

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

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**

School District  
 Joint Agreement

<b>School District/Joint Agreement Information</b> <i>(See instructions on the inside of this page.)</i>		<b>Accounting Basis:</b> <input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL		<b>Certified Public Accountant Information</b>	
School District/Joint Agreement Number: <b>09010137002</b>				Name of Auditing Firm: <b>RUSSELL LEIGH &amp; ASSOCIATES LLC</b>	
County Name: <b>CHAMAIN</b>				Name of Audit Manager: <b>RUSS LEIGH</b>	
Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDD will populate): <b>Rantoul City SD 137</b>		<a href="#">School District Lookup Tool</a> <a href="#">School District Directory</a>		Address: <b>228 E MAIN ST</b>	
Address: <b>400 E WABASH</b>		<b>Filing Status:</b> <a href="#">Submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system (for Auditor Use only)</a> <a href="#">Annual Financial Report (AFR) Instructions</a>		City: <b>HOOPESTON</b> State: <b>IL</b> Zip Code: <b>60942</b>	
City: <b>RANTOUL</b>				Phone Number: <b>217-283-9336</b> Fax Number: <b>217-283-9736</b>	
Email Address:				<a href="#">IL License Number (9 digit):</a> <b>065.018319</b> Expiration Date: <b>9/30/2024</b>	
Zip Code: <b>61866</b>		<b>0</b>		Email Address: <a href="mailto:admin@russleigh.com">admin@russleigh.com</a>	
<b>Annual Financial Report</b> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input type="checkbox"/> Unqualified <input checked="" type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer		<b>Annual Financial Report Questions 217-785-8779 or finance1@isbe.net</b>  <b>Single Audit Questions 217-782-7970 or GATA@isbe.net</b>		ISBE Use Only	
<input checked="" type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____		<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC	
District Superintendent/Administrator Name (Type or Print): <b>Scott Woods</b>		Township Treasurer Name (type or print):		Regional Superintendent/Cook ISC Name (Type or Print):	
Email Address: <a href="mailto:swoods@rcs137.org">swoods@rcs137.org</a>		Email Address:		Email Address:	
Telephone: <b>217-893-4171</b> Fax Number: <b>217-893-4313</b>		Telephone:      Fax Number:		Telephone:      Fax Number:	
Signature & Date:		Signature & Date:		Signature & Date:	

\* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).  
 ISBE Form SD50-35/JA50-60 (07/24-version3)

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).

09-010-1370-02\_AFR24 Rantoul City SD 137

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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 \(Part 100\)](#)

- Round all amounts to the nearest dollar.** Do not enter cents. (Exception: 9 Month ADA on PCTC OEPP Tab)
- All errors must be explained in the Itemization tab.**  
Any errors left unresolved by the Audit Checklist/Balancing Schedule will result in rejection.
- 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.
- 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.*
- Submit Paper Copy of AFR with Signatures**
  - 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.*
  - 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.
  - 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](#)
- 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.*
- 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\(c\)](#) \$ -
- 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
<b>Deferred Revenues (490)</b>						
Mandated Categorical Payments (3100, 3120, 3500, 3510, 3950)						\$-
<b>Direct Receipts/Revenue</b>						
Mandated Categorical Payments (3100, 3120, 3500, 3510, 3950)						\$-
<b>Total</b>						\$-

- 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:**

**RUSSELL LEIGH & ASSOCIATES LLC**

*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)*

*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)

	<b>Tax Year 2023</b>	Equalized Assessed Valuation (EAV):	157,261,136						
Rate(s):	0.025082	+	0.004760	+	0.003425	=	0.033270	Working Cash	0.000088
	<b>Educational</b>		<b>Operations &amp; Maintenance</b>		<b>Transportation</b>		<b>Combined Total</b>		

**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 \***

<b>Receipts/Revenues</b>	<b>Disbursements/Expenditures</b>	<b>Excess/ (Deficiency)</b>	<b>Fund Balance</b>
32,686,772	31,342,198	1,344,574	15,433,324

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

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

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

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

**D. Long-Term Debt**

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

<input checked="" type="checkbox"/>	a. 6.9% for elementary and high school districts.	10,851,018
<input type="checkbox"/>	b. 13.8% for unit districts.	

Long-Term Debt Outstanding:

c. Long-Term Debt (Principal only)	Acct	
Outstanding:.....	511	14,175,000

**E. Material Impact on Financial Position**

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

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

Comments:

### ESTIMATED FINANCIAL PROFILE SUMMARY

[Financial Profile Website](#)

**District Name:** Rantoul City SD 137  
**District Code:** 09010137002  
**County Name:** CHAMAIGN

<b>1. Fund Balance to Revenue Ratio:</b>		<b>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>4</b>
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	15,433,324.00	0.472	<b>Weight</b>	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	32,686,772.00		<b>Value</b>	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	0.00			
<b>2. Expenditures to Revenue Ratio:</b>		<b>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>4</b>
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	31,342,198.00	0.959	<b>Adjustment</b>	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	32,686,772.00		<b>Weight</b>	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	0.00			
Possible Adjustment:			0	<b>Value</b>	1.40
<b>3. Days Cash on Hand:</b>		<b>Total</b>	<b>Days</b>	<b>Score</b>	<b>3</b>
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	15,442,533.00	177.37	<b>Weight</b>	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	87,061.66		<b>Value</b>	0.30
<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>		<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>4</b>
Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	<b>Weight</b>	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	4,447,266.30		<b>Value</b>	0.40
<b>5. Percent of Long-Term Debt Margin Remaining:</b>		<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>1</b>
Long-Term Debt Outstanding (P3, Cell H38)		14,175,000.00	<span style="color: red;">(30.63)</span>	<b>Weight</b>	0.10
Total Long-Term Debt Allowed (P3, Cell H32)		10,851,018.38		<b>Value</b>	0.10

**Total Profile Score: 3.60 \***

**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	
1	ASSETS (Enter Whole Dollars)		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2		Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
3	<b>CURRENT ASSETS (100)</b>											
4	Cash (Accounts 111 through 115) <sup>1</sup>		8,952,398	1,086,203	396,423	1,011,076	879,677	453,373	118,984	488,183		
5	Investments	120	3,750,585					2,055,441	523,287			
6	Taxes Receivable	130										
7	Interfund Receivables	140										
8	Intergovernmental Accounts Receivable	150										
9	Other Receivables	160										
10	Inventory	170										
11	Prepaid Items	180	379,729									
12	Other Current Assets (Describe & Itemize)	190										
13	<b>Total Current Assets</b>		13,082,712	1,086,203	396,423	1,011,076	879,677	2,508,814	642,271	488,183	0	
14	<b>CAPITAL ASSETS (200)</b>											
15	Works of Art & Historical Treasures	210										
16	Land	220										
17	Building & Building Improvements	230										
18	Site Improvements & Infrastructure	240										
19	Capitalized Equipment	250										
20	Construction in Progress	260										
21	Amount Available in Debt Service Funds	340										
22	Amount to be Provided for Payment on Long-Term Debt	350										
23	<b>Total Capital Assets</b>											
24	<b>CURRENT LIABILITIES (400)</b>											
25	Interfund Payables	410										
26	Intergovernmental Accounts Payable	420										
27	Other Payables	430										
28	Contracts Payable	440										
29	Loans Payable	460										
30	Salaries & Benefits Payable	470	388,938									
31	Payroll Deductions & Withholdings	480										
32	Deferred Revenues & Other Current Liabilities	490										
33	Due to Activity Fund Organizations	493										
34	<b>Total Current Liabilities</b>		388,938	0	0	0	0	0	0	0	0	
35	<b>LONG-TERM LIABILITIES (500)</b>											
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511										
37	<b>Total Long-Term Liabilities</b>											
38	Reserved Fund Balance	714					879,677	1,270,890				
39	Unreserved Fund Balance	730	12,693,774	1,086,203	396,423	1,011,076		1,237,924	642,271	488,183		
40	Investment in General Fixed Assets											
41	<b>Total Liabilities and Fund Balance</b>		13,082,712	1,086,203	396,423	1,011,076	879,677	2,508,814	642,271	488,183	0	
42												
43	<b>ASSETS /LIABILITIES for Student Activity Funds</b>											
44	<b>CURRENT ASSETS (100) for Student Activity Funds</b>											
45	Student Activity Fund Cash and Investments	126	21,674									
46	<b>Total Student Activity Current Assets For Student Activity Funds</b>		21,674									
47	<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>											
48	Total Current Liabilities For Student Activity Funds		0									
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	21,674									
50	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>		21,674									
51												
52	<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>											
53	<b>Total Current Assets District with Student Activity Funds</b>		13,104,386	1,086,203	396,423	1,011,076	879,677	2,508,814	642,271	488,183	0	
54	<b>Total Capital Assets District with Student Activity Funds</b>											
55	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>											
56	<b>Total Current Liabilities District with Student Activity Funds</b>		388,938	0	0	0	0	0	0	0	0	
57	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>											
58	<b>Total Long-Term Liabilities District with Student Activity Funds</b>											
59	Reserved Fund Balance District with Student Activity Funds	714	21,674	0	0	0	879,677	1,270,890	0	0	0	
60	Unreserved Fund Balance District with Student Activity Funds	730	12,693,774	1,086,203	396,423	1,011,076	0	1,237,924	642,271	488,183	0	
61	Investment in General Fixed Assets District with Student Activity Funds											
62	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		13,104,386	1,086,203	396,423	1,011,076	879,677	2,508,814	642,271	488,183	0	

**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
	<b>ASSETS</b> (Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
	<b>Account Groups</b>				
3	<b>CURRENT ASSETS (100)</b>				
4	Cash (Accounts 111 through 115) <sup>1</sup>				
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	<b>Total Current Assets</b>		0		
14	<b>CAPITAL ASSETS (200)</b>				
15	Works of Art & Historical Treasures	210			
16	Land	220		100,231	
17	Building & Building Improvements	230		35,321,539	
18	Site Improvements & Infrastructure	240		720,198	
19	Capitalized Equipment	250		6,592,003	
20	Construction in Progress	260			
21	Amount Available in Debt Service Funds	340			396,423
22	Amount to be Provided for Payment on Long-Term Debt	350			13,778,577
23	<b>Total Capital Assets</b>			42,733,971	14,175,000
24	<b>CURRENT LIABILITIES (400)</b>				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493			
34	<b>Total Current Liabilities</b>		0		
35	<b>LONG-TERM LIABILITIES (500)</b>				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			14,175,000
37	<b>Total Long-Term Liabilities</b>				14,175,000
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			42,733,971	
41	<b>Total Liabilities and Fund Balance</b>		0	42,733,971	14,175,000
42					
43	<b>ASSETS /LIABILITIES for Student Activity Funds</b>				
44	<b>CURRENT ASSETS (100) for Student Activity Funds</b>				
45	Student Activity Fund Cash and Investments	126			
46	<b>Total Student Activity Current Assets For Student Activity Funds</b>				
47	<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>				
48	Total Current Liabilities For Student Activity Funds				
49	Reserved Student Activity Fund Balance For Student Activity Funds	715			
50	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>				
51					
52	<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>				
53	<b>Total Current Assets District with Student Activity Funds</b>		0		
54	<b>Total Capital Assets District with Student Activity Funds</b>			42,733,971	14,175,000
55	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>				
56	<b>Total Current Liabilities District with Student Activity Funds</b>		0		
57	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>				
58	<b>Total Long-Term Liabilities District with Student Activity Funds</b>				14,175,000
59	Reserved Fund Balance District with Student Activity Funds	714	0		
60	Unreserved Fund Balance District with Student Activity Funds	730	0		
61	Investment in General Fixed Assets District with Student Activity Funds			42,733,971	
62	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		0	42,733,971	14,175,000



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

1	A	B	C	D	E	F	G	H	I	J	K
2	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	<b>RECEIPTS/REVENUES</b>										
4	LOCAL SOURCES	1000	5,794,847	853,885	1,536,200	641,359	890,146	308,128	37,798	373,365	0
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	14,713,292	2,076,566	0	1,045,438	0	0	0	0	0
7	FEDERAL SOURCES	4000	5,272,119	2,251,468	363,844	0	0	0	0	0	0
8	<b>Total Direct Receipts/Revenues</b>		25,780,258	5,181,919	1,900,044	1,686,797	890,146	308,128	37,798	373,365	0
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	7,448,932								
10	<b>Total Receipts/Revenues</b>		33,229,190	5,181,919	1,900,044	1,686,797	890,146	308,128	37,798	373,365	0
11	<b>DISBURSEMENTS/EXPENDITURES</b>										
12	Instruction	1000	12,754,020				359,560			0	
13	Support Services	2000	9,448,079	6,648,808		1,465,283	370,364	447,276		301,804	0
14	Community Services	3000	330,866	0		0	14,482			0	
15	Payments to Other Districts & Governmental Units	4000	695,142	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	1,635,377	0	0			0	0
17	<b>Total Direct Disbursements/Expenditures</b>		23,228,107	6,648,808	1,635,377	1,465,283	744,406	447,276		301,804	0
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	7,448,932	0	0	0	0	0		0	0
19	<b>Total Disbursements/Expenditures</b>		30,677,039	6,648,808	1,635,377	1,465,283	744,406	447,276		301,804	0
20	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		2,552,151	(1,466,889)	264,667	221,514	145,740	(139,148)	37,798	71,561	0
21	<b>OTHER SOURCES/USES OF FUNDS</b>										
22	<b>OTHER SOURCES OF FUNDS (7000)</b>										
23	<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>										
24	Abolishment of the Working Cash Fund <sup>12</sup>	7110									
25	Abatement of the Working Cash Fund <sup>12</sup>	7110									
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130		2,500,000							
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170									
32	<b>SALE OF BONDS (7200)</b>										
33	Principal on Bonds Sold	7210									
34	Premium on Bonds Sold	7220									
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets <sup>6</sup>	7300									
37	Transfer to Debt Service to Pay Principal on GASB 87 Leases <sup>13</sup>	7400			0						
38	Transfer to Debt Service to Pay Interest on GASB 87 Leases <sup>13</sup>	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990									
44	<b>Total Other Sources of Funds</b>		0	2,500,000	0	0	0	0	0	0	0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
45	<b>OTHER USES OF FUNDS (8000)</b>										
46	<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>										
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							0		
48	Transfer of Working Cash Fund Interest <sup>12</sup>	8120							0		
49	Transfer Among Funds	8130	2,500,000								
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund <sup>4</sup>	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170									0
54	Taxes Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8410									
55	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8420									
56	Other Revenues Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8430									
57	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8440									
58	Taxes Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8510									
59	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8520									
60	Other Revenues Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8530									
61	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	<b>Total Other Uses of Funds</b>		2,500,000	0	0	0	0	0	0	0	0
77	<b>Total Other Sources/Uses of Funds</b>		(2,500,000)	2,500,000	0	0	0	0	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		52,151	1,033,111	264,667	221,514	145,740	(139,148)	37,798	71,561	0
79	<b>Fund Balances without Student Activity Funds - July 1, 2023</b>		12,641,623	53,092	131,756	789,562	733,937	2,647,962	604,473	416,622	0
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	<b>Fund Balances without Student Activity Funds - June 30, 2024</b>		12,693,774	1,086,203	396,423	1,011,076	879,677	2,508,814	642,271	488,183	0
84											
85	<b>Student Activity Fund Balance - July 1, 2023</b>		28,142								
86	<b>RECEIPTS/REVENUES -Student Activity Funds</b>										
87	<b>Total Student Activity Direct Receipts/Revenues</b>	1799	69,452								
88	<b>DISBURSEMENTS/EXPENDITURES -Students Activity Funds</b>										
89	<b>Total Student Activity Disbursements/Expenditures</b>	1999	75,920								
90	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		(6,468)								
91	<b>Student Activity Fund Balance - June 30, 2024</b>		21,674								

**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**

1	A	B	C	D	E	F	G	H	I	J	K
2	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	<b>RECEIPTS/REVENUES (with Student Activity Funds)</b>										
94	LOCAL SOURCES	1000	5,864,299	853,885	1,536,200	641,359	890,146	308,128	37,798	373,365	0
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
96	STATE SOURCES	3000	14,713,292	2,076,566	0	1,045,438	0	0	0	0	0
97	FEDERAL SOURCES	4000	5,272,119	2,251,468	363,844	0	0	0	0	0	0
98	Total Direct Receipts/Revenues		25,849,710	5,181,919	1,900,044	1,686,797	890,146	308,128	37,798	373,365	0
99	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	7,448,932	0	0	0	0	0		0	0
100	Total Receipts/Revenues		33,298,642	5,181,919	1,900,044	1,686,797	890,146	308,128	37,798	373,365	0
101	<b>DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)</b>										
102	Instruction	1000	12,829,940				359,560			0	
103	Support Services	2000	9,448,079	6,648,808		1,465,283	370,364	447,276		301,804	0
104	Community Services	3000	330,866	0		0	14,482				
105	Payments to Other Districts & Governmental Units	4000	695,142	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	1,635,377	0	0			0	0
107	Total Direct Disbursements/Expenditures		23,304,027	6,648,808	1,635,377	1,465,283	744,406	447,276		301,804	0
108	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	7,448,932	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		30,752,959	6,648,808	1,635,377	1,465,283	744,406	447,276		301,804	0
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		2,545,683	(1,466,889)	264,667	221,514	145,740	(139,148)	37,798	71,561	0
111	<b>OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)</b>										
112	<b>OTHER SOURCES OF FUNDS (7000)</b>										
113	Total Other Sources of Funds		0	2,500,000	0	0	0	0	0	0	0
114	<b>OTHER USES OF FUNDS (8000)</b>										
115	Total Other Uses of Funds		2,500,000	0	0	0	0	0	0	0	0
116	Total Other Sources/Uses of Funds		(2,500,000)	2,500,000	0	0	0	0	0	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2024		12,715,448	1,086,203	396,423	1,011,076	879,677	2,508,814	642,271	488,183	0

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

1	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)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>	<b>1100</b>									
5	Designated Purposes Levies (1110-1120) <sup>7</sup>		4,118,289	701,006		530,745	350,814		14,510	373,365	
6	Leasing Purposes Levy <sup>8</sup>	1130									
7	Special Education Purposes Levy	1140	375,075								
8	FICA/Medicare Only Purposes Levies	1150					486,257				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190	73,492								
12	<b>Total Ad Valorem Taxes Levied By District</b>		<b>4,566,856</b>	<b>701,006</b>	<b>0</b>	<b>530,745</b>	<b>837,071</b>	<b>0</b>	<b>14,510</b>	<b>373,365</b>	<b>0</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230	318,019	115,000			53,075				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	<b>Total Payments in Lieu of Taxes</b>		<b>318,019</b>	<b>115,000</b>	<b>0</b>	<b>0</b>	<b>53,075</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
19	<b>TUITION</b>	<b>1300</b>									
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312	7,304								
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321									
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	<b>Total Tuition</b>		<b>7,304</b>								

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

1	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)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
41	<b>TRANSPORTATION FEES</b>	1400									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412				18,947					
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	<b>Total Transportation Fees</b>					18,947					
64	<b>EARNINGS ON INVESTMENTS</b>	1500									
65	Interest on Investments	1510	608,405					58,127	23,288		
66	Gain or Loss on Sale of Investments	1520									
67	<b>Total Earnings on Investments</b>		608,405	0	0	0	0	58,127	23,288	0	0
68	<b>FOOD SERVICE</b>	1600									
69	Sales to Pupils - Lunch	1611									
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613	1,544								
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	533								
74	Other Food Service (Describe & Itemize)	1690									
75	<b>Total Food Service</b>		2,077								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	1700									
77	Admissions - Athletic	1711	14,522								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	580								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Student Activity Funds Revenues	1799	69,452								
83	<b>Total District/School Activity Income (without Student Activity Funds)</b>		15,102	0							
84	<b>Total District/School Activity Income (with Student Activity Funds)</b>		84,554								

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

1	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)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
85	<b>TEXTBOOK INCOME</b>	1800									
86	Rentals - Regular Textbooks	1811	19,312								
87	Rentals - Summer School Textbooks	1812									
88	Rentals - Adult/Continuing Education Textbooks	1813									
89	Rentals - Other (Describe & Itemize)	1819									
90	Sales - Regular Textbooks	1821									
91	Sales - Summer School Textbooks	1822									
92	Sales - Adult/Continuing Education Textbooks	1823									
93	Sales - Other (Describe & Itemize)	1829									
94	Other (Describe & Itemize)	1890									
95	<b>Total Textbook Income</b>		19,312								
96	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	1900									
97	Rentals	1910	11,918								
98	Contributions and Donations from Private Sources	1920	117,111								
99	Impact Fees from Municipal or County Governments	1930									
100	Services Provided Other Districts	1940									
101	Refund of Prior Years' Expenditures	1950	29,007								
102	Payments of Surplus Moneys from TIF Districts	1960									
103	Drivers' Education Fees	1970									
104	Proceeds from Vendors' Contracts	1980									
105	School Facility Occupation Tax Proceeds	1983			1,489,554			250,001			
106	Payment from Other Districts	1991									
107	Sale of Vocational Projects	1992									
108	Other Local Fees (Describe & Itemize)	1993									
109	Other Local Revenues (Describe & Itemize)	1999	99,736	37,879	46,646	91,667					
110	<b>Total Other Revenue from Local Sources</b>		257,772	37,879	1,536,200	91,667	0	250,001	0	0	0
111	<b>Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)</b>	1000	5,794,847	853,885	1,536,200	641,359	890,146	308,128	37,798	373,365	0
112	<b>Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)</b>	1000	5,864,299								
113	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
114	Flow-through Revenue from State Sources	2100									
115	Flow-through Revenue from Federal Sources	2200									
116	Other Flow-Through (Describe & Itemize)	2300									
117	<b>Total Flow-Through Receipts/Revenues from One District to Another District</b>	2000	0	0		0	0				
118	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
119	<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	13,266,905	2,026,566		350,000					
121	Reorganization Incentives (Accounts 3005-3021)	3005									
122	General State Aid - Fast Growth District Grant	3030									
123	Other Unrestricted Grants-in-Aid from State Sources (Describe & Itemize)	3099									
124	<b>Total Unrestricted Grants-in-Aid</b>		13,266,905	2,026,566	0	350,000	0	0		0	0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
125	<b>RESTRICTED GRANTS-IN-AID (3100 - 3900)</b>										
126	<b>SPECIAL EDUCATION</b>										
127	Special Education - Private Facility Tuition	3100	294,365								
128	Special Education - Funding for Children Requiring Sp Ed Services	3105									
129	Special Education - Personnel	3110									
130	Special Education - Orphanage - Individual	3120	160,216								
131	Special Education - Orphanage - Summer Individual	3130									
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3199									
134	<b>Total Special Education</b>		<b>454,581</b>	<b>0</b>		<b>0</b>					
135	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
136	CTE - Technical Education - Tech Prep	3200									
137	CTE - Secondary Program Improvement (CTEI)	3220									
138	CTE - WECEP	3225									
139	CTE - Agriculture Education	3235									
140	CTE - Instructor Practicum	3240									
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3299									
143	<b>Total Career and Technical Education</b>		<b>0</b>	<b>0</b>			<b>0</b>				
144	<b>BILINGUAL EDUCATION</b>										
145	Bilingual Ed - Downstate - TPI and TBE	3305									
146	Bilingual Education Downstate - Transitional Bilingual Education	3310									
147	<b>Total Bilingual Ed</b>		<b>0</b>				<b>0</b>				
148	State Free Lunch & Breakfast	3360	25,862								
149	School Breakfast Initiative	3365									
150	Driver Education	3370									
151	Adult Ed (from ICCB)	3410									
152	Adult Ed - Other (Describe & Itemize)	3499									
153	<b>TRANSPORTATION</b>										
154	Transportation - Regular and Vocational	3500				298,926					
155	Transportation - Special Education	3510				396,512					
156	Transportation - Other (Describe & Itemize)	3599									
157	<b>Total Transportation</b>		<b>0</b>	<b>0</b>		<b>695,438</b>	<b>0</b>				
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Truant Alternative/Optional Education	3695									
161	Early Childhood - Block Grant	3705	570,000								
162	Chicago General Education Block Grant	3766									
163	Chicago Educational Services Block Grant	3767									
164	School Safety & Educational Improvement Block Grant	3775									
165	Technology - Technology for Success	3780									
166	State Charter Schools	3815									
167	Extended Learning Opportunities - Summer Bridges	3825									
168	Infrastructure Improvements - Planning/Construction	3920									
169	School Infrastructure - Maintenance Projects	3925		50,000							
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	395,944								
171	<b>Total Restricted Grants-In-Aid</b>		<b>1,446,387</b>	<b>50,000</b>	<b>0</b>	<b>695,438</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
172	<b>Total Receipts from State Sources</b>	<b>3000</b>	<b>14,713,292</b>	<b>2,076,566</b>	<b>0</b>	<b>1,045,438</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

1	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)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
173	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
174	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)</b>										
175	Federal Impact Aid	4001									
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
177	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		0	0	0	0	0	0	0	0	0
178	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>										
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	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		0	0		0	0	0			0
184	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)</b>										
185	<b>TITLE V</b>										
186	Title V - Innovation and Flexibility Formula	4100									
187	Title V - District Projects	4105									
188	Title V - Rural Education Initiative (REI)	4107									
189	Title V - Other (Describe & Itemize)	4199									
190	<b>Total Title V</b>		0	0		0	0				
191	<b>FOOD SERVICE</b>										
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program	4210	940,369								
194	Special Milk Program	4215									
195	School Breakfast Program	4220	494,354								
196	Summer Food Service Program	4225	12,064								
197	Child and Adult Care Food Program	4226	21,117								
198	Fresh Fruits & Vegetables	4240									
199	Food Service - Other (Describe & Itemize)	4299									
200	<b>Total Food Service</b>		1,467,904				0				
201	<b>TITLE I</b>										
202	Title I - Low Income	4300	1,290,410								
203	Title I - Low Income - Neglected, Private	4305									
204	Title I - Migrant Education	4340									
205	Title I - Other (Describe & Itemize)	4399	186,718								
206	<b>Total Title I</b>		1,477,128	0		0	0				
207	<b>TITLE IV</b>										
208	Title IV - Student Support & Academic Enrichment Grant	4400	32,678								
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	463,710								
211	Title IV - Other (Describe & Itemize)	4499									
212	<b>Total Title IV</b>		496,388	0		0	0				
213	<b>FEDERAL - SPECIAL EDUCATION</b>										
214	Fed - Spec Education - Preschool Flow-Through	4600	11,343								
215	Fed - Spec Education - Preschool Discretionary	4605									
216	Fed - Spec Education - IDEA - Flow Through	4620	368,977								
217	Fed - Spec Education - IDEA - Room & Board	4625	36,881								
218	Fed - Spec Education - IDEA - Discretionary	4630									
219	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
220	<b>Total Federal - Special Education</b>		417,201	0		0	0				
221	<b>CTE - PERKINS</b>										
222	CTE - Perkins - Title III E - Tech Prep	4770									
223	CTE - Other (Describe & Itemize)	4799									
224	<b>Total CTE - Perkins</b>		0	0			0				



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

1	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)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
225	Federal - Adult Education	4810									
226	ARRA - General State Aid - Education Stabilization	4850									
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 1003g)	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			363,844						
244	ARRA - General State Aid - Other Govt Services Stabilization	4870									
245	Other ARRA Funds - II	4871									
246	Other ARRA Funds - III	4872									
247	Other ARRA Funds - IV	4873									
248	Other ARRA Funds - V	4874									
249	ARRA - Early Childhood	4875									
250	Other ARRA Funds VII	4876									
251	Other ARRA Funds VIII	4877									
252	Other ARRA Funds IX	4878									
253	Other ARRA Funds X	4879									
254	Other ARRA Funds Ed Job Fund Program	4880									
255	<b>Total Stimulus Programs</b>		0	0	363,844	0	0	0		0	0
256	Race to the Top Program	4901									
257	Race to the Top - Preschool Expansion Grant	4902									
258	Title III - Immigrant Education Program (IEP)	4905	5,906								
259	Title III - Language Inst Program - Limited Eng (LIPLP)	4909	55,633								
260	McKinney Education for Homeless Children	4920									
261	Title II - Eisenhower Professional Development Formula	4930									
262	Title II - Teacher Quality	4932	45,690								
263	Title II - Part A - Supporting Effective Instruction - State Grants	4935									
264	Federal Charter Schools	4960									
265	State Assessment Grants	4981									
266	Grant for State Assessments and Related Activities	4982									
267	Medicaid Matching Funds - Administrative Outreach	4991	180,892								
268	Medicaid Matching Funds - Fee-for-Service Program	4992	153,808								
269	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	971,569	2,251,468							
270	<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		5,272,119	2,251,468	363,844	0	0	0		0	0
271	<b>Total Receipts/Revenues from Federal Sources</b>	4000	5,272,119	2,251,468	363,844	0	0	0	0	0	0
272	<b>Total Direct Receipts/Revenues (without Student Activity Funds 1799)</b>		25,780,258	5,181,919	1,900,044	1,686,797	890,146	308,128	37,798	373,365	0
273	<b>Total Direct Receipts/Revenues (with Student Activity Funds 1799)</b>		25,849,710	5,181,919	1,900,044	1,686,797	890,146	308,128	37,798	373,365	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
3	<b>10 - EDUCATIONAL FUND (ED)</b>											
4	<b>INSTRUCTION (ED)</b>	<b>1000</b>										
5	Regular Programs	1100	6,913,760	871,846	111,206	580,599	115,813				8,593,224	10,197,071
6	Tuition Payment to Charter Schools	1115									0	
7	Pre-K Programs	1125	460,039	61,048		26,678					547,765	672,422
8	Special Education Programs (Functions 1200-1220)	1200	1,901,493	251,490	33,973	27,647	66,612				2,281,215	3,330,771
9	Special Education Programs Pre-K	1225	6,743	2		2,879	5,103				14,727	17,132
10	Remedial and Supplemental Programs K-12	1250									0	
11	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300									0	
13	CTE Programs	1400									0	
14	Interscholastic Programs	1500	70,553	1,121	10,737	6,979		3,033			92,423	47,200
15	Summer School Programs	1600	30,166	2,079							32,245	
16	Gifted Programs	1650									0	
17	Driver's Education Programs	1700									0	
18	Bilingual Programs	1800	1,051,326	128,103	8,729	4,263					1,192,421	1,285,500
19	Truant Alternative & Optional Programs	1900									0	
20	Pre-K Programs - Private Tuition	1910									0	
21	Regular K-12 Programs - Private Tuition	1911									0	
22	Special Education Programs K-12 - Private Tuition	1912									0	
23	Special Education Programs Pre-K - Tuition	1913									0	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
26	Adult/Continuing Education Programs - Private Tuition	1916									0	
27	CTE Programs - Private Tuition	1917									0	
28	Interscholastic Programs - Private Tuition	1918									0	
29	Summer School Programs - Private Tuition	1919									0	
30	Gifted Programs - Private Tuition	1920									0	
31	Bilingual Programs - Private Tuition	1921									0	
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922									0	
33	Student Activity Fund Expenditures	1999						75,920			75,920	68,500
34	<b>Total Instruction <sup>10</sup> (without Student Activity Funds)</b>	<b>1000</b>	<b>10,434,080</b>	<b>1,315,689</b>	<b>164,645</b>	<b>649,045</b>	<b>187,528</b>	<b>3,033</b>	<b>0</b>	<b>0</b>	<b>12,754,020</b>	<b>15,550,096</b>
35	<b>Total Instruction <sup>10</sup> (with Student Activity Funds)</b>	<b>1000</b>	<b>10,434,080</b>	<b>1,315,689</b>	<b>164,645</b>	<b>649,045</b>	<b>187,528</b>	<b>78,953</b>	<b>0</b>	<b>0</b>	<b>12,829,940</b>	<b>15,618,596</b>
36	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>										
37	<b>SUPPORT SERVICES - PUPILS</b>											
38	Attendance & Social Work Services	2110	603,287	76,164	6,841	6,794					693,086	856,248
39	Guidance Services	2120									0	
40	Health Services	2130	433,198	35,981	284,517	23,947	1,303				778,946	780,787
41	Psychological Services	2140	267,085	23,564	482	5,161					296,292	424,579
42	Speech Pathology & Audiology Services	2150	439,412	53,987	8,643	11,677					513,719	555,933
43	Other Support Services - Pupils (Describe & Itemize)	2190									0	
44	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>1,742,982</b>	<b>189,696</b>	<b>300,483</b>	<b>47,579</b>	<b>1,303</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,282,043</b>	<b>2,617,547</b>
45	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
46	Improvement of Instruction Services	2210	681,269	71,335	418,891	107,906					1,279,401	1,458,449
47	Educational Media Services	2220	196,990	21,470	123,666	102,020	191,140				635,286	698,117
48	Assessment & Testing	2230			7,460						7,460	7,000
49	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>878,259</b>	<b>92,805</b>	<b>550,017</b>	<b>209,926</b>	<b>191,140</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,922,147</b>	<b>2,163,566</b>
50	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
51	Board of Education Services	2310			208,412	22,199		15,387			245,998	207,500
52	Executive Administration Services	2320	479,838	71,809	139,430	20,038		21,395			732,510	709,590
53	Special Area Administration Services	2330	322,342	62,991	8,973	8,258	5,546	3,126			411,236	393,372
54	Tort Immunity Services	2361, 2365									0	
55	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>802,180</b>	<b>134,800</b>	<b>356,815</b>	<b>50,495</b>	<b>5,546</b>	<b>39,908</b>	<b>0</b>	<b>0</b>	<b>1,389,744</b>	<b>1,310,462</b>

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
56	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
57	Office of the Principal Services	2410	1,512,893	238,224	96,614	36,700		6,107			1,890,538	1,929,600
58	Other Support Services - School Admin (Describe & Itemize)	2490									0	
59	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>1,512,893</b>	<b>238,224</b>	<b>96,614</b>	<b>36,700</b>	<b>0</b>	<b>6,107</b>	<b>0</b>	<b>0</b>	<b>1,890,538</b>	<b>1,929,600</b>
60	<b>SUPPORT SERVICES - BUSINESS</b>											
61	Direction of Business Support Services	2510									0	
62	Fiscal Services	2520	388,093	50,040	17,127	11,775					467,035	455,692
63	Operation & Maintenance of Plant Services	2540			1,000						1,000	1,000
64	Pupil Transportation Services	2550									0	
65	Food Services	2560	367,548	47,904	29,114	598,005	16,756	1,853			1,061,180	1,113,436
66	Internal Services	2570	67,534	5,116	87	12,489					85,226	62,597
67	<b>Total Support Services - Business</b>	<b>2500</b>	<b>823,175</b>	<b>103,060</b>	<b>47,328</b>	<b>622,269</b>	<b>16,756</b>	<b>1,853</b>	<b>0</b>	<b>0</b>	<b>1,614,441</b>	<b>1,632,725</b>
68	<b>SUPPORT SERVICES - CENTRAL</b>											
69	Direction of Central Support Services	2610									0	
70	Planning, Research, Development, & Evaluation Services	2620									0	26,134
71	Information Services	2630									0	45,920
72	Staff Services	2640	11,621	250		10,242		2,131			24,244	32,579
73	Data Processing Services	2660	91,922	35	88,990						180,947	184,903
74	<b>Total Support Services - Central</b>	<b>2600</b>	<b>103,543</b>	<b>285</b>	<b>88,990</b>	<b>10,242</b>	<b>0</b>	<b>2,131</b>	<b>0</b>	<b>0</b>	<b>205,191</b>	<b>289,536</b>
75	Other Support Services (Describe & Itemize)	2900	97,591	7,577	35,839	2,968					143,975	95,600
76	<b>Total Support Services</b>	<b>2000</b>	<b>5,960,623</b>	<b>766,447</b>	<b>1,476,086</b>	<b>980,179</b>	<b>214,745</b>	<b>49,999</b>	<b>0</b>	<b>0</b>	<b>9,448,079</b>	<b>10,039,036</b>
77	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>117,947</b>	<b>9,497</b>	<b>134,256</b>	<b>61,215</b>	<b>7,951</b>				<b>330,866</b>	<b>368,813</b>
78	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>	<b>4000</b>										
79	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
80	Payments for Regular Programs	4110			13,178			2,380			15,558	
81	Payments for Special Education Programs	4120			40,690			57,175			97,865	106,050
82	Payments for Adult/Continuing Education Programs	4130									0	
83	Payments for CTE Programs	4140									0	
84	Payments for Community College Programs	4170									0	
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
86	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			<b>53,868</b>			<b>59,555</b>			<b>113,423</b>	<b>106,050</b>
87	Payments for Regular Programs - Tuition	4210						7,445			7,445	22,000
88	Payments for Special Education Programs - Tuition	4220						574,274			574,274	506,000
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
90	Payments for CTE Programs - Tuition	4240									0	
91	Payments for Community College Programs - Tuition	4270									0	
92	Payments for Other Programs - Tuition	4280									0	
93	Other Payments to In-State Govt Units	4290									0	
94	<b>Total Payments to Other Govt Units -Tuition (In State)</b>	<b>4200</b>						<b>581,719</b>			<b>581,719</b>	<b>528,000</b>
95	Payments for Regular Programs - Transfers	4310									0	
96	Payments for Special Education Programs - Transfers	4320									0	
97	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	
98	Payments for CTE Programs - Transfers	4340									0	
99	Payments for Community College Program - Transfers	4370									0	
100	Payments for Other Programs - Transfers	4380									0	
101	Other Payments to In-State Govt Units - Transfers	4390									0	
102	<b>Total Payments to Other Govt Units -Transfers (In-State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
103	Payments to Other Govt Units (Out-of-State)	4400									0	
104	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>53,868</b>			<b>641,274</b>			<b>695,142</b>	<b>634,050</b>
105	<b>DEBT SERVICES (ED)</b>	<b>5000</b>										

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
106	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
107	Tax Anticipation Warrants	5110									0	
108	Tax Anticipation Notes	5120									0	
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
110	State Aid Anticipation Certificates	5140									0	
111	Other Interest on Short-Term Debt	5150									0	
112	<b>Total Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
113	Debt Services - Interest on Long-Term Debt	5200									0	
114	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
115	<b>PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>										228,000
116	<b>Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)</b>		16,512,650	2,091,633	1,828,855	1,690,439	410,224	694,306	0	0	23,228,107	26,819,995
117	<b>Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)</b>		16,512,650	2,091,633	1,828,855	1,690,439	410,224	770,226	0	0	23,304,027	26,888,495
118	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)</b>										2,552,151	
119	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)</b>										2,545,683	
120												
121	<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>											
122	<b>SUPPORT SERVICES (O&amp;M)</b>	<b>2000</b>										
123	<b>SUPPORT SERVICES - PUPILS</b>											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
125	<b>SUPPORT SERVICES - BUSINESS</b>											
126	Direction of Business Support Services	2510									0	
127	Facilities Acquisition & Construction Services	2530			2,033,971						2,033,971	4,243,403
128	Operation & Maintenance of Plant Services	2540	674,645	91,337	3,125,760	604,014	119,081				4,614,837	3,413,263
129	Pupil Transportation Services	2550									0	
130	Food Services	2560									0	
131	<b>Total Support Services - Business</b>	<b>2500</b>	674,645	91,337	5,159,731	604,014	119,081	0	0	0	6,648,808	7,656,666
132	Other Support Services (Describe & Itemize)	2900									0	
133	<b>Total Support Services</b>	<b>2000</b>	674,645	91,337	5,159,731	604,014	119,081	0	0	0	6,648,808	7,656,666
134	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>									0	
135	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>	<b>4000</b>										
136	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
137	Payments for Regular Programs	4110									0	
138	Payments for Special Education Programs	4120									0	
139	Payments for CTE Programs	4140									0	
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
141	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			0			0			0	0
142	Payments to Other Govt. Units (Out of State)	4400									0	
143	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			0			0			0	0
144	<b>DEBT SERVICES (O&amp;M)</b>	<b>5000</b>										
145	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
146	Tax Anticipation Warrants	5110									0	
147	Tax Anticipation Notes	5120									0	
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
149	State Aid Anticipation Certificates	5140									0	
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
151	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
152	<b>DEBT SERVICE - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									0	
153	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
154	<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>										145,000
155	<b>Total Direct Disbursements/Expenditures</b>		674,645	91,337	5,159,731	604,014	119,081	0	0	0	6,648,808	7,801,666
156	<b>Excess (Deficiency) of Receipts/Revenues/Over Disbursements/Expenditures</b>										(1,466,889)	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
157												
158	<b>30 - DEBT SERVICES (DS)</b>											
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
161	Payments for Regular Programs	4110									0	
162	Payments for Special Education Programs	4120									0	
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
164	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
165	DEBT SERVICES (DS)	5000										
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110									0	
168	Tax Anticipation Notes	5120									0	
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
170	State Aid Anticipation Certificates	5140									0	
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						659,741			659,741	710,000
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
174	(Lease/Purchase Principal Retired) <sup>11</sup>							975,000			975,000	960,000
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400						636			636	2,200
176	Total Debt Services	5000			0			1,635,377			1,635,377	1,672,200
177	PROVISION FOR CONTINGENCIES (DS)	6000										
178	Total Disbursements/ Expenditures				0			1,635,377			1,635,377	1,672,200
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										264,667	
180												
181	<b>40 - TRANSPORTATION FUND (TR)</b>											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550			1,356,933	61,195	47,155				1,465,283	1,714,875
187	Other Support Services (Describe & Itemize)	2900									0	
188	Total Support Services	2000	0	0	1,356,933	61,195	47,155	0	0	0	1,465,283	1,714,875
189	COMMUNITY SERVICES (TR)	3000									0	
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110									0	
193	Payments for Special Education Programs	4120									0	
194	Payments for Adult/Continuing Education Programs	4130									0	
195	Payments for CTE Programs	4140									0	
196	Payments for Community College Programs	4170									0	
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
198	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	
200	Total Payments to Other Govt Units	4000			0			0			0	0
201	DEBT SERVICES (TR)	5000										
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110									0	
204	Tax Anticipation Notes	5120									0	
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
206	State Aid Anticipation Certificates	5140									0	
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
210	(Lease/Purchase Principal Retired) <sup>11</sup>										0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
212	Total Debt Services	5000						0			0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										
214	Total Disbursements/ Expenditures		0	0	1,356,933	61,195	47,155	0	0	0	1,465,283	1,714,875
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										221,514	
216												
217	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>											
218	<b>INSTRUCTION (MR/SS)</b>	<b>1000</b>										
219	Regular Programs	1100		194,883							194,883	159,103
220	Pre-K Programs	1125		29,266							29,266	32,106
221	Special Education Programs (Functions 1200-1220)	1200		97,977							97,977	108,052
222	Special Education Programs - Pre-K	1225		549							549	
223	Remedial and Supplemental Programs - K-12	1250									0	
224	Remedial and Supplemental Programs - Pre-K	1275									0	
225	Adult/Continuing Education Programs	1300									0	
226	CTE Programs	1400									0	
227	Interscholastic Programs	1500		4,466							4,466	
228	Summer School Programs	1600		601							601	
229	Gifted Programs	1650									0	
230	Driver's Education Programs	1700									0	
231	Bilingual Programs	1800		31,818							31,818	39,770
232	Truants' Alternative & Optional Programs	1900									0	
233	Total Instruction	1000		359,560							359,560	339,031
234	<b>SUPPORT SERVICES (MR/SS)</b>	<b>2000</b>										
235	<b>SUPPORT SERVICES - PUPILS</b>											
236	Attendance & Social Work Services	2110		12,196							12,196	15,308
237	Guidance Services	2120									0	
238	Health Services	2130		45,444							45,444	43,747
239	Psychological Services	2140		5,410							5,410	5,491
240	Speech Pathology & Audiology Services	2150		4,701							4,701	6,898
241	Other Support Services - Pupils (Describe & Itemize)	2190									0	
242	Total Support Services - Pupils	2100		67,751							67,751	71,444
243	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
244	Improvement of Instruction Services	2210		9,631							9,631	12,216
245	Educational Media Services	2220		18,113							18,113	17,477
246	Assessment & Testing	2230									0	
247	Total Support Services - Instructional Staff	2200		27,744							27,744	29,693
248	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
249	Board of Education Services	2310									0	
250	Executive Administration Services	2320		15,468							15,468	15,980
251	Special Area Administration Services	2330		15,537							15,537	16,041
252	Claims Paid from Self Insurance Fund	2361									0	
253	Risk Management and Claims Services Payments	2365									0	
254	Total Support Services - General Administration	2300		31,005							31,005	32,021
255	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
256	Office of the Principal Services	2410		57,463							57,463	59,656
257	Other Support Services - School Administration (Describe & Itemize)	2490									0	
258	Total Support Services - School Administration	2400		57,463							57,463	59,656

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
259	<b>SUPPORT SERVICES - BUSINESS</b>											
260	Direction of Business Support Services	2510									0	
261	Fiscal Services	2520		34,795							34,795	34,830
262	Facilities Acquisition & Construction Services	2530									0	
263	Operation & Maintenance of Plant Services	2540		84,150							84,150	78,036
264	Pupil Transportation Services	2550									0	
265	Food Services	2560		43,785							43,785	48,502
266	Internal Services	2570		8,321							8,321	5,596
267	<b>Total Support Services - Business</b>	<b>2500</b>		<b>171,051</b>							<b>171,051</b>	<b>166,964</b>
268	<b>SUPPORT SERVICES - CENTRAL</b>											
269	Direction of Central Support Services	2610									0	
270	Planning, Research, Development, & Evaluation Services	2620									0	
271	Information Services	2630									0	
272	Staff Services	2640		174							174	145
273	Data Processing Services	2660		11,335							11,335	11,334
274	<b>Total Support Services - Central</b>	<b>2600</b>		<b>11,509</b>							<b>11,509</b>	<b>11,479</b>
275	Other Support Services (Describe & Itemize)	2900		3,841							3,841	
276	<b>Total Support Services</b>	<b>2000</b>		<b>370,364</b>							<b>370,364</b>	<b>371,257</b>
277	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		<b>14,482</b>							<b>14,482</b>	<b>20,971</b>
278	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>										
279	Payments for Regular Programs	4110									0	
280	Payments for Special Education Programs	4120									0	
281	Payments for CTE Programs	4140									0	
282	<b>Total Payments to Other Govt Units</b>	<b>4000</b>		<b>0</b>							<b>0</b>	<b>0</b>
283	<b>DEBT SERVICES (MR/SS)</b>	<b>5000</b>										
284	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
285	Tax Anticipation Warrants	5110									0	
286	Tax Anticipation Notes	5120									0	
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
288	State Aid Anticipation Certificates	5140									0	
289	Other (Describe & Itemize)	5150									0	
290	<b>Total Debt Services - Interest</b>	<b>5000</b>									<b>0</b>	<b>0</b>
291	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>										
292	<b>Total Disbursements/Expenditures</b>			<b>744,406</b>							<b>744,406</b>	<b>731,259</b>
293	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>145,740</b>	
294												
295	<b>60 - CAPITAL PROJECTS (CP)</b>											
296	<b>SUPPORT SERVICES (CP)</b>	<b>2000</b>										
297	<b>SUPPORT SERVICES - BUSINESS</b>											
298	Facilities Acquisition and Construction Services	2530					447,276				447,276	650,000
299	Other Support Services (Describe & Itemize)	2900									0	
300	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>447,276</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>447,276</b>	<b>650,000</b>
301	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>	<b>4000</b>										
302	<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>											
303	Payments to Regular Programs (In-State)	4110									0	
304	Payments for Special Education Programs	4120									0	
305	Payments for CTE Programs	4140									0	
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
307	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
308	<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>										
309	<b>Total Disbursements/ Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>447,276</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>447,276</b>	<b>650,000</b>
310	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(139,148)</b>	
311												

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
312	<b>70 - WORKING CASH (WC)</b>											
313												
314	<b>80 - TORT FUND (TF)</b>											
315	<b>INSTRUCTION (TF)</b>	<b>1000</b>										
316	Regular Programs	1100									0	
317	Tuition Payment to Charter Schools	1115									0	
318	Pre-K Programs	1125									0	
319	Special Education Programs (Functions 1200 - 1220)	1200									0	
320	Special Education Programs Pre-K	1225									0	
321	Remedial and Supplemental Programs K-12	1250									0	
322	Remedial and Supplemental Programs Pre-K	1275									0	
323	Adult/Continuing Education Programs	1300									0	
324	CTE Programs	1400									0	
325	Interscholastic Programs	1500									0	
326	Summer School Programs	1600									0	
327	Gifted Programs	1650									0	
328	Driver's Education Programs	1700									0	
329	Bilingual Programs	1800									0	
330	Truant Alternative & Optional Programs	1900									0	
331	Pre-K Programs - Private Tuition	1910									0	
332	Regular K-12 Programs Private Tuition	1911									0	
333	Special Education Programs K-12 Private Tuition	1912									0	
334	Special Education Programs Pre-K Tuition	1913									0	
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0	
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	
337	Adult/Continuing Education Programs Private Tuition	1916									0	
338	CTE Programs Private Tuition	1917									0	
339	Interscholastic Programs Private Tuition	1918									0	
340	Summer School Programs Private Tuition	1919									0	
341	Gifted Programs Private Tuition	1920									0	
342	Bilingual Programs Private Tuition	1921									0	
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0	
344	<b>Total Instruction<sup>14</sup></b>	<b>1000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
345	<b>SUPPORT SERVICES (TF)</b>	<b>2000</b>										
346	<b>Support Services - Pupil</b>	<b>2100</b>										
347	Attendance & Social Work Services	2110									0	
348	Guidance Services	2120									0	
349	Health Services	2130									0	
350	Psychological Services	2140									0	
351	Speech Pathology & Audiology Services	2150									0	
352	Other Support Services - Pupils (Describe & Itemize)	2190									0	
353	<b>Total Support Services - Pupil</b>	<b>2100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
354	<b>Support Services - Instructional Staff</b>	<b>2200</b>										
355	Improvement of Instruction Services	2210									0	
356	Educational Media Services	2220									0	
357	Assessment & Testing	2230									0	
358	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
359	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>	<b>2300</b>										
360	Board of Education Services	2310									0	
361	Executive Administration Services	2320									0	
362	Special Area Administration Services	2330									0	
363	Claims Paid from Self Insurance Fund	2361									0	
364	Risk Management and Claims Services Payments	2365			301,804						301,804	
365	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>0</b>	<b>0</b>	<b>301,804</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>301,804</b>	<b>0</b>
366	<b>Support Services - School Administration</b>	<b>2400</b>										
367	Office of the Principal Services	2410									0	
368	Other Support Services - School Administration (Describe & Itemize)	2490									0	
369	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
<b>370</b>	<b>Support Services - Business</b>	<b>2500</b>										
371	Direction of Business Support Services	2510									0	
372	Fiscal Services	2520									0	
373	Facilities Acquisition and Construction Services	2530									0	
374	Operation & Maintenance of Plant Services	2540									0	
375	Pupil Transportation Services	2550									0	
376	Food Services	2560									0	
377	Internal Services	2570									0	
<b>378</b>	<b>Total Support Services - Business</b>	<b>2500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>379</b>	<b>Support Services - Central</b>	<b>2600</b>										
380	Direction of Central Support Services	2610									0	
381	Planning, Research, Development & Evaluation Services	2620									0	
382	Information Services	2630									0	
383	Staff Services	2640									0	
384	Data Processing Services	2660									0	
<b>385</b>	<b>Total Support Services - Central</b>	<b>2600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>386</b>	<b>Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>										338,000
<b>387</b>	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>301,804</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>301,804</b>	<b>338,000</b>
<b>388</b>	<b>COMMUNITY SERVICES (TF)</b>	<b>3000</b>										0
<b>389</b>	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TF)</b>	<b>4000</b>										
<b>390</b>	<b>Payments to Other Dist &amp; Govt Units (In-State)</b>											
391	Payments for Regular Programs	4110									0	
392	Payments for Special Education Programs	4120									0	
393	Payments for Adult/Continuing Education Programs	4130									0	
394	Payments for CTE Programs	4140									0	
395	Payments for Community College Programs	4170									0	
396	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
<b>397</b>	<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
398	Payments for Regular Programs - Tuition	4210									0	
399	Payments for Special Education Programs - Tuition	4220									0	
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
401	Payments for CTE Programs - Tuition	4240									0	
402	Payments for Community College Programs - Tuition	4270									0	
403	Payments for Other Programs - Tuition	4280									0	
404	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0	
<b>405</b>	<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	<b>4200</b>						<b>0</b>			<b>0</b>	<b>0</b>
406	Payments for Regular Programs - Transfers	4310									0	
407	Payments for Special Education Programs - Transfers	4320									0	
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	
409	Payments for CTE Programs - Transfers	4340									0	
410	Payments for Community College Program - Transfers	4370									0	
411	Payments for Other Programs - Transfers	4380									0	
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0	
<b>413</b>	<b>Total Payments to Other Dist &amp; Govt Units-Transfers (In State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
414	Payments to Other Dist & Govt Units (Out of State)	4400									0	
<b>415</b>	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>

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FOR THE YEAR ENDING JUNE 30, 2024

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
416	DEBT SERVICES (TF)	5000										
417	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
418	Tax Anticipation Warrants	5110									0	
419	Tax Anticipation Notes	5120									0	
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
421	State Aid Anticipation Certificates	5140									0	
422	Other Interest or Short-Term Debt	5150									0	
423	Total Debt Services - Interest on Short-Term Debt	5100						0			0	0
424	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
425	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300									0	
426	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
427	Total Debt Services	5000						0			0	0
428	PROVISIONS FOR CONTINGENCIES (TF)	6000										
429	Total Disbursements/Expenditures		0	0	301,804	0	0	0	0	0	301,804	338,000
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										71,561	
432	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
433	SUPPORT SERVICES (FP&S)	2000										
434	SUPPORT SERVICES - BUSINESS											
435	Facilities Acquisition & Construction Services	2530									0	
436	Operation & Maintenance of Plant Services	2540									0	
437	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
438	Other Support Services (Describe & Itemize)	2900									0	
439	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
440	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
441	Payments to Regular Programs	4110									0	
442	Payments to Special Education Programs	4120									0	
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
444	Total Payments to Other Govt Units	4000						0			0	0
445	DEBT SERVICES (FP&S)	5000										
446	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
447	Tax Anticipation Warrants	5110									0	
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
449	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
451	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300									0	
452	Total Debt Service	5000						0			0	0
453	PROVISION FOR CONTINGENCIES (FP&S)	6000										
454	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	

	A	B	C	D	E	F
1	<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>					
2	<b>Description (Enter Whole Dollars)</b>	<b>Taxes Received 7-1-23 thru 6-30-24 (from 2022 Levy &amp; Prior Levies) *</b>	<b>Taxes Received (from the 2023 Levy)</b>	<b>Taxes Received (from 2022 &amp; Prior Levies)</b>	<b>Total Estimated Taxes (from the 2023 Levy)</b>	<b>Estimated Taxes Due (from the 2023 Levy)</b>
3				<b>(Column B - C)</b>		<b>(Column E - C)</b>
4		Educational	4,118,289	2,004,179	2,114,110	3,944,424
5	Operations & Maintenance	701,006	380,347	320,659	748,563	368,216
6	Debt Services **	0		0		0
7	Transportation	530,745	273,677	257,068	538,619	264,942
8	Municipal Retirement	350,814	170,597	180,217	335,753	165,156
9	Capital Improvements	0		0		0
10	Working Cash	14,510	7,032	7,478	13,839	6,807
11	Tort Immunity	373,365	180,506	192,859	355,253	174,747
12	Fire Prevention & Safety	0		0		0
13	Leasing Levy	0		0		0
14	Special Education	375,075	185,301	189,774	364,689	179,388
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	486,257	234,122	252,135	460,775	226,653
17	Summer School	0		0		0
18	Other (Describe & Itemize)	73,492	33,639	39,853	66,207	32,568
19	<b>Totals</b>	<b>7,023,553</b>	<b>3,469,400</b>	<b>3,554,153</b>	<b>6,828,122</b>	<b>3,358,722</b>
20						
21	* The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	<b>SCHEDULE OF SHORT-TERM DEBT</b>									
2	<b>Description (Enter Whole Dollars)</b>		<b>Outstanding Beginning July 1, 2023</b>	<b>Issued July 1, 2023 thru June 30, 2024</b>	<b>Retired July 1, 2023 thru June 30, 2024</b>	<b>Outstanding Ending June 30, 2024</b>				
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)									
4	Total CPPRT Notes					0				
5	TAX ANTICIPATION WARRANTS (TAW)									
6	Educational Fund					0				
7	Operations & Maintenance Fund					0				
8	Debt Services - Construction					0				
9	Debt Services - Working Cash					0				
10	Debt Services - Refunding Bonds					0				
11	Transportation Fund					0				
12	Municipal Retirement/Social Security Fund					0				
13	Fire Prevention & Safety Fund					0				
14	Other - (Describe & Itemize)					0				
15	Total TAWs		0	0	0	0				
16	TAX ANTICIPATION NOTES (TAN)									
17	Educational Fund					0				
18	Operations & Maintenance Fund					0				
19	Fire Prevention & Safety Fund					0				
20	Other - (Describe & Itemize)					0				
21	Total TANs		0	0	0	0				
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)					0				
24	General State Aid/Evidence-Based Funding Anticipation Certificates									
25	Total (All Funds)					0				
26	OTHER SHORT-TERM BORROWING									
27	Total Other Short-Term Borrowing (Describe & Itemize)					0				
28										
29	<b>SCHEDULE OF LONG-TERM DEBT</b>									
30	<b>Part A: GASB 87 Leases Only</b>	<b>Date of Issue (mm/dd/yy)</b>	<b>Amount of Original Issue</b>	<b>Type of Issue *</b>	<b>Outstanding Beginning July 1, 2023</b>	<b>Issued July 1, 2023 thru June 30, 2024</b>	<b>Any differences (Described and Itemize)</b>	<b>Retired July 1, 2023 thru June 30, 2024</b>	<b>Outstanding Ending June 30, 2024</b>	<b>Amount to be Provided for Payment on Long-Term Debt</b>
31									0	
32									0	
33									0	
34									0	
35									0	
36									0	
37									0	
38									0	
39									0	
40									0	
41									0	
42									0	
43			0		0	0	0	0	0	0
44										
45	<b>Part B: Other Long-Term Debt Identification or Name of Issue</b>	<b>Date of Issue (mm/dd/yy)</b>	<b>Amount of Original Issue</b>	<b>Type of Issue *</b>	<b>Outstanding Beginning July 1, 2023</b>	<b>Issued July 1, 2023 thru June 30, 2024</b>	<b>Any differences (Described and Itemize)</b>	<b>Retired July 1, 2023 thru June 30, 2024</b>	<b>Outstanding Ending June 30, 2024</b>	<b>Amount to be Provided for Payment on Long-Term Debt</b>
46	General Obligation School Bonds, Series 2010B	07/27/10	6,500,000	2	1,830,000			895,000	935,000	538,577
47	2016 Qualified School Construction Bonds, Alt Rev	05/02/16	10,000,000	6	8,870,000			80,000	8,790,000	8,790,000
48	2020 Refunding School Bonds - Alt Rev	03/05/20	4,450,000	3	4,450,000				4,450,000	4,450,000
49									0	
50									0	
51									0	
52									0	
53									0	
54									0	
55									0	
56									0	
57									0	
58									0	
59									0	
60									0	
61									0	
62									0	
63									0	
64			20,950,000		15,150,000	0	0	975,000	14,175,000	13,778,577
65										
66	* Each type of debt issued must be identified separately with the amount:									
67	1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds			7. Other				10. Other	
68	2. Funding Bonds	5. Tort Judgment Bonds			8. Other				11. Other	
69	3. Refunding Bonds	6. Building Bonds			9. Other				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
1	<b>SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES</b>										
2	<b>Description (Enter Whole Dollars)</b>					<b>Account No.</b>	<b>Tort Immunity <sup>a</sup></b>	<b>Special Education</b>	<b>Area Vocational Construction</b>	<b>School Facility Occupation Taxes <sup>b</sup></b>	<b>Driver Education</b>
3	<b>Cash Basis Fund Balance as of July 1, 2023</b>						416,622			1,468,165	
4	<b>RECEIPTS:</b>										
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	373,365				
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	0	375,075			
7	Drivers' Education Fees					10-1970					
8	School Facility Occupation Tax Proceeds					30 or 60-1983				1,739,555	
9	Driver Education					10 or 20-3370					
10	Other Receipts (Describe & Itemize)					--	0				
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	<b>Total Receipts</b>						373,365	375,075	0	1,739,555	0
13	<b>DISBURSEMENTS:</b>										
14	Instruction					10 or 50-1000		375,075			
15	Facilities Acquisition & Construction Services					20 or 60-2530				447,276	
16	Tort Immunity Services					80	301,804				
17	<b>DEBT SERVICE:</b>										
18	Debt Services - Interest on Long-Term Debt					30-5200				514,554	
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300				975,000	
20	Debt Services Other (Describe & Itemize)					30-5400					
21	<b>Total Debt Services</b>									1,489,554	
22	Other Disbursements (Describe & Itemize)					--					
23	<b>Total Disbursements</b>						301,804	375,075	0	1,936,830	0
24	<b>Ending Cash Basis Fund Balance as of June 30, 2024</b>						488,183	0	0	1,270,890	0
25	<b>Reserved Cash Balance</b>					714					
26	<b>Unreserved Cash Balance</b>					730	488,183	0	0	1,270,890	0
28	<b>SCHEDULE OF TORT IMMUNITY EXPENDITURES <sup>a</sup></b>										
29											
30	Yes <input type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?										
31	If yes, list in the aggregate the following:										
32						Total Claims Payments:	301,804				
32						Total Reserve Remaining:	488,183				
34	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter the total dollar amount for each category.										
35	<b>Expenditures:</b>										
36	Workers' Compensation Act and/or Workers' Occupational Disease Act						150,397				
37	Unemployment Insurance Act						0				
38	Insurance (Regular or Self-Insurance)						136,914				
39	Risk Management and Claims Service						14,493				
40	Judgments/Settlements						0				
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction						0				
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)						0				
43	Legal Services						0				
44	Principal and Interest on Tort Bonds						0				
45	Other -Explain on Itemization 44 tab						0				
46	<b>Total</b>						0				
47	<b>G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0</b>						<b>OK</b>				
49	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.										
50	55 ILCS 5/5-1006.7										

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	<b>CARES, CRRSA, and ARP SCHEDULE - FY 2024</b>											Click below for schedule instructions:
2	<b>Please read schedule instructions before completing.</b>											<b>SCHEDULE INSTRUCTIONS</b>
3												
4	<b>Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2024</b>	<b>X</b>	<b>Yes</b>				<b>No</b>					
5	<b>If the answer to the above question is "YES", this schedule must be completed.</b>											
6	<b>PLEASE DO NOT REMOVE AND REINSERT THIS SCHEDULE INTO THE AFR. IF THE LINKS ARE BROKEN, THE AFR WILL BE SENT BACK TO THE AUDITOR FOR CORRECTION.</b>											
7	<b>Part 1: CARES, CRRSA, and ARP REVENUE</b>											
8	<b>Revenue Section A</b>	Section A is for revenue recognized in FY 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.										
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												
12	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST, D4)	4998	118,705									118,705
13	ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3, P4, 15, 25, 35, 45, 55, 65, 75)	4998	172,420	290,128								462,548
14	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK, JE)	4998	5,289									5,289
15	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998	45,006									45,006
16	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998										0
17	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)	4998										0
18	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
19	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
20	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
21	<b>Total Revenue Section A</b>		<b>341,420</b>	<b>290,128</b>		<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>	<b>631,548</b>
22	<b>Revenue Section B</b>											
23	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.											
24			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
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	
26	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST, D4)	4998	81,759	146,710								228,469
27	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK, JE)	4998	1,516									1,516
28	ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3, P4, 15, 25, 35, 45, 55, 65, 75)	4998	530,659	1,814,630								2,345,289
29	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998	15,735									15,735
30	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998	480									480
31	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, 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	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998										0
36	<b>Total Revenue Section B</b>		<b>630,149</b>	<b>1,961,340</b>		<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>	<b>2,591,489</b>
37	<b>Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue</b>											
38	Total Other Federal Revenue (Section A plus Section B)	4998	971,569	2,251,468		0	0	0			0	3,223,037
39	Total Other Federal Revenue from Revenue Tab	4998	971,569	2,251,468		0	0	0			0	3,223,037
40	Difference (must equal 0)		0	0		0	0	0			0	0
41	Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK			OK	OK
42												

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

	A	B	C	D	E	F	G	H	I	J	K	L
43	<b>Part 2: CARES, CRRSA, and ARP EXPENDITURES</b>											
44	Review of the July 1, 2023 through June 30, 2024 FRIS Expenditures reports may assist in determining the expenditures to use below.											
45	<b>Expenditure Section A:</b>											
46	<b>ESSER I EXPENDITURES (CARES)</b>		-----DISBURSEMENTS-----									
47			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
48			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
49	<b>FUNCTION</b>											
50	1. List the total expenditures for the Functions 1000 and 2000 below											
51	INSTRUCTION Total Expenditures	1000										0
52	SUPPORT SERVICES Total Expenditures	2000										0
53	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
54	Facilities Acquisition and Construction Services (Total)	2530										0
55	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
56	FOOD SERVICES (Total)	2560										0
57	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
59	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
60	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
61	<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>	Total Technology	0	0	0				0			0
62												

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

	A	B	C	D	E	F	G	H	I	J	K	L
63	<b>Expenditure Section B:</b>											
64	<b>ESSER II EXPENDITURES (CRRSA)</b>		DISBURSEMENTS									
65			(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	
66	<b>FUNCTION</b>											
68	1. List the total expenditures for the Functions 1000 and 2000 below											
69	INSTRUCTION Total Expenditures	1000										0
70	SUPPORT SERVICES Total Expenditures	2000			228,469							228,469
72	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
73	Facilities Acquisition and Construction Services (Total)	2530			113,229							113,229
74	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										33,481
75	FOOD SERVICES (Total)	2560			33,481							0
77	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
78	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
79	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
80	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0			0
81	<b>Expenditure Section C:</b>											
82	<b>GEER I EXPENDITURES (CARES)</b>		DISBURSEMENTS									
83			(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	
84	<b>FUNCTION</b>											
86	1. List the total expenditures for the Functions 1000 and 2000 below											
87	INSTRUCTION Total Expenditures	1000										0
88	SUPPORT SERVICES Total Expenditures	2000										0
90	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
91	Facilities Acquisition and Construction Services (Total)	2530										0
92	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
93	FOOD SERVICES (Total)	2560										0
95	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
96	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
97	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
98	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0			0



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

	A	B	C	D	E	F	G	H	I	J	K	L
99	<b>Expenditure Section D:</b>											
100	<b>GEER II EXPENDITURES (CRRSA)</b>		DISBURSEMENTS									
101			(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	
102	<b>FUNCTION</b>											
103	1. List the total expenditures for the Functions 1000 and 2000 below											
104	INSTRUCTION Total Expenditures	1000		1,400			116					1,516
105	SUPPORT SERVICES Total Expenditures	2000										0
106												
107	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
108	Facilities Acquisition and Construction Services (Total)	2530										0
109	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
110	FOOD SERVICES (Total)	2560										0
111												
112	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
113	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
114	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
115	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology		0	0	0			0			0
116	<b>Expenditure Section E:</b>											
117	<b>ESSER III EXPENDITURES (ARP)</b>		DISBURSEMENTS									
118			(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	
119	<b>FUNCTION</b>											
120	1. List the total expenditures for the Functions 1000 and 2000 below											
121	INSTRUCTION Total Expenditures	1000		4,794	570		70,527	37,367				113,258
122	SUPPORT SERVICES Total Expenditures	2000		47,816	5,970	2,094,066	7,020	74,999				2,229,871
123												
124	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
125	Facilities Acquisition and Construction Services (Total)	2530				1,814,630						1,814,630
126	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
127	FOOD SERVICES (Total)	2560										0
128												
129	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
130	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
131	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
132	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology		0	0	0			0			0
133												
134												

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

	A	B	C	D	E	F	G	H	I	J	K	L
135	<b>Expenditure Section F:</b>											
136	<b>CRRSA Child Nutrition (CRRSA)</b>	DISBURSEMENTS										
137		(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures		
138	<b>FUNCTION</b>											
139	1. List the total expenditures for the Functions 1000 and 2000 below											
140	INSTRUCTION Total Expenditures	1000										0
141	SUPPORT SERVICES Total Expenditures	2000										0
142												
143	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
144	Facilities Acquisition and Construction Services (Total)	2530										0
145	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
146	FOOD SERVICES (Total)	2560										0
147												
148	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 (Included in Function 1000)	1000										0
150	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
151	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology	0	0	0			0				0
152	<b>Expenditure Section G:</b>											
153	<b>ARP Child Nutrition (ARP)</b>	DISBURSEMENTS										
154		(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		
155	<b>FUNCTION</b>											
156	1. List the total expenditures for the Functions 1000 and 2000 below											
157	INSTRUCTION Total Expenditures	1000										0
158	SUPPORT SERVICES Total Expenditures	2000										0
159												
160	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
161	Facilities Acquisition and Construction Services (Total)	2530										0
162	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
163	FOOD SERVICES (Total)	2560										0
164												
165	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
166	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
167	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
168	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology	0	0	0			0				0
169												
170												

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

	A	B	C	D	E	F	G	H	I	J	K	L
171	<b>Expenditure Section H:</b>											
172	<b>ARP IDEA (ARP)</b>		DISBURSEMENTS									
173			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
174			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
175	<b>FUNCTION</b>											
176	1. List the total expenditures for the Functions 1000 and 2000 below											
177	INSTRUCTION Total Expenditures	1000				1,311	5,103					6,414
178	SUPPORT SERVICES Total Expenditures	2000			2,547							2,547
179												
180	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
181	Facilities Acquisition and Construction Services (Total)	2530										0
182	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
183	FOOD SERVICES (Total)	2560										0
184												
185	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
186	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
187	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
188	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0			0
189	<b>Expenditure Section I:</b>											
190	<b>ARP Homeless I (ARP)</b>		DISBURSEMENTS									
191			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
192			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
193	<b>FUNCTION</b>											
194	1. List the total expenditures for the Functions 1000 and 2000 below											
195	INSTRUCTION Total Expenditures	1000										0
196	SUPPORT SERVICES Total Expenditures	2000			480							480
197												
198	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
199	Facilities Acquisition and Construction Services (Total)	2530										0
200	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
201	FOOD SERVICES (Total)	2560										0
202												
203	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
204	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
205	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
206	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0			0

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

	A	B	C	D	E	F	G	H	I	J	K	L
207	<b>Expenditure Section J:</b>											
208	<b>CURES (Coronavirus State and Local Fiscal Recovery Funds)</b>		DISBURSEMENTS									
209			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
210												
211	<b>FUNCTION</b>											
212	1. List the total expenditures for the Functions 1000 and 2000 below											
213	INSTRUCTION Total Expenditures	1000										0
214	SUPPORT SERVICES Total Expenditures	2000										0
215												
216	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
217	Facilities Acquisition and Construction Services (Total)	2530										0
218	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
219	FOOD SERVICES (Total)	2560										0
220												
221	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
222	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
223	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
224	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0			0
225	<b>Expenditure Section K:</b>											
226	<b>Other CARES Act Expenditures (not accounted for above)</b>		DISBURSEMENTS									
227			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
228												
229	<b>FUNCTION</b>											
230	1. List the total expenditures for the Functions 1000 and 2000 below											
231	INSTRUCTION Total Expenditures	1000										0
232	SUPPORT SERVICES Total Expenditures	2000										0
233												
234	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
235	Facilities Acquisition and Construction Services (Total)	2530										0
236	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
237	FOOD SERVICES (Total)	2560										0
238												
239	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
240	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
241	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
242	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0			0

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

	A	B	C	D	E	F	G	H	I	J	K	L
243	<b>Expenditure Section L:</b>											
244	<b>Other CRRSA Expenditures (not accounted for above)</b>		DISBURSEMENTS									
245			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
246	<b>FUNCTION</b>											
247	1. List the total expenditures for the Functions 1000 and 2000 below											
248	INSTRUCTION Total Expenditures	1000										0
249	SUPPORT SERVICES Total Expenditures	2000										0
250												
251	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
252												
253	Facilities Acquisition and Construction Services (Total)	2530										0
254	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
255	FOOD SERVICES (Total)	2560										0
256												
257	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
258	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
259	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
260	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology	0	0	0	0	0	0	0	0	0	0
261	<b>Expenditure Section M:</b>											
262	<b>Other ARP Expenditures (not accounted for above)</b>		DISBURSEMENTS									
263			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
264	<b>FUNCTION</b>											
265	1. List the total expenditures for the Functions 1000 and 2000 below											
266	INSTRUCTION Total Expenditures	1000										0
267	SUPPORT SERVICES Total Expenditures	2000										0
268												
269	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
270												
271	Facilities Acquisition and Construction Services (Total)	2530										0
272	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
273	FOOD SERVICES (Total)	2560										0
274												
275	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
276	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
277	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
278	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology	0	0	0	0	0	0	0	0	0	0
279												
280	<b>Expenditure Section N:</b>											
281	<b>TOTAL EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>		DISBURSEMENTS									
282			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
283	<b>FUNCTION</b>											
284	INSTRUCTION	1000	6,194	570	0	71,954	42,470	0	0			121,188
285	SUPPORT SERVICES	2000	47,816	5,970	2,325,562	7,020	74,999	0	0			2,461,367
286	Facilities Acquisition and Construction Services (Total)	2530	0	0	1,927,859	0	0	0	0			1,927,859
287	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	0	0	33,481	0	0	0	0			33,481
288	FOOD SERVICES (Total)	2560	0	0	0	0	0	0	0			0
289	<b>TOTAL EXPENDITURES</b>											<b>Functions 1000 &amp; 2000 total</b> 2,582,555
290												
291												
292	<b>Expenditure Section O:</b>											
293	<b>TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>		DISBURSEMENTS									
294			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
295	<b>FUNCTION</b>											
296	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology	0	0	0	0	0	0	0	0	0	0
297												

	A	B	C	D	E	F	G	H	I	J	K	L
1	<b>SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION</b>											
2	<b>Description of Assets</b> (Enter Whole Dollars)	<b>Acct #</b>	<b>Cost Beginning July 1, 2023</b>	<b>Add: Additions July 1, 2023 thru June 30, 2024</b>	<b>Less: Deletions July 1, 2023 thru June 30, 2024</b>	<b>Cost Ending June 30, 2024</b>	<b>Life In Years</b>	<b>Accumulated Depreciation Beginning July 1, 2023</b>	<b>Add: Depreciation Allowable July 1, 2023 thru June 30, 2024</b>	<b>Less: Depreciation Deletions July 1, 2023 thru June 30, 2024</b>	<b>Accumulated Depreciation Ending June 30, 2024</b>	<b>Ending Balance Undepreciated June 30, 2024</b>
3	<b>Works of Art &amp; Historical Treasures</b>	<b>210</b>				0					0	0
4	<b>Land</b>	<b>220</b>										
5	Non-Depreciable Land	221	100,231			100,231						100,231
6	Depreciable Land	222				0	50				0	0
7	<b>Buildings</b>	<b>230</b>										
8	Permanent Buildings	231	34,874,263	447,276		35,321,539	50	19,652,621	1,564,902		21,217,523	14,104,016
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	720,198			720,198	20	532,469	28,078		560,547	159,651
11	<b>Capitalized Equipment</b>	<b>250</b>										
12	10 Yr Schedule	251	6,013,744	529,305		6,543,049	10	4,496,990	303,482		4,800,472	1,742,577
13	5 Yr Schedule	252	1,799	47,155		48,954	5	1,799	2,358		4,157	44,797
14	3 Yr Schedule	253				0	3				0	0
15	<b>Construction in Progress</b>	<b>260</b>				0	--					0
16	<b>Total Capital Assets</b>	<b>200</b>	<b>41,710,235</b>	<b>1,023,736</b>	<b>0</b>	<b>42,733,971</b>		<b>24,683,879</b>	<b>1,898,820</b>	<b>0</b>	<b>26,582,699</b>	<b>16,151,272</b>
17	<b>Non-Capitalized Equipment</b>	<b>700</b>				0	10		0			
18	<b>Allowable Depreciation</b>								<b>1,898,820</b>			

	A	B	C	D	E	F	H
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2023 - 2024)</b>						
2	<i>This schedule is completed for school districts only.</i>						
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>		<b>Amount</b>		
6	<b>OPERATING EXPENSE PER PUPIL</b>						
7	<b>EXPENDITURES:</b>						
8	ED	Expenditures 16-24, L116		Total Expenditures	\$	23,228,107	
9	O&M	Expenditures 16-24, L155		Total Expenditures		6,648,808	
10	DS	Expenditures 16-24, L178		Total Expenditures		1,635,377	
11	TR	Expenditures 16-24, L214		Total Expenditures		1,465,283	
12	MR/SS	Expenditures 16-24, L292		Total Expenditures		744,406	
13	TORT	Expenditures 16-24, L429		Total Expenditures		301,804	
14				<b>Total Expenditures</b>	\$	<b>34,023,785</b>	
16	<b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>						
18	TR	Revenues 10-15, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	\$	18,947	
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		547,765	
35	ED	Expenditures 16-24, L9, Col K - (G+I)	1225	Special Education Programs Pre-K		9,624	
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		32,245	
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 Progm - Private Tuition		0	
52	ED	Expenditures 16-24, L77, Col K - (G+I)	3000	Community Services		322,915	
53	ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units		695,142	
54	ED	Expenditures 16-24, L116, Col G	-	Capital Outlay		410,224	
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		119,081	
59	O&M	Expenditures 16-24, L155, Col I	-	Non-Capitalized Equipment		0	
60	DS	Expenditures 16-24, L164, Col K	4000	Payments to Other Dist & Govt Units		0	

	A	B	C	D	E	F	H
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2023 - 2024)</b>						
2	<i>This schedule is completed for school districts only.</i>						
3							
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>	
61	DS	Expenditures 16-24, L174, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			975,000	
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			47,155	
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			29,266	
68	MR/SS	Expenditures 16-24, L222, Col K	1225 Special Education Programs - Pre-K			549	
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			601	
72	MR/SS	Expenditures 16-24, L277, Col K	3000 Community Services			14,482	
73	MR/SS	Expenditures 16-24, L282, Col K	4000 Total Payments to Other Govt Units			0	
74	Tort	Expenditures 16-24, L318, Col K - (G+I)	1125 Pre-K Programs			0	
75	Tort	Expenditures 16-24, L320, Col K - (G+I)	1225 Special Education Programs Pre-K			0	
76	Tort	Expenditures 16-24, L322, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K			0	
77	Tort	Expenditures 16-24, L323, Col K - (G+I)	1300 Adult/Continuing Education Programs			0	
78	Tort	Expenditures 16-24, L326, Col K - (G+I)	1600 Summer School Programs			0	
79	Tort	Expenditures 16-24, L331, Col K	1910 Pre-K Programs - Private Tuition			0	
80	Tort	Expenditures 16-24, L332, Col K	1911 Regular K-12 Programs - Private Tuition			0	
81	Tort	Expenditures 16-24, L333, Col K	1912 Special Education Programs K-12 - Private Tuition			0	
82	Tort	Expenditures 16-24, L334, Col K	1913 Special Education Programs Pre-K - Tuition			0	
83	Tort	Expenditures 16-24, L335, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0	
84	Tort	Expenditures 16-24, L336, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0	
85	Tort	Expenditures 16-24, L337, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0	
86	Tort	Expenditures 16-24, L338, Col K	1917 CTE Programs - Private Tuition			0	
87	Tort	Expenditures 16-24, L339, Col K	1918 Interscholastic Programs - Private Tuition			0	
88	Tort	Expenditures 16-24, L340, Col K	1919 Summer School Programs - Private Tuition			0	
89	Tort	Expenditures 16-24, L341, Col K	1920 Gifted Programs - Private Tuition			0	
90	Tort	Expenditures 16-24, L342, Col K	1921 Bilingual Programs - Private Tuition			0	
91	Tort	Expenditures 16-24, L343, Col K	1922 Truants Alternative/Optional Ed Programs - Private Tuition			0	
92	Tort	Expenditures 16-24, L388, Col K - (G+I)	3000 Community Services			0	
93	Tort	Expenditures 16-24, L415, Col K	4000 Total Payments to Other Govt Units			0	
94	Tort	Expenditures 16-24, L429, Col G	- Capital Outlay			0	
95	Tort	Expenditures 16-24, L429, Col I	- Non-Capitalized Equipment			0	
96			<b>Total Deductions for OEPP Computation (Sum of Lines 18 - 95)</b>			<b>\$ 3,222,996</b>	
97			<b>Total Operating Expenses Regular K-12 (Line 14 minus Line 96)</b>			<b>30,800,789</b>	
98			<b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2023-2024</b>			<b>1,494.99</b>	
99			<b>Estimated OEPP (Line 97 divided by Line 98)</b>			<b>\$ 20,602.67</b>	
100							
101	<b>PER CAPITA TUITION CHARGE</b>						
103	<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>						
104	TR	Revenues 10-15, L42, Col F	1411 Regular -Transp Fees from Pupils or Parents (In State)			\$ 0	
105	TR	Revenues 10-15, L44, Col F	1413 Regular - Transp Fees from Other Sources (In State)			0	
106	TR	Revenues 10-15, L45, Col F	1415 Regular - Transp Fees from Co-curricular Activities (In State)			0	
107	TR	Revenues 10-15, L46, Col F	1416 Regular Transp Fees from Other Sources (Out of State)			0	
108	TR	Revenues 10-15, L51, Col F	1431 CTE - Transp Fees from Pupils or Parents (In State)			0	
109	TR	Revenues 10-15, L53, Col F	1433 CTE - Transp Fees from Other Sources (In State)			0	
110	TR	Revenues 10-15, L54, Col F	1434 CTE - Transp Fees from Other Sources (Out of State)			0	
111	TR	Revenues 10-15, L55, Col F	1441 Special Ed - Transp Fees from Pupils or Parents (In State)			0	
112	TR	Revenues 10-15, L57, Col F	1443 Special Ed - Transp Fees from Other Sources (In State)			0	
113	TR	Revenues 10-15, L58, Col F	1444 Special Ed - Transp Fees from Other Sources (Out of State)			0	
114	ED	Revenues 10-15, L75, Col C	1600 Total Food Service			2,077	
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700 Total District/School Activity Income (without Student Activity Funds)			15,102	
116	ED	Revenues 10-15, L86, Col C	1811 Rentals - Regular Textbooks			19,312	
117	ED	Revenues 10-15, L89, Col C	1819 Rentals - Other (Describe & Itemize)			0	
118	ED	Revenues 10-15, L90, Col C	1821 Sales - Regular Textbooks			0	
119	ED	Revenues 10-15, L93, Col C	1829 Sales - Other (Describe & Itemize)			0	
120	ED	Revenues 10-15, L94, Col C	1890 Other (Describe & Itemize)			0	
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910 Rentals			11,918	
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			454,581	
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200 Total Career and Technical Education			0	
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			25,862	
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			0	



	A	B	C	D	E	F	H
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2023 - 2024)</b>						
2	<i>This schedule is completed for school districts only.</i>						
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>	<b>Amount</b>			
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500 Total Transportation	695,438			
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	395,944			
142	ED	Revenues 10-15, L179, Col C	4045 Head Start (Subtract)	0			
143	ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	- Total Restricted Grants-In-Aid Received Directly from Federal Govt	0			
144	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100 Total Title V	0			
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200 Total Food Service	1,467,904			
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300 Total Title I	1,477,128			
147	ED-O&M-TR-MR/SS	Revenues 10-15, L212, Col C,D,F,G	4400 Total Title IV	496,388			
148	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620 Fed - Spec Education - IDEA - Flow Through	368,977			
149	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4625 Fed - Spec Education - IDEA - Room & Board	36,881			
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	363,844			
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)	5,906			
181	ED-TR-MR/SS	Revenues 10-15, L259, Col C,F,G	4909 Title III - Language Inst Program - Limited Eng (LIPLEP)	55,633			
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	45,690			
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	180,892			
190	ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program	153,808			
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)	3,223,037			
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	(631,548)			
193	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100 Special Education Contributions from EBF Funds **	1,008,486			
194	ED-MR/SS	Revenues (Part of EBF Payment)	3300 English Learning (Bilingual) Contributions from EBF Funds **	340,929			
196	Total Deductions for PCTC Computation (Line 104 through Line 194)				\$	10,264,189	
197	Net Operating Expense for Tuition Computation (Line 97 minus Line 196)					20,536,600	
198	Total Depreciation Allowance (from page 36, Line 18, Col I)					1,898,820	
199	Total Allowance for PCTC Computation (Line 197 plus Line 198)					22,435,420	
200	9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2023-2024					1,494.99	
201	Total Estimated PCTC (Line 199 divided by Line 200) *				\$	15,007.07	
203	<b>*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.</b>						
204	<b>**Go to the Evidence-Based Funding Distribution Calculation webpage.</b>						
205	Under Reports, open the FY 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. <b>Please enter "0" if the district does not have allocations for lines 193 and 194.</b>						





**ESTIMATED INDIRECT COST DATA**

	A	B	C	D	E	F	G	H
1	<b>ESTIMATED INDIRECT COST RATE DATA</b>							
2	<b>SECTION I</b>							
3	<b>Financial Data To Assist Indirect Cost Rate Determination</b>							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>							
5	<p><b>ALL OBJECTS EXCLUDE CAPITAL OUTLAY.</b> With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.</p>							
6	<b>Support Services - Direct Costs</b>							
7	Direction of Business Support Services (10, 50, and 80 -2510)							
8	Fiscal Services (10, 50, & 80 -2520)							
9	Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540)							
10	Food Services (10 & 80 -2560) <i>Must be less than (P16, Col E-F, L65) *Only include food costs.</i>				627,119			
11	Value of Commodities Received for Fiscal Year 2024 (Include the value of commodities when determining if a Single Audit is required).							
12	Internal Services (10, 50, and 80 -2570)							
13	Staff Services (10, 50, and 80 -2640)							
14	Data Processing Services (10, 50, & 80 -2660)							
15	<b>SECTION II</b>							
16	<b>Estimated Indirect Cost Rate for Federal Programs</b>							
17				<b>Restricted Program</b>		<b>Unrestricted Program</b>		
18		<b>Function</b>		<b>Indirect Costs</b>	<b>Direct Costs</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>	
19	<b>Instruction</b>	1000			12,926,052		12,926,052	
20	<b>Support Services:</b>							
21	Pupil	2100			2,348,491		2,348,491	
22	Instructional Staff	2200			1,758,751		1,758,751	
23	General Admin.	2300			1,717,007		1,717,007	
24	School Admin.	2400			1,948,001		1,948,001	
25	<b>Business:</b>							
26	Direction of Business Spt. Srv.	2510		0	0	0	0	
27	Fiscal Services	2520		501,830	0	501,830	0	
28	Oper. & Maint. Plant Services	2540			4,580,906	4,580,906	0	
29	Pupil Transportation	2550			1,418,128		1,418,128	
30	Food Services	2560			461,090		461,090	
31	Internal Services	2570		93,547	0	93,547	0	
32	<b>Central:</b>							
33	Direction of Central Spt. Srv.	2610			0		0	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620			0		0	
35	Information Services	2630			0		0	
36	Staff Services	2640		24,418	0	24,418	0	
37	Data Processing Services	2660		192,282	0	192,282	0	
38	<b>Other:</b>	2900			147,816		147,816	
39	<b>Community Services</b>	3000			337,397		337,397	
40	<b>Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)</b>				0		0	
41	<b>Total</b>			812,077	27,643,639	5,392,983	23,062,733	
42				<b>Restricted Rate</b>		<b>Unrestricted Rate</b>		
43				Total Indirect Costs:	812,077	Total Indirect Costs:	5,392,983	
44				Total Direct Costs:	27,643,639	Total Direct Costs:	23,062,733	
45				<b>= 2.94%</b>		<b>= 23.38%</b>		

	A	B	C	D	E	F
1	<b>REPORT ON SHARED SERVICES OR OUTSOURCING</b>					
2	School Code, Section 17-1.1 ( <i>Public Act 97-0357</i> )					
3	Fiscal Year Ending June 30, 2024					
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current, and next fiscal years.					
6	Rantoul City SD 137			09-010-1370-02_AFR24 Rantoul City SD 137		
7	09010137002					
8	<i>Check box if this schedule is not applicable.....</i>	<input checked="" 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 <span style="color: blue;">➔</span>					
10	<b>Service or Function ( <i>Check all that apply</i> )</b>				<b>Barriers to Implementation</b>	(Limit text to 200 characters, for additional space use line 33 and 38)
11	Curriculum Planning					
12	Custodial Services					
13	Educational Shared Programs					
14	Employee Benefits					
15	Energy Purchasing					
16	Food Services					
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance					
20	Investment Pools					
21	Legal Services					
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development					
25	Shared Personnel					
26	Special Education Cooperatives					
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing					
29	Technology Services					
30	Transportation					
31	Vocational Education Cooperatives					
32	All Other Joint/Cooperative Agreements					
33	Other					
34						
35	<u>Additional space for Column (D) - Barriers to Implementation:</u>					
36						
37						
38						
40	<u>Additional space for Column (E) - Name of LEA :</u>					
41						
42						
43						

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

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

School District Name: Rantoul City SD 137  
 RCDT Number: 09010137002

Description	Funct. No.	Actual Expenditures, Fiscal Year 2024				Budgeted Expenditures, Fiscal Year 2025			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	732,510		0	732,510	742,170			742,170
2. Special Area Administration Services	2330	411,236		0	411,236	404,448			404,448
3. Other Support Services - School Administration	2490	0		0	0				0
4. Direction of Business Support Services	2510	0	0	0	0				0
5. Internal Services	2570	85,226		0	85,226	63,024			63,024
6. Direction of Central Support Services	2610	0		0	0				0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
<b>8. Totals</b>		1,228,972	0	0	1,228,972	1,209,642	0	0	1,209,642
<b>9. Percent Increase (Decrease) for FY2025 (Budgeted) over FY2024 (Actual)</b>									-2%

**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*

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

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

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

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

- The district is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing.
- The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by 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.

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

1. Page 2 - Auditor's Questionnaire  
#20 - Other Findings  
Withholdings were not reconciled during the year.
2. Page 10 - Acct 1990 - Other Tax Levies  
Col 10 - Educational  
Champaign County Revenue Recapture Levy - \$73,492
3. Page 12 - Acct 1990 - Other Local Revenues  
Col 10 - Educational  
Misc Refunds & Reimbursements - \$99,736  
Col 20 - Operations & Maintenance  
Misc Refunds & Reimbursements - \$37,879  
Col 30 - Debt Services  
Misc Refunds & Reimbursements - \$46,646  
Col 40 - Transportation  
Misc Refunds & Reimbursements - \$91,667
4. Page 13 - Acct 3999 - Other Restricted Revenue from State Sources  
Col 10 - Educational  
Teacher Vacancy Grant - \$337,315  
Other State Programs - \$58,629
5. Page 14 - Acct 4399 - Title I - Other  
Col 10 - Educational  
Title I - School Improvement & Accountability Grant - \$186,718
6. Page 15 - Acct 4998 - Other Restricted Revenue from Federal Sources  
Col 10 - Educational  
Various Federal COVID related grants - \$971,569  
Col 20 - Operations & Maintenance  
Various Federal COVID related grants - \$2,251,468
7. Pages 17 & 21 - Acct 2900 - Other Support Services  
Student Support Salaries & Benefits
8. Page 19 - Acct 5400 - Debt Services - Other  
Bond Service Fees - \$636
9. Page 25 - Tax Schedule  
Other Tax Levy - Champaign County Revenue Recapture Levy

Reference Pages.

- <sup>1</sup> Do not enter negative numbers. Reports with negative numbers will be returned for correction.
- <sup>2</sup> GASB Statement No. 24; Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On Behalf of" Payments should only be reflected on this page.
- <sup>3</sup> Equals Line 8 minus Line 17.
- <sup>4</sup> May require notification to the county clerk to abate an equal amount from taxes next extended. Refer to Section 17-2.11 for the applicable provisions and other "limited" transfer authority to O&M through June 30, 2013.
- <sup>5</sup> Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14
- <sup>6</sup> Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 5-22 and 10-22.8 of the School Code.
- <sup>7</sup> Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.
- <sup>8</sup> Educational Fund (10) - Computer Technology only.
- <sup>9</sup> Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- <sup>10</sup> Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.
- <sup>11</sup> Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund—e.g. alternate revenue bonds ( Describe & Itemize).
- <sup>12</sup> Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation).  
Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation).
- <sup>13</sup> GASB Statement No. 87; all leases (both operational and capital) should be reflected on this line.



**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	<b>DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION</b> <b>Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)</b>					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2025 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell F11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	- If the FY 2025 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.					
5	- 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.					
6	<b>DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only</b> <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	25,780,258	5,181,919	1,686,797	37,798	32,686,772
9	Direct Expenditures	23,228,107	6,648,808	1,465,283		31,342,198
10	Difference	2,552,151	(1,466,889)	221,514	37,798	<b>1,344,574</b>
11	Fund Balance - June 30, 2024	12,693,774	1,086,203	1,011,076	642,271	<b>15,433,324</b>
12	<b>Balanced - no deficit reduction plan is required.</b>					
13						
14						
15						

# FY 2024 Audit Checklist

RCDT: 09010137002
School District/Joint Agreement Name: Rantoul City SD 137
Auditor Name: RUSS LEIGH
License #: 065.018319 License Expiration Date (below): 9/30/2024
09-010-1370-02_AFR24 Rantoul City SD 137

*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.*

1. 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.
2. Student Activity Funds, Convenience Accounts, and other agency funds are included, if applicable.
3. 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.
4. All **Other** accounts and functions labeled "(describe & itemize)" are properly noted on the "Itemization" tab.
5. Tuition paid to another school district or to a joint agreement (in state) is coded to Function 4200 and Other Objects (600).
6. Business Manager/Bookkeeper Costs are charged to the proper Function (No. 2510/2520).
7. If district is subject to PTELL on tab "Aud Quest 2", line 21 be sure to check the box and enter the effective date.
8. All entries were entered to the nearest whole dollar amount (Exception: 9 Month ADA on PCTC OEPP Tab).

## Balancing Schedule

*Check this Section for Error Messages*

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

Description:	Error Message
<b>1. Cover Page: The Accounting Basis must be Cash or Accrual. Choose School District or Joint Agreement.</b>	
What Basis of Accounting is used?	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.
<b>2. Page 2: Audit Questionnaire, Part C - Other Issues #22</b>	
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
<b>3. Page 3: Financial Information must be completed.</b>	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	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
<b>4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.</b>	
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
<b>5. Page 5 &amp; 6: Total Current &amp; Capital Assets must = Total Liabilities &amp; Fund Balance.</b>	
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
<b>6. Page 5: Sum of Reserved &amp; Unreserved Fund Balance must = Page 8, Ending Fund Balance.</b>	
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
<b>8. Page 26: Schedule of Long-Term Debt</b>	
<b>Note: Explain any unreconcilable differences in the Itemization sheet.</b>	
Total Long-Term Debt Issued (P26, Cell F64) must = Principal on Long-Term Debt Sold (P7, Cells C33:K33).	OK
Total Long-Term Debt (Principal) Retired (P19, Cell H174) must = Debt Service - Long-Term Debt (Principal) Retired (P26, Cell H64).	OK
<b>9. Page 7-9: Other Sources of Funds must = Other Uses of Funds</b>	
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49.	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
<b>10. Restricted Tax Levies Page 27, Line 25 must = Reserved Fund Balance, Pages 5 &amp; 6, Line 38.</b>	
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.	OK
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0.	OK
<b>11. Page 7: "On behalf" payments to the Educational Fund</b>	
Fund (10) ED: Account 3998, cell C9 must be entered or explain why this is zero on the Itemization 44 tab.	OK
<b>12. Page 37-39: The 9 Month ADA must be entered on Line 98.</b>	OK
<b>13. Page 37-39: The Special Education Contributions from EBF Funds (line 192) must be entered.</b>	OK
<b>14. Page 37-39: The English Learning (Bilingual) Contributions from EBF Funds (line 193) must be entered.</b>	OK
<b>15. Page 40: Contracts Paid in Current Year (CY) MUST be completed. If there are no contracts, state "no contracts" in cell A20 on Contacts Paid in CY tab.</b>	OK
<b>16. Page 42: SHARED OUTSOURCED SERVICES, Completed.</b>	OK
<b>17. Page 43: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.</b>	OK
<b>18. Page 27: Rest Tax Levies-Tort Im 27, G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0.</b>	OK
<b>19. Assets-Liab (C45, C48, C49), Acct Summary (C85), Revenues (C82), Expenditures (H33) -Enter Student Activity Funds.</b>	OK
<b>20. Page 28-35: CARES CRRSA ARP Schedule - Revenue 4998 listed on schedule must equal Revenue 4998 listed on Revenue tab.</b>	OK
<b>21. Page 28-35: CARES CRRSA ARP Schedule -check box yes or no if district/joint agreement received/expended funds.</b>	OK

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

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**SINGLE AUDIT WORKPAPERS**

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

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

[Single Audit Workpapers](#)

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**GATA REQUIREMENTS**

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

- 1) Audit Certification Form
- 2) Consolidated Year End Financial Report (with in-relation to opinion)
- 3) Audit Package Submission
- 4) Data Collection Form (NOT REQUIRED FOR SINGLE AUDITS)

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

[Guidance for the AARR Requirements](#)