District/School Activity Income (with Student Activity Funds)		370,826								

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
1											
2											
86	TEXTBOOK INCOME	1800									
87	Rentals - Regular Textbooks	1811	22,100								
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		22,100								
97	OTHER REVENUE FROM LOCAL SOURCES	1900									
98	Rentals	1910									
99	Contributions and Donations from Private Sources	1920	115,171								
100	Impact Fees from Municipal or County Governments	1930									
101	Services Provided Other Districts	1940									
102	Refund of Prior Years' Expenditures	1950	834								
103	Payments of Surplus Money from TIF Districts	1960		435,459							
104	Drivers' Education Fees	1970	2,100								
105	Proceeds from Vendors' Contracts	1980									
106	School Facility Occupation Tax Proceeds	1983						949,011			
107	Payment from Other Districts	1991									
108	Sale of Vocational Projects	1992									
109	Other Local Fees (Describe & Itemize)	1993									
110	Other Local Revenue (Describe & Itemize)	1999	288,354	95,851							
111	Total Other Revenue from Local Sources		406,459	531,310	0	0	0	949,011	0	0	0
112	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	4,404,468	1,566,910	1,094,058	413,625	739,247	1,071,787	174,548	13,903	246,477
113	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	4,702,422								
114	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
115	Flow-through Revenue from State Sources	2100	20,372								
116	Flow-through Revenue from Federal Sources	2200	12,625								
117	Other Flow-through (Describe & Itemize)	2300									
118	Total Flow-through Receipts/Revenues from One District to Another District	2000	32,997	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 & 15)	3001	5,907,380	612,745							
122	Reorganization Incentives (Accounts 3005-3021)	3005			540,000						
123	General State Aid - Fast Growth District Grant	3030									
124	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
125	Total Unrestricted Grants-In-Aid		5,907,380	612,745	0	540,000	0	0	0	0	0

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

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
2	RESTRICTED GRANTS-IN-AID (\$100 - \$900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	139,109								
128	Special Education - Funding for Children Requiring Sp Ed Services	3105									
129	Special Education - Personnel	3110									
130	Special Education - Orphanage - Individual	3120	141,401								
131	Special Education - Orphanage - Summer Individual	3130									
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3199									
134	Total Special Education		280,510	0		0					
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200									
137	CTE - Secondary Program Improvement (CTEI)	3220									
138	CTE - WCEP	3225									
139	CTE - Agriculture Education	3235	12,628								
140	CTE - Instructor Practicum	3240									
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3299									
143	Total Career and Technical Education		12,628	0			0				
144	BILINGUAL EDUCATION										
145	Bilingual Ed - Downstate - 1PA and TBE	3305									
146	Bilingual Education Downstate - Transitional Bilingual Education	3310									
147	Total Bilingual Ed		0				0				
148	State Free Lunch & Breakfast	3360	11,109								
149	School Breakfast Initiative	3365									
150	Driver Education	3370	12,088								
151	Adult Ed (from ICCB)	3410									
152	Adult Ed - Other (Describe & Itemize)	3499									
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500				359,678					
155	Transportation - Special Education	3510				317,102					
156	Transportation - Other (Describe & Itemize)	3599									
157	Total Transportation		0	0		676,780	0				
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Truant Alternative/Optional Education	3695									
161	Early Childhood - Block Grant	3705	257,146								
162	Chicago General Education Block Grant	3766									
163	Chicago Educational Services Block Grant	3767									
164	School Safety & Educational Improvement Block Grant	3775									
165	Technology - Technology for Success	3780									
166	State Charter Schools	3815									
167	Extended Learning Opportunities - Summer Bridges	3825									
168	Infrastructure Improvements - Planning/Construction	3920		50,000							
169	School Infrastructure - Maintenance Projects	3925									
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	100,747								
171	Total Restricted Grants-in-Aid		674,228	50,000	0	676,780	0	0	0	0	0
172	Total Receipts from State Sources	3000	6,581,608	662,745	0	1,216,780	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
Description (Enter Whole Dollars)		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
1											
2											
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4099)										
176	Federal Impact Aid	4001									
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
178	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4099)										
180	Head Start	4045									
181	Construction Impact Aid	4050									
182	MAGNET	4050									
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0	0	0	0	0	0	0	0
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
186	TITLE V										
187	Title V - Innovation and Flexibility Formula	4100									
188	Title V - District Projects	4105									
189	Title V - Rural Education Initiative (REI)	4107	37,578								
190	Title V - Other (Describe & Itemize)	4199									
191	Total Title V		37,578	0		0	0				
192	FOOD SERVICE										
193	Breakfast Start-Up Expansion	4200									
194	National School Lunch Program	4210	487,310								
195	Special Milk Program	4215									
196	School Breakfast Program	4220	183,768								
197	Summer Food Service Program	4225									
198	Child and Adult Care Food Program	4226									
199	Fresh Fruits & Vegetables	4240									
200	Food Service - Other (Describe & Itemize)	4299									
201	Total Food Service		671,088				0				
202	TITLE I										
203	Title I - Low Income	4300									
204	Title I - Low Income - Neglected, Private	4305	762,877								
205	Title I - Migrant Education	4340									
206	Title I - Other (Describe & Itemize)	4399									
207	Total Title I		762,877	0		0	0				
208	TITLE IV										
209	Title IV - Student Support & Academic Enrichment Grant	4400	992								
210	Title IV - Part A - Student Support & Academic Enrichment Grants Title and Drug Free Schools	4415									
211	Title IV - 21st Century Comm Learning Centers	4421									
212	Title IV - Other (Describe & Itemize)	4499									
213	Total Title IV		992	0		0	0				
214	FEDERAL - SPECIAL EDUCATION										
215	Fed - Spec Education - Preschool Flow-Through	4600	9,625								
216	Fed - Spec Education - Preschool Discretionary	4605									
217	Fed - Spec Education - IDEA - Flow Through	4620	364,331								
218	Fed - Spec Education - IDEA - Room & Board	4625									
219	Fed - Spec Education - IDEA - Discretionary	4630									
220	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
221	Total Federal - Special Education		374,156	0		0	0				
222	CTE - PERKINS										
223	CTE - Perkins - Title III E - Tech Prep	4770									
224	CTE - Other (Describe & Itemize)	4799									
225	Total CTE - Perkins		0	0		0	0				

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

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
2											
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 1003a)	4855									
233	ARRA - IDEA - Part B - Preschool	4856									
234	ARRA - IDEA - Part B - Flow Through	4857									
235	ARRA - Title IID - Technology Formula	4860									
236	ARRA - Title IID - Technology Competitive	4861									
237	ARRA - McKinney - Vento Homeless Education	4862									
238	ARRA - Child Nutrition Equipment Assistance	4863									
239	Impact Aid Formula Grants	4864									
240	Impact Aid Competitive Grants	4865									
241	Qualified Zone Academy Bond Tax Credits	4866									
242	Qualified School Construction Bond Credits	4867									
243	Build America Bond Tax Credits	4868									
244	Build America Bond Interest Reimbursement	4869									
245	ARRA - General State Aid - Other Govt Services Stabilization	4870									
246	Other ARRA Funds - II	4871									
247	Other ARRA Funds - III	4872									
248	Other ARRA Funds - IV	4873									
249	Other ARRA Funds - V	4874									
250	ARRA - Early Childhood	4875									
251	Other ARRA Funds VII	4876									
252	Other ARRA Funds VIII	4877									
253	Other ARRA Funds IX	4878									
254	Other ARRA Funds X	4879									
255	Other ARRA Funds Ed Job Fund Program	4880									
256	Total Stimulus Programs		0	0	0	0	0	0	0	0	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	2,380								
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	31,802								
269	Medicaid Matching Funds - Fee for Service Program	4992	3,574								
270	Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)	4998	93,060								
271	Total Restricted Grants-in-Aid Received from the Federal Govt. thru the State		1,977,807	0	0	0	0	0	0	0	0
272	Total Receipts/Revenues from Federal Sources	4000	1,977,807	0	0	0	0	0	0	0	0
273	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		12,996,880	2,229,655	1,094,058	1,630,405	739,247	1,071,787	174,548	13,903	246,477
274	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		13,294,834	2,229,655	1,094,058	1,630,405	739,247	1,071,787	174,548	13,903	246,477

**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
	Description (Enter Whole Dollars)											
		Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	3,708,838	746,020	79,475	204,240		5,437			4,744,010	5,195,658
6	Tuition Payment to Charter Schools	1115									0	0
7	Pre-K Programs	1125	139,287	23,672	478						163,437	180,651
8	Special Education Programs (Functions 1200-1220)	1200	1,349,558	223,622	245,475	3,822					1,822,477	1,987,717
9	Special Education Programs Pre-K	1225	65,533	5,864		253					71,650	82,018
10	Remedial and Supplemental Programs K-12	1250	280,047	54,938	3,017	591					338,593	390,911
11	Remedial and Supplemental Programs Pre-K	1275									0	0
12	Adult/Continuing Education Programs	1300				137					137	137
13	CTE Programs	1400	308,227	72,981	46,541	15,419	167	11,190			454,525	402,183
14	Interscholastic Programs	1500	265,280	25,129		16,103	9,700	10,235			326,447	388,922
15	Summer School Programs	1600									0	0
16	Gifted Programs	1650									0	0
17	Driver's Education Programs	1700									0	0
18	Bilingual Programs	1800						2,279			2,279	2,280
19	Truant Alternative & Optional Programs	1900									0	0
20	Pre-K Programs - Private Tuition	1910									0	0
21	Regular K-12 Programs - Private Tuition	1911									0	0
22	Special Education Programs K-12 - Private Tuition	1912									0	0
23	Special Education Programs Pre-K - Tuition	1913									0	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	0
26	Adult/Continuing Education Programs - Private Tuition	1916									0	0
27	CTE Programs - Private Tuition	1917									0	0
28	Interscholastic Programs - Private Tuition	1918									0	0
29	Summer School Programs - Private Tuition	1919									0	0
30	Gifted Programs - Private Tuition	1920									0	0
31	Bilingual Programs - Private Tuition	1921									0	0
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922									331,620	331,620
33	Student Activity Fund Expenditures	1999									0	0
34	Total Instruction ¹⁰ (without Student Activity Funds)	1000	6,116,770	1,152,226	374,986	240,565	9,867	29,141	0	0	7,923,555	8,630,477
35	Total Instruction ¹⁰ (with Student Activity Funds)	1000	6,116,770	1,152,226	374,986	240,565	9,867	360,761	0	0	8,255,175	8,630,477
36	SUPPORT SERVICES (ED)	2000										
37	SUPPORT SERVICES - PUPILS											
38	Attendance & Social Work Services	2110									0	0
39	Guidance Services	2120	111,422	31,351		988					143,761	146,140
40	Health Services	2130	67,831	9,059	95	1,956					78,941	87,264
41	Psychological Services	2140									0	0
42	Speech Pathology & Audiology Services	2150				82					82	0
43	Other Support Services - Pupils (Describe & Itemize)	2190	5,125	119							5,326	6,037
44	Total Support Services - Pupils	2100	184,378	40,529	95	3,026	0	0	0	0	228,028	239,441
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46	Improvement of Instruction Services	2210	18,857	32,963	197,491	4,969					254,280	322,272
47	Educational Media Services	2220				8,489					8,489	9,146
48	Assessment & Testing	2230			27,215						27,215	22,715
49	Total Support Services - Instructional Staff	2200	18,857	32,963	224,706	13,458	0	0	0	0	289,984	354,133
50	SUPPORT SERVICES - GENERAL ADMINISTRATION											
51	Board of Education Services	2310	21,555	17,276	151,949	3,829		12,752			207,361	226,576
52	Executive Administration Services	2320	291,269	61,198	9,399	15,386		17,871			395,123	400,069
53	Special Area Administration Services	2330									0	0
54	Tort Immunity Services	2361,									0	0
55	Total Support Services - General Administration	2300	312,824	78,474	161,348	19,215	0	30,623	0	0	602,484	626,645

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

1	2	A	B	C	D	E	F	G	H	I	J	K	L
		Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
56		SUPPORT SERVICES - SCHOOL ADMINISTRATION											
57		Office of the Principal Services	2410	648,104	182,814	38,401	16,469		2,588			888,376	893,031
58		Other Support Services - School Admin (Describe & Itemize)	2490									0	0
59		Total Support Services - School Administration	2400	648,104	182,814	38,401	16,469	0	2,588	0	0	888,376	893,031
60		SUPPORT SERVICES - BUSINESS											
61		Direction of Business Support Services	2510									0	0
62		Fiscal Services	2520									0	0
63		Operation & Maintenance of Plant Services	2540					2,500				2,500	5,750
64		Pupil Transportation Services	2550			62,762						62,762	77,593
65		Food Services	2560	433,023	53,408	27,024	391,819					905,274	939,334
66		Internal Services	2570									0	0
67		Total Support Services - Business	2500	433,023	53,408	89,786	391,819	2,500	0	0	0	970,536	1,022,677
68		SUPPORT SERVICES - CENTRAL											
69		Direction of Central Support Services	2610									0	0
70		Planning, Research, Development, & Evaluation Services	2620			1,215						1,215	1,215
71		Information Services	2630									0	0
72		Staff Services	2640			7,861	6,803					14,664	7,861
73		Data Processing Services	2650	115,152	24,305	1,290	122,853					263,600	282,702
74		Total Support Services - Central	2600	115,152	24,305	10,366	129,656	0	0	0	0	279,479	291,778
75		Other Support Services (Describe & Itemize)	2900									2,750	2,750
76		Total Support Services	2000	1,712,338	412,493	524,702	573,643	2,500	33,211	0	0	3,258,887	3,430,455
77		COMMUNITY SERVICES (ED)	3000	10,000	848	29,656	1,000					41,504	47,810
78		PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
79		PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
80		Payments for Regular Programs	4110			436,163						436,163	445,789
81		Payments for Special Education Programs	4120			36,058						36,058	126,580
82		Payments for Adult/Continuing Education Programs	4130									0	0
83		Payments for CTE Programs	4140									0	0
84		Payments for Community College Programs	4170									0	0
85		Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
86		Total Payments to Other Govt Units (In-State)	4100			472,221			0			472,221	572,369
87		Payments for Regular Programs - Tuition	4210									0	0
88		Payments for Special Education Programs - Tuition	4220						572,133			572,133	700,000
89		Payments for Adult/Continuing Education Programs - Tuition	4230									0	40,000
90		Payments for CTE Programs - Tuition	4240						40,000			40,000	0
91		Payments for Community College Programs - Tuition	4270									0	0
92		Payments for Other Programs - Tuition	4280									0	0
93		Other Payments to In-State Govt Units	4290									0	0
94		Total Payments to Other Govt Units - Tuition (In State)	4200						612,133			612,133	740,000
95		Payments for Regular Programs - Transfers	4310									0	0
96		Payments for Special Education Programs - Transfers	4320									0	0
97		Payments for Adult/Continuing Ed Programs-Transfers	4330									0	0
98		Payments for CTE Programs - Transfers	4340									0	0
99		Payments for Community College Program - Transfers	4370									0	0
100		Payments for Other Programs - Transfers	4380									0	0
101		Other Payments to In-State Govt Units - Transfers	4390									0	0
102		Total Payments to Other Govt Units - Transfers (In-State)	4300			0			0			0	0
103		Payments to Other Govt Units (Out-of-State)	4400									0	0
104		Total Payments to Other Govt Units	4000			472,221			612,133			1,084,354	1,312,369
105		DEBT SERVICES (ED)	5000										

**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
	Description (Enter Whole Dollars)	Funct #	Salaries (100)	Employee Benefits (200)	Purchased Services (300)	Supplies & Materials (400)	Capital Outlay (500)	Other Objects (600)	Non-Capitalized Equipment (700)	Termination Benefits (800)	Total (900)	Budget
1												
2												
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
107	Tax Anticipation Warrants	5110										0
108	Tax Anticipation Notes	5120										0
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										0
110	State Aid Anticipation Certificates	5140										0
111	Other Interest on Short-Term Debt	5150										0
112	Total Interest on Short-Term Debt	5100						0				0
113	Debt Services - Interest on Long-Term Debt	5200										0
114	Total Debt Services	5000						0				0
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										10,000
116	Total Direct Disbursements/Expenditures (without Student Activity Funds)		7,839,108	1,565,567	1,401,565	815,208	12,367	674,485	0	0	12,308,300	13,431,111
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		7,839,108	1,565,567	1,401,565	815,208	12,367	1,006,105	0	0	12,639,920	13,431,111
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										688,580	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										654,914	
120												
121	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
122	SUPPORT SERVICES (O&M)	2000										
123	SUPPORT SERVICES - PUPILS											
124	Other Support Services - Pupils (Funct. 2190 Describe & Itemize)	2100									0	0
125	SUPPORT SERVICES - BUSINESS											
126	Direction of Business Support Services	2510									0	0
127	Facilities Acquisition & Construction Services	2530					46,234				46,234	106,235
128	Operation & Maintenance of Plant Services	2540	668,606	103,907	510,307	415,836	5,900	15,000			1,719,556	1,900,676
129	Pupil Transportation Services	2550									0	0
130	Food Services	2560									0	0
131	Total Support Services - Business	2500	668,606	103,907	510,307	415,836	52,134	15,000	0	0	1,785,790	2,006,911
132	Other Support Services (Describe & Itemize)	2900									0	5,000
133	Total Support Services	2000	668,606	103,907	510,307	415,836	52,134	15,000	0	0	1,765,790	2,011,911
134	COMMUNITY SERVICES (O&M)	3000									0	0
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
137	Payments for Regular Programs	4110									0	0
138	Payments for Special Education Programs	4120									0	0
139	Payments for CTE Programs	4140									0	0
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
141	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
142	Payments to Other Govt. Units (Out of State)	4400									0	0
143	Total Payments to Other Govt. Units	4000			0			0			0	0
144	DEBT SERVICES (O&M)	5000										
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
146	Tax Anticipation Warrants	5110									0	0
147	Tax Anticipation Notes	5120									0	0
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
149	State Aid Anticipation Certificates	5140									0	0
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0	0
153	Total Debt Services	5000						0			0	0
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										5,000
155	Total Direct Disbursements/Expenditures		668,606	103,907	510,307	415,836	52,134	15,000	0	0	1,765,790	2,016,911
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/Expenditures										463,865	

**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
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
1												
2												
157												
158	30 - DEBT SERVICES (DS)											
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
161	Payments for Regular Programs	4110									0	0
162	Payments for Special Education Programs	4120									0	0
163	Other Payments to In-State Govt Units (Describe & Itemize)	4130									0	0
164	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
165	DEBT SERVICES (DS)	5000										
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110									0	0
168	Tax Anticipation Notes	5120									0	0
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
170	State Aid Anticipation Certificates	5140									0	0
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200										
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300						789,997			789,997	764,735
	(Lease/Purchase Principal Retired) ¹¹											
174	DEBT SERVICES - OTHER (Describe & Itemize)	5400				2,156		2,371,852			2,371,852	1,056,775
175	Total Debt Services	5000				2,156		3,161,849			3,164,005	751,454
176		6000				2,156		3,161,849			3,164,005	2,572,964
177	PROVISION FOR CONTINGENCIES (DS)											
178	Total Disbursements/ Expenditures					2,156		3,161,849			3,164,005	0
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(2,069,947)	2,572,964
180												
181	40 - TRANSPORTATION FUND (TR)											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	0
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550	5,875	769	1,207,700	107,495	86,031				1,407,870	1,596,049
187	Other Support Services (Describe & Itemize)	2900									0	0
188	Total Support Services	2000	5,875	769	1,207,700	107,495	86,031	0	0	0	1,407,870	1,596,049
189	COMMUNITY SERVICES (TR)	3000									0	0
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110									0	0
193	Payments for Special Education Programs	4120									0	0
194	Payments for Adult/Continuing Education Programs	4130									0	0
195	Payments for CTE Programs	4140									0	0
196	Payments for Community College Programs	4170									0	0
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
198	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400										
200	Total Payments to Other Govt Units	4000			0			0			0	0
201	DEBT SERVICES (TR)	5000										
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110									0	0
204	Tax Anticipation Notes	5120									0	0
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
206	State Aid Anticipation Certificates	5140									0	0
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Func #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
2												
210	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) 11	5300										0
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400										0
212	Total Debt Services	5000						0				0
213	PROVISION FOR CONTINGENCIES (TR)	6000										0
214	Total Disbursements/Expenditures		5,875	769	1,207,700	107,495	86,031	0	0	0	1,407,870	1,596,049
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										222,535	
216												
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		53,584							53,584	59,018
220	Pre-K Programs	1125		8,769							8,769	8,372
221	Special Education Programs (Functions 1200-1220)	1200		112,087							112,087	116,992
222	Special Education Programs - Pre-K	1225		3,604							3,604	4,021
223	Remedial and Supplemental Programs - K-12	1250		23,734							23,734	26,623
224	Remedial and Supplemental Programs - Pre-K	1275									0	0
225	Adult/Continuing Education Programs	1300									0	0
226	CTE Programs	1400		4,083							4,083	3,607
227	Interscholastic Programs	1500		10,829							10,829	11,145
228	Summer School Programs	1600									0	0
229	Gifted Programs	1650									0	0
230	Driver's Education Programs	1700									0	0
231	Bilingual Programs	1800									0	0
232	Truants' Alternative & Optional Programs	1900									0	0
233	Total Instruction	1000		216,690							216,690	229,178
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS										0	0
236	Attendance & Social Work Services	2110									6,309	6,300
237	Guidance Services	2120		6,309							8,912	8,254
238	Health Services	2130		8,912							0	0
239	Psychological Services	2140									0	0
240	Speech Pathology & Audiology Services	2150		574							574	562
241	Other Support Services - Pupils (Describe & Itemize)	2190		15,795							15,795	15,116
242	Total Support Services - Pupils	2100										
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210		297							297	485
245	Educational Media Services	2220									0	0
246	Assessment & Testing	2230									0	0
247	Total Support Services - Instructional Staff	2200		297							297	485
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310									2,621	3,306
250	Executive Administration Services	2320		26,448							26,448	24,755
251	Special Area Administration Services	2330									0	0
252	Claims Paid from Self Insurance Fund	2361									0	0
253	Risk Management and Claims Services Payments	2365									0	0
254	Total Support Services - General Administration	2300		29,069							29,069	28,061
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410									29,130	31,713
257	Other Support Services - School Administration (Describe & Itemize)	2490		29,130							0	0
258	Total Support Services - School Administration	2400		29,130							29,130	31,713

**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
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
1												
2												
259	SUPPORT SERVICES - BUSINESS											
260	Direction of Business Support Services	2510									0	0
261	Fiscal Services	2520									0	0
262	Facilities Acquisition & Construction Services	2530									0	0
263	Operation & Maintenance of Plant Services	2540		93,902							93,902	91,466
264	Pupil Transportation Services	2550		89							89	81
265	Food Services	2560		61,077							61,077	56,677
266	Internal Services	2570									0	0
267	Total Support Services - Business	2500		155,068							155,068	148,224
268	SUPPORT SERVICES - CENTRAL											
269	Direction of Central Support Services	2610									0	0
270	Planning, Research, Development, & Evaluation Services	2620									0	0
271	Information Services	2630									0	0
272	Staff Services	2640									0	0
273	Data Processing Services	2660		16,128							16,128	17,209
274	Total Support Services - Central	2600		16,128							16,128	17,209
275	Other Support Services (Describe & Itemize)	2900									0	0
276	Total Support Services	2000		245,487							245,487	240,808
277	COMMUNITY SERVICES (MR/SS)	3000		766							766	783
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
279	Payments for Regular Programs	4110									0	0
280	Payments for Special Education Programs	4120									0	0
281	Payments for CTE Programs	4140									0	0
282	Total Payments to Other Govt Units	4000		0							0	0
283	DEBT SERVICES (MR/SS)	5000										
284	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
285	Tax Anticipation Warrants	5110									0	0
286	Tax Anticipation Notes	5120									0	0
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
288	State Aid Anticipation Certificates	5140									0	0
289	Other (Describe & Itemize)	5150									0	0
290	Total Debt Services - Interest	5000						0			0	0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000									0	0
292	Total Disbursements/Expenditures			462,943				0			462,943	470,769
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										276,304	
294												
295	60 - CAPITAL PROJECTS (CP)											
296	SUPPORT SERVICES (CP)	2000										
297	SUPPORT SERVICES - BUSINESS											
298	Facilities Acquisition and Construction Services	2530			2,197,025						2,197,025	4,760,389
299	Other Support Services (Describe & Itemize)	2900						3,413,148			3,413,148	0
300	Total Support Services	2000	0	0	2,197,025	0	0	3,413,148	0	0	5,610,173	4,760,389
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
302	PAYMENTS TO OTHER GOVT UNITS (In-State)											
303	Payments to Regular Programs (In-State)	4110									0	0
304	Payments for Special Education Programs	4120									0	0
305	Payments for CTE Programs	4140									0	0
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
307	Total Payments to Other Govt Units	4000			0			0			0	0
308	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										
309	Total Disbursements/Expenditures		0	0	2,197,025	0	0	3,413,148	0	0	5,610,173	4,760,389
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(4,538,386)	
311												

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

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	Salaries (100)	Employee Benefits (200)	Purchased Services (300)	Supplies & Materials (400)	Capital Outlay (500)	Other Objects (600)	Non-Capitalized Equipment (700)	Termination Benefits (800)	Total (900)	Budget
2	70 - WORKING CASH (WC)											
312												
313												
314	80 - TORT FUND (TF)											
315	INSTRUCTION (TF)	1000										
316	Regular Programs	1100									0	0
317	Tuition Payment to Charter Schools	1115									0	0
318	Pre-K Programs	1125									0	0
319	Special Education Programs (Functions 1200 - 1220)	1200									0	0
320	Special Education Programs Pre-K	1225									0	0
321	Remedial and Supplemental Programs K-12	1250									0	0
322	Remedial and Supplemental Programs Pre-K	1275									0	0
323	Adult/Continuing Education Programs	1300									0	0
324	CTE Programs	1400									0	0
325	Interscholastic Programs	1500									0	0
326	Summer School Programs	1600									0	0
327	Gifted Programs	1650									0	0
328	Driver's Education Programs	1700									0	0
329	Bilingual Programs	1800									0	0
330	Truant Alternative & Optional Programs	1900									0	0
331	Pre-K Programs - Private Tuition	1910									0	0
332	Regular K-12 Programs Private Tuition	1911									0	0
333	Special Education Programs K-12 Private Tuition	1912									0	0
334	Special Education Programs Pre-K Tuition	1913									0	0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0	0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	0
337	Adult/Continuing Education Programs Private Tuition	1916									0	0
338	CTE Programs Private Tuition	1917									0	0
339	Interscholastic Programs Private Tuition	1918									0	0
340	Summer School Programs Private Tuition	1919									0	0
341	Gifted Programs Private Tuition	1920									0	0
342	Bilingual Programs Private Tuition	1921									0	0
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0	0
344	Total Instruction ¹⁴	1000	0	0	0	0	0	0	0	0	0	0
345	SUPPORT SERVICES (TF)	2000										
346	Support Services - Pupil	2100										
347	Attendance & Social Work Services	2110			5,200						5,200	5,200
348	Guidance Services	2120									0	0
349	Health Services	2130			130						130	0
350	Psychological Services	2140									0	0
351	Speech Pathology & Audiology Services	2150									0	0
352	Other Support Services - Pupils (Describe & Itemize)	2190									0	0
353	Total Support Services - Pupil	2100	0	0	5,330	0	0	0	0	0	5,330	5,200
354	Support Services - Instructional Staff	2200										
355	Improvement of Instruction Services	2210									0	0
356	Educational Media Services	2220									0	0
357	Assessment & Testing	2230									0	0
358	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0	0
359	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
360	Board of Education Services	2310									0	0
361	Executive Administration Services	2320									0	0
362	Special Area Administration Services	2330									0	0
363	Claims Paid from Self Insurance Fund	2361			50,066						50,066	50,207
364	Risk Management and Claims Services Payments	2365									0	0
365	Total Support Services - General Administration	2300	0	0	50,066	0	0	0	0	0	50,066	50,207
366	Support Services - School Administration	2400										
367	Office of the Principal Services	2410									0	0
368	Other Support Services - School Administration (Describe & Itemize)	2490									0	0
369	Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0	0

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2			Salaries	Employees Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
370	Support Services - Business	2500										
371	Direction of Business Support Services	2510									0	0
372	Fiscal Services	2520									0	0
373	Facilities Acquisition and Construction Services	2530									0	0
374	Operation & Maintenance of Plant Services	2540									0	0
375	Pupil Transportation Services	2550									0	0
376	Food Services	2560									0	0
377	Internal Services	2570									0	0
378	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
379	Support Services - Central	2600										
380	Direction of Central Support Services	2610									0	0
381	Planning, Research, Development & Evaluation Services	2620									0	0
382	Information Services	2630									0	0
383	Staff Services	2640									0	0
384	Data Processing Services	2660									0	0
385	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
386	Other Support Services (Describe & Itemize)	2900									0	0
387	Total Support Services	2000	0	0	55,396	0	0	0	0	0	55,396	55,407
388	COMMUNITY SERVICES (TF)	3000									0	0
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
390	Payments to Other Dist & Govt Units (In-State)											
391	Payments for Regular Programs	4110									0	0
392	Payments for Special Education Programs	4120									0	0
393	Payments for Adult/Continuing Education Programs	4130									0	0
394	Payments for CTE Programs	4140									0	0
395	Payments for Community College Programs	4170									0	0
396	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	0
397	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0	0
398	Payments for Regular Programs - Tuition	4210									0	0
399	Payments for Special Education Programs - Tuition	4220									0	0
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0	0
401	Payments for CTE Programs - Tuition	4240									0	0
402	Payments for Community College Programs - Tuition	4270									0	0
403	Payments for Other Programs - Tuition	4280									0	0
404	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0	0
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0	0
406	Payments for Regular Programs - Transfers	4310									0	0
407	Payments for Special Education Programs - Transfers	4320									0	0
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	0
409	Payments for CTE Programs - Transfers	4340									0	0
410	Payments for Community College Program - Transfers	4370									0	0
411	Payments for Other Programs - Transfers	4380									0	0
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0	0
413	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0	0
414	Payments to Other Dist & Govt Units (Out of State)	4400									0	0
415	Total Payments to Other Dist & Govt Units	4000			0			0			0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
416	DEBT SERVICES (TF)	5000										
417	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
418	Tax Anticipation Warrants	5110									0	0
419	Tax Anticipation Notes	5120									0	0
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
421	State Aid Anticipation Certificates	5140									0	0
422	Other Interest or Short-Term Debt	5150									0	0
423	Total Debt Services - Interest on Short-Term Debt	5100						0			0	0
424	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	0
425	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300									0	0
426	(Lease/Purchase Principal Retired) ¹¹	5400									0	0
427	DEBT SERVICES - OTHER (Describe & Itemize)	5000						0			0	0
428	Total Debt Services	6000										
429	PROVISIONS FOR CONTINGENCIES (TF)											
430	Total Disbursements/Expenditures		0	0	55,396	0	0	0	0	0	55,396	55,407
431	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(41,493)	
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	4,697,502
436	Operation & Maintenance of Plant Services	2540			3,616,968						3,616,968	0
437	Total Support Services - Business	2500	0	0	3,616,968	0	0	0	0	0	3,616,968	4,697,502
438	Other Support Services (Describe & Itemize)	2900									0	0
439	Total Support Services	2000	0	0	3,616,968	0	0	0	0	0	3,616,968	4,697,502
440	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
441	Payments to Regular Programs	4110									0	0
442	Payments to Special Education Programs	4120									0	0
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
444	Total Payments to Other Govt Units	4000						0			0	0
445	DEBT SERVICES (FP&S)	5000										
446	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
447	Tax Anticipation Warrants	5110									0	0
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
449	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	0
451	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0	0
452	Total Debt Service	5000						0			0	0
453	PROVISION FOR CONTINGENCIES (FP&S)	6000										
454	Total Disbursements/Expenditures		0	0	3,616,968	0	0	0	0	0	3,616,968	4,697,502
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(3,370,491)	

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-24 thru 6-30-25 (from 2023 Levy & Prior Levies) *	Taxes Received (from the 2024 Levy)	Taxes Received (from 2023 & Prior Levies)	Total Estimated Taxes (from the 2024 Levy)	Estimated Taxes Due (from the 2024 Levy)
3				(Column B - C)		(Column E - C)
4	Educational	2,591,034		2,591,034	2,920,775	2,920,775
5	Operations & Maintenance	920,981		920,981	1,131,732	1,131,732
6	Debt Services **	994,165		994,165	998,777	998,777
7	Transportation	384,399		384,399	401,931	401,931
8	Municipal Retirement	279,126		279,126	0	0
9	Capital Improvements	0		0	0	0
10	Working Cash	29,779		29,779	31,145	31,145
11	Tort Immunity	12,124		12,124	12,690	12,690
12	Fire Prevention & Safety	138,556		138,556	144,469	144,469
13	Leasing Levy	0		0	0	0
14	Special Education	54,746		54,746	57,251	57,251
15	Area Vocational Construction	0		0	0	0
16	Social Security/Medicare Only	398,740		398,740	0	0
17	Summer School	0		0	0	0
18	Other (Describe & Itemize)	0		0	0	0
19	Totals	5,803,650	0	5,803,650	5,698,770	5,698,770
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).					

Print Date: 12/11/2025
afr-25-form - Sparta CUSD 140

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
SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES										
1										
2	Description (Enter Whole Dollars)									
3	Cash Basis Fund Balance as of July 1, 2024									
4	RECEIPTS:									
5	Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100, 80	12,124							
6	Earnings on Investments	10, 20, 40, 50 or 60-1500, 80	1,779							
7	Drivers' Education Fees	10-1970								
8	School Facility Occupation Tax Proceeds	30 or 60-1983								
9	Driver Education	10 or 20-3370								
10	Other Receipts (Describe & Itemize)	--	0							
11	Sale of Bonds	10, 20, 40 or 60-7200								
12	Total Receipts		13,903	54,746	0	0	0	0	0	0
13	DISBURSEMENTS:									
14	Instruction	10 or 50-1000								
15	Facilities Acquisition & Construction Services	20 or 60-2530		54,746						
16	Tort Immunity Services	80	55,396							
17	DEBT SERVICE:									
18	Debt Services - Interest on Long-Term Debt	30-5200								
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)	30-5300								
20	Debt Services Other (Describe & Itemize)	30-5400								
21	Total Debt Services								0	
22	Other Disbursements (Describe & Itemize)	--								
23	Total Disbursements		55,396	54,746	0	0	0	0	0	0
24	Ending Cash Basis Fund Balance as of June 30, 2025		(41,493)	0	0	0	0	0	0	0
25	Reserved Cash Balance	714								
26	Unreserved Cash Balance	730	(41,493)	0	0	0	0	0	0	0
SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a										
28										
29	Yes ☒ No ☐	Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103? If yes, list in the aggregate the following:								
30			Total Claims Payments:	55,396						
31			Total Reserve Remaining:	(41,493)						
32										
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		55,396							
37	Unemployment Insurance Act		0							
38	Insurance (Regular or Self-Insurance)		0							
39	Risk Management and Claims Service		0							
40	Judgments/Settlements		0							
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction		0							
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)		0							
43	Legal Services		0							
44	Principal and Interest on Tort Bonds		0							
45	Other - Explain on Itemization 44 tab		0							
46	Total		0							
47	G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0		OK							
49	^a Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.									
50	^b 55 ILCS 5/5-1006.7									

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

1

2

3

4

5

6

7

CARES, CRRSA, and ARP SCHEDULE - FY 2025

Please read schedule instructions before completing.

Did the school district/joint agreement receive/expense CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2025

Yes

No

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

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

Part 1: CARES, CRRSA, and ARP REVENUE

Revenue Section A

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

10	11	12	13	14	15	16	17	18	19	20	21
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	Total
ESER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODE: E2, F6, G6, PM, CP, D2, HT, ST, D4)	4998										0
ESER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, C3, D3, E3, ES, PM, S3, PA, LS, 25, 35, 45, 55, 65, 75)	4998	93,060									93,060
GEER I (only) (CRRSA) (FRIS SUBPROGRAM CODE: G0, RC, JK, JE)	4998										0
ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, BI, PS, CE)	4998										0
ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, BI, PS, CE)	4998										0
CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)	4998										0
Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Total Revenue Section A		93,060	0				0			0	93,060

Revenue Section B

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

25	26	27	28	29	30	31	32	33	34	35	36
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	Total
ESER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODE: E2, F6, G6, PM, CP, D2, HT, ST, D4)	4998										0
ESER III (only) (ARP) (FRIS SUBPROGRAM CODE: G0, RC, JK, JE)	4998										0
GEER I (only) (CRRSA) (FRIS SUBPROGRAM CODE: E3, C3, D3, E3, ES, PM, S3, PA, LS, 25, 35, 45, 55, 65, 75)	4998										0
ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, BI, PS, CE)	4998										0
ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, BI, PS, CE)	4998										0
CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)	4998										0
Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
(Remaining) Other Federal Revenues in Revenue Act 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998										0
Total Revenue Section B		0	0	0	0	0	0			0	0

Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue

37	38	39	40	41	42
Total Other Federal Revenue (Section A plus Section B)	4998	93,060	0	0	93,060
Total Other Federal Revenue from Revenue Tab	4998	93,060	0	0	93,060
Difference (must equal 0)					
Error must be corrected before submitting to ISBE					

FILED\CLIENTS\PARTA SCHOOL DISTRICT\2025\AFR\49-25 form - Sparta CUSD 140, 12/11/2025

CARES, CRRSA, ARP Schedule

Part 2: CARES, CRRSA, and ARP EXPENDITURES

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

A										
B										
C										
D										
E										
F										
G										
H										
I										
J										
K										
L										
DISBURSEMENTS										
ESSER II EXPENDITURES (CRRSA)										
FUNCTION										
1. List the total expenditures for the Functions 1000 and 2000 below										
INSTRUCTION Total Expenditures										
SUPPORT SERVICES Total Expenditures										
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
Facilities Acquisition and Construction Services (Total)										
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)										
FOOD SERVICES (Total)										
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)										
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)										
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total Technology included in all Expenditure Functions)										
Expenditure Section C:										
GEER I EXPENDITURES (CARES)										
FUNCTION										
1. List the total expenditures for the Functions 1000 and 2000 below										
INSTRUCTION Total Expenditures										
SUPPORT SERVICES Total Expenditures										
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
Facilities Acquisition and Construction Services (Total)										
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)										
FOOD SERVICES (Total)										
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)										
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)										
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total Technology included in all Expenditure Functions)										

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

	A	B	C	D	E	F	G	H	I	J	K	L
99	Expenditure Section D:											
100	GEER II EXPENDITURES (CRRSA)											
101												
102												
103	FUNCTION											
104	1. List the total expenditures for the Functions 1000 and 2000 below											
105	INSTRUCTION Total Expenditures 1000											
106	SUPPORT SERVICES Total Expenditures 2000											
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											
110	OPERATION & MAINTENANCE OF PLANT SERVICES (Total) 2540											
111	FOOD SERVICES (Total) 2560											
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											
115	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000) 2000											
116	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) Total Technology											
117												
118	Expenditure Section E:											
119	ESSER III EXPENDITURES (ARP)											
120												
121	FUNCTION											
122	1. List the total expenditures for the Functions 1000 and 2000 below											
123	INSTRUCTION Total Expenditures 1000											
124	SUPPORT SERVICES Total Expenditures 2000											
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											
128	OPERATION & MAINTENANCE OF PLANT SERVICES (Total) 2540											
129	FOOD SERVICES (Total) 2560											
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											
133	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000) 2000											
134	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) Total Technology											

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Expenditure Section F:											
135	CRRSA Child Nutrition (CRRSA)											
136	FUNCTION											
137	1. List the total expenditures for the Functions 1000 and 2000 below											
138	DISBURSEMENTS											
139				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
140				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
141	INSTRUCTION Total Expenditures	1000										0
142	SUPPORT SERVICES Total Expenditures	2000										0
143	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
144	Facilities Acquisition and Construction Services (Total)	2530										0
145	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
146	FOOD SERVICES (Total)	2560										0
147												
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 Functions)	Total Technology				0	0	0		0		0
153	Expenditure Section G:											
154	ARP Child Nutrition (ARP)											
155	FUNCTION											
156	1. List the total expenditures for the Functions 1000 and 2000 below											
157	DISBURSEMENTS											
158				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
159	INSTRUCTION Total Expenditures	1000										0
160	SUPPORT SERVICES Total Expenditures	2000										0
161	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
162	Facilities Acquisition and Construction Services (Total)	2530										0
163	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
164	FOOD SERVICES (Total)	2560										0
165												
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 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	Expenditure Section H:											
172	ARP IDEA (ARP)											
173												
174												
175	FUNCTION											
176	1. List the total expenditures for the Functions 1000 and 2000 below											
177	INSTRUCTION Total Expenditures 1000											
178	SUPPORT SERVICES Total Expenditures 2000											
179												
180	2. List the specific expenditures in Functions: 2530, 2540, & 2550 below (these expenditures are also included in Function 2000 above)											
181	Facilities Acquisition and Construction Services (Total) 2530											
182	OPERATION & MAINTENANCE OF PLANT SERVICES (Total) 2540											
183	FOOD SERVICES (Total) 2550											
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											
187	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000) 2000											
188	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total Technology included in all Expenditure Functions) Total Technology											
189												
190	Expenditure Section I:											
191	ARP Homeless I (ARP)											
192												
193	FUNCTION											
194	1. List the total expenditures for the Functions 1000 and 2000 below											
195	INSTRUCTION Total Expenditures 1000											
196	SUPPORT SERVICES Total Expenditures 2000											
197												
198	2. List the specific expenditures in Functions: 2530, 2540, & 2550 below (these expenditures are also included in Function 2000 above)											
199	Facilities Acquisition and Construction Services (Total) 2530											
200	OPERATION & MAINTENANCE OF PLANT SERVICES (Total) 2540											
201	FOOD SERVICES (Total) 2550											
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											
205	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000) 2000											
206	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total Technology included in all Expenditure Functions) Total Technology											

	(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
176									0
177									0
178									0
179									0
180									0
181									0
182									0
183									0
184									0
185									0
186									0
187									0
188	0	0	0	0	0		0		0
189									
190									
191									
192									
193									
194									
195									0
196									0
197									
198									
199									0
200									0
201									0
202									
203									
204									0
205									0
206	0	0	0	0	0		0		0

	(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
194									
195									
196									
197									
198									
199									
200									
201									
202									
203									
204									
205									
206			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
	Expenditure Section J:											
207	CURES (Coronavirus State and Local Fiscal Recovery Funds)											
208	FUNCTION											
209	1. List the total expenditures for the Functions 1000 and 2000 below											
210	213 INSTRUCTION Total Expenditures	1000										
211	214 SUPPORT SERVICES Total Expenditures	2000										
212	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
213	216 Facilities Acquisition and Construction Services (Total)	2530										
214	218 OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										
215	219 FOOD SERVICES (Total)	2560										
216	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
217	221 TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										
218	222 TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										
219	223 TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total Technology Functions)											
220	Expenditure Section K:											
221	Other CARES Act Expenditures (not accounted for above)											
222	FUNCTION											
223	1. List the total expenditures for the Functions 1000 and 2000 below											
224	230 INSTRUCTION Total Expenditures	1000										
225	231 SUPPORT SERVICES Total Expenditures	2000										
226	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
227	234 Facilities Acquisition and Construction Services (Total)	2530										
228	235 OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										
229	237 FOOD SERVICES (Total)	2560										
230	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
231	239 TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										
232	240 TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										
233	241 TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total Technology Functions)											
234												
235												
236												
237												
238												
239												
240												
241												
242												

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

	A	B	C	D	E	F	G	H	I	J	K	L
243	Expenditure Section L:											
244	Other CRRSA Expenditures (not accounted for above)											
245				(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
246												
247												
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 Functions)	Total Technology										0
261												
262	Expenditure Section M:											
263	Other ARP Expenditures (not accounted for above)											
264												
265												
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 Functions)	Total Technology										0
279												
280	Expenditure Section N:											
281	TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
282				(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
283												
284												
285	INSTRUCTION	1000										0
286	SUPPORT SERVICES	2000										0
287	Facilities Acquisition and Construction Services (Total)	2530										0
288	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
289	FOOD SERVICES (Total)	2560										0
290	TOTAL EXPENDITURES											0
291												
292	Expenditure Section O:											
293	TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
294				(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
295												
296												
297	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total Technology Expenditures)	Total Technology										0

	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
2												
3	Works of Art & Historical Treasures	210				0					0	0
4	Land	220										
5	Non-Depreciable Land	221	233,433			233,433						233,433
6	Depreciable Land	222				0	50				0	0
7	Buildings	230										
8	Permanent Buildings	231	31,867,466	68,347		31,935,813	50	14,616,034	775,263		15,391,297	16,544,516
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	1,290,178	72,155		1,362,333	20	730,982	43,480		774,462	587,871
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	3,158,792			3,158,792	10	3,025,484	32,203		3,057,687	101,105
13	5 Yr Schedule	252	543,991	91,931		635,922	5	288,075	109,216		397,291	238,631
14	3 Yr Schedule	253				0	3				0	0
15	Construction in Progress	260	7,583,962	6,136,509		13,720,471	-					13,720,471
16	Total Capital Assets	200	44,677,822	6,368,942	0	51,046,764	10	18,660,575	960,162	0	19,620,737	31,426,027
17	Non-Capitalized Equipment	700				0			960,162			
18	Allowable Depreciation											

	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2024 - 2025)						
2	This schedule is completed for school districts only.						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE	Amount			
6	OPERATING EXPENSE PER PUPIL						
7	EXPENDITURES:						
8	ED	Expenditures 16-24, L116	Total Expenditures	\$	12,308,300		
9	O&M	Expenditures 16-24, L155	Total Expenditures		1,765,790		
10	DS	Expenditures 16-24, L178	Total Expenditures		3,164,005		
11	TR	Expenditures 16-24, L214	Total Expenditures		1,407,870		
12	MR/SS	Expenditures 16-24, L292	Total Expenditures		462,943		
13	TORT	Expenditures 16-24, L429	Total Expenditures		55,396		
14	Total Expenditures				\$	19,164,304	
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:						
18	TR	Revenues 10-15, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)	\$	0		
19	TR	Revenues 10-15, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)		0		
20	TR	Revenues 10-15, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)		0		
21	TR	Revenues 10-15, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)		0		
22	TR	Revenues 10-15, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)		0		
23	TR	Revenues 10-15, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)		0		
24	TR	Revenues 10-15, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)		0		
25	TR	Revenues 10-15, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)		0		
26	TR	Revenues 10-15, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)		0		
27	TR	Revenues 10-15, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)		0		
28	TR	Revenues 10-15, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)		0		
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410 Adult Ed (from ICCB)		0		
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499 Adult Ed - Other (Describe & Itemize)		0		
31	O&M-TR	Revenues 10-15, L214, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through		0		
32	O&M-TR	Revenues 10-15, L215, Col D,F	4605 Fed - Spec Education - Preschool Discretionary		0		
33	O&M	Revenues 10-15, L225, Col D	4810 Federal - Adult Education		0		
34	ED	Expenditures 16-24, L7, Col K - (G+I)	1125 Pre-K Programs		163,437		
35	ED	Expenditures 16-24, L9, Col K - (G+I)	1225 Special Education Programs Pre-K		71,650		
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		137		
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		41,504		
53	ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units		1,084,354		
54	ED	Expenditures 16-24, L116, Col G	- Capital Outlay		12,367		
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		52,134		
59	O&M	Expenditures 16-24, L155, Col I	- Non-Capitalized Equipment		0		
60	DS	Expenditures 16-24, L164, Col K	4000 Payments to Other Dist & Govt Units		0		

	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2024 - 2025)						
2	<i>This schedule is completed for school districts only.</i>						
3							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount	
5							
61	DS	Expenditures 16-24, L174, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			2,371,852	
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			86,031	
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			8,769	
68	MR/SS	Expenditures 16-24, L222, Col K	1225 Special Education Programs - Pre-K			3,604	
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			766	
73	MR/SS	Expenditures 16-24, L282, Col K	4000 Total Payments to Other Govt Units			0	
74	Tort	Expenditures 16-24, L318, Col K - (G+I)	1125 Pre-K Programs			0	
75	Tort	Expenditures 16-24, L320, Col K - (G+I)	1225 Special Education Programs Pre-K			0	
76	Tort	Expenditures 16-24, L322, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K			0	
77	Tort	Expenditures 16-24, L323, Col K - (G+I)	1300 Adult/Continuing Education Programs			0	
78	Tort	Expenditures 16-24, L326, Col K - (G+I)	1600 Summer School Programs			0	
79	Tort	Expenditures 16-24, L331, Col K	1910 Pre-K Programs - Private Tuition			0	
80	Tort	Expenditures 16-24, L332, Col K	1911 Regular K-12 Programs - Private Tuition			0	
81	Tort	Expenditures 16-24, L333, Col K	1912 Special Education Programs K-12 - Private Tuition			0	
82	Tort	Expenditures 16-24, L334, Col K	1913 Special Education Programs Pre-K - Tuition			0	
83	Tort	Expenditures 16-24, L335, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0	
84	Tort	Expenditures 16-24, L336, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0	
85	Tort	Expenditures 16-24, L337, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0	
86	Tort	Expenditures 16-24, L338, Col K	1917 CTE Programs - Private Tuition			0	
87	Tort	Expenditures 16-24, L339, Col K	1918 Interscholastic Programs - Private Tuition			0	
88	Tort	Expenditures 16-24, L340, Col K	1919 Summer School Programs - Private Tuition			0	
89	Tort	Expenditures 16-24, L341, Col K	1920 Gifted Programs - Private Tuition			0	
90	Tort	Expenditures 16-24, L342, Col K	1921 Bilingual Programs - Private Tuition			0	
91	Tort	Expenditures 16-24, L343, Col K	1922 Truants Alternative/Optional Ed Programs - Private Tuition			0	
92	Tort	Expenditures 16-24, L388, Col K - (G+I)	3000 Community Services			0	
93	Tort	Expenditures 16-24, L415, Col K	4000 Total Payments to Other Govt Units			0	
94	Tort	Expenditures 16-24, L429, Col G	- Capital Outlay			0	
95	Tort	Expenditures 16-24, L429, Col I	- Non-Capitalized Equipment			0	
96			Total Deductions for OEPP Computation (Sum of Lines 18 - 95)		\$	3,896,605	
97			Total Operating Expenses Regular K-12 (Line 14 minus Line 96)			15,267,699	
98			9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2024-2025			0.00	
99			Estimated OEPP (Line 97 divided by Line 98)		\$	Complete Line 98	
100							
101			PER CAPITA TUITION CHARGE				
102							
103	LESS OFFSETTING RECEIPTS/REVENUES:						
104	TR	Revenues 10-15, L42, Col F	1411 Regular - Transp Fees from Pupils or Parents (In State)		\$	0	
105	TR	Revenues 10-15, L44, Col F	1413 Regular - Transp Fees from Other Sources (In State)			0	
106	TR	Revenues 10-15, L45, Col F	1415 Regular - Transp Fees from Co-curricular Activities (In State)			0	
107	TR	Revenues 10-15, L46, Col F	1416 Regular Transp Fees from Other Sources (Out of State)			0	
108	TR	Revenues 10-15, L51, Col F	1431 CTE - Transp Fees from Pupils or Parents (In State)			0	
109	TR	Revenues 10-15, L53, Col F	1433 CTE - Transp Fees from Other Sources (In State)			0	
110	TR	Revenues 10-15, L54, Col F	1434 CTE - Transp Fees from Other Sources (Out of State)			0	
111	TR	Revenues 10-15, L55, Col F	1441 Special Ed - Transp Fees from Pupils or Parents (In State)			0	
112	TR	Revenues 10-15, L57, Col F	1443 Special Ed - Transp Fees from Other Sources (In State)			0	
113	TR	Revenues 10-15, L58, Col F	1444 Special Ed - Transp Fees from Other Sources (Out of State)			0	
114	ED	Revenues 10-15, L75, Col C	1600 Total Food Service			126,325	
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700 Total District/School Activity Income (without Student Activity Funds)			72,872	
116	ED	Revenues 10-15, L86, Col C	1811 Rentals - Regular Textbooks			22,100	
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)			0	
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100 Total Special Education			280,510	
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200 Total Career and Technical Education			12,628	
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			11,109	
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			12,088	

	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2024 - 2025)						
2	<i>This schedule is completed for school districts only.</i>						
3							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE	Amount			
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500 Total Transportation	676,780			
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,D,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,D,F,G	3815 State Charter Schools	0			
140	O&M	Revenues 10-15, L169, Col D	3925 School Infrastructure - Maintenance Projects	50,000			
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999 Other Restricted Revenue from State Sources	100,747			
142	ED	Revenues 10-15, L179, Col C	4045 Head Start (Subtract)	0			
143	ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	- Total Restricted Grants-In-Aid Received Directly from Federal Govt	0			
144	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100 Total Title V	37,878			
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200 Total Food Service	671,088			
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300 Total Title I	762,677			
147	ED-O&M-TR-MR/SS	Revenues 10-15, L212, Col C,D,F,G	4400 Total Title IV	992			
148	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620 Fed - Spec Education - IDEA - Flow Through	364,531			
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,D,F,G	4905 Title III - Immigrant Education Program (IEP)	0			
181	ED-TR-MR/SS	Revenues 10-15, L259, Col C,D,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	2,580			
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	31,802			
190	ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program	3,574			
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)	93,060			
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	(93,060)			
193	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100 Special Education Contributions from EBF Funds **	319,109			
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)	\$ 3,559,390			
197			Net Operating Expense for Tuition Computation (Line 97 minus Line 196)	11,708,309			
198			Total Depreciation Allowance (from page 36, Line 18, Col I)	960,162			
199			Total Allowance for PCTC Computation (Line 197 plus Line 198)	12,668,471			
200		9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2024-2025		0.00			
201			Total Estimated PCTC (Line 199 divided by Line 200) *	\$ Complete Line 98			
202							
203	*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.						
204	**Go to the Evidence-Based Funding Distribution Calculation webpage.						
205	Under Reports, open the FY 2025 Special Education Funding Allocation Calculation Details and the FY 2025 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. Please enter 0 if the district does not have allocations for lines 193 and 194						

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:



Indirect Cost Rate Plan

Column A, B, C, D below must be completed for each contract. Enter Column B without hypens. Ex) 101000600

Column (E) and (F) are calculated automatically based on the information provided in Columns (A through D).

The amount in column (E) is the amount allowed on each contract in the Indirect Cost Rate calculation. The amount in column (F) is the amount that will be deducted from the base in the indirect cost rate (tab 41) for Program Year 2027.

[illegible]

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>							
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.							
6	Support Services - Direct Costs							
7	Direction of Business Support Services (10, 50, and 80 -2510)							
8	Fiscal Services (10, 50, & 80 -2520)							
9	Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540)							
10	Food Services (10 & 80 -2560) <i>Must be less than (P16, Col E-F, L65) *Only include food costs.</i>							
11	Value of Commodities Received for Fiscal Year 2025 (Include the value of commodities when determining if a Single Audit is required).							
12	Internal Services (10, 50, and 80 -2570)							
13	Staff Services (10, 50, and 80 -2640)							
14	Data Processing Services (10, 50, & 80 -2660)							
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs							
17								
18								
19	Instruction		1000		8,130,378		8,130,378	
20	Support Services:							
21	Pupil		2100		249,153		249,153	
22	Instructional Staff		2200		290,281		290,281	
23	General Admin.		2300		681,619		681,619	
24	School Admin.		2400		917,506		917,506	
25	Business:							
26	Direction of Business Spt. Srv.		2510		0	0	0	0
27	Fiscal Services		2520		0	0	0	0
28	Oper. & Maint. Plant Services		2540		1,807,558	1,807,558		0
29	Pupil Transportation		2550		1,384,690		1,384,690	
30	Food Services		2560		966,351		966,351	
31	Internal Services		2570		0	0	0	0
32	Central:							
33	Direction of Central Spt. Srv.		2610		0	0	0	0
34	Plan, Rsrch, Dvlp, Eval. Srv.		2620		1,215		1,215	
35	Information Services		2630		0	0	0	0
36	Staff Services		2640		14,664	14,664		0
37	Data Processing Services		2660		279,728	279,728		0
38	Other:		2900		0	0	0	0
39	Community Services		3000		42,270		42,270	
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)							
41	Total			294,392	9,271,071	2,101,950	7,463,513	
42				Restricted Rate*		Unrestricted Rate*		
43				Total Indirect Costs:	294,392	Total Indirect Costs:	2,101,950	
44				Total Direct Costs:	9,271,071	Total Direct Costs:	7,463,513	
45					= 3.18%		= 28.16%	

A		B	C	D	E	F
REPORT ON SHARED SERVICES OR OUTSOURCING School Code, Section 17-1.1 (Public Act 97-0357) Fiscal Year Ending June 30, 2025						
Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current, and next fiscal years.		45-079-1400-26_AFR25 Sparta CUSD 140				
1						
2						
3						
5						
6						
7						
8	Check box if this schedule is not applicable.....					Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative, or Shared Service.
9	Indicate with an (X) if Deficit Reduction Plan is Required in the Budget					
10	Service or Function (Check all that apply)					(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			X		Member of IEC & AEP Energy
16	Food Services					
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance		X	X	X	Member of Prairie State Insurance CO-OP
20	Investment Pools		X	X		Member of Illinois Funds & ISDLAF
21	Legal Services					
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development					
25	Shared Personnel					
26	Special Education Cooperatives		X	X	X	Member of Perandoe Special Education District
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing					
29	Technology Services					
30	Transportation					
31	Vocational Education Cooperatives					
32	All Other Joint/Cooperative Agreements		X	X	X	Member of Career Center of Southern Illinois
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: Sparta CUSD 140
 RCDT Number: 45079140026

Description	Funct. No.	Actual Expenditures, Fiscal Year 2025			Budgeted Expenditures, Fiscal Year 2026		
		(10)	(20)	(80)	(10)	(20)	(80)
		Educational Fund	Operations & Maintenance Fund	Tort Fund *	Educational Fund	Operations & Maintenance Fund	Tort Fund
1. Executive Administration Services	2320	395,123		0	395,123	412,903	0
2. Special Area Administration Services	2330	0		0	0	0	0
3. Other Support Services - School Administration	2490	0		0	0	0	0
4. Direction of Business Support Services	2510	0	0	0	0	0	0
5. Internal Services	2570	0		0	0	0	0
6. Direction of Central Support Services	2610	0		0	0	0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.		0	0	0	0	0	0
8. Totals		395,123	0	0	395,123	412,903	0
9. Percent Increase (Decrease) for FY2026 (Budgeted) over FY2025 (Actual)							4%

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.

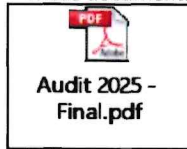
This page is provided for detailed itemizations as requested within the body of the report.
Type Below.

1. Educational - Revenues - 1614 = Prepay food sales
2. Educational - Revenues - 1690 = Other food services
3. Educational & Operations & Maintenance - Revenues - 1999 = Other miscellaneous local revenues
4. Educational - Revenues - 3999 = Other miscellaneous restricted state sources
5. Educational - Revenues - 4998 = Other miscellaneous restricted federal sources
6. Educational - Expenditures - 2190 = Other pupil services
7. Debt Services - Expenditures - 5400 = Agent fees
8. Municipal Retirement/Social Security - Expenditures - 2190 = Other pupil services
9. Capital Projects - Expenditures - 2900 = Debt service principal

Reference Pages.

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

AFR supporting documentation must be embedded as Microsoft Word (.doc) or Adobe (*.pdf) and inserted within this t
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
	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
1	Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2026 annual budget to be amended to include a Deficit Reduction Plan and narrative.					
2	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.					
3	- If the FY 2026 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.					
4	- 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.					
5						
6	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only (All AFR pages must be completed to generate the following calculation)					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	12,996,880	2,229,655	1,630,405	174,548	17,031,488
9	Direct Expenditures	12,308,300	1,765,790	1,407,870		15,481,960
10	Difference	688,580	463,865	222,535	174,548	1,549,528
11	Fund Balance - June 30, 2025	8,204,843	2,124,848	1,202,175	3,685,500	15,217,366
12						
13						
14						
15	Balanced - no deficit reduction plan is required.					