


Due to ROE on Tuesday, October 15, 2024
 Due to ISBE on Friday, November 15, 2024
 SD/JA24

School District
 Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION
 School Business Services Department
 100 North First Street, Springfield, Illinois 62777-0001
 217/785-8779
 Illinois School District/Joint Agreement
 Annual Financial Report *
 June 30, 2024

<p>School District/Joint Agreement Information (See instructions on the inside of this page.)</p> <p>School District/Joint Agreement Number: 45079140026</p> <p>County Name: RANDOLPH</p> <p>Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will populate): Sparta CUSD 140</p> <p>Address: 203B DEAN AVE</p> <p>City: SPARTA</p> <p>Email Address: TWITHERBY@SPARTA.K12.IL.US</p> <p>Zip Code: 62286</p>		<p>Accounting Basis:</p> <p><input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL</p> <p>School District Lookup Tool</p> <p>School District Directory</p> <p>Filing Status: Submit electronic AFR directly to ISBE via IWAS - School District Financial Reports system (for Auditor Use only) Annual Financial Report (AFR) Instructions</p> <p>0</p>		<p>Certified Public Accountant Information</p> <p>Name of Auditing Firm: F.E.W. CPAS</p> <p>Name of Audit Manager: JAMES LUNK, CPA</p> <p>Address: 205 S MAIN ST</p> <p>City: COLUMBIA</p> <p>State: IL</p> <p>Zip Code: 62236</p> <p>Phone Number: 618-281-4999</p> <p>Fax Number: 618-281-9533</p> <p>Expiration Date: 9/30/2027</p> <p>IL License Number (9 digit): 65.053666</p> <p>Email Address: JAMES@FEWCAS.COM</p>	
<p>Annual Financial Report Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer</p>		<p>Annual Financial Report Questions 217-785-8779 or finance1@isbe.net</p> <p>Single Audit Questions 217-782-7970 or GATA@isbe.net</p>		<p><input type="checkbox"/> Reviewed by District Superintendent/Administrator</p> <p><input type="checkbox"/> Reviewed by Township Treasurer (Cook County only)</p> <p><input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC</p>	
<p>District Superintendent/Administrator Name (Type or Print): Chris Miesner</p> <p>Email Address: cmiesner@sparta140.org</p> <p>Telephone: 618-443-5331</p> <p>Fax Number: 618-443-2023</p> <p>Signature & Date:  11/8/24</p>		<p>Township Treasurer Name (type or print):</p> <p>Name of Township:</p> <p>Email Address:</p> <p>Telephone:</p> <p>Fax Number:</p> <p>Signature & Date:</p>		<p>Regional Superintendent/Cook ISC Name (Type or Print):</p> <p>Email Address:</p> <p>Telephone:</p> <p>Fax Number:</p> <p>Signature & Date:</p>	

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

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

All School Districts/Joint Agreements must complete this form (Note: joint agreement supplementary/statistical schedules may not be applicable)
 This form complies with Part 100 (Requirements for Accounting, Budgeting, Financial Reporting, and Auditing).

[23. Illinois Administrative Code 100, Subtitle A, Chapter 1, Subchapter C \(Part 100\)](#)

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 November 15 with the exception of Extension Approvals. 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**
 - a) The auditor must send three paper copies of the AFR form (cover through page 9 at minimum) to the School District with the auditor signature.
 Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.
 - b) Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.
 - c) Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.
 - If the 15th falls on a Saturday, the due date is the Friday before. If the 15th falls on a Sunday, the due date is the Monday after.
 - 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. **Requesting an Extension of Time** must be submitted in writing via email or letter to the Regional Office of Education (at the discretion of the ROE). Approval may be provided up to and no later than December 15 annually.
 Note: The FY24 due date is Monday, December 16th, 2024. After the 16th, audits are considered late and out of compliance per Illinois School Code.
7. **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 FY23 AFR (ISBE FORM 50-35), FY23 Annual Statement of Affairs (ISBE Form 50-37), or FY24 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 (above), were reported (e.g. student activity findings). 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. The district reports that its high schools did not withhold a student's grades, transcripts, or diploma because of an unpaid balance on the student's school account, per the requirements of Section 10-20 9a (c) of the School Code. The code also requires that each school district report to the State Board of Education the total amount that remains unpaid by students due to this prohibition. Please enter the total amount in the yellow box to the right.

Sec. 10-20.9a(c)	\$ 2,513.00
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- 23. 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 - EXPLANATION OF ACCOUNTING PRACTICES FOR LATE MANDATED CATEGORICAL PAYMENTS

(For School Districts who report on an Accrual/Modified Accrual Accounting Basis only)

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3120, 3500, 3510, 3950) are recorded. Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score.

In FY 2024, identify those late payments recorded as Intergovernmental Receivables, Other Receivables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

- 24. Enter the date that the district used to accrue mandated categorical payments. Date: _____
- 25. For the listed mandated categorical payments (Revenue Code (3100, 3120, 3500, 3510, 3950) that were vouchered prior to June 30, but not released until after year end as reported in ISBE Financial Reimbursement Information System (FRIS), enter the amounts that were accrued in the chart below.

Account Name	3100	3120	3500	3510	3950	Total
Deferred Revenues (490)						
Mandated Categorical Payments (3100, 3120, 3500, 3510, 3950)						\$-
Direct Receipts/Revenue						
Mandated Categorical Payments (3100, 3120, 3500, 3510, 3950)						\$-
Total						\$-

- Revenue Code (3100-Sp Ed Private Facilities, 3120-Sp Ed Regular Orphanage Individual, 3500-Regular/Vocational Transportation, 3510-Sp Ed Transportation, 3950-Regular Orphans & Foster Children)

PART E - 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.

 Signature of Audit Manager (not firm)

 10/30/2024
 mm/dd/yyyy

Note: A PDF (of the Audit Questionnaire) with signature is acceptable for this page. Enter the location on the signature line e.g. PDF in Opinion Page with signature.

FINANCIAL PROFILE INFORMATION

Required to be completed for school districts only.

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

	Tax Year 2023	Equalized Assessed Valuation (EAV):	<input type="text" value="131,191,485"/>					
Rate(s):	<input type="text" value="0.018085"/>	+	<input type="text" value="0.006643"/>	+	<input type="text" value="0.002772"/>	=	<input type="text" value="0.027500"/>	<input type="text" value="0.002147"/>
	Educational		Operations & Maintenance		Transportation		Combined Total	Working Cash

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

B. Results of Operations *

Receipts/Revenues	Disbursements/Expenditures	Excess/ (Deficiency)	Fund Balance
<input type="text" value="17,009,860"/>	<input type="text" value="15,797,566"/>	<input type="text" value="1,212,294"/>	<input type="text" value="13,667,838"/>

* 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 **

<input type="text" value="0"/>	+	<input type="text" value="0"/>	+	<input type="text" value="0"/>	+	<input type="text" value="0"/>	+	<input type="text" value="0"/>	+
CPPRT Notes		TAWs		TANs		TO/EMP. Orders		EBF/GSA Certificates	
Other		Total		Total		Total		Total	
<input type="text" value="0"/>	=	<input type="text" value="0"/>		<input type="text" value="0"/>		<input type="text" value="0"/>		<input type="text" value="0"/>	

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

D. Long-Term Debt

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

<input type="checkbox"/>	a. 6.9% for elementary and high school districts.	<input type="text" value="18,104,425"/>
<input checked="" type="checkbox"/>	b. 13.8% for unit districts.	

Long-Term Debt Outstanding:

c. Long-Term Debt (Principal only)	Acct	<input type="text" value="12,020,000"/>
Outstanding:.....	511	

E. Material Impact on Financial Position

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

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

Comments:

[Empty dashed box for 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)

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:

3. Days Cash on Hand:

Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)
 Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)

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 I17 and J10)

5. Percent of Long-Term Debt Margin Remaining:

Long-Term Debt Outstanding (P3, Cell H38)
 Total Long-Term Debt Allowed (P3, Cell H32)

Total		Ratio	Score	4
13,667,838.00	Funds 10, 20, 40, 70 + (50 & 80 if negative)	0.804	Weight	0.35
17,009,860.00	Funds 10, 20, 40, & 70,		Value	1.40
0.00	Minus Funds 10 & 20			
Total		Ratio	Score	4
15,797,566.00	Funds 10, 20 & 40	0.929	Adjustment	0
17,009,860.00	Funds 10, 20, 40 & 70,		Weight	0.35
0.00	Minus Funds 10 & 20	0	Value	1.40
Total		Days	Score	4
13,667,838.00	Funds 10, 20, 40 & 70	311.46	Weight	0.10
43,882.13	Funds 10, 20, 40 divided by 360		Value	0.40
Total		Percent	Score	4
0.00	Funds 10, 20 & 40	100.00	Weight	0.10
3,066,600.96	(.85 x EAV) x Sum of Combined Tax Rates		Value	0.40
Total		Percent	Score	2
12,020,000.00		33.60	Weight	0.10
18,104,424.93			Value	0.20

Total Profile Score: 3.80 *

Estimated 2025 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, 2024

	A	B	C	D	E	F	G	H	I	J	K
	ASSETS (Enter Whole Dollars)	Acct. #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Total	Fire Prevention & Safety
1											
2											
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		7,516,263	1,660,983	2,411,275	979,640	1,369,609	541,430	3,510,952	41,493	299,506
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		7,516,263	1,660,983	2,411,275	979,640	1,369,609	541,430	3,510,952	41,493	299,506
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430									
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470									
31	Payroll Deductions & Withholdings	480									
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		0	0	0	0	0	0	0	0	0
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714			2,411,275	979,640	1,369,609	541,430	3,510,952	41,493	299,506
39	Unreserved Fund Balance	730	7,516,263	1,660,983							
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		7,516,263	1,660,983	2,411,275	979,640	1,369,609	541,430	3,510,952	41,493	299,506
42											
43	ASSETS /LIABILITIES for Student Activity Funds										
44	CURRENT ASSETS (100) for Student Activity Funds										
45	Student Activity Fund Cash and Investments	126	287,683								
46	Total Student Activity Current Assets for Student Activity Funds		287,683								
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	287,683								
50	Total Student Activity Liabilities and Fund Balance for Student Activity Funds		287,683								
51											
52	Total ASSETS /LIABILITIES District with Student Activity Funds										
53	Total Current Assets District with Student Activity Funds		7,803,946	1,660,983	2,411,275	979,640	1,369,609	541,430	3,510,952	41,493	299,506
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	LONG-TERM LIABILITIES (500) District with Student Activity Funds										
57	Total Long-Term Liabilities District with Student Activity Funds										
58	Reserved Fund Balance District with Student Activity Funds	714	287,683	0	2,411,275	979,640	1,369,609	541,430	3,510,952	41,493	299,506
59	Unreserved Fund Balance District with Student Activity Funds	730	7,516,263	1,660,983	0	0	0	0	0	0	0
60	Investment in General Fixed Assets District with Student Activity Funds										
61	Total Liabilities and Fund Balance District with Student Activity Funds		7,803,946	1,660,983	2,411,275	979,640	1,369,609	541,430	3,510,952	41,493	299,506
62											

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2024

1	A		B	L	M		N
	ASSETS (Enter Whole Dollars)				Agency Fund	General Fixed Assets	
2	Acct. #						
3	CURRENT ASSETS (100)						
4	Cash (Accounts 111 through 115) 1						
5	Investments	120					
6	Taxes Receivable	130					
7	Interfund Receivables	140					
8	Intergovernmental Accounts Receivable	150					
9	Other Receivables	160					
10	Inventory	170					
11	Prepaid Items	180					
12	Other Current Assets (Describe & Itemize)	190					
13	Total Current Assets		0				
14	CAPITAL ASSETS (200)						
15	Works of Art & Historical Treasures	210					
16	Land	220					
17	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					2,411,275
22	Amount to be Provided for Payment on Long-Term Debt	350					9,608,725
23	Total Capital Assets				0		12,020,000
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					12,020,000
37	Total Long-Term Liabilities						12,020,000
38	Reserved Fund Balance	714					
39	Unreserved Fund Balance	730					
40	Investment in General Fixed Assets						
41	Total Liabilities and Fund Balance		0	0	0		12,020,000
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		0	0	0		12,020,000
53	Total Current Assets District with Student Activity Funds						
54	Total Capital Assets District with Student Activity Funds						
55	CURRENT LIABILITIES (400) District with Student Activity Funds						
56	Total Current Liabilities District with Student Activity Funds			0			
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds						
58	Total Long-Term Liabilities District with Student Activity Funds			0			12,020,000
59	Reserved Fund Balance District with Student Activity Funds	714					
60	Unreserved Fund Balance District with Student Activity Funds	730					
61	Investment in General Fixed Assets District with Student Activity Funds					0	
62	Total Liabilities and Fund Balance District with Student Activity Funds		0	0	0		12,020,000

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	RECEIPTS/REVENUES										
4	LOCAL SOURCES	1000	4,226,325	1,849,704	1,085,419	397,062	820,752	974,605	147,739	14,915	58,355
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	12,998	0	0	0	0	0	0	0	0
6	STATE SOURCES	3000	6,328,222	850,000	0	1,287,545	0	0	0	0	0
7	FEDERAL SOURCES	4000	1,910,265	0	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		12,477,810	2,699,704	1,085,419	1,684,607	820,752	974,605	147,739	14,915	58,355
9	Receipts/Revenues for "On Behalf" Payments ²	3998	3,482,527								
10	Total Receipts/Revenues		15,960,337	2,699,704	1,085,419	1,684,607	820,752	974,605	147,739	14,915	58,355
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	7,673,221				195,258			0	
13	Support Services	2000	3,182,636	2,364,418		1,388,888	222,539	2,370,513		63,700	0
14	Community Services	3000	35,815	0		0	732			0	
15	Payments to Other Districts & Governmental Units	4000	1,152,588	0	0	0	0	0	0	0	0
16	Debt Service	5000	0	0	1,604,466	0	0	0	0	0	0
17	Total Direct Disbursements/Expenditures		12,044,260	2,364,418	1,604,466	1,388,888	418,529	2,370,513		63,700	0
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	3,482,527	0	0	0	0	0	0	0	0
19	Total Disbursements/Expenditures		15,526,787	2,364,418	1,604,466	1,388,888	418,529	2,370,513		63,700	0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		433,550	335,286	(519,047)	295,719	402,223	(1,395,908)	147,739	(48,785)	58,355
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund ¹²	7110									
25	Abatement of the Working Cash Fund ¹²	7110									
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170									
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210									
34	Premium on Bonds Sold	7220									
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets ⁶	7300									
37	Transfer to Debt Service to Pay Principal on GASB 87 Leases ¹¹	7400			0						
38	Transfer to Debt Service to Pay Interest on GASB 87 Leases ¹¹	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800			0			0			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990			653,263						
44	Total Other Sources of Funds		0	0	653,263	0	0	0	0	0	0

**BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2024**

	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							0		
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 GASB 87 Leases ¹¹	8410									
55	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases ¹¹	8420									
56	Other Revenues Pledged to Pay Principal on GASB 87 Leases ¹³	8430									
57	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases ¹³	8440									
58	Taxes Pledged to Pay Interest on GASB 87 Leases ¹³	8510									
59	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases ¹³	8520									
60	Other Revenues Pledged to Pay Interest on GASB 87 Leases ¹³	8530									
61	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases ¹³	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	Total Other Uses of Funds		0	0	0	0	0	653,263	0	0	0
77	Total Other Sources/Uses of Funds		0	0	653,263	0	0	(653,263)	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under)		433,550	335,286	134,216	295,719	402,223	(2,049,171)	147,739	(48,785)	58,355
79	Expenditures/Disbursements and Other Uses of Funds		7,082,713	1,325,697	2,277,059	683,921	967,386	2,590,601	3,363,213	90,278	241,151
80	Fund Balances without Student Activity Funds - July 1, 2023										
81	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances without Student Activity Funds - June 30, 2024		7,516,263	1,660,983	2,411,275	979,640	1,369,609	541,430	3,510,952	41,493	299,506
84			278,367								
85	Student Activity Fund Balance - July 1, 2023										
86	RECEIPTS/REVENUES - Student Activity Funds										
87	Total Student Activity Direct Receipts/Revenues	1799	316,267								
88	DISBURSEMENTS/EXPENDITURES - Students Activity Funds										
89	Total Student Activity Disbursements/Expenditures	1999	307,451								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		8,816								
91	Student Activity Fund Balance - June 30, 2024		287,683								

**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, 2024**

A	B	C	D	E	F	G	H	I	J	K
Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
92 RECEIPTS/REVENUES (with Student Activity Funds)										
93 LOCAL SOURCES	1000	4,542,592	1,849,704	1,085,419	397,062	820,752	974,605	147,739	14,915	58,355
94 FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	12,998	0	0	0	0	0	0	0	0
95 STATE SOURCES	3000	6,328,222	850,000	0	1,287,545	0	0	0	0	0
96 FEDERAL SOURCES	4000	1,910,265	0	0	0	0	0	0	0	0
97 Total Direct Receipts/Revenues		12,794,077	2,699,704	1,085,419	1,684,607	820,752	974,605	147,739	14,915	58,355
98 Receipts/Revenues for "On Behalf" Payments ²	3998	3,482,527	0	0	0	0	0	0	0	0
99 Total Receipts/Revenues		16,276,604	2,699,704	1,085,419	1,684,607	820,752	974,605	147,739	14,915	58,355
100 DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
101 Instruction	1000	7,980,672				195,258			0	
102 Support Services	2000	3,182,636	2,364,418		1,388,888	222,539	2,370,513		63,700	0
103 Community Services	3000	35,815	0		0	732				
104 Payments to Other Districts & Governmental Units	4000	1,152,588	0	0	0	0	0		0	0
105 Debt Service	5000	0	0	1,604,466	0	0	0		0	0
106 Total Direct Disbursements/Expenditures		12,351,711	2,364,418	1,604,466	1,388,888	418,529	2,370,513		63,700	0
107 Disbursements/Expenditures for "On Behalf" Payments ²	4180	3,482,527	0	0	0	0	0		0	0
108 Total Disbursements/Expenditures		15,834,238	2,364,418	1,604,466	1,388,888	418,529	2,370,513		63,700	0
109 Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		442,366	335,286	(519,047)	295,719	402,223	(1,395,908)	147,739	(48,785)	58,355
110 OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
111 OTHER SOURCES OF FUNDS (7000)		0	0	653,263	0	0	0	0	0	0
112 Total Other Sources of Funds		0	0	653,263	0	0	653,263	0	0	0
113 OTHER USES OF FUNDS (8000)		0	0	0	0	0	(653,263)	0	0	0
114 Total Other Uses of Funds		0	0	0	0	0	(653,263)	0	0	0
115 Total Other Sources/Uses of Funds		0	0	653,263	0	0	0	0	0	0
116 Fund Balances (All sources with Student Activity Funds) - June 30, 2024		7,803,946	1,660,983	2,411,275	979,640	1,369,609	541,430	3,510,952	41,493	299,506
117										

STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2024

	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											
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
5	Designated Purposes Levies (1110-1120) ⁷	1100									
6	Leasing Purposes Levy ⁸	1130	2,389,820	868,888	1,005,920	362,650	297,141		28,086	11,435	51,662
7	Special Education Purposes Levy	1140	48,998								
8	FICA/Medicare Only Purposes Levies	1150		51,643			475,183				
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		2,438,818	920,531	1,005,920	362,650	772,324	0	28,086	11,435	51,662
13	PAYMENTS IN LIEU OF TAXES										
14	Mobile Home Privilege Tax	1200									
15	Payments from Local Housing Authorities	1210	16,013								
16	Corporate Personal Property Replacement Taxes ⁹	1230	1,197,748								
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		1,213,761	0	0	0	0	0	0	0	0
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311	8,657								
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		8,657								

STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2024

	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)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1											
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	292,383	51,108	79,499	34,412	48,428	57,293	119,653	3,480	6,673
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		292,383	51,108	79,499	34,412	48,428	57,293	119,653	3,480	6,673
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	5,084								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613	90,468								
72	Sales to Pupils - Other (Describe & Itemize)	1614	8,641								
73	Sales to Adults	1620	5,220								
74	Other Food Service (Describe & Itemize)	1690	32,479								
75	Total Food Service		141,892								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	37,965								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	19,760								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Student Activity Funds Revenues	1799	815,367								
83	Total District/School Activity Income (without Student Activity Funds)		57,775	0							
84	Total District/School Activity Income (with Student Activity Funds)		57,775								

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2024

	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											
85	TEXTBOOK INCOME	1800									
86	Rentals - Regular Textbooks	1811									
87	Rentals - Summer School Textbooks	1812	26,719								
88	Rentals - Adult/Continuing Education Textbooks	1813									
89	Rentals - Other (Describe & Itemize)	1819									
90	Sales - Regular Textbooks	1831									
91	Sales - Summer School Textbooks	1832									
92	Sales - Adult/Continuing Education Textbooks	1823									
93	Sales - Other (Describe & Itemize)	1829									
94	Other (Describe & Itemize)	1890	166								
95	Total Textbook Income		26,885								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910		3,000							
98	Contributions and Donations from Private Sources	1920									
99	Impact Fees (from Municipal or County Governments)	1930	2,500								
100	Services Provided Other Districts	1940									
101	Refund of Prior Year's Expenditures	1950	7,706								
102	Payments of Surplus Money from TF Districts	1960		409,652							
103	Drivers' Education Fees	1970	1,800								
104	Proceeds from Vendors' Contracts	1980									
105	School Facility Occupation Tax Proceeds	1983									
106	Payment from Other Districts	1991						917,312			
107	Sale of Vocational Projects	1992									
108	Other Local Fees (Describe & Itemize)	1993									
109	Other Local Revenues (Describe & Itemize)	1999	34,198	465,413							
110	Total Other Revenue from Local Sources		46,204	878,065							
111	Total Receipts/Revenues from Local Sources (Without Student Activity Funds 1799)	1000	4,226,325	1,849,704	1,085,419	397,062	820,752	974,605	147,739	14,915	58,355
112	Total Receipts/Revenues from Local Sources (With Student Activity Funds 1799)	1000	4,542,592								
113	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
114	Flow-through Revenue from State Sources	2100	3,958								
115	Flow-through Revenue from Federal Sources	2200	9,040								
116	Other Flow-through (Describe & Itemize)	2300									
117	Total Flow-through Receipts/Revenues from One District to Another District	2000	12,998								
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
119	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
120	Evidence Based Funding Formula (Section 16.6.15)	3001	5,707,184	800,000							
121	Reorganization Incentives (Accounts 3005-3021)	3005							300,000		
122	General State Aid - Fast Growth District Grant	3030									
123	Other Unrestricted Grants-in-Aid from State Sources (Describe & Itemize)	3099									
124	Total Unrestricted Grants-in-Aid		5,707,184	800,000							

STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2024

	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)
125	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	87,538								
128	Special Education - Funding for Children Requiring Sp Ed Services	3105									
129	Special Education - Personnel	3110									
130	Special Education - On-Exchange - Individual	3120	142,347								
131	Special Education - On-Exchange - Summer/Individual	3130									
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3199									
134	Total Special Education		229,985	0							
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200									
137	CTE - Secondary Program Improvement (CTEI)	3220									
138	CTE - WECFP	3225									
139	CTE - Agriculture Education	3235									
140	CTE - Instructor Practicum	3240	11,094								
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3299									
143	Total Career and Technical Education		11,094	0							
144	BILINGUAL EDUCATION										
145	Bilingual Ed - Downstate - TPI and TBE	3305									
146	Bilingual Education Downstate - Transitional Bilingual Education	3310									
147	Total Bilingual Ed		0								
148	State Free Lunch & Breakfast	3360	9,666								
149	School Breakfast Initiative	3365									
150	Driver Education	3370	10,444								
151	Adult Ed (from ICCB)	3410									
152	Adult Ed - Other (Describe & Itemize)	3499									
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500									
155	Transportation - Special Education	3510									
156	Transportation - Other (Describe & Itemize)	3599									
157	Total Transportation		0			735,127					
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Traut Alternative/Optional Education	3705									
161	Early Childhood - Block Grant	3766	257,146								
162	Chicago General Education Block Grant	3767									
163	Chicago Educational Services Block Grant	3768									
164	School Safety & Educational Improvement Block Grant	3769									
165	Technology - Technology for Success	3790									
166	State Charter Schools	3815									
167	Extended Learning Opportunities - Summer Bridges	3825									
168	Infrastructure Improvements - Planning/Construction	3900									
169	School Infrastructure - Maintenance Projects	3925		50,000							
170	Other Restricted Revenue from State Source (Describe & Itemize)	3999	101,703	50,000							
171	Total Restricted Grants-in-Aid		621,098	850,000		987,545					
172	Total Receipts from State Sources	3000	6,328,272			1,287,545					

STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2024

1	2	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
173		RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174		UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (6001-6099)										
175		Federal Impact Aid	4001									
176		Other Unrestricted Grants-in-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
177		Total Unrestricted Grants-in-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
178		RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4005-4090)										
179		Head Start	4045									
180		Construction (Impact Aid)	4050									
181		MAGNET	4060									
182		Other Restricted Grants-in-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
183		Total Restricted Grants-in-Aid Received Directly from Federal Govt		0	0	0	0	0	0	0	0	0
184		RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
185		TITLE V										
186		Title V - Innovation and Flexibility Formula	4100									
187		Title V - District Projects	4105									
188		Title V - Rural Education Initiative (REI)	4107	32,453								
189		Title V - Other (Describe & Itemize)	4199									
190		Total Title V		32,453	0	0	0	0	0	0	0	0
191		FOOD SERVICE										
192		Breakfast Start-Up Expansion	4200									
193		National School Lunch Program	4210	525,683								
194		Special Milk Program	4215									
195		School Breakfast Program	4220	173,895								
196		Summer Food Service Program	4225									
197		Child and Adult Care Food Program	4226									
198		Fresh Fruits & Vegetables	4240									
199		Food Service - Other (Describe & Itemize)	4299									
200		Total Food Service		699,578				0				
201		TITLE I										
202		Title I - Low Income	4300	513,752								
203		Title I - Low Income - Neglected, Private	4305									
204		Title I - Migrant Education	4340									
205		Title I - Other (Describe & Itemize)	4399									
206		Total Title I		513,752	0	0	0	0	0	0	0	0
207		TITLE IV										
208		Title IV - Student Support & Academic Enrichment Grant	4400	48,265								
209		Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415									
210		Title IV - 21st Century Comm Learning Centers	4421									
211		Title IV - Other (Describe & Itemize)	4499									
212		Total Title IV		48,265	0	0	0	0	0	0	0	0
213		FEDERAL - SPECIAL EDUCATION										
214		Fed - Spec Education - Preschool Flow-Through	4600	9,327								
215		Fed - Spec Education - Preschool Discretionary	4605									
216		Fed - Spec Education - IDEA - Flow Through	4620	377,050								
217		Fed - Spec Education - IDEA - Room & Board	4625									
218		Fed - Spec Education - IDEA - Discretionary	4630									
219		Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
220		Total Federal - Special Education		386,377	0	0	0	0	0	0	0	0
221		GTE - PERKINS										
222		GTE - Perkins, Title III - Tech Prep	4710									
223		GTE - Other (Describe & Itemize)	4799									
224		Total GTE - Perkins		0	0	0	0	0	0	0	0	0

STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2024

	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)
225	Federal - Adult Education	4810									
226	ARRA - General State Aid - Education Stabilization	4820									
227	ARRA - Title I - Low Income	4851									
228	ARRA - Title I - Neglected, Private	4852									
229	ARRA - Title I - Delinquent, Private	4853									
230	ARRA - Title I - School Improvement (Part A)	4854									
231	ARRA - Title I - School Improvement (Section 1003p)	4855									
232	ARRA - IDEA - Part B - Preschool	4856									
233	ARRA - IDEA - Part B - Flow Through	4857									
234	ARRA - Title IID - Technology Formula	4860									
235	ARRA - Title IID - Technology Competitive	4861									
236	ARRA - McKinney - Vento Homeless Education	4862									
237	ARRA - Child Nutrition Equipment Assistance	4863									
238	Impact Aid Formula Grants	4864									
239	Impact Aid Competitive Grants	4865									
240	Qualified Zone Academy Bond Tax Credits	4866									
241	Qualified School Construction Bond Credits	4867									
242	Build America Bond Tax Credits	4868									
243	Build America Bond Interest Reimbursement	4869									
244	ARRA - General State Aid - Other Govt Services Stabilization	4870									
245	Other ARRA Funds - I	4871									
246	Other ARRA Funds - II	4872									
247	Other ARRA Funds - III	4873									
248	Other ARRA Funds - IV	4874									
249	Other ARRA Funds - V	4875									
250	Other ARRA Funds - VI	4876									
251	Other ARRA Funds - VII	4877									
252	Other ARRA Funds - VIII	4878									
253	Other ARRA Funds - IX	4879									
254	Other ARRA Funds - X	4880									
255	Other ARRA Funds - Job Fund Program										
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 (LIPLE)	4909									
261	McKinney Education for Homeless Children	4920									
262	Title II - Eisenhower Professional Development Formula	4930									
263	Title II - Teacher Quality	4932	31,405								
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	50,700								
269	Medicaid Matching Funds - Fee-for-Service Program	4992	7,506								
270	Other Restricted Revenue from Federal Sources (Describe in Item 10)	4998	139,829								
271	Total Restricted Grants-in-Aid Received from the Federal Govt Thru the State	4000	1,910,265	0	0	0	0	0	0	0	0
272	Total Direct Receipts/Revenues from Federal Sources		12,477,810	2,699,704	1,095,419	1,694,607	630,752	974,605	147,739	14,915	58,355
273	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		12,794,077	2,699,704	1,095,419	1,694,607	630,752	974,605	147,739	14,915	58,355

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2024

	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
1												
2												
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	3,485,341	729,682	134,258	225,259	49,615	55,662			4,679,817	4,886,767
6	Tuition Payment to Charter Schools	1115									0	0
7	Pre-K Programs	1125	116,456	22,554	720						139,730	141,678
8	Special Education Programs (Functions 1200-1220)	1200	1,256,341	229,973	167,841	3,780					1,657,935	1,664,068
9	Special Education Programs Pre-K	1225	81,562	9,231	300						91,093	105,539
10	Remedial and Supplemental Programs K-12	1250	239,407	53,638	11,822	198					305,065	312,474
11	Remedial and Supplemental Programs Pre-K	1275									0	0
12	Adult/Continuing Education Programs	1300									0	0
13	CIE Programs	1400	290,618	80,284		15,123	54,895	7,550			448,470	455,732
14	Interscholastic Programs	1500	240,999	21,854	42,933	19,070	9,644	16,611			351,111	359,850
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									0	0
19	Traut 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	CIE 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	Traut Alternative/Optional Ed Programs - Private Tuition	1922									0	0
33	Student Activity Fund Expenditures	1999									0	0
4	Total Instruction ¹⁰ (without Student Activity Funds)	1000	5,710,724	1,147,216	357,574	263,730	114,154	79,823	0	0	7,673,221	7,926,108
5	Total Instruction ¹⁰ (with Student Activity Funds)	1000	5,710,724	1,147,216	357,574	263,730	114,154	387,274	0	0	7,980,672	7,926,108
6	SUPPORT SERVICES (ED)	2000										
7	SUPPORT SERVICES - PUPILS											
8	Attendance & Social Work Services	2110									0	0
9	Guidance Services	2120	106,138	32,027	985						139,150	140,962
10	Health Services	2130	62,655	8,878	1,859						73,372	81,743
11	Psychological Services	2140									0	0
12	Speech Pathology & Audiology Services	2150									0	0
13	Other Support Services - Pupils (Describe & Itemize)	2190	4,981	113	141						5,235	5,487
4	Total Support Services - Pupils	2100	173,754	41,018	2,985	0	0	0	0	0	217,757	228,192
5	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
6	Improvement of Instruction Services	2210	18,877	19,169	200,709			6,846			245,601	228,560
7	Educational Media Services	2220			82	8,919					9,001	9,251
8	Assessment & Testing	2230			33,174						33,174	32,732
9	Total Support Services - Instructional Staff	2200	18,877	19,169	233,965	8,919	0	6,846	0	0	287,776	270,543
0	SUPPORT SERVICES - GENERAL ADMINISTRATION											
1	Board of Education Services	2310	21,399	18,209	82,148	6,126		37,059			164,941	504,232
2	Executive Administration Services	2320	354,478	62,151	18,088	12,710		3,467			450,894	386,746
3	Special Area Administration Services	2330									0	0
4	Tort Immunity Services	2361,									0	0
5	Total Support Services - General Administration	2300	375,877	80,360	100,236	18,836	0	40,526	0	0	615,835	890,978

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2024

	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)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
1												
2	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
16	Office of the Principal Services	2410	627,189	182,971	34,612	21,071		2,659			868,502	887,726
17	Other Support Services - School Admin (Describe & Itemize)	2490									0	0
18	Total Support Services - School Administration	2400	627,189	182,971	34,612	21,071	0	2,659	0	0	868,502	887,726
9	SUPPORT SERVICES - BUSINESS											
1	Direction of Business Support Services	2510									0	0
2	Fiscal Services	2520									0	0
3	Operation & Maintenance of Plant Services	2540				8,806	11,423				20,229	8,806
4	Pupil Transportation Services	2550									68,000	73,969
5	Food Services	2560	394,365	64,054	12,181	394,123					864,723	884,574
6	Internal Services	2570									0	0
7	Total Support Services - Business	2500	394,365	64,054	80,181	402,929	11,423	0	0	0	952,952	967,349
8	SUPPORT SERVICES - CENTRAL											
9	Direction of Central Support Services	2610									0	0
0	Planning, Research, Development, & Evaluation Services	2620			3,471						3,471	3,471
1	Information Services	2630									0	0
2	Staff Services	2640									0	0
3	Data Processing Services	2660	109,284	25,351	12,383	86,763					233,781	254,279
4	Total Support Services - Central	2600	109,284	25,351	15,854	86,763	0	0	0	0	237,252	257,750
5	Other Support Services (Describe & Itemize)	2900			1,557	1,005					2,562	0
6	Total Support Services	2000	1,699,346	412,923	469,390	539,523	11,423	50,031	0	0	3,182,686	3,502,538
7	COMMUNITY SERVICES (ED)	3000	10,000	848	17,967	7,000					35,815	47,503
8	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
9	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
0	Payments for Regular Programs	4110			430,259						430,259	430,258
1	Payments for Special Education Programs	4120						8,286			8,286	8,286
2	Payments for Adult/Continuing Education Programs	4130									0	0
3	Payments for CTE Programs	4140									0	0
4	Payments for Community College Programs	4170									0	0
5	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
6	Total Payments to Other Govt Units (In-State)	4100			430,259			8,286			438,545	438,544
7	Payments for Regular Programs - Tuition	4210									0	0
8	Payments for Special Education Programs - Tuition	4220						653,095			653,095	637,000
9	Payments for Adult/Continuing Education Programs - Tuition	4230									0	0
0	Payments for CTE Programs - Tuition	4240									0	0
1	Payments for Community College Programs - Tuition	4270						60,948			60,948	60,000
2	Other Payments to In-State Govt Units	4280									0	0
3	Total Payments to Other Govt Units (In-State)	4200						714,043			714,043	697,000
4	Payments for Regular Programs - Transfers	4310									0	0
5	Payments for Special Education Programs - Transfers	4320									0	0
6	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	0
7	Payments for CTE Programs - Transfers	4340									0	0
8	Payments for Community College Program - Transfers	4370									0	0
9	Payments for Other Programs - Transfers	4380									0	0
10	Other Payments to In-State Govt Units - Transfers	4390									0	0
11	Total Payments to Other Govt Units - Transfers (In-State)	4300			0			0			0	0
12	Payments to Other Govt Units (Out-of-State)	4400									0	0
13	Total Payments to Other Govt Units	4000			430,259			722,329			1,152,588	1,135,544
14	DEBT SERVICES (ED)	5000										

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2024

Line	A Description (Enter Whole Dollars)	B Funct #	C (100)	D (200)	E (300)	F (400)	G (500)	H (600)	I (700)	J (800)	K (900)	L Budget
2	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
36	Tax Anticipation Warrants	5110										0
37	Tax Anticipation Notes	5120										0
38	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										0
39	State Aid Anticipation Certificates	5140										0
40	Other Interest on Short-Term Debt	5150										0
41	Total Interest on Short-Term Debt	5100										0
42	Debt Services - Interest on Long-Term Debt	5200										0
43	Total Debt Services	5000										0
44	PROVISIONS FOR CONTINGENCIES (ED)	6000										10,000
15	Total Direct Disbursements/Expenditures (without Student Activity Funds)		7,420,070	1,560,987	1,275,190	810,253	125,577	852,183	0	0	12,044,260	12,621,693
16	Total Direct Disbursements/Expenditures (with Student Activity Funds, 1999)		7,420,070	1,560,987	1,275,190	810,253	125,577	1,159,634	0	0	12,351,711	12,621,693
17	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds, 1999)											
18	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds, 1999)										433,550	
19											442,366	
20												
21	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
22	SUPPORT SERVICES - O&M	2000										
23	SUPPORT SERVICES - PUPILS											
24	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100										0
25	SUPPORT SERVICES - BUSINESS											
26	Direction of Business Support Services	2510										0
27	Facilities Acquisition & Construction Services	2530			48,644		627,247				675,891	687,290
28	Operation & Maintenance of Plant Services	2540	632,468	109,326	466,374	462,935	2,424	15,000			1,688,527	1,773,656
29	Pupil Transportation Services	2550										0
30	Food Services	2560										0
31	Total Support Services - Business	2500	632,468	109,326	515,018	462,935	629,671	15,000	0	0	2,364,418	2,460,946
32	Other Support Services (Describe & Itemize)	2900										0
33	Total Support Services	2000	632,468	109,326	515,018	462,935	629,671	15,000	0	0	2,364,418	2,460,946
34	COMMUNITY SERVICES (O&M)	3000										0
35	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										0
36	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
37	Payments for Regular Programs	4110										0
38	Payments for Special Education Programs	4120										0
39	Payments for CTE Programs	4140										0
40	Other Payments to In-State Govt. Units (Describe & Itemize)	4190										0
41	Total Payments to Other Govt. Units (In-State)	4100			0							0
42	Payments to Other Govt. Units (Out of State)	4400										0
43	Total Payments to Other Govt Units	4000			0							0
44	DEBT SERVICES (O&M)	5000										0
45	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
46	Tax Anticipation Warrants	5110										0
47	Tax Anticipation Notes	5120										0
48	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										0
49	State Aid Anticipation Certificates	5140										0
50	Other Interest on Short-Term Debt (Describe & Itemize)	5150										0
51	Total Debt Service - Interest on Short-Term Debt	5100						0				0
52	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200										0
53	Total Debt Services	5000										0
54	PROVISIONS FOR CONTINGENCIES (O&M)	6000										5,000
55	Total Direct Disbursements/Expenditures		632,468	109,326	515,018	462,935	629,671	15,000	0	0	2,364,418	2,465,946
56	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/Expenditures										395,286	

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2024

	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)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
30	30 - DEBT SERVICES (DS)											
59	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
30	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
31	Payments for Regular Programs	4110									0	0
32	Payments for Special Education Programs	4120									0	0
33	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	0
34	Total Payments to Other Districts & Govt Units (In-State)	4000									0	0
35	DEBT SERVICES (DS)	5000										
36	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
37	Tax Anticipation Warrants	5110										
38	Tax Anticipation Notes	5120										
39	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										
40	State Aid Anticipation Certificates	5140										
71	Other Interest on Short-Term Debt (Describe & Itemize)	5150										
72	Total Debt Services - Interest On Short-Term Debt	5100						0				
73	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						413,513			413,513	413,512
74	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) 11	5300						1,190,000			1,190,000	1,190,000
75	DEBT SERVICES - OTHER (Describe & Itemize)	5400				953					953	1,136
76	Total Debt Services	5000				953		1,603,513			1,604,466	1,604,648
77	PROVISION FOR CONTINGENCIES (DS)	6000										
78	Total Disbursements/Expenditures					953		1,603,513			1,604,466	1,604,648
79	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(519,047)	
40	40 - TRANSPORTATION FUND (TR)											
32	SUPPORT SERVICES (TR)											
33	SUPPORT SERVICES - PUPILS											
34	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	0
35	SUPPORT SERVICES - BUSINESS											
36	Pupil Transportation Services	2550	6,520	750	1,163,470	116,071	102,077				1,388,888	1,449,166
37	Other Support Services (Describe & Itemize)	2900									0	0
38	Total Support Services	2000	6,520	750	1,163,470	116,071	102,077	0	0	0	1,388,888	1,449,166
39	COMMUNITY SERVICES (TR)	3000										
40	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
41	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
42	Payments for Regular Programs	4110									0	0
43	Payments for Special Education Programs	4120									0	0
44	Payments for Adult/Continuing Education Programs	4130									0	0
45	Payments for CTE Programs	4140									0	0
46	Payments for Community College Programs	4170									0	0
47	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
48	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
49	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	0
50	Total Payments to Other Govt Units	4000			0			0			0	0
51	DEBT SERVICES (TR)	5000										
52	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
53	Tax Anticipation Warrants	5110									0	0
54	Tax Anticipation Notes	5120									0	0
55	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
56	State Aid Anticipation Certificates	5140									0	0
57	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
58	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
59	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200										

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2024

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)	Budget
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) 11	5300									0	0
DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	0
Total Debt Services	5000									0	0
PROVISION FOR CONTINGENCIES (TR)	6000										
Total Disbursements/Expenditures		6,520	750	1,163,470	116,071	102,077	0	0	0	1,388,888	1,449,166
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										295,719	
50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
INSTRUCTION (MR/SS)	1000										
Regular Programs	1100		40,240							40,240	58,437
Pre-K Programs	1125		17,075							17,075	5,560
Special Education Programs (Functions 1200-1220)	1200		97,361							97,361	96,676
Special Education Programs - Pre-K	1225		2,450							2,450	3,155
Remedial and Supplemental Programs - K-12	1250		24,305							24,305	25,863
Remedial and Supplemental Programs - Pre-K	1275									0	0
Adult/Continuing Education Programs	1300									0	0
CTE Programs	1400		3,816							3,816	3,500
Interscholastic Programs	1500		10,011							10,011	11,248
Summer School Programs	1600									0	0
Gifted Programs	29									0	0
Driver's Education Programs	1700									0	0
Bilingual Programs	1800									0	0
Truants' Alternative & Optional Programs	1900									0	0
Total Instruction	1000		195,258							195,258	204,439
SUPPORT SERVICES (MR/SS)	2000										
SUPPORT SERVICES - PUPILS											
Attendance & Social Work Services	2110									0	0
Guidance Services	2120		5,815							5,815	6,300
Health Services	2130		8,495							8,495	7,800
Psychological Services	2140									0	0
Speech Pathology & Audiology Services	2150									0	0
Other Support Services - Pupils (Describe & Itemize)	2190		525							525	532
Total Support Services - Pupils	2100		14,835							14,835	14,632
SUPPORT SERVICES - INSTRUCTIONAL STAFF											
Improvement of Instruction Services	2210		353							353	485
Educational Media Services	2220									0	0
Assessment & Testing	2230									0	0
Total Support Services - Instructional Staff	2200		353							353	485
SUPPORT SERVICES - GENERAL ADMINISTRATION											
Board of Education Services	2310									2,492	3,306
Executive Administration Services	2320		25,868							25,868	24,755
Special Area Administration Services	2330									0	0
Claims Paid from Self Insurance Fund	2361									0	0
Risk Management and Claims Services Payments	2365									0	0
Total Support Services - General Administration	2300		28,360							28,360	28,061
SUPPORT SERVICES - SCHOOL ADMINISTRATION											
Office of the Principal Services	2410		29,002							29,002	31,713
Other Support Services - School Administration (Describe & Itemize)	2490									0	0
Total Support Services - School Administration	2400		29,002							29,002	31,713

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2024

	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)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
59	SUPPORT SERVICES - BUSINESS											
60	Direction of Business Support Services	2510										0
61	Fiscal Services	2520										0
62	Facilities Acquisition & Construction Services	2530										0
63	Operation & Maintenance of Plant Services	2540		83,062							83,062	91,466
64	Pupil Transportation Services	2550		86							86	74
65	Food Services	2560		52,651							52,651	52,800
66	Internal Services	2570										0
67	Total Support Services - Business	2500		135,799							135,799	144,340
68	SUPPORT SERVICES - CENTRAL											
69	Direction of Central Support Services	2610										0
70	Planning, Research, Development, & Evaluation Services	2620										0
71	Information Services	2630										0
72	Staff Services	2640										0
73	Data Processing Services	2660		14,190							14,190	16,834
74	Total Support Services - Central	2600		14,190							14,190	16,834
75	Other Support Services (Describe & Itemize)	2900										0
76	Total Support Services	2000		222,539							222,539	236,065
77	COMMUNITY SERVICES (MR/SS)	3000		732							732	783
78	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										0
79	Payments for Regular Programs	4110										0
80	Payments for Special Education Programs	4120										0
81	Payments for CTE Programs	4140										0
82	Total Payments to Other Govt Units	4000		0							0	0
83	DEBT SERVICES (MR/SS)	5000										0
84	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											0
34	Tax Anticipation Warrants	5110										0
35	Tax Anticipation Notes	5120										0
36	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										0
37	State Aid Anticipation Certificates	5140										0
38	Other (Describe & Itemize)	5150										0
39	Total Debt Services - Interest	5000										0
30	PROVISION FOR CONTINGENCIES (MR/SS)	6000										0
31	Total Disbursements/Expenditures			418,529							418,529	441,287
32	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											402,223
33												
34												
35	60 - CAPITAL PROJECTS (CP)											
36	SUPPORT SERVICES (CP)	2000										
37	SUPPORT SERVICES - BUSINESS											
38	Facilities Acquisition and Construction Services	2530			52,647		2,317,866				2,370,513	2,357,866
39	Other Support Services (Describe & Itemize)	2900										0
30	Total Support Services	2000		0	52,647	0	2,317,866	0	0	0	2,370,513	2,357,866
31	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
32	PAYMENTS TO OTHER GOVT UNITS (In-State)											
33	Payments to Regular Programs (In-State)	4110									0	0
34	Payments for Special Education Programs	4120									0	0
35	Payments for CTE Programs	4140									0	0
36	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
37	Total Payments to Other Govt Units	4000			0			0			0	0
38	PROVISION FOR CONTINGENCIES (\$&C/CI)	6000										0
39	Total Disbursements/Expenditures			0	52,647	0	2,317,866	0	0	0	2,370,513	2,357,866
40	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											(1,995,908)

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2024

	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)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
1												
2												
12	70 - WORKING CASH (WC)											
13												
14	80 - TORT FUND (TF)											
15	INSTRUCTION (TF)	1000										
16	Regular Programs	1100										0
17	Tuition Payment to Charter Schools	1115										0
18	Pre-K Programs	1125										0
19	Special Education Programs (Functions 1200 - 1220)	1200										0
20	Special Education Programs Pre-K	1225										0
21	Remedial and Supplemental Programs K-12	1250										0
22	Remedial and Supplemental Programs Pre-K	1275										0
23	Adult/Continuing Education Programs	1300										0
24	CTE Programs	1400										0
25	Interscholastic Programs	1500										0
26	Summer School Programs	1600										0
27	Gifted Programs	1650										0
28	Driver's Education Programs	1700										0
29	Bilingual Programs	1800										0
30	Traut Alternative & Optional Programs	1900										5,200
31	Pre-K Programs - Private Tuition	1910										0
32	Regular K-12 Programs Private Tuition	1911										0
33	Special Education Programs K-12 Private Tuition	1912										0
34	Special Education Programs Pre-K Tuition	1913										0
35	Remedial/Supplemental Programs K-12 Private Tuition	1914										0
36	Remedial/Supplemental Programs Pre-K Private Tuition	1915										0
37	Adult/Continuing Education Programs Private Tuition	1916										0
38	CTE Programs Private Tuition	1917										0
39	Interscholastic Programs Private Tuition	1918										0
40	Summer School Programs Private Tuition	1919										0
41	Gifted Programs Private Tuition	1920										0
42	Bilingual Programs Private Tuition	1921										0
43	Traut Alternative/Opt Ed Programs Private Tuition	1922										0
44	Total Instruction*	1000	0	0	0	0	0	0	0	0	6,881	5,200
15	SUPPORT SERVICES (TF)	2000										
16	Support Services - Pupil	2100										
17	Attendance & Social Work Services	2110										0
18	Guidance Services	2120										0
19	Health Services	2130			6,881						6,881	1,681
20	Psychological Services	2140										0
21	Speech Pathology & Audiology Services	2150										0
22	Other Support Services - Pupils (Describe & Itemize)	2190										0
23	Total Support Services - Pupil	2100	0	0	6,881	0	0	0	0	0	6,881	1,681
14	Support Services - Instructional Staff	2200										
15	Improvement of Instruction Services	2210										0
16	Educational Media Services	2220										0
17	Assessment & Testing	2230										0
18	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0	0
19	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
20	Board of Education Services	2310										0
21	Executive Administration Services	2320										0
22	Special Area Administration Services	2330										0
23	Claims Paid from Self Insurance Fund	2361			56,819						56,819	56,819
24	Risk Management and Claims Services Payments	2365										0
15	Total Support Services - General Administration	2300	0	0	56,819	0	0	0	0	0	56,819	56,819
16	Support Services - School Administration	2400										
17	Office of the Principal Services	2410										0
18	Other Support Services - School Administration (Describe & Itemize)	2490										0
19	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, 2024

	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)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
70	Support Services - Business	2500										0
71	Direction of Business Support Services	2510										0
72	Fiscal Services	2520										0
73	Facilities Acquisition and Construction Services	2530										0
74	Operation & Maintenance of Plant Services	2540										0
75	Pupil Transportation Services	2550										0
76	Food Services	2560										0
77	Internal Services	2570										0
78	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
79	Support Services - Central	2600										0
80	Direction of Central Support Services	2610										0
81	Planning, Research, Development & Evaluation Services	2620										0
82	Information Services	2630										0
83	Staff Services	2640										0
84	Data Processing Services	2660										0
85	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
86	Other Support Services (Describe & Itemize)	2900										0
87	Total Support Services	2000	0	0	63,700	0	0	0	0	0	63,700	58,500
88	COMMUNITY SERVICES (TF)	3000										0
89	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										0
90	Payments to Other Dist & Govt Units (In-State)	4110										0
91	Payments for Regular Programs	4120										0
92	Payments for Special Education Programs	4130										0
93	Payments for Adult/Continuing Education Programs	4140										0
94	Payments for CTE Programs	4170										0
95	Payments for Community College Programs	4170										0
96	Other Payments to In-State Govt Units (Describe & Itemize)	4190										0
97	Total Payments to Other Dist & Govt Units (In-State)	4100			0							0
98	Payments for Regular Programs - Tuition	4210										0
99	Payments for Special Education Programs - Tuition	4220										0
100	Payments for Adult/Continuing Education Programs - Tuition	4230										0
101	Payments for CTE Programs - Tuition	4240										0
102	Payments for Community College Programs - Tuition	4270										0
103	Payments for Other Programs - Tuition	4280										0
104	Other Payments to In-State Govt Units (Describe & Itemize)	4290										0
105	Total Payments to Other Dist & Govt Units - Tuition (In State)	4000							0			0
106	Payments for Regular Programs - Transfers	4310										0
107	Payments for Special Education Programs - Transfers	4320										0
108	Payments for Adult/Continuing Ed Programs - Transfers	4330										0
109	Payments for CTE Programs - Transfers	4340										0
110	Payments for Community College Program - Transfers	4370										0
111	Payments for Other Programs - Transfers	4380										0
112	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390										0
113	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0						0	0
114	Payments to Other Dist & Govt Units (Out of State)	4400										0
115	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, 2024

	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)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
1												
2												
16	DEBT SERVICES (TF)	5000										
17	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
18	Tax Anticipation Warrants	5110										0
19	Tax Anticipation Notes	5120										0
20	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										0
21	State Aid Anticipation Certificates	5140										0
22	Other Interest on Short-Term Debt	5150										0
23	Total Debt Services - Interest on Short-Term Debt	5100										0
24	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200										0
25	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										0
26	DEBT SERVICES - OTHER (Describe & Itemize)	5400										0
27	Total Debt Services	5000										0
28	PROVISIONS FOR CONTINGENCIES (TF)	6000										0
29	Total Disbursements/Expenditures		0	0	63,700	0	0	0	0	0	63,700	63,700
30	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(48,785)	
32	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
33	SUPPORT SERVICES (FP&S)	2000										
34	SUPPORT SERVICES - BUSINESS											
35	Facilities Acquisition & Construction Services	2550										0
36	Operation & Maintenance of Plant Services	2540										0
37	Total Support Services - Business	2500										0
38	Other Support Services (Describe & Itemize)	2900										0
39	Total Support Services	2000										0
40	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										0
41	Payments to Regular Programs	4110										0
42	Payments to Special Education Programs	4120										0
43	Other Payments to In-State Govt. Units (Describe & Itemize)	4190										0
44	Total Payments to Other Govt Units	4000										0
45	DEBT SERVICES (FP&S)	5000										0
46	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											0
47	Tax Anticipation Warrants	5110										0
48	Other Interest on Short-Term Debt (Describe & Itemize)	5150										0
49	Total Debt Service - Interest on Short-Term Debt	5100										0
50	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200										0
51	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300										0
52	Total Debt Service	5000										0
53	PROVISION FOR CONTINGENCIES (FP&S)	6000										0
54	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	10,000
55	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										58,355	

	A	B	C	D	E	F
	SCHEDULE OF AD VALOREM TAX RECEIPTS					
	Description (Enter Whole Dollars)	Taxes Received 7-1-23 thru 6-30-24 (from 2022 Levy & Prior Levies) *	Taxes Received (from the 2023 Levy)	Taxes Received (from 2022 & Prior Levies)	Total Estimated Taxes (from the 2023 Levy)	Estimated Taxes Due (from the 2023 Levy)
				(Column B - C)		(Column E - C)
1						
2						
3						
4	Educational	2,389,820		2,389,820		0
5	Operations & Maintenance	868,888		868,888		0
6	Debt Services **	1,005,920		1,005,920		0
7	Transportation	362,650		362,650		0
8	Municipal Retirement	297,141		297,141		0
9	Capital Improvements	0		0		0
10	Working Cash	28,086		28,086		0
11	Tort Immunity	11,435		11,435		0
12	Fire Prevention & Safety	51,682		51,682		0
13	Leasing Levy	48,998		48,998		0
14	Special Education	51,643		51,643		0
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	475,183		475,183		0
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	5,591,446	0	5,591,446	0	0
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).					

SCHEDULE OF SHORT-TERM DEBT									
A	B	C	D	E	F	G	H	I	J
Description (Enter Whole Dollars)	Outstanding Beginning July 1, 2023	Issued July 1, 2023 thru June 30, 2024	Retired July 1, 2023 thru June 30, 2024	Outstanding Ending June 30, 2024	Any differences (Described and Itemize)	Retired July 1, 2023 thru June 30, 2024	Outstanding Ending June 30, 2024	Amount to be Provided for Payment on Long-Term Debt	
CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPRT)									
1	Total CPRT Notes	0	0	0	0	0	0	0	0
TAX ANTICIPATION WARRANTS (TAW)									
2	Educational Fund	0	0	0	0	0	0	0	0
3	Operations & Maintenance Fund	0	0	0	0	0	0	0	0
4	Debt Services - Construction	0	0	0	0	0	0	0	0
5	Debt Services - Working Cash	0	0	0	0	0	0	0	0
6	Debt Services - Refunding Bonds	0	0	0	0	0	0	0	0
7	Transportation Fund	0	0	0	0	0	0	0	0
8	Municipal Retirement/Social Security Fund	0	0	0	0	0	0	0	0
9	Fire Prevention & Safety Fund	0	0	0	0	0	0	0	0
10	Other - (Describe & Itemize)	0	0	0	0	0	0	0	0
11	Total TAW	0	0	0	0	0	0	0	0
TAX ANTICIPATION NOTES (TAN)									
12	Educational Fund	0	0	0	0	0	0	0	0
13	Operations & Maintenance Fund	0	0	0	0	0	0	0	0
14	Fire Prevention & Safety Fund	0	0	0	0	0	0	0	0
15	Other - (Describe & Itemize)	0	0	0	0	0	0	0	0
16	Total TAN	0	0	0	0	0	0	0	0
TEACHERS/EMPLOYEES' ORDERS (T/O)									
17	Total T/O (Educational, Operations & Maintenance, & Transportation Funds)	0	0	0	0	0	0	0	0
18	Total (All Funds)	0	0	0	0	0	0	0	0
OTHER SHORT-TERM BORROWING (Describe & Itemize)									
19	Total Other Short-Term Borrowing	0	0	0	0	0	0	0	0
SCHEDULE OF LONG-TERM DEBT									
Part A: GASB 37 Leases Only									
20	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2023	Issued July 1, 2023 thru June 30, 2024	Any differences (Described and Itemize)	Retired July 1, 2023 thru June 30, 2024	Outstanding Ending June 30, 2024	Amount to be Provided for Payment on Long-Term Debt
21									
22									
23									
24									
25									
26									
27									
28									
29									
Part B: Other Long-Term Debt									
30	Identification or Name of Issue	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2023	Issued July 1, 2023 thru June 30, 2024	Any differences (Described and Itemize)	Retired July 1, 2023 thru June 30, 2024	Outstanding Ending June 30, 2024	Amount to be Provided for Payment on Long-Term Debt
31	10/25/15	7,730,000	6	5,010,000	475,000		475,000	4,535,000	2,123,725
32	10/12/17	3,635,000	13	2,570,000				1,855,000	1,855,000
33	05/13/21	5,630,000	1	5,630,000				5,630,000	5,630,000
34									
35									
36									
37									
38									
39									
40									
41									
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61									
62									
63									
64		16,995,000		13,210,000	0	0	1,190,000	12,020,000	9,608,725
* Each type of debt listed must be identified separately with the amount:									
65	1. Working Cash Fund Bonds								
66	2. Environmental and Energy Bonds								
67	3. Refunding Bonds								
68	4. Fire Prevention, Safety, Environmental and Energy Bonds								
69	5. Refunding Bonds								
70	6. Refunding Bonds								
71	7. Other								
72	8. Other								
73	9. Other								
74	10. Other								
75	11. Other								
76	12. Other								

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	Description (Enter Whole Dollars)				Account No.	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education
2	Cash Basis Fund Balance as of July 1, 2023									
3	RECEIPTS:									
4	Ad Valorem Taxes Received by District				10, 20, 40 or 50-1100, 80	11,435				
5	Earnings on Investments				10, 20, 40, 50 or 60-1500, 80	3,480	51,643			
6	Drivers' Education Fees				10-1970					
7	School Facility Occupation Tax Proceeds				30 or 60-1983					
8	Driver Education				10 or 20-3370					
9	Other Receipts (Describe & Itemize)				--	0				
10	Sale of Bonds				10, 20, 40 or 60-7200					
11	Total Receipts					14,915	51,643	0	0	0
12	DISBURSEMENTS:									
13	Instruction				10 or 50-1000					
14	Facilities Acquisition & Construction Services				20 or 60-2530		51,643			
15	Tort Immunity Services				80	63,700				
16	DEBT SERVICE:									
17	Debt Services - Interest on Long-Term Debt				30-5200					
18	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)				30-5300					
19	Debt Services Other (Describe & Itemize)				30-5400					
20	Total Debt Services				--					
21	Other Disbursements (Describe & Itemize)									
22	Total Disbursements									
23	Ending Cash Basis Fund Balance as of June 30, 2024					63,700	51,643	0	0	0
24	Reserved Cash Balance				714	(48,785)	0	0	0	0
25	Unreserved Cash Balance				730	(48,785)	0	0	0	0
26	Total Cash Balance									
27	SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a									
28	Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103? If yes, list in the aggregate the following:									
29	Yes					63,700				
30	No									
31	Total Claims Payments:					63,700				
32	Total Reserve Remaining:					(48,785)				
33	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter the total dollar amount for each category.									
34	Expenditures:									
35	Workers' Compensation Act and/or Workers' Occupational Disease Act					63,700				
36	Unemployment Insurance Act					0				
37	Insurance (Regular or Self-Insurance)					0				
38	Risk Management and Claims Service					0				
39	Judgments/Settlements					0				
40	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction					0				
41	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)					0				
42	Legal Services					0				
43	Principal and Interest on Tort Bonds					0				
44	Other - Explain on Itemization 44 tab					0				
45	Total					0				
46	G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0					0				
47	OK									
48	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.									
49	55 ILCS 5/5-1006.7									
50										

	A	B	C	D	E	F	G	H	I	J	K	L
1	<p style="text-align: center;">CARES, CRRSA, and ARP SCHEDULE - FY 2024</p> <p style="text-align: center;">Click below for schedule instructions:</p> <p style="text-align: center;">SCHEDULE INSTRUCTIONS</p>											
2	<p style="text-align: center;">Please read schedule instructions before completing.</p>											
3	<p>Did the school district/joint agreement receive/expand CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2024? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>											
4	<p>If the answer to the above question is "YES", this schedule must be completed.</p>											
5	<p>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.</p>											
6	<p>Part 1: CARES, CRRSA, and ARP REVENUE</p>											
7	<p>Section A is for revenue recognized in FY 2024 reported on the FY 2024 AFR for FY 2021, FY 2022 and/or FY 2023 EXPENDITURES claimed on July 1, 2023, through June 30, 2024, FRIS grant expenditure reports for expenditures reported in the prior year FY 2021, FY 2022, and/or FY 2023 AFR.</p>											
8	<p style="text-align: center;">Revenue Section A</p>											
9			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
10	Description (Enter Whole Dollars) *see instructions for detailed descriptions of revenue	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
11	ESSER II (only) [CRRSA Act] [FRIS SUB PROGRAM CODES: E2, F4, SE, PM, CP, DS, HT, ST, D4]	4998										0
12	ESSER III (only) [ARP] [FRIS SUBPROGRAM CODE: E3, CO, C3, D3, ER, ES, PM, S3, P4, L5, 25, 35, 45, 55, 65, 75]	4998	139,829									139,829
13	GEER II (only) [CRRSA] [FRIS SUBPROGRAM CODE: RC, JK, JE]	4998										0
14	ARP IDEA (ARP) [FRIS SUBPROGRAM CODE: ID, EJ, PS, CE]	4998										0
15	ARP IDEA (ARP) [FRIS SUBPROGRAM CODE: HM, HL]	4998										0
16	CURES (Coronavirus State and Local Fiscal Recovery Funds) [FRIS PROGRAM CODE: B6, F5, AS, SW]	4998										0
17	Other CARES Act Revenue (not accounted for above) [Describe on Itemization tab]	4998										0
18	Other CRRSA Revenue (not accounted for above) [Describe on Itemization tab]	4998										0
19	Other ARP Revenue (not accounted for above) [Describe on Itemization tab]	4998										0
20	<p style="text-align: right;">Total Revenue Section A</p>											
21			139,829	0		0	0	0				139,829
22	<p style="text-align: center;">Revenue Section B</p>											
23	<p>Section B is for revenue recognized in FY 2024 reported on the FY 2024 AFR and for FY 2024 EXPENDITURES claimed on July 1, 2023, through June 30, 2024, FRIS grant expenditure reports and reported in the FY 2024 AFR.</p>											
24	<p style="text-align: center;">Revenue Section B</p>											
25	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
26	ESSER II (only) [CRRSA Act] [FRIS SUB PROGRAM CODES: E2, F4, SE, PM, CP, DS, HT, ST, D4]	4998										0
27	ESSER III (only) [ARP] [FRIS SUBPROGRAM CODE: GO, RC, JK, JE]	4998										0
28	ESSER III (only) [ARP] [FRIS SUBPROGRAM CODE: E3, CO, C3, D3, ER, ES, PM, S3, P4, L5, 25, 35, 45, 55, 65, 75]	4998										0
29	ARP IDEA (ARP) [FRIS SUBPROGRAM CODE: ID, EJ, PS, CE]	4998										0
30	ARP IDEA (ARP) [FRIS SUBPROGRAM CODE: HM, HL]	4998										0
31	CURES (Coronavirus State and Local Fiscal Recovery Funds) [FRIS PROGRAM CODE: B6, F5, AS, SW]	4998										0
32	Other CARES Act Revenue (not accounted for above) [Describe on Itemization tab]	4998										0
33	Other CRRSA Revenue (not accounted for above) [Describe on Itemization tab]	4998										0
34	Other ARP Revenue (not accounted for above) [Describe on Itemization tab]	4998										0
35	<p>(Remaining) Other Federal Revenues in Revenue Act 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B</p>											
36	<p style="text-align: right;">Total Revenue Section B</p>											
37			0	0		0	0	0				0
38	<p style="text-align: center;">Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue</p>											
39	Total Other Federal Revenue (Section A plus Section B)	4998	139,829	0		0	0	0				139,829
40	Total Other Federal Revenue from Revenue Tab	4998	139,829	0		0	0	0				139,829
41	Difference (must equal 0)		0	0		0	0	0				0
42	Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK				OK

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

	A	B	C	D	E	F	G	H	I	J	K	L
43	Part 2: CARES, CRRSA, and ARP EXPENDITURES											
44	Review of the July 1, 2023 through June 30, 2024 FRIS Expenditures reports may assist in determining the expenditures to use below.											
45	Expenditure Section A:											
46	ESSER I EXPENDITURES (CARES)											
47	FUNCTION											
48	1. List the total expenditures for the functions 1000 and 2000 below											
49	INSTRUCTION Total Expenditures	1000										
50	SUPPORT SERVICES Total Expenditures	2000										
51	2. List the specific expenditures in Functions: 2530, 2540, & 2550 below (these expenditures are also included in Function 2000 above)											
52	Facilities Acquisition and Construction Services (Total)	2530										
53	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										
54	FOOD SERVICES (Total)	2550										
55	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions: 1000 & 2000 above).											
56	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										
57	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										
58	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total Technology Included in all Expenditure Functions)											
59												
60												
61												
62												

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

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

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

99	100	101	102	103	104	105	106	107	108	109	110	111	112	113	114	115	116	117	118	119	120	121	122	123	124	125	126	127	128	129	31	32	33	34	DISBURSEMENTS										
																																			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures		
Expenditure Section D:																																													
GEER II EXPENDITURES (CRRSA)																																													
FUNCTION																																													
1. List the total expenditures for the Functions 1000 and 2000 below																																													
INSTRUCTION Total Expenditures 1000																																													
SUPPORT SERVICES Total Expenditures 2000																																													
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) 2530																																													
OPERATION & MAINTENANCE OF PLANT SERVICES (Total) 2540																																													
FOOD SERVICES (Total) 2560																																													
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) 1000																																													
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (included in function 2000) 2000																																													
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total Technology) Total																																													
Expenditure Section E:																																													
ESSER III EXPENDITURES (ARP)																																													
FUNCTION																																													
1. List the total expenditures for the Functions 1000 and 2000 below																																													
INSTRUCTION Total Expenditures 1000																																													
SUPPORT SERVICES Total Expenditures 2000																																													
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) 2530																																													
OPERATION & MAINTENANCE OF PLANT SERVICES (Total) 2540																																													
FOOD SERVICES (Total) 2560																																													
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) 1000																																													
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (included in Function 2000) 2000																																													
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total Technology) Total																																													
											DISBURSEMENTS																																		
											(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures																										
											94,566									94,566																									

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

	A	B	C	D	E	F	G	H	I	J	K	L
135	Expenditure Section F:											
136	CRRSA Child Nutrition (CRRSA)											
137	FUNCTION											
138	1. List the total expenditures for the Functions 1000 and 2000 below											
140	140											
141	INSTRUCTION Total Expenditures	1000										
142	SUPPORT SERVICES Total Expenditures	2000										
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										
145	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										
147	FOOD SERVICES (Total)	2560										
148	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
149	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT	1000										
150	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT	2000										
151	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology										
152	Expenditure Section G:											
153	ARP Child Nutrition (ARP)											
154	FUNCTION											
155	1. List the total expenditures for the Functions 1000 and 2000 below											
157	157											
158	INSTRUCTION Total Expenditures	1000										
159	SUPPORT SERVICES Total Expenditures	2000										
160	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										
163	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										
165	FOOD SERVICES (Total)	2560										
166	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
167	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT	1000										
168	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT	2000										
169	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology										
70												

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

A	B	C	D	E	F	G	H	I	J	K	L
Expenditure Section H:											
ARP IDEA (ARP)											
FUNCTION											
171	1. List the total expenditures for the Functions 1000 and 2000 below										
172	INSTRUCTION Total Expenditures 1000										
173	SUPPORT SERVICES Total Expenditures 2000										
174	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT 3000										
175	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT 3000										
176	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
177	INSTRUCTION Total Expenditures 1000										
178	SUPPORT SERVICES Total Expenditures 2000										
179	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT 3000										
180	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT 3000										
181	Facilities Acquisition and Construction Services (Total) 2530										
182	OPERATION & MAINTENANCE OF PLANT SERVICES (Total) 2540										
183	FOOD SERVICES (Total) 2560										
184	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT 3000										
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 1000										
187	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT 2000										
188	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total Technology Included in all Expenditure Functions) 3000										
Expenditure Section I:											
ARP Homeless I (ARP)											
FUNCTION											
1. List the total expenditures for the Functions 1000 and 2000 below											
94	INSTRUCTION Total Expenditures 1000										
95	SUPPORT SERVICES Total Expenditures 2000										
96	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT 3000										
97	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT 3000										
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
98	Facilities Acquisition and Construction Services (Total) 2530										
99	OPERATION & MAINTENANCE OF PLANT SERVICES (Total) 2540										
100	FOOD SERVICES (Total) 2560										
101	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT 3000										
102	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT 3000										
103	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
104	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT 1000										
105	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT 2000										
106	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total Technology Included in all Expenditure Functions) 3000										

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

207	A	B	C	D	E	F	G	H	I	J	K	L
208	Expenditure Section J:											
209	CURES (Coronavirus State and Local Fiscal Recovery Funds)											
210	FUNCTION											
211	1. List the total expenditures for the Functions 1000 and 2000 below											
212	INSTRUCTION Total Expenditures 1000											
213	SUPPORT SERVICES Total Expenditures 2000											
214	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
215	216											
216	217 Facilities Acquisition and Construction Services (Total) 2530											
217	218 OPERATION & MAINTENANCE OF PLANT SERVICES (Total) 2540											
218	219 FOOD SERVICES (Total) 2560											
219	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
220	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT 1000											
221	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT 2000											
222	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) Total Technology											
223	Expenditure Section K:											
224	Other CARES Act Expenditures (not accounted for above)											
225	FUNCTION											
226	1. List the total expenditures for the Functions 1000 and 2000 below											
227	INSTRUCTION Total Expenditures 1000											
228	SUPPORT SERVICES Total Expenditures 2000											
229	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
230	231 Facilities Acquisition and Construction Services (Total) 2530											
231	232 OPERATION & MAINTENANCE OF PLANT SERVICES (Total) 2540											
232	233 FOOD SERVICES (Total) 2560											
233	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
234	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT 1000											
235	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT 2000											
236	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
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
243	Expenditure Section L:										
244	Other CRRSA Expenditures (not accounted for above)										
245	FUNCTION										
246	1. List the total expenditures for the Functions 1000 and 2000 below										
247	INSTRUCTION Total Expenditures	1000									0
248	SUPPORT SERVICES Total Expenditures	2000									0
249	2. List the specific expenditures in Functions: 2330, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
250	Facilities Acquisition and Construction Services (Total)	2330									0
251	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0
252	FOOD SERVICES (Total)	2560									0
253	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions: 1000 & 2000 above).										
254	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0
255	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0
256	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology							0		0
257	Expenditure Section M:										
258	Other ARP Expenditures (not accounted for above)										
259	FUNCTION										
260	1. List the total expenditures for the Functions 1000 and 2000 below										
261	INSTRUCTION Total Expenditures	1000									0
262	SUPPORT SERVICES Total Expenditures	2000									0
263	2. List the specific expenditures in Functions: 2330, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
264	Facilities Acquisition and Construction Services (Total)	2330									0
265	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0
266	FOOD SERVICES (Total)	2560									0
267	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions: 1000 & 2000 above).										
268	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0
269	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0
270	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology							0		0
271	Expenditure Section N:										
272	TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)										
273	FUNCTION										
274	1. List the total expenditures for the Functions 1000 and 2000 below										
275	INSTRUCTION Total Expenditures	1000	94,566	0	0	0	0	0	0	0	94,566
276	SUPPORT SERVICES Total Expenditures	2000	0	0	0	0	0	0	0	0	0
277	2. List the specific expenditures in Functions: 2330, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
278	Facilities Acquisition and Construction Services (Total)	2330	0	0	0	0	0	0	0	0	0
279	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	0	0	0	0	0	0	0	0	0
280	FOOD SERVICES (Total)	2560	0	0	0	0	0	0	0	0	0
281	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions: 1000 & 2000 above).										
282	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000	0	0	0	0	0	0	0	0	0
283	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000	0	0	0	0	0	0	0	0	0
284	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology	0	0	0	0	0	0	0	0	0
285	Expenditure Section O:										
286	TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)										
287	FUNCTION										
288	1. List the total expenditures for the Functions 1000 and 2000 below										
289	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000	94,566	0	0	0	0	0	0	0	94,566
290	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000	0	0	0	0	0	0	0	0	0
291	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology	94,566	0	0	0	0	0	0	0	94,566

	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
2	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2023	Add: Additions July 1, 2023 thru June 30, 2024	Less: Deletions July 1, 2023 thru June 30, 2024	Cost Ending June 30, 2024	Life In Years	Accumulated Depreciation Beginning July 1, 2023	Add: Depreciation Allowable July 1, 2023 thru June 30, 2024	Less: Depreciation Deletions July 1, 2023 thru June 30, 2024	Accumulated Depreciation Ending June 30, 2024	Ending Balance Undepreciated June 30, 2024
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	31,417,466	450,000		31,867,466	50	13,865,189	750,848		14,616,037	17,251,429
9	Temporary Buildings	232				0	20	0			0	0
10	Improvements Other than Buildings (Infrastructure)	240	789,017	501,161		1,290,178	20	686,695	44,289		730,984	559,194
11	Capitalized Equipment	250										
12	10 Yr-Schedule	251	3,158,792			3,158,792	10	2,993,167	32,317		3,025,484	133,308
13	5 Yr-Schedule	252	393,899	150,092		543,991	5	190,273	97,802		288,075	255,916
14	3 Yr-Schedule	253				0	3				0	0
15	Construction in Progress	260	5,635,657	1,948,305		7,583,962	--	17,735,324	925,256		18,660,580	7,583,962
16	Total Capital Assets	200	41,628,264	3,049,558	0	44,677,822	10					26,017,242
17	Non-Capitalized Equipment	700				0			925,256			
18	Allowable Depreciation											

	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2023 - 2024)						
2	<i>This schedule is completed for school districts only.</i>						
3							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount	
5							
6	OPERATING EXPENSE PER PUPIL						
7	EXPENDITURES:						
8	ED	Expenditures 16-24, L116		Total Expenditures		\$ 12,044,260	
9	O&M	Expenditures 16-24, L155		Total Expenditures		2,364,418	
10	DS	Expenditures 16-24, L178		Total Expenditures		1,604,466	
11	TR	Expenditures 16-24, L214		Total Expenditures		1,388,888	
12	MR/SS	Expenditures 16-24, L292		Total Expenditures		418,529	
13	TORT	Expenditures 16-24, L429		Total Expenditures		63,700	
14							
15				Total Expenditures		\$ 17,884,261	
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:						
17							
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		139,730	
35	ED	Expenditures 16-24, L9, Col K - (G+I)	1225	Special Education Programs Pre-K		91,093	
36	ED	Expenditures 16-24, L11, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0	
37	ED	Expenditures 16-24, L12, Col K - (G+I)	1300	Adult/Continuing Education Programs		0	
38	ED	Expenditures 16-24, L15, Col K - (G+I)	1600	Summer School Programs		0	
39	ED	Expenditures 16-24, L20, Col K	1910	Pre-K Programs - Private Tuition		0	
40	ED	Expenditures 16-24, L21, Col K	1911	Regular K-12 Programs - Private Tuition		0	
41	ED	Expenditures 16-24, L22, Col K	1912	Special Education Programs K-12 - Private Tuition		0	
42	ED	Expenditures 16-24, L23, Col K	1913	Special Education Programs Pre-K - Tuition		0	
43	ED	Expenditures 16-24, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0	
44	ED	Expenditures 16-24, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0	
45	ED	Expenditures 16-24, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0	
46	ED	Expenditures 16-24, L27, Col K	1917	CTE Programs - Private Tuition		0	
47	ED	Expenditures 16-24, L28, Col K	1918	Interscholastic Programs - Private Tuition		0	
48	ED	Expenditures 16-24, L29, Col K	1919	Summer School Programs - Private Tuition		0	
49	ED	Expenditures 16-24, L30, Col K	1920	Gifted Programs - Private Tuition		0	
50	ED	Expenditures 16-24, L31, Col K	1921	Bilingual Programs - Private Tuition		0	
51	ED	Expenditures 16-24, L32, Col K	1922	Truants Alternative/Optional Ed Progs - Private Tuition		0	
52	ED	Expenditures 16-24, L77, Col K - (G+I)	3000	Community Services		35,815	
53	ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units		1,152,588	
54	ED	Expenditures 16-24, L116, Col G	-	Capital Outlay		125,577	
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		629,671	
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 (2023 - 2024)						
2	<i>This schedule is completed for school districts only.</i>						
3							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount	
61	DS	Expenditures 16-24, L174, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			1,190,000	
62	TR	Expenditures 16-24, L189, Col K - (G+I)	3000 Community Services			0	
63	TR	Expenditures 16-24, L200, Col K	4000 Total Payments to Other Govt Units			0	
64	TR	Expenditures 16-24, L210, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			0	
65	TR	Expenditures 16-24, L214, Col G	- Capital Outlay			102,077	
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			17,075	
68	MR/SS	Expenditures 16-24, L222, Col K	1225 Special Education Programs - Pre-K			2,450	
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			732	
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 G	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							
97							
98							
99							
100							
101							
102							
103							
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			141,892	
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700 Total District/School Activity Income (without Student Activity Funds)			57,725	
116	ED	Revenues 10-15, L86, Col C	1811 Rentals - Regular Textbooks			26,719	
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)			166	
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910 Rentals			3,000	
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			229,985	
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200 Total Career and Technical Education			12,094	
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			9,666	
129	ED-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365 School Breakfast Initiative			0	
130	ED-O&M	Revenues 10-15, L150, Col C,D	3370 Driver Education			10,444	

	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2023 - 2024)						
2	<i>This schedule is completed for school districts only.</i>						
3							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount	
5							
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500 Total Transportation			987,545	
132	ED	Revenues 10-15, L158, Col C	3610 Learning Improvement - Change Grants			0	
133	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660 Scientific Literacy			0	
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695 Truant Alternative/Optional Education			0	
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766 Chicago General Education Block Grant			0	
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767 Chicago Educational Services Block Grant			0	
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775 School Safety & Educational Improvement Block Grant			0	
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780 Technology - Technology for Success			0	
139	ED-TR	Revenues 10-15, L166, Col C,F	3815 State Charter Schools			0	
140	O&M	Revenues 10-15, L169, Col D	3925 School Infrastructure - Maintenance Projects			50,000	
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999 Other Restricted Revenue from State Sources			101,703	
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			32,453	
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200 Total Food Service			699,578	
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300 Total Title I			513,752	
147	ED-O&M-TR-MR/SS	Revenues 10-15, L212, Col C,D,F,G	4400 Total Title IV			48,265	
148	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620 Fed - Spec Education - IDEA - Flow Through			377,050	
149	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4625 Fed - Spec Education - IDEA - Room & Board			0	
150	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4630 Fed - Spec Education - IDEA - Discretionary			0	
151	ED-O&M-TR-MR/SS	Revenues 10-15, L219, Col C,D,F,G	4699 Fed - Spec Education - IDEA - Other (Describe & Itemize)			0	
152	ED-O&M-MR/SS	Revenues 10-15, L224, Col C,D,G	4700 Total CTE - Perkins			0	
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C225 thru J254)	4800 Total ARRA Program Adjustments			0	
178	ED	Revenues 10-15, L256, Col C	4901 Race to the Top			0	
179	ED-O&M-TR-MR/SS	Revenues 10-15, L257, Col C,D,F,G	4902 Race to the Top-Preschool Expansion Grant			0	
180	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4905 Title III - Immigrant Education Program (IEP)			0	
181	ED-TR-MR/SS	Revenues 10-15, L259, Col C,F,G	4909 Title III - Language Inst Program - Limited Eng (LIPLEP)			0	
182	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4920 McKinney Education for Homeless Children			0	
183	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4930 Title II - Eisenhower Professional Development Formula			0	
184	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4932 Title II - Teacher Quality			31,405	
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			50,700	
190	ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program			7,906	
191	ED-O&M-TR-MR/SS	Revenues 10-15, L269, Col C,D,F,G	4998 Other Restricted Revenue from Federal Sources (Describe & Itemize)			139,829	
192	Federal Stimulus Revenue	CARES CRRSA ARP Schedule	Adjusting for FY20, FY21, FY22, FY23, or FY24 revenue received in FY24 for FY20, FY21, FY22, FY23, or FY24 Expenses			(139,829)	
193	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100 Special Education Contributions from EBF Funds **			468,520	
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)		\$	3,860,568	
197			Net Operating Expense for Tuition Computation (Line 97 minus Line 196)			10,536,885	
198			Total Depreciation Allowance (from page 36, Line 18, Col I)			925,256	
199			Total Allowance for PCTC Computation (Line 197 plus Line 198)			11,462,141	
200			9 Month ADA from Average Daily Attendance - Student Information System (SIS) In IWAS-preliminary ADA 2023-2024			1,007.53	
201			Total Estimated PCTC (Line 199 divided by Line 200) *		\$	11,376.48	
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 2024 Special Education Funding Allocation Calculation Details and the FY 2024 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. <i>Please enter "0" if the district does not have allocations for lines 193 and 194.</i>						

ESTIMATED INDIRECT COST DATA

A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA						
2	SECTION I						
3	Financial Data To Assist Indirect Cost Rate Determination						
4	<i>(Source document for the computation of the indirect cost rate is found in the "Expenditures" tab.)</i>						
5	<p>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.</p>						
6	Support Services - Direct Costs						
7	Direction of Business Support Services (10, 50, and 80 -2510)			7,754,325		7,754,325	
8	Fiscal Services (10, 50, & 80 -2520)						
9	Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540)			239,473		239,473	
10	Food Services (10 & 80 -2560) <i>Must be less than (P16, Col E-F, L65) *Only include food costs.</i>			288,129		288,129	
11	Value of Commodities Received for Fiscal Year 2024 (Include the value of commodities when determining if a Single Audit is required).			701,014		701,014	
12	Internal Services (10, 50, and 80 -2570)			897,504		897,504	
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		Function	Restricted Program	Direct Costs	Indirect Costs	Unrestricted Program	Direct Costs
18			Indirect Costs			Indirect Costs	
19	Instruction	1000		7,754,325			7,754,325
20	Support Services:						
21	Pupil	2100		239,473			239,473
22	Instructional Staff	2200		288,129			288,129
23	General Admin.	2300		701,014			701,014
24	School Admin.	2400		897,504			897,504
25	Business:						
26	Direction of Business Spt. Srv.	2510	0	0	0	0	0
27	Fiscal Services	2520	0	0	0	0	0
28	Oper. & Maint. Plant Services	2540		1,777,971	1,777,971		
29	Pupil Transportation	2550		1,354,897			1,354,897
30	Food Services	2560		917,374			917,374
31	Internal Services	2570	0	0	0	0	0
32	Central:						
33	Direction of Central Spt. Srv.	2610		0			0
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		3,471			3,471
35	Information Services	2630		0			0
36	Staff Services	2640	0	0	0	0	0
37	Data Processing Services	2660	247,971	0	247,971	0	0
38	Other:						
39	Community Services	2900		2,562			2,562
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)	3000		36,547			36,547
41	Total		247,971	13,945,212	2,025,942	12,167,241	
42			Restricted Rate			Unrestricted Rate	
43			Total Indirect Costs:	247,971		Total Indirect Costs:	2,025,942
44			Total Direct Costs:	13,945,212		Total Direct Costs:	12,167,241
45							= 16.65%

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, 2024							
Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current, and next fiscal years.							
1	Sparta CUSD 140						
2	45079140026						
3	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative, or Shared Service.						
4	Sparta CUSD 140						
5	45-079-1400-26_AFR24 Sparta CUSD 140						
6							
7							
8	Check box if this schedule is not applicable..... <input type="checkbox"/>		Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative, or Shared Service.	
9	Indicate with an (X) if Deficit Reduction Plan is Required in the Budget						
10	Service or Function (Check all that apply)						
11	Curriculum Planning					(Limit text to 200 characters, for additional space use line 33 and 38)	
12	Custodial Services						
13	Educational Shared Programs						
14	Employee Benefits						
15	Energy Purchasing		X				
16	Food Services				Member IEC & AEP Energy		
17	Grant Writing						
18	Grounds Maintenance Services						
19	Insurance		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	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		X	X	Member of Career Center of Southern Illinois		
32	All Other Joint/Cooperative Agreements						
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


School District Name: Sparta CUSD 140
 RCDT Number: 45079140026

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

Description	Funct. No.	Actual Expenditures, Fiscal Year 2024			Budgeted Expenditures, Fiscal Year 2025			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	450,894	0	0	399,084	0	0	399,084
2. Special Area Administration Services	2330	0	0	0	0	0	0	0
3. Other Support Services - School Administration	2490	0	0	0	0	0	0	0
4. Direction of Business Support Services	2510	0	0	0	0	0	0	0
5. Internal Services	2570	0	0	0	0	0	0	0
6. Direction of Central Support Services	2610	0	0	0	0	0	0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.								
8. Totals		450,894	0	0	399,084	0	0	399,084
9. Percent Increase (Decrease) for FY2025 (Budgeted) over FY2024 (Actual)								-11%

CERTIFICATION

I certify that the amounts shown above as Actual Expenditures, Fiscal Year 2024, agree with the amounts on the district's Annual Financial Report for Fiscal Year 2024. I also certify that the amounts shown above as Budgeted Expenditures, Fiscal Year 2025, agree with the amounts on the budget adopted by the Board of Education.


 Signature of Superintendent
Chris Miesner
 Contact Name (for questions)
 11/8/24 /Date
 618-443-5331
 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 August 15, 2024, to ensure inclusion in the fall 2024 report or postmarked by January 15, 2025, to ensure inclusion in the spring 2025 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.

Embed signed Audit Questionnaire below:

[Please insert files above]

Instructions to insert word doc or pdf files:

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

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

	A	B	C	D	E	F
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	<p><i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2025 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i></p>					
3	<p>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.</p>					
4	<p>- If the FY 2025 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.</p>					
5	<p>- If the Annual Financial Report requires a deficit reduction plan even though the FY2025 budget does not, a completed deficit reduction plan is still required.</p>					
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	12,477,810	2,699,704	1,684,607	147,739	17,009,860
9	Direct Expenditures	12,044,260	2,364,418	1,388,888		15,797,566
10	Difference	433,550	335,286	295,719	147,739	1,212,294
11	Fund Balance - June 30, 2024	7,516,263	1,660,983	979,640	3,510,952	13,667,838
12	Balanced - no deficit reduction plan is required.					
13						
14						
15						

FY 2024 Audit Checklist

RCDT: 45079140026
School District/Joint Agreement Name: Sparta CUSD 140
Auditor Name: JAMES LUNK, CPA
License #: 65.053666 License Expiration Date (below): 9/30/2027
45-079-1400-26_AFR24 Sparta CUSD 140

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

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

Balancing Schedule

Check this Section for Error Messages

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

Description:	Error Message
1. Cover Page: The Accounting Basis must be Cash or Accrual. Choose School District or Joint Agreement.	
What Basis of Accounting is used?	CASH
Choose School District or Joint Agreement.	SCHOOL DISTRICT
Accounting for late payments (Audit Questionnaire Section D).	OK
Is Budget Deficit Reduction Plan Required?	Congratulations! You have a balanced AFR.
2. Page 2: Audit Questionnaire, Part C - Other Issues #22	
School districts are required to catalogue and report unpaid fees from students that result from the high school's inability to withhold student grades, transcripts, and diplomas.	OK
3. Page 3: Financial Information must be completed.	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section A: Tax rates are not entered. Cells D10, F10, H10, L10 on tab 3 must have a tax rate or 0 entered.	OK
Section D: Check a or b that agrees with the school district type.	OK
Section E: Is there a material impact on the entity's financial position?	NO
4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) CP: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Tort: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
5. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.	
Fund 10, Cell C13 must = Cell C41.	OK
Fund 20, Cell D13 must = Cell D41.	OK
Fund 30, Cell E13 must = Cell E41.	OK
Fund 40, Cell F13 must = Cell F41.	OK
Fund 50, Cell G13 must = Cell G41.	OK
Fund 60, Cell H13 must = Cell H41.	OK
Fund 70, Cell I13 must = Cell I41.	OK
Fund 80, Cell J13 must = Cell J41.	OK
Fund 90, Cell K13 must = Cell K41.	OK
Agency Fund, Cell L13 must = Cell L41.	OK
General Fixed Assets, Cell M23 must = Cell M41.	OK
General Long-Term Debt, Cell N23 must = Cell N41.	OK
6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.	
Fund 10, Cells C38+C39 must = Cell C81.	OK
Fund 20, Cells D38+D39 must = Cell D81.	OK
Fund 30, Cells E38+E39 must = Cell E81.	OK
Fund 40, Cells F38+F39 must = Cell F81.	OK
Fund 50, Cells G38+G39 must = Cell G81.	OK
Fund 60, Cells H38+H39 must = Cell H81.	OK
Fund 70, Cells I38+I39 must = Cell I81.	OK
Fund 80, Cells J38+J39 must = Cell J81.	OK
Fund 90, Cells K38+K39 must = Cell K81.	OK
8. Page 26: Schedule of Long-Term Debt	
Note: Explain any unreconcilable differences in the Itemization sheet.	
Total Long-Term Debt Issued (P26, Cell F64) must = Principal on Long-Term Debt Sold (P7, Cells C33:K33).	OK
Total Long-Term Debt (Principal) Retired (P19, Cell H174) must = Debt Service - Long-Term Debt (Principal) Retired (P26, Cell H64).	OK
9. Page 7-9: Other Sources of Funds must = Other Uses of Funds	
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49.	OK
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	OK
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74).	OK
10. Restricted Tax Levies Page 27, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.	
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.	OK
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0.	OK
11. Page 7: "On behalf" payments to the Educational Fund	
Fund (10) ED: Account 3998, cell C9 must be entered or explain why this is zero on the Itemization 44 tab.	OK
12. Page 37-39: The 9 Month ADA must be entered on Line 98.	OK
13. Page 37-39: The Special Education Contributions from EBF Funds (line 192) must be entered.	OK
14. Page 37-39: The English Learning (Bilingual) Contributions from EBF Funds (line 193) must be entered.	OK
15. Page 40: Contracts Paid in Current Year (CY) MUST be completed. If there are no contracts, state "no contracts" in cell A20 on Contacts Paid in CY tab.	OK
16. Page 42: SHARED OUTSOURCED SERVICES, Completed.	OK
17. Page 43: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.	OK
18. Page 27: Rest Tax Levies-Tort Im 27, G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0.	OK
19. Assets-Liab (C45, C48, C49), Acct Summary (C85), Revenues (C82), Expenditures (H33) - Enter Student Activity Funds.	OK
20. Page 28-35: CARES CRRSA ARP Schedule - Revenue 4998 listed on schedule must equal Revenue 4998 listed on Revenue tab.	OK
21. Page 28-35: CARES CRRSA ARP Schedule -check box yes or no if district/joint agreement received/expended funds.	OK