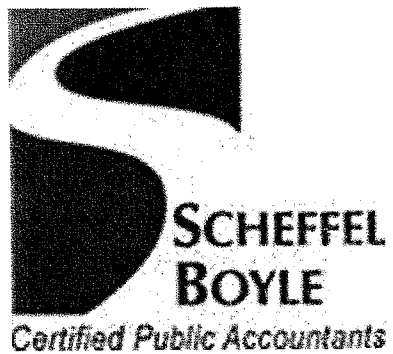


DUPO COMMUNITY UNIT
SCHOOL DISTRICT NO. 196
DUPO, ILLINOIS

ILLINOIS SCHOOL DISTRICT
ANNUAL REPORT AND
FINANCIAL STATEMENT

FOR THE YEAR ENDED JUNE 30, 2024



DUPO COMMUNITY UNIT SCHOOL DISTRICT NO. 196

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ALTON EDWARDSVILLE BELLEVILLE HIGHLAND
JERSEYVILLE COLUMBIA CARROLLTON

INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Dupo Community Unit School District No. 196
Dupo, Illinois

Opinions

We have audited the accompanying financial statements of Dupo Community Unit School District No. 196 (the "District") as of and for the year ended June 30, 2024, and the related notes to the financial statements, as listed in the table of contents.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets and liabilities arising from cash transactions of each fund of Dupo Community Unit School District No. 196 as of June 30, 2024, and its revenues received, expenditures disbursed, other sources (uses), and changes in fund balances for the year then ended, in accordance with the financial reporting provisions prescribed by the Illinois State Board of Education as described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" section of this report, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Dupo Community Unit School District No. 196 as of June 30, 2024, or the changes in financial position for the year then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Dupo Community Unit School District No. 196, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

As described in Note 1, the financial statements are prepared by Dupo Community Unit School District No. 196 on the basis of the financial reporting provisions of the Illinois State Board of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the Illinois State Board of Education.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Illinois State Board of Education, as described in Note 1. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Dupo Community Unit School District No. 196's internal controls. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Dupo Community Unit School District No. 196's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The supplementary schedules on pages 32 through 42, statistical section on pages 43 through 46 (except for the average daily attendance figure included in the computation of operating expense per pupil on page 44 and 45 and per capita tuition charge on page 46), itemization schedule on page 51 and the schedule of expenditures of federal awards on pages 58 through 60, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The information comprises the information provided on pages 6 through 9, average daily attendance figure included in the computation of operating expense per pupil on pages 44 and 45 and per capita tuition charge on page 46, indirect cost rate - contracts paid in current year on page 47, indirect cost rate - computation on page 48, report on shared services or outsourcing on page 49, administrative costs worksheet on page 50, deficit annual financial report (AFR) summary information on page 52, and audit checklist/balancing schedule on page 53 but does not include the financial statements and our auditor's report therein. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

The 2023 comparative information in the Schedule of Expenditures of Federal Awards was subjected to the auditing procedures applied by us and our report dated December 4, 2023, expressed an unmodified opinion that such information was fairly stated in all material respects in relation to the 2023 financial statements taken as a whole.

In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 12, 2024, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.


SCHEFFEL BOYLE
Belleville, Illinois

December 12, 2024

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

<p align="center">School District/Joint Agreement Information <i>(See instructions on the inside of this page.)</i></p>		<p align="center">Accounting Basis:</p> <p><input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL</p>		<p align="center">Certified Public Accountant Information</p>	
School District/Joint Agreement Number: 50082196026				Name of Auditing Firm: Scheffel Boyle	
County Name: St. Clair				Name of Audit Manager: Dale Holtmann	
Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will populate): Dupo CUSD 196		School District Lookup Tool School District Directory		Address: 222 East Main Street	
Address: 600 Louisa Avenue		<p align="center">Filing Status: Submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system (for Auditor Use only) Annual Financial Report (AFR) Instructions</p>		City: State: Zip Code: Belleville IL 62220	
City: Dupo				Phone Number: Fax Number: (618) 277-8100 (618) 2777-9307	
Email Address: kcarpenter@dupo196.org		0		IL License Number (9 digit): Expiration Date: 065-026956 9/30/2027	
Zip Code:				Email Address: dale.holtmann@scheffelboyle.com	
<p>Annual Financial Report Type of Auditor's Report Issued:</p> <p><input type="checkbox"/> Qualified <input type="checkbox"/> Unqualified <input checked="" type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer</p>		<p align="center">Annual Financial Report Questions 217-785-8779 or finance1@isbe.net</p> <p align="center">Single Audit Questions 217-782-7970 or GATA@isbe.net</p>			
<input checked="" type="checkbox"/> Reviewed by District Superintendent/Administrator				<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township:	
District Superintendent/Administrator Name (Type or Print): Victoria White		Township Treasurer Name (type or print):		Regional Superintendent/Cook ISC Name (Type or Print):	
Email Address: kcarpenter@dupo196.org		Email Address:		Email Address:	
Telephone: (618) 286-3812		Telephone: Fax Number:		Telephone: Fax Number:	
Signature & Date:		Signature & Date:		Signature & Date:	

* This form is based on 22 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).
 ISBE Form SD50-35/JA50-60 (07/24-version1)

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).

50-082-1960-26_AF R24 Dupo CUSD 196

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

23, Illinois Administrative Code 100, Subtitle A, Chapter 1, Subchapter C (Part 100)

1. **Round all amounts to the nearest dollar.** Do not enter cents. (Exception: 9 Month ADA on PCTC OEPP Tab)
2. **All errors must be explained in the Itemization tab.**
Any errors left unresolved by the Audit Checklist/Balancing Schedule will result in rejection.
3. **Be sure to break all links in AFR** before submitting to ISBE. If links are not broken, amounts entered have changed when opening the AFR.
4. **Submit AFR Electronically**
 - The Annual Financial Reports (AFR) must be submitted directly through the School District Financial Reports system in IWAS by the auditor (not from the school district) on or before November 15 with the exception of Extension Approvals. Please see AFR Instructions for complete submission procedures.
IWAS
 - AFR supporting documentation must be embedded as Microsoft Word (.doc) or Adobe (*.pdf) and inserted within tab "Opinions & Notes".
These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes, etc.
For embedding instructions see "Opinions & Notes" tab of this form.
Note: In Windows 7 and above, files can be saved in Adobe Acrobat (.pdf) and embedded even if you do not have the software.*
5. **Submit Paper Copy of AFR with Signatures**
 - a) The auditor must send three paper copies of the AFR form (cover through page 9 at minimum) to the School District with the auditor signature.
Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.
 - b) Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.
 - c) Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.
 - If the 15th falls on a Saturday, the due date is the Friday before. If the 15th falls on a Sunday, the due date is the Monday after.
 - Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized.
Federal Single Audit 2 CFR 200.500
6. **Requesting an Extension of Time** must be submitted in writing via email or letter to the Regional Office of Education (at the discretion of the ROE).
Approval may be provided up to and no later than December 15 annually.
Note: The FY24 due date is Monday, December 16th, 2024. After the 16th, audits are considered late and out of compliance per Illinois School Code.
7. **Qualifications of Auditing Firm**
 - School district/joint agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program, for the current peer review period.
 - A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

- 1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interested statements pursuant to the *Illinois Government Ethics Act*. [5 ILCS 420/4A-101]
- 2. One or more custodians of funds failed to comply with the bonding requirements pursuant to *Illinois School Code* [105 ILCS 5/8-2;10-20.19;19-6].
- 3. One or more contracts were executed or purchases made contrary to the provisions of the *Illinois School Code* [105 ILCS 5/10-20.21].
- 4. One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted [30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq].
- 5. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.
- 6. One or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- 7. One or more long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- 8. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the *Illinois State Revenue Sharing Act* [30 ILCS 115/12].
- 9. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per the *Illinois School Code* [105 ILCS 5/10-22.33, 20-4 and 20-5].
- 10. One or more interfund loans were outstanding beyond the term provided by statute per *Illinois School Code* [105 ILCS 5/10-22.33, 20-4, 20-5].
- 11. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per *Illinois School Code* [105 ILCS 5/17-2A].
- 12. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements, or expenses were observed.
- 13. The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBE rules pursuant to *Illinois School Code* [105 ILCS 5/2-3.27; 2-3.28].
- 14. At least one of the following forms was filed with ISBE late: The FY23 AFR (ISBE FORM 50-35), FY23 Annual Statement of Affairs (ISBE Form 50-37), or FY24 Budget (ISBE FORM 50-36). Explain in the comments box below in pursuant to *Illinois School Code* [105 ILCS 5/3-15.1; 5/10-17; 5/17-1].

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

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

PART C - OTHER ISSUES

- 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- 21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: _____ (Ex: 00/00/0000)
- 22. The district reports that its high schools did not withhold a student's grades, transcripts, or diploma because of an unpaid balance on the student's school account, per the requirements of Section 10-20 9a (c) of the School Code. The code also requires that each school district report to the State Board of Education the total amount that remains unpaid by students due to this prohibition. Please enter the total amount in the yellow box to the right.

Sec. 10-20.9a(c)	\$ _____
------------------	----------
- 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: 6/30/2024
- 25. For the listed mandated categorical payments (Revenue Code (3100, 3120, 3500, 3510, 3950) that were vouchered prior to June 30, but not released until after year end as reported in ISBE Financial Reimbursement Information System (FRIS), enter the amounts that were accrued in the chart below.

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

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

PART E - QUALIFICATIONS OF AUDITING FIRM

- School district/joint agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program for the current peer review.
- A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.

Comments Applicable to the Auditor's Questionnaire:

Scheffel Boyle

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)

12/12/2024
mm/dd/yyyy

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

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	FINANCIAL PROFILE INFORMATION													
2														
3	<i>Required to be completed for school districts only.</i>													
4														
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)													
6														
7	Tax Year 2023			Equalized Assessed Valuation (EAV):					95,872,865					
8														
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash					
10	Rate(s):	0.020000	+	0.005000	+	0.002000	=	0.027000	0.000500					
11														
12														
13	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".													
14	B. Results of Operations *													
15														
16	Receipts/Revenues			Disbursements/ Expenditures			Excess/ (Deficiency)			Fund Balance				
17	13,860,890			13,512,445			348,445			6,523,427				
18	* 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.													
19														
20														
21	C. Short-Term Debt **													
22	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		EBF/GSA Certificates					
23	0		0		0		0		0					
24														
25	Other		Total											
26	0		0											
27	** The numbers shown are the sum of entries on page 26.													
28														
29	D. Long-Term Debt													
30	Check the applicable box for long-term debt allowance by type of district.													
31														
32	<input type="checkbox"/>	a. 6.9% for elementary and high school districts.						13,230,455						
33	<input checked="" type="checkbox"/>	b. 13.8% for unit districts.												
34														
35	Long-Term Debt Outstanding:													
36														
37	c. Long-Term Debt (Principal only)		Acct											
38	Outstanding:.....		511		7,210,000									
39														
40														
41	E. Material Impact on Financial Position													
42	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.													
43	Attach sheets as needed explaining each item checked.													
44														
45	<input type="checkbox"/>	Pending Litigation												
46	<input type="checkbox"/>	Material Decrease in EAV												
47	<input type="checkbox"/>	Material Increase/Decrease in Enrollment												
48	<input type="checkbox"/>	Adverse Arbitration Ruling												
49	<input type="checkbox"/>	Passage of Referendum												
50	<input type="checkbox"/>	Taxes Filed Under Protest												
51	<input type="checkbox"/>	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)												
52	<input type="checkbox"/>	Other Ongoing Concerns (Describe & Itemize)												
53														
54	Comments:													
55														
56														
57														
58														
59														
60														
61														

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R
1																	
2																	
3																	
4																	
5																	
6																	
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ESTIMATED FINANCIAL PROFILE SUMMARY

Financial Profile Website

District Name: Dupo CUSD 196
District Code: 50082196026
County Name: St. Clair

1. Fund Balance to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	6,523,427.00	0.471	Weight	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	13,860,890.00		Value	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)					
2. Expenditures to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	13,512,445.00	0.975	Adjustment	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	13,860,890.00		Weight	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)			0	Value	1.40
Possible Adjustment:					
3. Days Cash on Hand:		Total	Days	Score	3
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	6,491,281.00	172.94	Weight	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	37,534.57		Value	0.30
4. Percent of Short-Term Borrowing Maximum Remaining:		Total	Percent	Score	4
Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	Weight	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	2,200,282.25		Value	0.40
5. Percent of Long-Term Debt Margin Remaining:		Total	Percent	Score	2
Long-Term Debt Outstanding (P3, Cell H38)		7,210,000.00	45.50	Weight	0.10
Total Long-Term Debt Allowed (P3, Cell H32)		13,230,455.37		Value	0.20

Total Profile Score: 3.70 *

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

1	A	B	C	D	E	F	G	H	I	J	K
2	ASSETS (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	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		4,768,474	535,621	80,066	263,927	1,877,224	154,285	923,259	912,255	346,652
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	32,146							979	
13	Total Current Assets		4,800,620	535,621	80,066	263,927	1,877,224	154,285	923,259	913,234	346,652
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430									
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470									
31	Payroll Deductions & Withholdings	480									
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		0	0	0	0	0	0	0	0	0
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714	696,374	0	669		1,877,224	154,285	4,008		
39	Unreserved Fund Balance	730	4,104,246	535,621	79,397	263,927			919,251	913,234	346,652
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		4,800,620	535,621	80,066	263,927	1,877,224	154,285	923,259	913,234	346,652

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

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	ASSETS (Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
42	ASSETS /LIABILITIES for Student Activity Funds										
43	ASSETS /LIABILITIES for Student Activity Funds										
44	CURRENT ASSETS (100) for Student Activity Funds										
45	Student Activity Fund Cash and Investments	126	336,680								
46	Total Student Activity Current Assets For Student Activity Funds		336,680								
47	CURRENT LIABILITIES (400) For Student Activity Funds										
48	Total Current Liabilities For Student Activity Funds		0								
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	336,680								
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		336,680								
51	Total ASSETS /LIABILITIES District with Student Activity Funds										
52	Total Current Assets District with Student Activity Funds		5,137,300	535,621	80,066	263,927	1,877,224	154,285	923,259	913,234	346,652
53	Total Capital Assets District with Student Activity Funds										
54	Total Capital Assets District with Student Activity Funds										
55	CURRENT LIABILITIES (400) District with Student Activity Funds										
56	Total Current Liabilities District with Student Activity Funds		0	0	0	0	0	0	0	0	0
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds										
58	Total Long-Term Liabilities District with Student Activity Funds										
59	Reserved Fund Balance District with Student Activity Funds	714	1,033,054	0	669	0	1,877,224	154,285	4,008	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	4,104,246	535,621	79,397	263,927	0	0	919,251	913,234	346,652
61	Investment in General Fixed Assets District with Student Activity Funds										
62	Total Liabilities and Fund Balance District with Student Activity Funds		5,137,300	535,621	80,066	263,927	1,877,224	154,285	923,259	913,234	346,652

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
2	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹				
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	Total Current Assets		0		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210			
16	Land	220		69,455	
17	Building & Building Improvements	230		29,336,419	
18	Site Improvements & Infrastructure	240			
19	Capitalized Equipment	250		3,244,083	
20	Construction in Progress	260			
21	Amount Available in Debt Service Funds	340			80,066
22	Amount to be Provided for Payment on Long-Term Debt	350			7,129,934
23	Total Capital Assets			32,649,957	7,210,000
24	CURRENT LIABILITIES (400)				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	450			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493			
34	Total Current Liabilities		0		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			7,210,000
37	Total Long-Term Liabilities				7,210,000
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			32,649,957	
41	Total Liabilities and Fund Balance		0	32,649,957	7,210,000

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
2	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
42	Account Groups				
43	ASSETS /LIABILITIES for Student Activity Funds				
44	CURRENT ASSETS (100) for Student Activity Funds				
45	Student Activity Fund Cash and Investments	126			
46	Total Student Activity Current Assets For Student Activity Funds				
47	CURRENT LIABILITIES (400) For Student Activity Funds				
48	Total Current Liabilities For Student Activity Funds				
49	Reserved Student Activity Fund Balance For Student Activity Funds	715			
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds				
51	Total ASSETS /LIABILITIES District with Student Activity Funds				
52	Total Current Assets District with Student Activity Funds				
53	0				
54	Total Capital Assets District with Student Activity Funds				
55	32,649,957				
56	CURRENT LIABILITIES (400) District with Student Activity Funds				
57	Total Current Liabilities District with Student Activity Funds				
58	0				
59	LONG-TERM LIABILITIES (500) District with Student Activity Funds				
60	Total Long-Term Liabilities District with Student Activity Funds				
61	7,210,000				
62	Reserved Fund Balance District with Student Activity Funds	714	0		
63	Unreserved Fund Balance District with Student Activity Funds	730	0		
64	Investment in General Fixed Assets District with Student Activity Funds			32,649,957	
65	Total Liabilities and Fund Balance District with Student Activity Funds				
66	0				
67	32,649,957				
68	7,210,000				

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES										
4	LOCAL SOURCES	1000	2,842,145	823,716	771,680	238,362	696,406	6,093	90,369	792,430	57,116
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	82,482	0		0	0				
6	STATE SOURCES	3000	7,041,527	0	0	397,324	8,482	0	0	0	0
7	FEDERAL SOURCES	4000	2,344,055	0	0	910	41,007	0	0	0	0
8	Total Direct Receipts/Revenues		12,310,209	823,716	771,680	636,596	745,895	6,093	90,369	792,430	57,116
9	Receipts/Revenues for "On Behalf" Payments ²	3998	4,175,549								
10	Total Receipts/Revenues		16,485,758	823,716	771,680	636,596	745,895	6,093	90,369	792,430	57,116
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	7,157,672				122,342			206,090	
13	Support Services	2000	4,683,014	665,275		837,532	250,430	0		453,340	0
14	Community Services	3000	20,841	0		0	167			0	
15	Payments to Other Districts & Governmental Units	4000	138,111	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	771,743	0	0	0		0	0
17	Total Direct Disbursements/Expenditures		12,009,638	665,275	771,743	837,532	372,939	0		659,430	0
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	4,175,549	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		16,185,187	665,275	771,743	837,532	372,939	0		659,430	0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		300,571	158,441	(63)	(200,936)	372,956	6,093	90,369	133,000	57,116
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund ¹²	7110									
25	Abatement of the Working Cash Fund ¹²	7110				300,000					
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
		7160									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴										
	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170									
31											
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210									
34	Premium on Bonds Sold	7220									
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets ⁶	7300									
37	Transfer to Debt Service to Pay Principal on GASB 87 Leases ¹¹	7400			0						
38	Transfer to Debt Service to Pay Interest on GASB 87 Leases ¹³	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990									
44	Total Other Sources of Funds		0	0	0	300,000	0	0	0	0	0

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

	A	B	C	D	E	F	G	H	I	J	K
1	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	OTHER USES OF FUNDS (8000)										
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							300,000		
48	Transfer of Working Cash Fund Interest ¹²	8120							0		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									0
54	Taxes Pledged to Pay Principal on GASB 87 Leases ¹³	8410									
55	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases ¹³	8420									
56	Other Revenues Pledged to Pay Principal on GASB 87 Leases ¹³	8430									
57	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases ¹³	8440									
58	Taxes Pledged to Pay Interest on GASB 87 Leases ¹³	8510									
59	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases ¹³	8520									
60	Other Revenues Pledged to Pay Interest on GASB 87 Leases ¹³	8530									
61	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases ¹³	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	Total Other Uses of Funds		0	0	0	0	0	0	300,000	0	0
77	Total Other Sources/Uses of Funds		0	0	0	300,000	0	0	(300,000)	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		300,571	158,441	(63)	99,064	372,956	6,093	(209,631)	133,000	57,116
79	Fund Balances without Student Activity Funds - July 1, 2023		4,500,049	377,180	80,129	164,863	1,504,268	148,192	1,132,890	780,234	289,536
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances without Student Activity Funds - June 30, 2024		4,800,620	535,621	80,066	263,927	1,877,224	154,285	923,259	913,234	346,652
84											
85	Student Activity Fund Balance - July 1, 2023		371,819								
86	RECEIPTS/REVENUES -Student Activity Funds										
87	Total Student Activity Direct Receipts/Revenues	1799	1,207,580								
88	DISBURSEMENTS/EXPENDITURES -Students Activity Funds										
89	Total Student Activity Disbursements/Expenditures	1999	1,242,719								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(35,139)								
91	Student Activity Fund Balance - June 30, 2024		336,680								

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
92	RECEIPTS/REVENUES (with Student Activity Funds)										
93	LOCAL SOURCES	1000	4,049,725	823,716	771,680	238,362	696,406	6,093	90,369	792,430	57,116
94	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	82,482	0	0	0	0	0	0	0	0
95	STATE SOURCES	3000	7,041,527	0	0	397,324	8,482	0	0	0	0
96	FEDERAL SOURCES	4000	2,344,055	0	0	910	41,007	0	0	0	0
97	Total Direct Receipts/Revenues		13,517,789	823,716	771,680	636,596	745,895	6,093	90,369	792,430	57,116
98	<i>Receipts/Revenues for "On Behalf" Payments ²</i>	3998	4,175,549	0	0	0	0	0	0	0	0
99	Total Receipts/Revenues		17,693,338	823,716	771,680	636,596	745,895	6,093	90,369	792,430	57,116
100	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
101	Instruction	1000	8,410,391				122,342			206,090	
102	Support Services	2000	4,683,014	665,275		837,532	250,430	0		453,340	0
103	Community Services	3000	20,841	0		0	167				
104	Payments to Other Districts & Governmental Units	4000	138,111	0	0	0	0	0		0	0
105	Debt Service	5000	0	0	771,743	0	0	0		0	0
106	Total Direct Disbursements/Expenditures		13,252,357	665,275	771,743	837,532	372,939	0		659,430	0
107	<i>Disbursements/Expenditures for "On Behalf" Payments ²</i>	4180	4,175,549	0	0	0	0	0		0	0
108	Total Disbursements/Expenditures		17,427,906	665,275	771,743	837,532	372,939	0		659,430	0
109	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		265,432	158,441	(63)	(200,936)	372,956	6,093	90,369	133,000	57,116
110	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
111	OTHER SOURCES OF FUNDS (7000)										
112	Total Other Sources of Funds		0	0	0	300,000	0	0	0	0	0
113	OTHER USES OF FUNDS (8000)										
114	Total Other Uses of Funds		0	0	0	0	0	0	300,000	0	0
115	Total Other Sources/Uses of Funds		0	0	0	300,000	0	0	(300,000)	0	0
116	Fund Balances (All sources with Student Activity Funds) - June 30, 2024		5,137,300	535,621	80,066	263,927	1,877,224	154,285	923,259	913,234	346,652

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		1,765,262	441,317	755,709	176,527	227,806		44,129	742,644	44,130
6	Leasing Purposes Levy ⁸	1130	44,129								
7	Special Education Purposes Levy	1140	35,307								
8	FICA/Medicare Only Purposes Levies	1150					329,927				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied By District		1,844,698	441,317	755,709	176,527	557,733	0	44,129	742,644	44,130
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210	7,235	1,731	2,964	692	2,187		173	2,913	173
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes ⁹	1230	481,899			42,172	64,286				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		489,134	1,731	2,964	42,864	66,473	0	173	2,913	173
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312	48,487								
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321									
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		48,487								
41	TRANSPORTATION FEES	1400									
42	Regular - Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									

**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
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	247,593	18,507	13,007	8,199	72,200	6,093	46,067	46,873	12,813
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		247,593	18,507	13,007	8,199	72,200	6,093	46,067	46,873	12,813
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	3,161								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613	51,376								
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	3,564								
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		58,101								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	19,248								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	25,047								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Student Activity Funds Revenues	1799	1,207,580								
83	Total District/School Activity Income (without Student Activity Funds)		44,295		0						
84	Total District/School Activity Income (with Student Activity Funds)		1,251,875								
85	TEXTBOOK INCOME	1800									
86	Rentals - Regular Textbooks	1811	21,743								
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	Total Textbook Income		21,743								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910									
98	Contributions and Donations from Private Sources	1920									
99	Impact Fees from Municipal or County Governments	1930									
100	Services Provided Other Districts	1940									
101	Refund of Prior Years' Expenditures	1950	40,509								
102	Payments of Surplus Moneys from TIF Districts	1960		349,750							
103	Drivers' Education Fees	1970	4,780								
104	Proceeds from Vendors' Contracts	1980									
105	School Facility Occupation Tax Proceeds	1983									
106	Payment from Other Districts	1991									
107	Sale of Vocational Projects	1992									
108	Other Local Fees (Describe & Itemize)	1993									

**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) 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
109	Other Local Revenues (Describe & Itemize)	1999	42,805	12,411		10,772					
110	Total Other Revenue from Local Sources		88,094	362,161	0	10,772	0	0	0	0	0
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	2,842,145	823,716	771,680	238,362	696,406	6,093	90,369	792,430	57,116
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	4,049,725								
113	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
114	Flow-through Revenue from State Sources	2100	82,482								
115	Flow-through Revenue from Federal Sources	2200									
116	Other Flow-Through (Describe & Itemize)	2300									
117	Total Flow-Through Receipts/Revenues from One District to Another District	2000	82,482	0		0	0				
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
119	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	6,568,497								
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	Total Unrestricted Grants-In-Aid		6,568,497	0	0	0	0	0		0	0
125	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	188,230								
128	Special Education - Funding for Children Requiring Sp Ed Services	3105									
129	Special Education - Personnel	3110									
130	Special Education - Orphanage - Individual	3120									
131	Special Education - Orphanage - Summer Individual	3130									
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3199									
134	Total Special Education		188,230	0		0					
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200									
137	CTE - Secondary Program Improvement (CTEI)	3220	1,262								
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	Total Career and Technical Education		1,262	0						0	
144	BILINGUAL EDUCATION										
145	Bilingual Ed - Downstate - TPI and TBE	3305									
146	Bilingual Education Downstate - Transitional Bilingual Education	3310									
147	Total Bilingual Ed		0							0	
148	State Free Lunch & Breakfast	3360	9,237								
149	School Breakfast Initiative	3365									
150	Driver Education	3370	9,574								
151	Adult Ed (from ICCB)	3410									
152	Adult Ed - Other (Describe & Itemize)	3499									
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500				231,555					
155	Transportation - Special Education	3510				143,919					
156	Transportation - Other (Describe & Itemize)	3599									
157	Total Transportation		0	0		375,474	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
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Truant Alternative/Optional Education	3695									
161	Early Childhood - Block Grant	3705	263,877			21,850	8,482				
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									
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	850								
171	Total Restricted Grants-In-Aid		473,030	0	0	397,324	8,482	0	0	0	0
172	Total Receipts from State Sources	3000	7,041,527	0	0	397,324	8,482	0	0	0	0
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
175	Federal Impact Aid	4001									
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
177	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
179	Head Start	4045									
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0
184	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
185	TITLE V										
186	Title V - Innovation and Flexibility Formula	4100									
187	Title V - District Projects	4105									
188	Title V - Rural Education Initiative (REI)	4107									
189	Title V - Other (Describe & Itemize)	4199									
190	Total Title V		0	0		0	0				
191	FOOD SERVICE										
192	Breakfast Start-Up Expansior	4200									
193	National School Lunch Program	4210	399,719								
194	Special Milk Program	4215									
195	School Breakfast Program	4220	136,162								
196	Summer Food Service Program	4225									
197	Child and Adult Care Food Program	4226									
198	Fresh Fruits & Vegetables	4240									
199	Food Service - Other (Describe & Itemize)	4299									
200	Total Food Service		535,881				0				
201	TITLE I										
202	Title I - Low Income	4300	308,720				2,318				
203	Title I - Low Income - Neglected, Private	4305									
204	Title I - Migrant Education	4340									
205	Title I - Other (Describe & Itemize)	4399	70,988								
206	Total Title I		379,708	0		0	2,318				
207	TITLE IV										

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

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
208	Title IV - Student Support & Academic Enrichment Grant	4400	21,217								
	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415									
209											
210	Title IV - 21st Century Comm Learning Centers	4421									
211	Title IV - Other (Describe & Itemize)	4499									
212	Total Title IV		21,217	0		0	0				
213	FEDERAL - SPECIAL EDUCATION										
214	Fed - Spec Education - Preschool Flow-Through	4600	12,792								
215	Fed - Spec Education - Preschool Discretionary	4605									
216	Fed - Spec Education - IDEA - Flow Through	4620	276,332				33,009				
217	Fed - Spec Education - IDEA - Room & Board	4625									
218	Fed - Spec Education - IDEA - Discretionary	4630									
219	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
220	Total Federal - Special Education		289,124	0		0	33,009				
221	CTE - PERKINS										
222	CTE - Perkins - Title III E - Tech Prep	4770									
223	CTE - Other (Describe & Itemize)	4799									
224	Total CTE - Perkins		0	0			0				
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 III - Technology-Formula	4860									
235	ARRA - Title III - Technology-Competitive	4861									
236	ARRA - McKinney - Vento Homeless Education	4862									
237	ARRA - Child Nutrition Equipment Assistance	4863									
238	Impact Aid Formula Grants	4864									
239	Impact Aid Competitive Grants	4865									
240	Qualified Zone Academy Bond Tax Credits	4866									
241	Qualified School Construction Bond Credits	4867									
242	Build America Bond Tax Credits	4868									
243	Build America Bond Interest Reimbursement	4869									
244	ARRA - General State Aid - Other Govt Services Stabilization	4870									
245	Other ARRA Funds - 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	Total Stimulus Programs		0	0	0	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									
259	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909									
260	McKinney Education for Homeless Children	4920									

**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)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
261	Title II - Eisenhower Professional Development Formula	4930									
262	Title II - Teacher Quality	4932	39,811				141				
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	50,641								
268	Medicaid Matching Funds - Fee-for-Service Program	4992	103,273								
269	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	924,400			910	5,539				
270	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		2,344,055	0	0	910	41,007	0		0	0
271	Total Receipts/Revenues from Federal Sources	4000	2,344,055	0	0	910	41,007	0	0	0	0
272	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		12,310,209	323,716	771,680	636,596	745,895	6,093	90,369	792,430	57,116
273	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		13,517,789	323,716	771,680	636,596	745,895	6,093	90,369	792,430	57,116

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	3,232,572	662,689	84,773	284,278		1,772			4,266,084	4,293,564
6	Tuition Payment to Charter Schools	1115									0	27,810
7	Pre-K Programs	1125	137,713	18,601	2,584	14,494	14,510		1,246		189,148	172,654
8	Special Education Programs (Functions 1200-1220)	1200	1,130,073	201,745	765	8,091	14,847		15,168		1,370,689	1,436,457
9	Special Education Programs Pre-K	1225	12,917								12,917	15,300
10	Remedial and Supplemental Programs K-12	1250	191,060	46,912	16,344	1,823					256,139	299,315
11	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300									0	
13	CTE Programs	1400	94,908	21,109	689	1,228					117,934	129,580
14	Interscholastic Programs	1500	140,656	9,812	89,410	59,944		130			299,952	247,188
15	Summer School Programs	1600	4,200	53							4,253	5,304
16	Gifted Programs	1650									0	
17	Driver's Education Programs	1700	61,003	12,183	3,573	2,496	24,800				104,055	72,243
18	Bilingual Programs	1800	10,000	659	1,848						12,507	5,195
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						533,994			533,994	330,500
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 Progs - Private Tuition	1922									0	
33	Student Activity Fund Expenditures	1999						1,242,719			1,242,719	
34	Total Instruction ¹⁰ (without Student Activity Funds)	1000	5,015,102	973,763	199,986	372,354	54,157	535,896	16,414	0	7,157,672	7,034,110
35	Total Instruction ¹⁰ (with Student Activity Funds)	1000	5,015,102	973,763	199,986	372,354	54,157	1,778,615	16,414	0	8,410,991	7,034,110
36	SUPPORT SERVICES (ED)	2000										
37	SUPPORT SERVICES - PUPILS											
38	Attendance & Social Work Services	2110	140,018	23,498		2,420					165,936	167,523
39	Guidance Services	2120	113,168	28,028	33,313						174,509	152,602
40	Health Services	2130	69,025	5,731	2,623	1,748					79,127	124,859
41	Psychological Services	2140	107,361	19,525							126,886	132,300
42	Speech Pathology & Audiology Services	2150	101,296	11,442							112,738	116,637
43	Other Support Services - Pupils (Describe & Itemize)	2190	182,070	33	8,900	3,321					194,324	183,701
44	Total Support Services - Pupils	2100	712,938	88,257	44,836	7,489	0	0	0	0	853,520	876,622
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46	Improvement of Instruction Services	2210	26,639	7,266	50,212	581					84,698	40,580
47	Educational Media Services	2220	73,281	29	17,156	105,726	11,994	65			208,251	117,297
48	Assessment & Testing	2230	4,688		87,517	4,881					97,086	85,640
49	Total Support Services - Instructional Staff	2200	104,608	7,295	154,885	111,188	11,994	65	0	0	390,035	241,517
50	SUPPORT SERVICES - GENERAL ADMINISTRATION											
51	Board of Education Services	2310	45,056	9,319	42,519	3,689		2,150			102,733	41,703
52	Executive Administration Services	2320	178,664	23,657	6,932	107		1,046			210,406	217,474
53	Special Area Administration Services	2330									0	
54	Tort Immunity Services	2361, 2365			211,855						211,855	242,695
55	Total Support Services - General Administration	2300	223,720	32,976	261,306	3,796	0	3,196	0	0	524,994	501,872

**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	SUPPORT SERVICES - SCHOOL ADMINISTRATION		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
57	Office of the Principal Services	2410	491,184	87,690	2,031			376			581,281	613,496
58	Other Support Services - School Admin (Describe & Itemize)	2490									0	
59	Total Support Services - School Administration	2400	491,184	87,690	2,031	0	0	376	0	0	581,281	613,496
60	SUPPORT SERVICES - BUSINESS											
61	Direction of Business Support Services	2510									0	
62	Fiscal Services	2520	273,154	29,712	42,826	9,162					354,854	362,082
63	Operation & Maintenance of Plant Services	2540	354,983	48,591	71,793	206,662	289,540				971,569	749,440
64	Pupil Transportation Services	2550			6,917						6,917	5,150
65	Food Services	2560	227,646	19,582	5,306	317,111		172			569,817	663,335
66	Internal Services	2570									0	
67	Total Support Services - Business	2500	855,783	97,885	126,842	532,935	289,540	172	0	0	1,903,157	1,780,007
68	SUPPORT SERVICES - CENTRAL											
69	Direction of Central Support Services	2610									0	
70	Planning, Research, Development, & Evaluation Services	2620			1,540						1,540	206
71	Information Services	2630	155,087	15,443	66,794	35,283	728				273,335	233,326
72	Staff Services	2640	34,805	14	4,030						38,849	39,815
73	Data Processing Services	2660			25,160						25,160	36,050
74	Total Support Services - Central	2600	189,892	15,457	97,524	35,283	728	0	0	0	338,884	309,397
75	Other Support Services (Describe & Itemize)	2900			91,143						91,143	104,030
76	Total Support Services	2000	2,578,125	329,560	778,567	690,691	302,262	3,809	0	0	4,683,014	4,426,941
77	COMMUNITY SERVICES (ED)	3000	14,399	3,928	1,396	1,118					20,841	32,471
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
80	Payments for Regular Programs	4110									0	
81	Payments for Special Education Programs	4120									0	
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			9,638			0			9,638	
86	Total Payments to Other Govt Units (In-State)	4100			9,638			0			9,638	0
87	Payments for Regular Programs - Tuition	4210									0	
88	Payments for Special Education Programs - Tuition	4220									0	
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
90	Payments for CTE Programs - Tuition	4240						62,745			62,745	88,000
91	Payments for Community College Programs - Tuition	4270									0	
92	Payments for Other Programs - Tuition	4280									0	
93	Other Payments to In-State Govt Units	4290						65,728			65,728	51,000
94	Total Payments to Other Govt Units - Tuition (In State)	4200						128,473			128,473	139,000
95	Payments for Regular Programs - Transfers	4310									0	
96	Payments for Special Education Programs - Transfers	4320									0	
97	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	
98	Payments for CTE Programs - Transfers	4340									0	
99	Payments for Community College Program - Transfers	4370									0	
100	Payments for Other Programs - Transfers	4380									0	
101	Other Payments to In-State Govt Units - Transfers	4390									0	
102	Total Payments to Other Govt Units - Transfers (In-State)	4300			0			0			0	0
103	Payments to Other Govt Units (Out-of-State)	4400									0	
104	Total Payments to Other Govt Units	4000			9,638			128,473			138,111	139,000
105	DEBT SERVICES (ED)	5000										

**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
	Description (Enter Whole Dollars)	Func#	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
107	Tax Anticipation Warrants	5110									0	
108	Tax Anticipation Notes	5120									0	
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
110	State Aid Anticipation Certificates	5140									0	
111	Other Interest on Short-Term Debt	5150									0	
112	Total Interest on Short-Term Debt	5100						0			0	0
113	Debt Services - Interest on Long-Term Debt	5200									0	
114	Total Debt Services	5000						0			0	0
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		7,607,626	1,307,251	989,587	1,064,163	356,419	668,178	16,414	0	12,009,638	11,632,522
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		7,607,626	1,307,251	989,587	1,064,163	356,419	1,910,897	16,414	0	13,252,357	11,632,522
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										300,571	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										265,432	
120												
121	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
122	SUPPORT SERVICES (O&M)	2000										
123	SUPPORT SERVICES - PUPILS											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
125	SUPPORT SERVICES - BUSINESS											
126	Direction of Business Support Services	2510									0	
127	Facilities Acquisition & Construction Services	2530					106,609				106,609	
128	Operation & Maintenance of Plant Services	2540	206,350	22,082	148,982	181,252					558,666	632,646
129	Pupil Transportation Services	2550									0	
130	Food Services	2560									0	
131	Total Support Services - Business	2500	206,350	22,082	148,982	181,252	106,609	0	0	0	665,275	632,646
132	Other Support Services (Describe & Itemize)	2900									0	
133	Total Support Services	2000	206,350	22,082	148,982	181,252	106,609	0	0	0	665,275	632,646
134	COMMUNITY SERVICES (O&M)	3000									0	
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
137	Payments for Regular Programs	4110									0	
138	Payments for Special Education Programs	4120									0	
139	Payments for CTE Programs	4140									0	
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
141	Total Payments to Other Govt. Units (In-State)	4100				0		0			0	0
142	Payments to Other Govt. Units (Out of State)	4400									0	
143	Total Payments to Other Govt Units	4000				0		0			0	0
144	DEBT SERVICES (O&M)	5000										
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
146	Tax Anticipation Warrants	5110									0	
147	Tax Anticipation Notes	5120									0	
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
149	State Aid Anticipation Certificates	5140									0	
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0	
153	Total Debt Services	5000						0			0	0
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										
155	Total Direct Disbursements/Expenditures		206,350	22,082	148,982	181,252	106,609	0	0	0	665,275	632,346
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/Expenditures										158,441	

**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)	Func #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
157			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
158	30 - DEBT SERVICES (DS)											
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
161	Payments for Regular Programs	4110									0	
162	Payments for Special Education Programs	4120									0	
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
164	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
165	DEBT SERVICES (DS)	5000										
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110									0	
168	Tax Anticipation Notes	5120									0	
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
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						245,125			245,125	267,000
174	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
174	(Lease/Purchase Principal Retired) ¹¹							525,000			525,000	500,000
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400						1,618			1,618	
176	Total Debt Services	5000				0		771,743			771,743	767,000
177	PROVISION FOR CONTINGENCIES (DS)	6000										
178	Total Disbursements/ Expenditures					0		771,743			771,743	767,000
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(63)	
180												
181	40 - TRANSPORTATION FUND (TR)											
182	SUPPORT SERVICES (TR)											
183	SUPPCRT SERVICES - PUPILS											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550			752,399	56,960	28,173				837,532	796,288
187	Other Support Services (Describe & Itemize)	2900									0	7,140
188	Total Support Services	2000	0	0	752,399	56,960	28,173	0	0	0	837,532	803,428
189	COMMUNITY SERVICES (TR)	3000									0	
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110									0	
193	Payments for Special Education Programs	4120									0	
194	Payments for Adult/Continuing Education Programs	4130									0	
195	Payments for CTE Programs	4140									0	
196	Payments for Community College Programs	4170									0	
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
198	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	
200	Total Payments to Other Govt Units	4000			0			0			0	0
201	DEBT SERVICES (TR)	5000										
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110									0	
204	Tax Anticipation Notes	5120									0	
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
206	State Aid Anticipation Certificates	5140									0	
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
210	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300									0	
210	(Lease/Purchase Principal Retired) ¹¹										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	752,399	56,960	28,173	0	0	0	837,532	803,428
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(200,936)	
216												
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		51,380							51,380	51,867
220	Pre-K Programs	1125		8,793							8,793	8,874
221	Special Education Programs (Functions 1200-1220)	1200		49,464							49,464	56,860
222	Special Education Programs - P-e-K	1225		1,718							1,718	2,040
223	Remedial and Supplemental Programs - K-12	1250		2,770							2,770	3,264
224	Remedial and Supplemental Programs - Pre-K	1275									0	
225	Adult/Continuing Education Programs	1300									0	
226	TE Programs	1400		1,382							1,382	1,581
227	Interscholastic Programs	1500		5,409							5,409	8,160
228	Summer School Programs	1600		61							61	102
229	Gifted Programs	1650									0	
230	Driver's Education Programs	1700		1,221							1,221	1,020
231	Bilingual Programs	1800		144							144	102
232	Truants' Alternative & Optional Programs	1900									0	
233	Total Instruction	1000		122,342							122,342	133,870
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110		1,991							1,991	2,346
237	Guidance Services	2120		1,647							1,647	1,862
238	Health Services	2130		8,431							8,431	11,220
239	Psychological Services	2140		1,559							1,559	1,683
240	Speech Pathology & Audiology Services	2150		1,495							1,495	1,530
241	Other Support Services - Pupils (Describe & Itemize)	2190		24,494							24,494	26,520
242	Total Support Services - Pupils	2100		39,617							39,617	45,161
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210		310							310	510
245	Educational Media Services	2220		9,669							9,669	11,832
246	Assessment & Testing	2230		289							289	3,825
247	Total Support Services - Instructional Staff	2200		10,268							10,268	16,167
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310		2,087							2,087	204
250	Executive Administration Services	2320		3,887							3,887	5,814
251	Special Area Administration Services	2330									0	
252	Claims Paid from Self Insurance Fund	2361									0	
253	Fisk Management and Claims Services Payments	2365									0	
254	Total Support Services - General Administration	2300		5,974							5,974	6,018
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		24,545							24,545	29,988
257	Other Support Services - School Administration (Describe & Itemize)	2490									0	
258	Total Support Services - School Administration	2400		24,545							24,545	29,988

**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)	Func#	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
3			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
259	SUPPORT SERVICES - BUSINESS											
260	Direction of Business Support Services	2510									0	
261	Fiscal Services	2520		26,945							26,945	30,396
262	Facilities Acquisition & Construction Services	2530									0	
263	Operation & Maintenance of Plant Services	2540		92,880							92,880	98,940
264	Pupil Transportation Services	2550									0	
265	Food Services	2560		33,479							33,479	35,190
266	Internal Services	2570									0	
267	Total Support Services - Business	2500		153,304							153,304	164,526
268	SUPPORT SERVICES - CENTRAL											
269	Direction of Central Support Services	2610									0	
270	Planning, Research, Development, & Evaluation Services	2620									0	
271	Information Services	2630		12,077							12,077	13,770
272	Staff Services	2640		4,645							4,645	3,570
273	Data Processing Services	2660									0	
274	Total Support Services - Central	2600		16,722							16,722	17,340
275	Other Support Services (Describe & Itemize)	2900									0	
276	Total Support Services	2000		250,430							250,430	279,200
277	COMMUNITY SERVICES (MR/SS)	3000		167							167	203
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
279	Payments for Regular Programs	4110									0	
280	Payments for Special Education Programs	4120									0	
281	Payments for CTE Programs	4140									0	
282	Total Payments to Other Govt Units	4000		0							0	0
283	DEBT SERVICES (MR/SS)	5000										
284	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
285	Tax Anticipation Warrants	5110									0	
286	Tax Anticipation Notes	5120									0	
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
288	State Aid Anticipation Certificates	5140									0	
289	Other (Describe & Itemize)	5150									0	
290	Total Debt Services - Interest	5000									0	0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000										
292	Total Disbursements/Expenditures			372,939				0			372,939	413,273
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										372,956	
294												
295	60 - CAPITAL PROJECTS (CP)											
296	SUPPORT SERVICES (CP)	2000										
297	SUPPORT SERVICES - BUSINESS											
298	Facilities Acquisition and Construction Services	2530					0				0	7,000
299	Other Support Services (Describe & Itemize)	2900									0	
300	Total Support Services	2000	0	0	0	0	0	0	0	0	0	7,000
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
302	PAYMENTS TO OTHER GOVT UNITS (In-State)											
303	Payments to Regular Programs (In-State)	4110									0	
304	Payments for Special Education Programs	4120									0	
305	Payments for CTE Programs	4140									0	
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
307	Total Payments to Other Govt Units	4000									0	0
308	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										
309	Total Disbursements/ Expenditures		0	0	0	0	0	0	0	0	0	7,000
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										6,093	
311												

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2		Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
312	70- WORKING CASH (WC)											
313												
314	80 - TORT FUND (TF)											
315	INSTRUCTION (TF)	1000										
316	Regular Programs	1100	103,420	21,600							125,020	136,196
317	Tuition Payment to Charter Schools	1115									0	
318	Pre-K Programs	1125	15,964	4,126							20,090	21,930
319	Special Education Programs (Functions 1200 - 1220)	1200	39,759	7,678							47,437	55,845
320	Special Education Programs Pre-K	1225									0	
321	Remedial and Supplemental Programs K-12	1250	2,832	393							3,225	3,723
322	Remedial and Supplemental Programs Pre-K	1275									0	
323	Adult/Continuing Education Programs	1300									0	
324	CTE Programs	1400	1,870	369							2,239	2,953
325	interscholastic Programs	1500	800	128							928	1,244
326	Summer School Programs	1600									0	
327	Gifted Programs	1650									0	
328	Driver's Education Programs	1700	5,846	1,305							7,151	7,650
329	Bilingual Programs	1800									0	
330	Truant Alternative & Optional Programs	1900									0	
331	Pre-K Programs - Private Tuition	1910									0	
332	Regular K-12 Programs Private Tuition	1911									0	
333	Special Education Programs K-12 Private Tuition	1912									0	
334	Special Education Programs Pre-K Tuition	1913									0	
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0	
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	
337	Adult/Continuing Education Programs Private Tuition	1916									0	
338	CTE Programs Private Tuition	1917									0	
339	Interscholastic Programs Private Tuition	1918									0	
340	Summer School Programs Private Tuition	1919									0	
341	Gifted Programs Private Tuition	1920									0	
342	Bilingual Programs Private Tuition	1921									0	
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0	
344	Total Instruction¹⁴	1000	170,491	35,599	0	0	0	0	0	0	206,090	229,541
345	SUPPORT SERVICES (TF)	2000										
346	Support Services - Pupil	2100										
347	Attendance & Social Work Services	2110	2,815	475							3,290	3,733
348	Guidance Services	2120	2,267	438							2,705	3,254
349	Health Services	2130	9,409	1,901							11,310	12,240
350	Psychological Services	2140	2,148	394							2,542	3,417
351	Speech Pathology & Audiology Services	2150	1,982	224							2,206	2,489
352	Other Support Services - Pupils (Describe & Itemize)	2190	6,277	1							6,278	6,742
353	Total Support Services - Pupil	2100	24,898	3,433	0	0	0	0	0	0	28,331	31,875
354	Support Services - Instructional Staff	2200										
355	Improvement of Instruction Services	2210									0	
356	Educational Media Services	2220	686								686	836
357	Assessment & Testing	2230									0	
358	Total Support Services - Instructional Staff	2200	686	0	0	0	0	0	0	0	686	836
359	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
360	Board of Education Services	2310									0	
361	Executive Administration Services	2320	38,704	5,333							44,037	70,014
362	Special Area Administration Services	2330									0	
363	Claims Paid from Self Insurance Fund	2361									0	
364	Risk Management and Claims Services Payments	2365									0	
365	Total Support Services - General Administration	2300	38,704	5,333	0	0	0	0	0	0	44,037	70,014
366	Support Services - School Administration	2400										
367	Office of the Principal Services	2410	88,552	18,200							106,752	113,495
368	Other Support Services - School Administration (Describe & Itemize)	2490									0	
369	Total Support Services - School Administration	2400	88,552	18,200	0	0	0	0	0	0	106,752	113,495

**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
370	Support Services - Business	2500										
371	Direction of Business Support Services	2510									0	
372	Fiscal Services	2520	20,805	3,643							24,448	2,316
373	Facilities Acquisition and Construction Services	2530									0	
374	Operation & Maintenance of Plant Services	2540	179,527	20,341							199,868	212,160
375	Pupil Transportation Services	2550									0	
376	Food Services	2560	36,873	3,361							40,234	44,778
377	Internal Services	2570									0	
378	Total Support Services - Business	2500	237,205	27,345	0	0	0	0	0	0	264,550	259,284
379	Support Services - Central	2600										
380	Direction of Central Support Services	2610									0	
381	Planning, Research, Development & Evaluation Services	2620									0	
382	Information Services	2630	7,904	800							8,704	10,262
383	Staff Services	2640	280								280	
384	Data Processing Services	2660									0	
385	Total Support Services - Central	2600	8,184	800	0	0	0	0	0	0	8,984	10,262
386	Other Support Services (Describe & Itemize)	2900										
387	Total Support Services	2000	398,229	55,111	0	0	0	0	0	0	453,340	485,766
388	COMMUNITY SERVICES (TF)	3000										
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
390	Payments to Other Dist & Govt Units (In-State)											
391	Payments for Regular Programs	4110									0	
392	Payments for Special Education Programs	4120									0	
393	Payments for Adult/Continuing Education Programs	4130									0	
394	Payments for CTE Programs	4140									0	
395	Payments for Community College Programs	4170									0	
396	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
397	Total Payments to Other Dist & Govt Units (In-State)	4100			0				0		0	0
398	Payments for Regular Programs - Tuition	4210									0	
399	Payments for Special Education Programs - Tuition	4220									0	
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
401	Payments for CTE Programs - Tuition	4240									0	
402	Payments for Community College Programs - Tuition	4270									0	
403	Payments for Other Programs - Tuition	4280									0	
404	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0	
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200							0		0	0
406	Payments for Regular Programs - Transfers	4310									0	
407	Payments for Special Education Programs - Transfers	4320									0	
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	
409	Payments for CTE Programs - Transfers	4340									0	
410	Payments for Community College Program - Transfers	4370									0	
411	Payments for Other Programs - Transfers	4380									0	
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0	
413	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0				0		0	0
414	Payments to Other Dist & Govt Units (Out of State)	4400									0	
415	Total Payments to Other Dist & Govt Units	4000			0				0		0	0

**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
	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 on 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	
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
425	Lease/Purchase Principal Retired ¹¹										0	
426	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
427	Total Debt Services	5090						0			0	0
428	PROVISIONS FOR CONTINGENCIES (TF)	6000										
429	Total Disbursements/Expenditures		568,720	90,710	0	0	0	0	0	0	659,430	715,307
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										133,000	
432	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
433	SUPPORT SERVICES (FP&S)	2000										
434	SUPPORT SERVICES - BUSINESS											
435	Facilities Acquisition & Construction Services	2510									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)	4150									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	
	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300										
451											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										57,116	

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-23 thru 6-30-24 (from 2022 Levy & Prior Levies) *	Taxes Received (from the 2023 Levy)	Taxes Received (from 2022 & Prior Levies)	Total Estimated Taxes (from the 2023 Levy)	Estimated Taxes Due (from the 2023 Levy)
3				(Column B - C)		(Column E - C)
4	Educational	1,765,262		1,765,262	1,917,457	1,917,457
5	Operations & Maintenance	441,317		441,317	479,364	479,364
6	Debt Services **	755,709		755,709	783,569	783,569
7	Transportation	176,527		176,527	191,746	191,746
8	Municipal Retirement	227,806		227,806	360,865	360,865
9	Capital Improvements	0		0		0
10	Working Cash	44,129		44,129	47,936	47,936
11	Tort Immunity	742,644		742,644	1,215,573	1,215,573
12	Fire Prevention & Safety	44,130		44,130	47,936	47,936
13	Leasing Levy	44,129		44,129	47,936	47,936
14	Special Education	35,307		35,307	38,350	38,350
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	329,927		329,927	420,307	420,307
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	4,606,887	0	4,606,887	5,551,039	5,551,039
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	SCHEDULE OF SHORT-TERM DEBT									
2	Description (Enter Whole Dollars)		Outstanding Beginning July 1, 2023	Issued July 1, 2023 thru June 30, 2024	Retired July 1, 2023 thru June 30, 2024	Outstanding Ending June 30, 2024				
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	SCHEDULE OF LONG-TERM DEBT									
30	Part A: GASB 87 Leases Only	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2023	Issued July 1, 2023 thru June 30, 2024	Any differences (Described and Itemize)	Retired July 1, 2023 thru June 30, 2024	Outstanding Ending June 30, 2024	Amount to be Provided for Payment on Long-Term Debt
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	Part B: Other Long-Term Debt Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2023	Issued July 1, 2023 thru June 30, 2024	Any differences (Described and Itemize)	Retired July 1, 2023 thru June 30, 2024	Outstanding Ending June 30, 2024	Amount to be Provided for Payment on Long-Term Debt
46	General Obligation School Bonds 2017A	04/13/17	1,365,000	1	1,100,000			165,000	935,000	854,934
47	General Obligation Refunding School Bonds 2017B	04/13/17	895,000	3	895,000				895,000	895,000
48	General Obligation School Bonds 2020	05/22/20	6,930,000	1	5,740,000			360,000	5,380,000	5,380,000
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			9,190,000		7,735,000	0	0	525,000	7,210,000	7,129,934
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	
68	2. Funding Bonds			5. Tort Judgment Bonds					8. Other	
69	3. Refunding Bonds			6. Building Bonds					9. Other	
									10. Other	
									11. 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	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES										
2	Description (Enter Whole Dollars)					Account No.	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education
3	Cash Basis Fund Balance as of July 1, 2023						780,234				
4	RECEIPTS:										
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	745,557	35,307			
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	46,873				
7	Drivers' Education Fees					10-1970					4,780
8	School Facility Occupation Tax Proceeds					30 or 60-1983					
9	Driver Education					10 or 20-3370					9,574
10	Other Receipts (Describe & Itemize)					--	0				
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	Total Receipts						792,430	35,307	0	0	14,354
13	DISBURSEMENTS:										
14	Instruction					10 or 50-1000		35,307			14,354
15	Facilities Acquisition & Construction Services					20 or 60-2530					
16	Tort Immunity Services					80	659,430				
17	DEBT SERVICE:										
18	Debt Services - Interest on Long-Term Debt					30-5200					
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retire)					30-5300					
20	Debt Services Other (Describe & Itemize)					30-5400					
21	Total Debt Services									0	
22	Other Disbursements (Describe & Itemize)					--					
23	Total Disbursements						659,430	35,307	0	0	14,354
24	Ending Cash Basis Fund Balance as of June 30, 2024						913,234	0	0	0	0
25	Reserved Cash Balance					714					
26	Unreserved Cash Balance					730	913,234	0	0	0	0

28	SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a										
29											
30	Yes <input type="checkbox"/> No <input checked="" 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:	659,430				
32						Total Reserve Remaining:	913,234				
34	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter the total dollar amount for each category.										
35	Expenditures:										
36	Workers' Compensation Act and/or Workers' Occupational Disease Act						0				
37	Unemployment Insurance Act						0				
38	Insurance (Regular or Self-Insurance)						0				
39	Risk Management and Claims Service						0				
40	Judgments/Settlements						0				
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction						659,430				
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)						0				
43	Legal Services						0				
44	Principal and Interest on Tort Bonds						0				
45	Other - Explain on Itemization 44 tab						0				
46	total						0				
47	G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0						OK				
49	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Func (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	CARES, CRRSA, and ARP SCHEDULE - FY 2024											Click below for schedule instructions:	
2	Please read schedule instructions before completing.											SCHEDULE INSTRUCTIONS	
3	Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2024			X	Yes				No				
4	If the answer to the above question is "YES", this schedule must be completed.												
5	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.												
6	Part 1: CARES, CRRSA, and ARP REVENUE												
7	Revenue Section A		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.										
8			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total	
9	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	
10													
11													
12	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST, D4)		4998										0
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										0
14	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK, JE)		4998										0
15	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)		4998										0
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	Total Revenue Section A			0	0		0	0	0			0	0
22	Revenue Section B		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.										
23			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total	
24	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
25													
26	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST, D4)		4998	288,823									288,823
27	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK, JE)		4998										0
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	591,001			910	5,539					597,450
29	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)		4998	42,664									42,664
30	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)		4998	1,912									1,912
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

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

	A	B	C	D	E	F	G	H	I	J	K	L
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	Total Revenue Section B		924,400	0		910	5,539	0			0	930,849

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

37												
38	Total Other Federal Revenue (Section A plus Section B)	4998	924,400	0		910	5,539	0			0	930,849
39	Total Other Federal Revenue from Revenue Tab	4998	924,400	0		910	5,539	0			0	930,849
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

Part 2: CARES, CRRSA, and ARP EXPENDITURES

Review of the July 1, 2023 through June 30, 2024 FRIS Expenditures reports may assist in determining the expenditures to use below.

Expenditure Section A:

ESSER I EXPENDITURES (CARES)

		DISBURSEMENTS								
		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
49	FUNCTION									
50	1. List the total expenditures for the Functions 1000 and 2000 below									
51	INSTRUCTION Total Expenditures	1000								0
52	SUPPORT SERVICES Total Expenditures	2000								0
54	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)									
55	Facilities Acquisition and Construction Services (Total)	2530								0
56	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540								0
57	FOOD SERVICES (Total)	2560								0
59	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above)									
60	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000								0
61	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000								0
62	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology		0	0	0		0		0

Expenditure Section B:

ESSER II EXPENDITURES (CRRSA)

		DISBURSEMENTS								
		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
67	FUNCTION									
68	1. List the total expenditures for the Functions 1000 and 2000 below									
69	INSTRUCTION Total Expenditures	1000				595				595

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

	A	B	C	D	E	F	G	H	I	J	K	L
70	SUPPORT SERVICES Total Expenditures	2000										0
72	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
73	Facilities Acquisition and Construction Services (Total)	2530										0
74	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
75	FOOD SERVICES (Total)	2560										0
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	Expenditure Section C:											
82	GEER I EXPENDITURES (CARES)											
83	DISBURSEMENTS											
84			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
85	FUNCTION											
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
99	Expenditure Section D:											
100	GEER II EXPENDITURES (CRRSA)											
101	DISBURSEMENTS											
102			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
103	FUNCTION											
104	1. List the total expenditures for the Functions 1000 and 2000 below											
105	INSTRUCTION Total Expenditures	1000										0
106	SUPPORT SERVICES Total Expenditures	2000										0
108	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
109	Facilities Acquisition and Construction Services (Total)	2530										0
110	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0

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

	A	B	C	D	E	F	G	H	I	J	K	L
111	FOOD SERVICES (Total)	2560										0
112												
113	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
114	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
115	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
116	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
117	Expenditure Section E:											
118	ESSER III EXPENDITURES (ARP)											
119			DISBURSEMENTS									
120			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
121			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
122	1. List the total expenditures for the Functions 1000 and 2000 below											
123	INSTRUCTION Total Expenditures	1000	238,736	81,756	6,500	74,243						401,235
124	SUPPORT SERVICES Total Expenditures	2000	88,066	33,230	910		289,540					411,746
125	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
126												
127	Facilities Acquisition and Construction Services (Total)	2530										0
128	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540					289,540					289,540
129	FOOD SERVICES (Total)	2560										0
130	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
131												
132	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000				54,329						54,329
133	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
134	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	54,329	0		0			54,329
135	Expenditure Section F:											
136	CRRSA Child Nutrition (CRRSA)											
137			DISBURSEMENTS									
138			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
139			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
140	1. List the total expenditures for the Functions 1000 and 2000 below											
141	INSTRUCTION Total Expenditures	1000										0
142	SUPPORT SERVICES Total Expenditures	2000										0
143	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
144												
145	Facilities Acquisition and Construction Services (Total)	2530										0
146	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
147	FOOD SERVICES (Total)	2560										0
148	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
149												
150	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0

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

	A	B	C	D	E	F	G	H	I	J	K	L
151	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
152	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
153	Expenditure Section G:											
154	ARP Child Nutrition (ARP)											
155	DISBURSEMENTS											
156			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
157	FUNCTION											
158	1. List the total expenditures for the Functions 1000 and 2000 below											
159	INSTRUCTION Total Expenditures	1000										0
160	SUPPORT SERVICES Total Expenditures	2000										0
161	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
162												
163	Facilities Acquisition and Construction Services (Total)	2530										0
164	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
165	FOOD SERVICES (Total)	2560										0
166	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above)											
167												
168	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
169	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
170	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
171	Expenditure Section H:											
172	ARP IDEA (ARP)											
173	DISBURSEMENTS											
174			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
175	FUNCTION											
176	1. List the total expenditures for the Functions 1000 and 2000 below											
177	INSTRUCTION Total Expenditures	1000	4,780			1,633			35,825			42,238
178	SUPPORT SERVICES Total Expenditures	2000										0
179	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
180												
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	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above)											
185												
186	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000							35,825			35,825
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	35,825			35,825
189	Expenditure Section I:											

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

	A	B	C	D	E	F	G	H	I	J	K	L
190				DISBURSEMENTS								
191	ARP Homeless I (ARP)			(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	FUNCTION											
194	1. List the total expenditures for the Functions 1000 and 2000 below											
195	INSTRUCTION Total Expenditures	1000					896					896
196	SUPPORT SERVICES Total Expenditures	2000										0
197	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
198												
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	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
203												
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	0	0		0
207	Expenditure Section J:											
208				DISBURSEMENTS								
209	CURES (Coronavirus State and Local Fiscal Recovery Funds)			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
210				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
211	FUNCTION											
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	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
216												
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	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
221												
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	0	0		0
225	Expenditure Section K:											
226				DISBURSEMENTS								
227	Other CARES Act Expenditures (not accounted for above)			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
228				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
229	FUNCTION											
230	1. List the total expenditures for the Functions 1000 and 2000 below											

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

	A	B	C	D	E	F	G	H	I	J	K	L
231	INSTRUCTION Total Expenditures	1000										0
232	SUPPORT SERVICES Total Expenditures	2000										0
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)												
234	Facilities Acquisition and Construction Services (Total)	2530										0
236	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
237	FOOD SERVICES (Total)	2560										0
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above)												
239	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	3000										0
240	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
241	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
Expenditure Section L:												
243	Other CRRSA Expenditures (not accounted for above)		DISBURSEMENTS									
244			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
245			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
246	FUNCTION											
247	1. List the total expenditures for the Functions 1000 and 2000 below											
248	INSTRUCTION Total Expenditures	1300										0
249	SUPPORT SERVICES Total Expenditures	2300										0
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)												
252	Facilities Acquisition and Construction Services (Total)	2530										0
253	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
254	FOOD SERVICES (Total)	2560										0
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above)												
257	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
258	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
259	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
Expenditure Section M:												
261	Other ARP Expenditures (not accounted for above)		DISBURSEMENTS									
262			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
263			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
264	FUNCTION											
265	1. List the total expenditures for the Functions 1000 and 2000 below											
266	INSTRUCTION Total Expenditures	2000										0
267	SUPPORT SERVICES Total Expenditures	2000										0
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)												
270	Facilities Acquisition and Construction Services (Total)	2530										0
271	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0

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

	A	B	C	D	E	F	G	H	I	J	K	L
273	FOOD SERVICES (Total)	2560										0
275	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
276	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
277	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
278	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
279												
280	Expenditure Section N:											
281	TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
282	DISBURSEMENTS											
283			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
284	FUNCTION		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
285	INSTRUCTION	1000	243,516	81,756	6,500	77,367	0	0	35,825		444,964	
286	SUPPORT SERVICES	2000	88,066	33,230	910	0	289,540	0	0		411,746	
287	Facilities Acquisition and Construction Services (Total)	2530	0	0	0	0	0	0	0		0	
288	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	0	0	0	0	289,540	0	0		289,540	
289	FOOD SERVICES (Total)	2560	0	0	0	0	0	0	0		0	
290	TOTAL EXPENDITURES										Functions 1000 & 2000 total	856,710
291												
292	Expenditure Section O:											
293	TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
294	DISBURSEMENTS											
295			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
296	FUNCTION		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
297	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology			0	54,329	0		35,825		90,154	

	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
2	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2023	Add: Additions July 1, 2023 thru June 30, 2024	Less: Deletions July 1, 2023 thru June 30, 2024	Cost Ending June 30, 2024	Life In Years	Accumulated Depreciation Beginning July 1, 2023	Add: Depreciation Allowable July 1, 2023 thru June 30, 2024	Less: Depreciation Deletions July 1, 2023 thru June 30, 2024	Accumulated Depreciation Ending June 30, 2024	Ending Balance Undepreciated June 30, 2024
3	Works of Art & Historical Treasures	210				0					0	0
4	Land	220										
5	Non-Depreciable Land	221	69,455			69,455						69,455
6	Depreciable Land	222				0	50				0	0
7	Buildings	230										
8	Permanent Buildings	231	22,366,891	396,149		22,763,040	50	7,484,769	477,368		7,962,137	14,800,903
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	6,573,379			6,573,379	20	6,272,058	49,483		6,321,541	251,838
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	3,149,031	95,052		3,244,083	10	2,676,200	77,281		2,753,481	490,602
13	5 Yr Schedule	252				0	5				0	0
14	3 Yr Schedule	253				0	3				0	0
15	Construction in Progress	260				0	--					0
16	Total Capital Assets	200	32,158,756	491,201	0	32,649,957		16,433,027	604,132	0	17,037,159	15,612,798
17	Non-Capitalized Equipment	700				16,414	10		1,641			
18	Allowable Depreciation								605,773			

	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2023 - 2024)						
2	<i>This schedule is completed for school districts only.</i>						
3							
4	Fund	Sheet_Row	ACCOUNT NO - TITLE			Amount	
5							
6	OPERATING EXPENSE PER PUPIL						
7	EXPENDITURES:						
8	ED	Expenditures 16-24, L116	Total Expenditures		\$	12,009,638	
9	O&M	Expenditures 16-24, L155	Total Expenditures			665,275	
10	DS	Expenditures 16-24, L178	Total Expenditures			771,743	
11	TR	Expenditures 16-24, L214	Total Expenditures			837,532	
12	MR/SS	Expenditures 16-24, L292	Total Expenditures			372,939	
13	TORT	Expenditures 16-24, L429	Total Expenditures			659,430	
14							
15							
16							
17							
18	TR	Revenues 10-15, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)		\$	0	
19	TR	Revenues 10-15, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)			0	
20	TR	Revenues 10-15, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)			0	
21	TR	Revenues 10-15, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)			0	
22	TR	Revenues 10-15, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)			0	
23	TR	Revenues 10-15, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)			0	
24	TR	Revenues 10-15, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)			0	
25	TR	Revenues 10-15, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)			0	
26	TR	Revenues 10-15, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)			0	
27	TR	Revenues 10-15, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)			0	
28	TR	Revenues 10-15, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)			0	
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410 Adult Ed (from ICCB)			0	
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499 Adult Ed - Other (Describe & Itemize)			0	
31	O&M-TR	Revenues 10-15, L214, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through			0	
32	O&M-TR	Revenues 10-15, L215, Col D,F	4605 Fed - Spec Education - Preschool Discretionary			0	
33	O&M	Revenues 10-15, L225, Col D	4810 Federal - Adult Education			0	
34	ED	Expenditures 16-24, L7, Col K - (G+I)	1125 Pre-K Programs			173,392	
35	ED	Expenditures 16-24, L9, Col K - (G+I)	1225 Special Education Programs Pre-K			12,917	
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			4,253	
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			533,994	
42	ED	Expenditures 16-24, L23, Col K	1913 Special Education Programs Pre-K - Tuition			0	
43	ED	Expenditures 16-24, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0	
44	ED	Expenditures 16-24, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0	
45	ED	Expenditures 16-24, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0	
46	ED	Expenditures 16-24, L27, Col K	1917 CTE Programs - Private Tuition			0	
47	ED	Expenditures 16-24, L28, Col K	1918 Interscholastic Programs - Private Tuition			0	
48	ED	Expenditures 16-24, L29, Col K	1919 Summer School Programs - Private Tuition			0	
49	ED	Expenditures 16-24, L30, Col K	1920 Gifted Programs - Private Tuition			0	
50	ED	Expenditures 16-24, L31, Col K	1921 Bilingual Programs - Private Tuition			0	
51	ED	Expenditures 16-24, L32, Col K	1922 Truants Alternative/Optional Ed Progs - Private Tuition			0	
52	ED	Expenditures 16-24, L77, Col K - (G+I)	3000 Community Services			20,841	
53	ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units			138,111	
54	ED	Expenditures 16-24, L116, Col G	- Capital Outlay			356,419	
55	ED	Expenditures 16-24, L116, Col I	- Non-Capitalized Equipment			16,414	
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			106,609	
59	O&M	Expenditures 16-24, L155, Col I	- Non-Capitalized Equipment			0	
60	DS	Expenditures 16-24, L164, Col K	4000 Payments to Other Dist & Govt Units			0	
61	DS	Expenditures 16-24, L174, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			525,000	
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			28,173	
66	TR	Expenditures 16-24, L214, Col I	- Non-Capitalized Equipment			0	
67	MR/SS	Expenditures 16-24, L220, Col K	1125 Pre-K Programs			8,793	
68	MR/SS	Expenditures 16-24, L222, Col K	1225 Special Education Programs - Pre-K			1,178	
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			61	
72	MR/SS	Expenditures 16-24, L277, Col K	3000 Community Services			167	
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			20,090	
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	

	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2023 - 2024)						
2	<i>This schedule is completed for school districts only.</i>						
3							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount	
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 15-24, L429, Col I	- Non-Capitalized Equipment			0	
96						1,946,952	
97						13,369,605	
98						758.06	
99						17,636.61	
T00							

	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2023 - 2024)						
2	<i>This schedule is completed for school districts only.</i>						
3							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount	
101	PER CAPITA TUITION CHARGE						
103	LESS OFFSETTING RECEIPTS/REVENUES:						
104	TR	Revenues 10-15, L42, Col F	1411	Regular - Transp Fees from Pupils or Parents (In State)		\$	0
105	TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)			0
106	TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)			0
107	TR	Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)			0
108	TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)			0
109	TR	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)			0
110	TR	Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)			0
111	TR	Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)			0
112	TR	Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)			0
113	TR	Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)			0
114	ED	Revenues 10-15, L75, Col C	1500	Total Food Service			58,101
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)			44,295
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks			21,743
117	ED	Revenues 10-15, L89, Col C	1819	Rentals - Other (Describe & Itemize)			0
118	ED	Revenues 10-15, L90, Col C	1821	Sales - Regular Textbooks			0
119	ED	Revenues 10-15, L93, Col C	1829	Sales - Other (Describe & Itemize)			0
120	ED	Revenues 10-15, L94, Col C	1890	Other (Describe & Itemize)			0
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910	Rentals			0
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts			0
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991	Payment from Other Districts			0
124	ED	Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)			0
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education			188,230
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education			1,262
127	ED-MR/SS	Revenues 10-15, L147, Col C,G	3300	Total Bilingual Ed			0
128	ED	Revenues 10-15, L148, Col C	3360	State Free Lunch & Breakfast			9,237
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			9,574
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation			375,474
132	ED	Revenues 10-15, L158, Col C	3510	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, L165, Col C,F	3815	State Charter Schools			0
140	O&M	Revenues 10-15, L169, Col D	3925	School Infrastructure - Maintenance Projects			0
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999	Other Restricted Revenue from State Sources			850
142	ED	Revenues 10-15, L179, Col C	4045	Head Start (Subtract)			0
143	ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt			0
144	ED-O&M-FR-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			535,881
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I			582,026
147	ED-O&M-TR-MR/SS	Revenues 10-15, L212, Col C,D,F,G	4400	Total Title IV			21,217
148	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through			309,341
149	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board			0
150	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary			0
151	ED-O&M-TR-MR/SS	Revenues 10-15, L219, Col C,D,F,G	4659	Fed - Spec Education - IDEA - Other (Describe & Itemize)			0
152	ED-O&M-MR/SS	Revenues 10-15, L224, Col C,D,G	4700	Total CTE - Perkins			0
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C225 thru J254)	4800	Total ARRA Program Adjustments			0
178	ED	Revenues 10-15, L256, Col C	4901	Race to the Top			0
179	ED-O&M-TR-MR/SS	Revenues 10-15, L257, Col C,D,F,G	4902	Race to the Top- Preschool Expansion Grant			0
180	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)			0
181	ED-TR-MR/SS	Revenues 10-15, L259, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLP)			0
182	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4920	McKinney Education for Homeless Children			0
183	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula			0
184	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4932	Title II - Teacher Quality			39,952
185	ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4935	Title II - Part A - Supporting Effective Instruction - State Grants			0
186	ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4960	- Federal Charter Schools			0
187	ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4981	State Assessment Grants			0
188	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4982	Grant for State Assessments and Related Activities			0
189	ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach			50,641
190	ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program			103,273
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)			930,849
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			0
193	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **			430,069
194	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **			1,220
196				Total Deductions for PCTC Computation (Line 104 through Line 194)	\$		3,513,235
197				Net Operating Expense for Tuition Computation (Line 97 minus Line 196)			9,856,370
198				Total Depreciation Allowance (from page 36, Line 18, Col I)			605,773
199				Total Allowance for PCTC Computation (Line 197 plus Line 198)			10,462,143
200				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in JWAS-preliminary ADA 2023-2024			758.06
201				Total Estimated PCTC (Line 199 divided by Line 200) * \$			13,801.21
202							
203	*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on this tab is NOT the final 9-month ADA.						
204	**Go to the Evidence-Based Funding Distribution Calculation webpage.						
205	Under Revenues, open the FY 2024 Special Education Funding Allocation Calculation Details and the FY 2024 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. <i>Please enter "0" if the district does not have allocations for lines 193 and 194.</i>						

Current Year Payment on Contracts For Indirect Cost Rate Computation

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

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

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

1. The contract must be coded to one of the combinations listed on the icon below.
2. The contract must meet the qualifications below on the "Subaward & Subcontract Guidance" and the "Indirect Cost Rate Plan" (Sub-agreement for Services).
3. Only list contracts that were paid over \$25,000 for the fiscal year.

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



[Indirect Cost Rate Plan](#)

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

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

The amount in column (E) is the amount allowed on each contract in the Indirect Cost Rate calculation. The amount in column (F) is the amount that will be deducted from the base in the indirect cost rate (tab 41) for Program Year 2026.

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 16-24" tab) (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
<i>Enter as shown here: ED-Instruction-Other</i>	<i>10-1000-600</i>	<i>Company Name</i>	<i>500,000</i>	<i>25,000</i>	<i>475,000</i>
TR-Support Services-Business	40-2550-300	G&B Busing	660,235	25,000	635,235
ED-Support Services-General Admin	10-2300-300	Guin Mundorf LLC	43,856	25,000	18,856
ED-Instruction-Athletic	10-1000-300	Austin Messenger	47,773	25,000	22,773
OM-Support Services-Business	20-2540-300	McConnell & Associates	44,448	25,000	19,448
ED-Support Services-Business	10-2560-400	Prairie Farms Dairy Inc	38,106	25,000	13,106
ED-Support Services-Pupils	20-2100-300	TheraKids	33,240	25,000	8,240
ED-Support Services-Other	10-2900-300	Village Of Dupo	91,143	25,000	66,143
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
Total			958,801	0	783,801

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>							
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on to persons whose salaries are classified as direct costs in the function listed.							
6	Support Services - Direct Costs							
7	Direction of Business Support Services (10, 50, and 80 -2510)							
8	Fiscal Services (10, 50, & 80 -2520)							
9	Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540)							
10	Food Services (10 & 80 -2560) <i>Must be less than (P16, Col E-F, L65) *Only include food costs.</i> 317,111							
11	Value of Commodities Received for Fiscal Year 2024 (Include the value of commodities when determining if a Single Audit is required). 32,762							
12	Internal Services (10, 50, and 80 -2570)							
13	Staff Services (10, 50, and 80 -2640)							
14	Data Processing Services (10, 50, & 80 -2660)							
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs							
17			Restricted Program		Unrestricted Program			
18		Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs		
19	Instruction	1000		7,425,533		7,425,533		
20	Support Services:							
21	Pupil	2100		921,468		921,468		
22	Instructional Staff	2200		388,995		388,995		
23	General Admin.	2300		575,005		575,005		
24	School Admin.	2400		712,578		712,578		
25	Business:							
26	Direction of Business Spt. Srv.	2510	0	0	0	0		
27	Fiscal Services	2520	406,247	0	406,247	0		
28	Oper. & Maint. Plant Services	2540		1,533,443	1,533,443	0		
29	Pupil Transportation	2550		816,276		816,276		
30	Food Services	2560		326,419		326,419		
31	Internal Services	2570	0	0	0	0		
32	Central:							
33	Direction of Central Spt. Srv.	2610		0		0		
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		1,540		1,540		
35	Information Services	2630		293,388		293,388		
36	Staff Services	2640	43,774	0	43,774	0		
37	Data Processing Services	2660	25,160	0	25,160	0		
38	Other:	2900		91,143		91,143		
39	Community Services	3000		21,008		21,008		
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)							
41	Total		475,181	12,322,995	2,008,624	10,789,552		
42			Restricted Rate		Unrestricted Rate			
43			Total Indirect Costs:	475,181	Total Indirect Costs:	2,008,624		
44			Total Direct Costs:	12,322,995	Total Direct Costs:	10,789,552		
45			= 3.86%		= 18.62%			

A		B	C	D	E	F
1	REPORT ON SHARED SERVICES OR OUTSOURCING					
2	School Code, Section 17-1.1 (Public Act 97-0357)					
3	Fiscal Year Ending June 30, 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				Dupo CUSD 196	50-082-1960-26_AFR24 Dupo CUSD 196	
7				50082196026		
8	Check box if this schedule is not applicable.....	<input type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative, or Shared Service.
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget	<input type="checkbox"/>				
10	Service or Function (Check all that apply)				Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)
11	Curriculum Planning					
12	Custodial Services					
13	Educational Shared Programs					
14	Employee Benefits					
15	Energy Purchasing					
16	Food Services					
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance		X	X		Prairie State Insurance Cooperative
20	Investment Pools					
21	Legal Services					
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development					
25	Shared Personnel					
26	Special Education Cooperatives		X	X		Belleville Area Special Services Cooperative
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing					
29	Technology Services					
30	Transportation					
31	Vocational Education Cooperatives		X	X		Career Center of So IL/Collinsville Area Vocational Center
32	All Other Joint/Cooperative Agreements					
33	Other					
34						
35	Additional space for Column (D) - Barriers to Implementation:					
36						
37						
38						
40	Additional space for Column (E) - Name of LEA :					
41						
42						
43						

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

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

School District Name: Dupo CUSD 196
 RCDT Number: 50082196026

Description	Funct. No.	Actual Expenditures, Fiscal Year 2024				Budgeted Expenditures, Fiscal Year 2025			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Trct Fund *	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Trct Fund	Total
1. Executive Administration Services	2320	210,406		44,037	254,443	157,350		70,014	227,364
2. Special Area Administration Services	2330	0		0	0				0
3. Other Support Services - School Administration	2490	0		0	0				0
4. Direction of Business Support Services	2510	0	0	0	0				0
5. Internal Services	2570	0		0	0				0
6. Direction of Central Support Services	2610	0		0	0				0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		210,406	0	44,037	254,443	157,350	0	70,014	227,364
9. Percent Increase (Decrease) for FY2025 (Budgeted) over FY2024 (Actual)									-11%

CERTIFICATION

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

Signature of Superintendent

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.

Page	Account	Fund	Description	Amount
Page 10	1190	Educational Fund	Prepaid payroll taxes	32,146
		Tort Fund	Prepaid payroll taxes	979
Page 19	1999	Educational fund	Miscellaneous	42,805
		Operations & Maintenance	Miscellaneous	12,411
		Transportation	Homeless refunds from other districts	10,772
20	3999	Educational Fund	State Library Grant	850
20	4399	Educational Fund	Title I School Accountability	70,988
22	4998	Educational Fund	Homeless	1,912
			ESSER D3	59,584
			ESSER 2	226,802
			ESSER 3	531,417
			ESSER ST	62,021
			ESSER PS	4,949
			ESSER ID	37,715
		Transportation Fund	ESSER 2	910
		IMRF	ESSER 3	5,539
23	2190	Educational Fund	Other support services - Salaries, benefits and purchased services for playground	194,324
24	2900	Educational Fund	Other Support Services - Purchased Svcs for SRO	91,143
24	4190	Educational Fund	Tuition payments	9,638
26	5400	Debt Services	Fees on bonds	1,618
27	2190	IMRF	Playground benefits	24,494
29	2190	Tort	Playground salaries and benefits	6,278

	A	B	C	D	E	F
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	<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	<i>- If the FY 2025 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.</i>					
5	<i>- If the Annual Financial Report requires a deficit reduction plan even though the FY2025 budget does not, a completed deficit reduction plan is still required.</i>					
6	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only <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	12,310,209	823,716	636,596	90,369	13,860,890
9	Direct Expenditures	12,009,638	665,275	837,532		13,512,445
10	Difference	300,571	158,441	(200,936)	90,369	348,445
11	Fund Balance - June 30, 2024	4,800,620	535,621	263,927	923,259	6,523,427
12	Balanced - no deficit reduction plan is required.					
13						
14						
15						

FY 2024 Audit Checklist

RCDT: 50082196026
School District/Joint Agreement Name: Dupo CUSD 196
Auditor Name: Dale Holtmann
License #: 065-026956 License Expiration Date (below): 9/30/2027
50-082-1960-26_AFR24 Dupo CUSD 196

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

See notes to financial statements

ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)
DISTRICT/JOINT AGREEMENT
Year Ending June 30, 2024

DISTRICT/JOINT AGREEMENT NAME Dupo Community Unit School District No 196	RCDT NUMBER 50-082-1960-26	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 065-026956	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM Scheffel Boyle 222 East Main Street Belleville, IL 62220	
ADDRESS OF AUDITED ENTITY <i>(Street and/or P.O. Box, City, State, Zip Code)</i> 600 Louisa Ave Dupo, IL 62239		E-MAIL ADDRESS: <u>dale.holtmann@scheffelboyle.com</u>	
		NAME OF AUDIT SUPERVISOR Dale Holtmann	
		CPA FIRM TELEPHONE NUMBER 618-277-8100	FAX NUMBER 618-277-9307

THE FOLLOWING INFORMATION MUST BE INCLUDED IN THE SINGLE AUDIT REPORT:

- A copy of the CPA firm's most recent peer review report and acceptance letter has been submitted to the GATA Portal (either with the audit or under separate cover).
- Financial Statements including footnotes (Title 2 CFR §200.510 (a))
- Schedule of Expenditures of Federal Awards including footnotes (Title 2 CFR §200.510 (b))
- Independent Auditor's Report on the Financial Statements (Title 2 CFR §200.515 (a))
- Independent Auditor's Report on Internal Control Over Financial Reporting and Compliance Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* (Title 2 CFR §200.515 (b))
- Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by Uniform Guidance (Title 2 CFR §200.515 (c))
- Schedule of Findings and Questioned Costs (Title 2 CFR §200.515 (d))
- Summary Schedule of Prior Audit Findings (Title 2 CFR §200.511 (b))
- Corrective Action Plan(s) (Title 2 CFR §200.511 (c))

THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:

- A Copy of the Federal Data Collection Form (Title 2 CFR §200.512 (b))
- A Copy of each Management Letter
- A copy of the Consolidated Year-end Financial Report (CYEFR) and In-relation to opinion

SINGLE AUDIT INFORMATION CHECKLIST

The following checklist is **OPTIONAL**; it is not a required form for completion of Single Audit information. The purpose of the checklist is to assist in determining if appropriate information has been correctly completed within the Annual Financial Report (AFR). This is not a complete listing of all Single Audit requirements, but highlights some of the more common errors found during ISBE reviews.

GENERAL INFORMATION

- 1. **Signed and dated** copies of audit opinion letters have been included with audit package submitted to ISBE.
- 2. All opinion letters use the **most current audit language and formatting** as mandated in SAS 115/SAS 117 and other pronouncements.
- 3. **ALL** Single Audit forms within the AFR Excel workbook have been completed, where appropriate.
- For those forms that are not applicable, "N/A" or similar language has been indicated.
- 4. **ALL** Federal revenues reported in FRIS Report 0053 (Summary of Payments) are accounted for in the Schedule of Expenditures of Federal Awards (SEFA).
- 5. Federal revenues reported on the AFR reconcile to Federal revenues reported on the SEFA.
- Verify or reconcile on reconciliation worksheet.
- 6. Complete audit package (Data Collection Form, audit reports, etc.) has been submitted electronically to the Federal Audit Clearinghouse <https://harvester.census.gov/facweb/Default.aspx>

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

- 8. All prior year's projects are included and reconciled to final FRIS report amounts.
- Including receipt/revenue and expenditure/disbursement amounts.
- 9. All current year's projects are included and reconciled to most recent FRIS report filed.
- Including receipt/revenue and expenditure/disbursement amounts.
- 10. Differences in reported spending amounts on the SEFA and the final FRIS reports should be detailed and/or documented in a finding,
- discrepancies should be reported as Questioned Costs.
- 11. The total amount provided to subrecipients from each Federal program is included.
- 12. Prior-year and Current-year Child Nutrition Programs (CNP) are included on the SEFA (with prior-year program showing total cash received):
Project year runs from October 1 to September 30, so projects will cross fiscal years;
This means that audited year revenues will include funds from both the prior year and current year projects.
- 13. Each CNP project should be reported on a separate line (one line per project year per program).
- 14. Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year.
- 15. Total CNP Expenditure amounts are consistent with grant amounts awarded by ISBE for each program by project year.
- 16. Exceptions should result in a finding with Questioned Costs.
- 17. The total value of non-cash **COMMODITIES** has been reported on the SEFA (CFDA 10.555).
- The value is determined from the following, **with each item on a separate line**:
 - * **Non-Cash Commodities**: Monthly Commodities Bulletin for April (From the Illinois Commodities System accessed through ISBE web site)
Total commodities = A PAL Allocated + B PAL Allocated + Processing Deductions + Total Bonus Allocated
Verify Non-Cash Commodities amount on ISBE web site: <https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx>
 - N/A** * **Non-Cash Commodities**: Commodities information for non-cash items received through **Other Food Services**
Districts should track separately through year; no specific report available from ISBE
Verify Non-Cash Commodities amount through Other Food Services on ISBE web site:
<https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx>
 - N/A** * **Department of Defense Fresh Fruits and Vegetables** (District should track through year)
- **The two commodity programs should be reported on separate lines on the SEFA.**
Verify Non-Cash Commodities amount through DoD Fresh Fruits and Vegetables on ISBE web site:
<https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx>
 - N/A** * Amounts verified for **Fresh Fruits and Vegetables cash** grant program (ISBE code 4240)
CFDA number: 10.582
- 18. **TOTALS** have been calculated for Federal revenue and expenditure amounts (Column totals).
- 19. Obligations and Encumbrances are included where appropriate.
- 20. **FINAL STATUS** amounts are calculated, where appropriate.
- 21. Medicaid Fee-for-Service funds, E-Rate reimbursements and Build America Bond interest subsidies have **not** been included on the SEFA.
- 22. **All** programs tested (not just Type A programs) are indicated by either an * or (M) on the SEFA.
- 23. **NOTES TO THE SEFA** within the AFR Excel workbook (SEFA NOTES) have been completed.
Including, but not limited to:
- 24. Basis of Accounting
- 25. Name of Entity
- 26. Type of Financial Statements
- N/A** 27. Subrecipient information (**Mark "N/A" if not applicable**)
 - * ARRA funds are listed separately from "regular" Federal awards

SINGLE AUDIT INFORMATION CHECKLIST

SUMMARY OF AUDITOR'S RESULTS/FINDINGS/CORRECTIVE ACTION PLAN

- 28. Audit opinions expressed in opinion letters **match** opinions reported in Summary.
- 29. **All** Summary of Auditor Results questions have been answered.
- 30. All tested programs **and** amounts are listed.
- 31. Correct testing threshold has been entered. (Title 2 CFR §200.518)

Findings have been filled out completely and correctly (if none, mark "N/A").

- 32. Financial Statement and/or Federal Award Findings information has been completely filled out for each finding, with finding numbers in correct format.
- 33. Finding completed for each **Significant Deficiency** and for each **Material Weakness** noted in opinion letters.
- 34. Separate finding for each Federal program (i.e., don't report same finding for multiple programs on one sheet).
- 35. Separate finding sheet for each finding on programs (e.g., excess interest earned and unallowable expenditures are two findings and should be reported separately, even if both are on same program).
- 36. Questioned Costs have been calculated where there are questioned costs.
- 37. Questioned Costs are separated by project year **and** by program (and sub-project, if necessary).
- 38. Questioned Costs have been calculated for Interest Earned on **Excess Cash on Hand**.
 - Should be based on actual amount of interest earned
 - Questioned Cost amounts are broken out between programs if multiple programs are listed on the finding
- 39. **A CORRECTIVE ACTION PLAN, on the LEA's letterhead** has been completed for each finding.
 - Including Finding number, action plan details, projected date of completion, name and title of contact person

**Dupo Community Unit School District No 196
50-082-1960-26**

**RECONCILIATION OF FEDERAL REVENUES
Year Ending June 30, 2024
Annual Financial Report to Schedule of Expenditures of Federal Awards**

TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-9, Line 7	Account 4000	\$	<u>2,385,972</u>
Flow-through Federal Revenues			
Revenues 10-15, Line 115	Account 2200		
Value of Commodities			
ICR Computation 37, Line 11			<u>32,762</u>
Less: Medicaid Fee for Service Program			
Revenues 10-15, Line 266	Account 4992		<u>103,273</u>
AFR TOTAL FEDERAL REVENUES:		\$	<u><u>2,315,461</u></u>

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

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ADJUSTED AFR FEDERAL REVENUES \$ 2,315,461

Total Current Year Federal Revenues Reported on SEFA:
Federal Revenues Column D \$ 2,315,461

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

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ADJUSTED SEFA FEDERAL REVENUE: \$ 2,315,461

DIFFERENCE: \$ -

DUPO COMMUNITY UNIT SCHOOL DISTRICT NO 196
50-082-1960-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2024

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	AL Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues			Expenditure/Disbursements ¹			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/22-6/30/23 (C)	Year 7/1/23-6/30/24 (D)	Year 7/1/22-6/30/23 (E)	Year 7/1/22-6/30/23 Pass through to Subrecipients (F)	Year 7/1/23-6/30/24 Pass through to Subrecipients				
US DEPARTMENT OF AGRICULTURE - PASS THROUGH ILLINOIS STATE BOARD OF EDUCATION									0		
National Lunch Program - FY 23	10.555	23-4210-00	302,219	70,996	302,219		70,996		373,215	N/A	
National Lunch Program - FY 24	10.555	24-4210-00		300,949			300,949		300,949	N/A	
National Lunch Program - FY 24	10.555	24-4210-5C		27,121			27,121		27,121	N/A	
National Breakfast Program - FY 23	10.553	23-4220-00	102,240	24,863	102,240		24,863		127,103	N/A	
National Breakfast Program - FY 24	10.553	24-4220-00		111,299			111,299		111,299	N/A	
USDA - Noncash - Commodities	10.555			32,762			32,762		32,762	N/A	
Total Child Nutrition Cluster			404,459	567,990	404,459	0	567,990				
COVID 19 - P-EBT Administrative Costs	10.649	23-4210-BT		653			653		653	N/A	
TOTAL US DEPARTMENT OF AGRICULTURE - PASS THROUGH ILLINOIS STATE BOARD OF EDUCATION			404,459	568,643	404,459		568,643				
US DEPT OF HEALTH AND HUMAN SVCS - PASS THROUGH IL DEPT OF HEALTHCARE AND FAM SVCS											
Medicaid FY 24	93.778	24-4991-00		38,474			49,192		49,192	N/A	
Medicaid FY 23	93.778	23-4991-00	38,834	12,167	51,001		0		51,001	N/A	
TOTAL DEPARTMENT OF HEALTH AND HUMAN SVCS - PASS THROUGH IL DEPT OF HEALTHCARE			38,834	50,641	51,001	0	49,192		100,193		

• (M) Program was audited as a major program as defined by §200.518.

*Include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).

The accompanying notes are an integral part of this schedule.

¹ To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

² When the Assistance Listing (AL) number is not available, the auditee should indicate that the AL number is not available and include in the schedule the program's name and, if applicable, other identifying number.

³ When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)

⁴ The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

DUPO COMMUNITY UNIT SCHOOL DISTRICT NO 196
50-082-1960-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2024

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	AL Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues			Expenditure/Disbursements ⁴			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/22-6/30/23 (C)	Year 7/1/23-6/30/24 (D)	Year 7/1/22-6/30/23 (E)	Year 7/1/23-6/30/24 Pass through to Subrecipients (F)	Year 7/1/23-6/30/24 Pass through to Subrecipients				
US DEPARTMENT OF EDUCATION - PASS THROUGH ILLINOIS STATE BOARD OF EDUCATION											
Title I - Low Income FY 23	84.010	23-4300-00	337,207	80,912	417,177		942		418,119	459,554	
Title I - Low Income FY 24	84.010	24-4300-00		230,126			334,215		334,215	409,827	
Title I - Accountability FY 23	84.010	23-4331-00	15,796	6,330	22,126		0		22,126	22,126	
Title I - Accountability FY 24	84.010	24-4331-00		64,658			107,000		107,000	107,000	
Total Title I			353,003	382,026	439,303	0	442,157				
Title IV - Student Support & Academic Enrichment FY 23	84.424	23-4400-00	19,387	5,797	22,908		2,276		25,184	25,184	
Title IV - Student Support & Academic Enrichment FY 24	84.424	24-4400-00		15,420			18,942		18,942	20,787	
Total Title IV			19,387	21,217	22,908	0	21,218				
(M) IDEA Special Education Preschool FY 23	84.173	23-4600-00	7,291	5,209	10,416		2,084		12,500	13,544	
(M) IDEA Special Education Preschool FY 24	84.173	24-4600-00		7,583			7,583		7,583	14,300	
(M) IDEA Special Education Flow Through FY 23	84.027	23-4620-00	176,062	109,484	249,292		36,254		285,546	323,193	
(M) IDEA Special Education Flow Through FY 24	84.027	24-4620-00		199,857			199,857		199,857	343,200	
(M) ARP IDEA - Flow Through FY 22	84.027X	22-4998-ID	11,419	5,206	11,845		4,780		16,625	49,979	
(M) ARP IDEA - Flow Through FY 24	84.027X	24-4998-ID		32,509			32,509		32,509	33,586	
(M) ARP IDFA - Preschool FY 24	84.173X	24-4998-PS		4,949			4,949		4,949	4,949	
Total Special Education Cluster			194,772	364,797	271,553	0	288,016		559,569		

• (M) Program was audited as a major program as defined by §200.518.

*Include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).

The accompanying notes are an integral part of this schedule.

¹ To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

² When the Assistance Listing (AL) number is not available, the auditee should indicate that the AL number is not available and include in the schedule the program's name and, if applicable, other identifying number.

³ When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)

⁴ The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

DUPO COMMUNITY UNIT SCHOOL DISTRICT NO 196
50-082-1960-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2024

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	AL Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues			Expenditure/Disbursements ⁴			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/22-6/30/23 (C)	Year 7/1/23-6/30/24 (D)	Year 7/1/22-6/30/23 (E)	Year 7/1/22-6/30/23 Pass through to Subrecipients (F)	Year 7/1/23-6/30/24 Pass through to Subrecipients				
US DEPARTMENT OF EDUCATION - PASS THROUGH ILLINOIS STATE BOARD OF EDUCATION (CONT'D)											
Title II - Teacher Quality FY 23	84.367	23-4932-00	25,373	7,252	30,340		2,285		32,625	68,991	
Title II - Teacher Quality FY 24	84.367	24-4932-00		32,700			37,656		37,656	76,661	
Total Title II Teacher Quality			25,373	39,952	30,340		39,941		70,281		
(M) COVID-19 Elementary and Secondary School Emergency Relief - E2	84.425D	23-4998-E2	69,015	226,802	295,817		0		295,817	295,817	
(M) COVID-19 Post Secondary Success	84.425D	23-4998-ET		62,021	61,434		587		62,021	62,021	
(M) COVID-19 American Rescue Plan - Elementary and Secondary School Emergency Relief ESSER III	84.425U	22-4998-E3	1,320,461	169,640	1,490,101		0		1,490,101	2,417,253	
(M) COVID-19 American Rescue Plan - Elementary and Secondary School Emergency Relief ESSER III	84.425U	23-4998-D3		59,584	59,584		0		59,584	59,584	
(M) COVID-19 American Rescue Plan - Elementary and Secondary School Emergency Relief ESSER III	84.425U	24-4998-E3		368,226			812,981		812,981	927,152	
(M) ARP McKinney Vento Homeless	84.425W	22-4998-HL	19,466	1,699	21,165		0		21,165	22,061	
(M) ARP McKinney Vento Homeless	84.425W	24-4998-HL		213			896		896	896	
Total ESSER - Education Stabilization Funds			1,408,942	888,185	1,928,101	0	814,464				
TOTAL US DEPARTMENT OF EDUCATION - PASS THROUGH ILLINOIS STATE BOARD OF EDUCATION			2,001,477	1,696,177	2,692,205	0	1,605,796		4,298,001		
Total Federal Financial Assistance				2,315,461			2,223,631		2,223,631		

• (M) Program was audited as a major program as defined by §200.518.

*Include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).

The accompanying notes are an integral part of this schedule.

¹ To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

² When the Assistance Listing (AL) number is not available, the auditee should indicate that the AL number is not available and include in the schedule the program's name and, if applicable, other identifying number.

³ When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)

⁴ The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

DUPO COMMUNITY UNIT SCHOOL DISTRICT NO 196
50-082-1960-26
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
Year Ending June 30, 2024

Note 1: Basis of Presentation⁵

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Dupo Community Unit School District No 196 and is presented on the modified cash basis of accounting. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 2: Indirect Facilities & Administration costs⁶

Auditee elected to use 10% de minimis cost rate? _____ YES _____ NO

Note 3: Subrecipients

Of the federal expenditures presented in the schedule, Dupo Community Unit School District No. 196 provided federal awards to subrecipients as follows:

Program Title/Subrecipient Name	Federal AL Number	Amount Provided to Subrecipient
None		

Note 4: Non-Cash Assistance

The following amounts were expended in the form of non-cash assistance by Dupo CUSD 196 and should be included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (AL 10.555)**:	\$32,762	
OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES	\$0	
		Total Non-Cash \$32,762

Note 5: Other Information

Insurance coverage in effect paid with Federal funds during the fiscal year:

Property	NO
Auto	NO
General Liability	NO
Workers Compensation	NO
Loans/Loan Guarantees Outstanding at June 30:	NO
District had Federal grants requiring matching expenditures	NO
	(Yes/No)

** The amount reported here should match the value reported for non-cash Commodities on the Indirect Cost Rate Computation page.

⁵ This note is included to meet the Uniform Guidance requirement that the schedule include notes that describe the significant accounting policies used in preparing the schedule. (§200.510 (b)(b))
⁶ The Uniform Guidance requires the Schedule of Expenditures of Federal Awards to note whether or not the auditee elected to use the 10% de minimis cost rate as covered in §200.414 Indirect (F&A) costs. §200.510 (b)(6)

DUPO COMMUNITY UNIT SCHOOL DISTRICT NO 196
50-082-1960-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2024

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued: Adverse
(Unmodified, Qualified, Adverse, Disclaimer)

INTERNAL CONTROL OVER FINANCIAL REPORTING:

- Material weakness(es) identified? YES X None Reported
- Significant Deficiency(s) identified that are not considered to be material weakness(es)? YES X None Reported
- Noncompliance material to the financial statements noted? X YES NO

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

- Material weakness(es) identified? YES X None Reported
- Significant Deficiency(s) identified that are not considered to be material weakness(es)? X YES None Reported

Type of auditor's report issued on compliance for major programs: Unmodified
(Unmodified, Qualified, Adverse, Disclaimer⁷)

Any audit findings disclosed that are required to be reported in accordance with §200.516 (a)? X YES NO

IDENTIFICATION OF MAJOR PROGRAMS:⁸

AL NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰	AMOUNT OF FEDERAL PROGRAM
84.425	Education Stabilization Funds	814,464
84.027/84.173	IDEA Cluster	288,016
	Total Amount Tested as Major	\$1,102,480

Total Federal Expenditures for 7/1/2023 - 6/30/2024 \$2,223,631

% tested as Major 49.58%

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000.00

Auditee qualified as low-risk auditee? YES X NO

⁷ If the audit report for one or more major programs is other than unmodified, indicate the type of report issued for each program. Example: "Unmodified for all major programs except for [name of program], which was modified and [name of program], which was a disclaimer."

⁸ Major programs should generally be reported in the same order as they appear on the SEFA.

⁹ When the AL number is not available, include other identifying number, if applicable.

¹⁰ The name of the federal program or cluster should be the same as that listed in the SEFA. For clusters, auditors are only required to list the name of the cluster.

DUPO COMMUNITY UNIT SCHOOL DISTRICT NO 196
50-082-1960-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2024

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ 2024 - 001 2. THIS FINDING IS: New Repeat from Prior Year?
Year originally reported? 2023

3. Criteria or specific requirement

The Illinois Compiled Statutes, Chapter 105, Section 5, Paragraph 17-1, requires that total expenditures and transfers not exceed the budgeted expenditures and transfers for any fund.

4. Condition

Management has allowed expenditures and/or transfers to exceed amounts budgeted for the Educational Fund (\$1,619,835), Operations and Maintenance Fund (\$32,629), Debt Service Fund (\$4,743) and the Transportation Fund (\$34,104).

5. Context¹²

The District has a total of nine governmental funds that they budget for a combined total of \$14,971,176. The Educational Fund budget was \$11,632,522 and total expenditures were \$13,252,357, resulting in the Fund being overbudget by \$1,619,835. The Operations and Maintenance Fund budget was \$632,646 and total expenditures were \$665,275, resulting in the Fund being overbudget by \$32,629. The Debt Service Fund budget was \$767,000 and total expenditures were \$771,743, resulting in the Fund being overbudget by \$4,743. The Transportation Fund budget was \$803,428 and total expenditures were \$837,532, resulting in the Fund being overbudget by \$34,104.

6. Effect

Actual expenditures exceed budget.

7. Cause

The Educational Fund did not budget for student activity expenses in the amount of \$1,242,719 which were included in the total expenditures of the Fund. Certain other expenditures were incurred in 2024 that were not anticipated when the budget was passed.

8. Recommendation

We recommend amending the budget as needed during the year.

9. Management's response¹³

The District will monitor actual expenditures compared to budget and file budget amendments reflecting any increases in expenditures.

¹¹ A suggested format for assigning reference numbers is to use the digits of the fiscal year being audited followed by a numeric sequence of findings. For example, findings identified and reported in the audit of fiscal year 2021 would be assigned a reference number of 2021-001, 2021-002, etc. The sheet is formatted so that only the number need be entered (1, 2, etc.).

¹² Provide sufficient information for judging the prevalence and consequences of the finding, such as relation to universe of costs and/or number of items examined and quantification of audit findings in dollars.

¹³ See §200.521 *Management decision* for additional guidance on reporting management's response.

DUPO COMMUNITY UNIT SCHOOL DISTRICT NO 196
50-082-1960-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2024

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ 2024 - 002 2. THIS FINDING IS: New Repeat from Prior year?
Year originally reported? 2023

3. Federal Program Name and Year: ESF - Post Secondary Success FY 23

4. Project No.: 23-4998-ST 5. AL No.: 84.425D

6. Passed Through: Illinois State Board of Education

7. Federal Agency: Department of Education

8. Criteria or specific requirement (including statutory, regulatory, or other citation)
Reporting. All quarterly expenditure reports must be filed with the Illinois State Board of Education no later than 20 days after the end of the quarter (10/20, 1/20, 4/20, 7/20).

9. Condition¹⁵
Out of 7 reports filed for ESSER expenses claimed in FY24, 1 report was late. The Q1 report for Post Secondary Success was filed 13 days after the deadline.

10. Questioned Costs¹⁶
No questioned costs.

11. Context¹⁷
The first quarter report for Post Secondary Success (23-4998-ST) was filed on 11/3/23, 13 days after the 10/20/23 due date.

12. Effect
The District was not in compliance by filing their expenditure reports late.

13. Cause
The District did not employ proper oversight to ensure that the quarterly expenditure reports were filed timely.

14. Recommendation
We recommend that steps are taken, including oversight by a second employee, to ensure that all quarterly expenditure reports are filed by their due dates.

15. Management's response¹⁸
The District will take the necessary steps to file all quarterly expenditure reports on time in the future.

¹⁴ See footnote 11.

¹⁵ Include facts that support the deficiency identified on the audit finding (§200.516 (b)(3)).

¹⁶ Identify questioned costs as required by §200.516 (a)(3 - 4).

¹⁷ See footnote 12.

¹⁸ To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

DUPO COMMUNITY UNIT SCHOOL DISTRICT NO 196
50-082-1960-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2024

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ **2024 - 003** 2. THIS FINDING IS: New Repeat from Prior year?
Year originally reported? _____

3. Federal Program Name and Year: IDEA Special Education Flow Through FY 23

4. Project No.: 2023-4620-00 5. AL No.: 84.027

6. Passed Through: Illinois State Board of Education

7. Federal Agency: Department of Education

8. Criteria or specific requirement (including statutory, regulatory, or other citation)
Reporting. To determine that an accurate final 8/31/23 expenditure report was filed with the Illinois State Board of Education based on guidelines prescribed by the Illinois State Board of Education.

9. Condition¹⁵
The District claimed \$167,338 in account 1000-100 at 8/31/2023, however actual expenses were \$166,702.

10. Questioned Costs¹⁶
Questioned costs are \$636 in 1000-100.

11. Context¹⁷
It was noted that the District overreported salaries by \$636 when comparing the expenditure reports to the general ledger detail.

12. Effect
The District submitted an expenditure report claiming costs slightly higher than actually paid.

13. Cause
The District mistakenly picked up the wrong total on the general ledger report used to claim expenses.

14. Recommendation
We recommend reviewing the grant tracking worksheets before creating the expenditure reports to ensure actual costs are consistent with what is entered into the grant. We recommend reconciling the budgeted amount to the general ledger totals and reconciling those to expenditure reports before submitting.

15. Management's response¹⁸
The District will review the budgeted cost of items and the amount recorded in the general ledger against the expenditure reports before submitting.

¹⁴ See footnote 11.
¹⁵ Include facts that support the deficiency identified on the audit finding (§200.516 (b)(3)).
¹⁶ Identify questioned costs as required by §200.516 (a)(3 - 4).
¹⁷ See footnote 12.
¹⁸ To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

DUPO COMMUNITY UNIT SCHOOL DISTRICT NO 196
50-082-1960-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2024

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ 2024 - 004 2. THIS FINDING IS: New Repeat from Prior year?
Year originally reported? _____

3. Federal Program Name and Year: IDEA Special Education Flow Through FY 24

4. Project No.: 24-4620-00 5. AL No.: 84.027

6. Passed Through: Illinois State Board of Education

7. Federal Agency: Department of Education

8. Criteria or specific requirement (including statutory, regulatory, or other citation)
Reporting. To determine that an accurate 6/30/24 expenditure report was filed with the Illinois State Board of Education. The District reported expenses on the 6/30/24 report including costs that were paid after year-end.

9. Condition¹⁵
The District's general ledger totals for account 2300-100 are inconsistent with the expenditure reports as a result of claiming expenses too early. It was noted that on the 3/31/24 expenditure report the District claimed \$15,000 in payroll expenses with actual payroll of \$9,583 resulting in \$5,417 claimed early. Then on the 6/30/24 expenditure report the District claimed \$15,000 in payroll expenses with actual payroll of \$13,333, resulting in \$1,667 claimed early. The \$1,667 should be considered outstanding obligations at 6/30/24.

10. Questioned Costs¹⁶
No questioned costs

11. Context¹⁷
The District claimed expenses on the 3/31/24 and 6/30/24 expenditure reports that were paid after the expenditure report date. The expenses were allowable under the grant, but the District claimed the expenses too early.

12. Effect
The District claimed expenses early and were reimbursed for expenses in April 2024 that were not paid until April through August 2024.

13. Cause
The District mistakenly reported the full budgeted amount in 2300-100 versus the actual expenses.

14. Recommendation
We recommend reconciling the general ledger AP totals to the expenditure reports before submitting.

15. Management's response¹⁸
The District will add a verification process to reconcile the general ledger AP totals to the expenditure reports before submitting.

¹⁴ See footnote 11.

¹⁵ Include facts that support the deficiency identified on the audit finding (§200.516 (b)(3)).

¹⁶ Identify questioned costs as required by §200.516 (a)(3 - 4).

¹⁷ See footnote 12.

¹⁸ To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

DUPO COMMUNITY UNIT SCHOOL DISTRICT NO 196

50-082-1960-26

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ending June 30, 2024

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ **2024 - 005** 2. THIS FINDING IS: New Repeat from Prior year?
Year originally reported? _____

3. Federal Program Name and Year: **IDEA Cluster FY 24**

4. Project No.: **24-4620-00; 24-4600-00** 5. AL No.: **84.027; 84.173**

6. Passed Through: **Illinois State Board of Education**

7. Federal Agency: **Department of Education**

8. Criteria or specific requirement (including statutory, regulatory, or other citation)
Reporting. To determine that an accurate 6/30/24 expenditure report was filed with the Illinois State Board of Education. The District underclaimed expenses on the 6/30/24 expenditure report and claimed on the 7/31/24 expenditure report after year end.

9. Condition¹⁵
The District's general ledger totals are inconsistent with the expenditure reports as a result of claiming expenditures in the wrong period. It was noted that the District claimed \$129,586 of 1000-100 expenses at 3/31/24 and 6/30/24 for IDEA Flow Through FY 24. It was noted that the District claimed \$7,583 of 1000-100 at 3/31/24 and 6/30/24 for IDEA Preschool FY 24. The District underclaimed salaries in account 1000-100 at 6/30/24 and included April-June 2024 expenses in the 7/31/24 expenditure claim in both grants.

10. Questioned Costs¹⁶
None

11. Context¹⁷
The District only claimed costs through 3/31/24, and claimed costs for April-June after year end. The expenses were allowable under the grant, but the District should have claimed April, May and June 1000-100 expenditures in the 6/30/24 report, and not in the 7/31/24 report in both grants.

12. Effect
The general ledger totals are inconsistent with the amounts reported to ISBE.

13. Cause
The District mistakenly picked up FY24 expenses on the July 2024 expenditure report.

14. Recommendation
We recommend reconciling the general ledger totals to the expenditure reports before submitting.

15. Management's response¹⁸
The District will add a verification process to reconcile the general ledger totals to the expenditure reports before submitting.

¹⁴ See footnote 11.

¹⁵ Include facts that support the deficiency identified on the audit finding (§200.516 (b)(3)).

¹⁶ Identify questioned costs as required by §200.516 (a)(3 - 4).

¹⁷ See footnote 12.

¹⁸ To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

DUPO COMMUNITY UNIT SCHOOL DISTRICT NO 196
50-082-1960-26
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2024

[If there are no prior year audit findings, please submit schedule and indicate **NONE**]

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status</u> ²⁰
2023-001	Late submission of Annual Financial Report	No findings this year
2023-002	Exceeded budgeted expenditures	The District overexpended their budget in the Educational Fund, Operations & Maintenance Fund, Debt Service Fund and the Transportation Fund.
2023-003	Late submission of quarterly expenditure reports	Late submission during current year

When possible, all prior findings should be on the same page

¹⁹ Explanation of this schedule - §200.511 (b)

²⁰ Current Status should include one of the following:

- A statement that corrective action was taken
- A description of any partial or planned corrective action
- An explanation if the corrective action taken was significantly different from that previously reported or in the management decision received from the pass-through entity.

Dupo Community Unit School District #196

www.dupo196.org

DISTRICT OFFICE
600 Louisa Avenue
Dupo, IL 62239
618-286-3812

BLUFFVIEW ELEMENTARY SCHOOL
905 Bluffview Elementary Lane
Dupo, IL 62239
618-286-3311

JR-SR HIGH SCHOOL
600 Louisa Avenue
Dupo, IL 62239
618-286-3214

December 12, 2024

CORRECTIVE ACTION PLAN

Illinois State Board of Education

Dupo Community Unit School District No. 196 respectfully submits the following corrective action plan for the year ended June 30, 2024.

Name and address of independent public accounting firm:

Scheffel Boyle
222 East Main Street
Belleville, IL 62220

Audit Period: For the Year Ended June 30, 2024

The findings from the Schedule of Findings and Questioned Costs for the year ended June 30, 2024 are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

FINDINGS - FINANCIAL STATEMENT AUDIT

Internal Control Over Compliance and Other Matters

2024-001

Condition: Management has allowed expenditures and/or transfers to exceed amounts budgeted for the Educational Fund (\$1,619,835), Operations and Maintenance Fund (\$32,629), Debt Service Fund (\$4,743) and the Transportation Fund (\$34,104).

Recommendation: We recommend amending the budget as needed during the year.

Management Response: The District will monitor expenditures compared to budget and file budget amendments reflecting any increases in expenditures.

Anticipated Date of Completion: June 30, 2025

FINDINGS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

2024-002

Condition: Expenditure reports for the ESF - Post Secondary Success grant were not filed in a timely manner.

Recommendation: We recommend that steps are taken, including oversight by a second employee, to ensure that all quarterly expenditure reports are filed by the due dates.

Management Response: Management will take the necessary steps to file all quarterly expenditure reports on time in the future.

Anticipated Date of Completion: June 30, 2025

2023-003

Condition: The District overclaimed payroll expenses by \$636 on their final grant report for IDEA Flow Through.

Recommendation: We recommend reconciling the budgeted amount to the general ledger totals and reconciling those to expenditure reports before submitting.

Management Response: The District will review the budgeted cost of items and the amount recorded in the general ledger against the expenditure reports before submitting.

Anticipated Date of Completion: June 30, 2025

2024-004 and 2024-005

Condition: The District's general ledger totals are inconsistent with the ISBE reports due to timing errors, resulting in certain expenses being claimed too early and other expenses claimed too late on the IDEA Flow Through and Preschool grants.

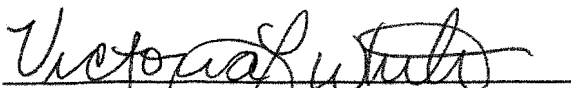
Recommendation: We recommend reconciling the general ledger totals to the expenditure reports before submitting.

Management Response: The District will add a verification process to reconcile the general ledger totals to the expenditure reports before submitting.

Anticipated Date of Completion: June 30, 2025

If the Illinois State Board of Education has any questions regarding this plan, contact Victoria White at 618-286-3812.

Sincerely yours,



Victoria White, Superintendent

DUPO COMMUNITY UNIT SCHOOL DISTRICT NO. 196
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of Dupo Community Unit School District No. 196 (the "District") conform to the modified cash basis of accounting as defined by the Illinois State Board of Education Audit Guide.

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

The District's reporting entity includes the District's governing board and all related organizations for which the District exercises oversight responsibility.

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

The District has determined that no other outside agency or joint agreement meets the above criteria and, therefore, no other agency or joint agreement has been included as a component unit in the District's financial statements.

B. Basis of Presentation - Fund Accounting

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

Governmental Fund Types

Governmental funds are those through which most governmental functions of the District are financed. The acquisition, use, and balances of the District's expendable financial resources and the related liabilities (arising from cash transactions) are accounted for through governmental funds.

The Educational Fund and the Operations and Maintenance Fund are the general operating funds of the District. They are used to account for all financial resources except those required to be accounted for in another fund. The Special Education and Facility Leasing Levy are also included in these funds. The Activity Funds are also included in these funds.

The Transportation Fund and the Illinois Municipal Retirement/Social Security Fund are used to account for cash received from specific sources (other than those accounted for in the Debt

DUPO COMMUNITY UNIT SCHOOL DISTRICT NO. 196
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

B. Basis of Presentation - Fund Accounting (cont'd)

Governmental Fund Types (cont'd)

Services Fund or Capital Projects Fund) that are legally restricted to cash disbursements for specified purposes.

The Tort Fund accounts for financial resources held by the District to be used for tort immunity and tort judgment purposes.

The Working Cash Fund accounts for financial resources held by the District to be used for temporary interfund loans to the Educational Fund, Operations and Maintenance Fund, and Transportation Fund.

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

The Fire Prevention and Safety Fund and the Capital Projects Fund account for financial resources to be used for the acquisition or construction of major capital facilities.

The Custodial Funds would account for assets held by the District in a custodial arrangement. The District does not have any custodial funds as of June 30, 2024. All student activity funds are reported in the Educational Fund. Student Activity Funds are used to account for assets held by the District in a trustee capacity or an agent for individuals, private organizations, other governments, or other funds.

Governmental and Expendable Trust Funds - Measurement Focus

The financial statements of all governmental funds and expendable trust funds focus on the measurement of spending or "financial flow" and the determination of changes in financial position, rather than upon net income determination. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (cash receipts and other financing sources) and decreases (cash disbursements and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

General Fixed Assets and General Long-Term Debt Account Groups

The accounting and reporting treatment applied to all purchased fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. Purchased fixed assets used in governmental fund type operations are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. The General Fixed Assets Account Group does not include any lease or Subscription-Based Information Technology Arrangements related assets.

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Under the modified cash basis of accounting, the District considers all leases

DUPO COMMUNITY UNIT SCHOOL DISTRICT NO. 196
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

B. Basis of Presentation - Fund Accounting (cont'd)

General Fixed Assets and General Long-Term Debt Account Groups (cont'd)

and Subscription-Based Information Technology Arrangements to be non-cash transactions and as such are not capitalized in the General Fixed Assets Account Group. Rather, all lease and Subscription-Based Information Technology Arrangement payments are recorded as expenditures in the period disbursed in the governmental funds. Likewise, donated general fixed assets are also non-cash transactions and not recorded as expenditures in the governmental funds but disclosed if the District considers the donation to be significant. Assets with an initial cost greater than \$500 and an estimated useful life in excess of one year are capitalized.

Depreciation is computed for informational purposes, by the straight-line method over the estimated useful lives as follows:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Land Improvements	20
Buildings and Improvements	20-50
Equipment	3-10

Depreciation accounting is not considered applicable (except to determine the per capita tuition charges of which \$604,132 of depreciation expense was allowable).

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds. The General Long-Term Debt Account Group does not include any lease or Subscription-Based Information Technology Arrangements related liabilities. Proceeds from the sale of bonds are included as receipts in the appropriate fund on the date received.

The two account groups are not "funds". They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

C. Basis of Accounting

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

DUPO COMMUNITY UNIT SCHOOL DISTRICT NO. 196
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

C. Basis of Accounting (cont'd)

Modified cash basis financial statements omit recognition of receivables and payables and other accrued and deferred items that do not arise from previous cash transactions.

Proceeds from sales of bonds are included as other financing sources in the appropriate fund on the date received. Related bond principal payable in the future is recorded at the same time in the General Long-Term Debt Account Group.

D. Budget and Budgetary Accounting

The budget for all governmental fund types is prepared on the modified cash basis of accounting, which is the same basis that is used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with Chapter 122, Paragraph 17.1 of the Illinois Revised Statutes. The original budget was passed on September 26, 2023 and amended on June 25, 2024.

For each fund, total fund expenditures disbursed may not legally exceed the budgeted amounts. The budget lapses at the end of each fiscal year. The District does not utilize an encumbrance system.

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Prior to July 1, the Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing on that date. The operating budget includes proposed expenditures disbursed and the means of financing them.
2. A public hearing is conducted to obtain taxpayer comments.
3. Prior to October 1, the budget is legally adopted through passage of a resolution.
4. Formal budgetary integration is employed as a management control device during the year.
5. The Board of Education may make transfers between the various items in any fund not exceeding the aggregate 10 percent of the total of such fund as set forth in the budget.
6. The Board of Education may amend the budget (in other ways) by the same procedures required of its original adoption.

E. Investments

Investments are stated at cost, which approximates fair value. Gains or losses on the sale of investments are recognized upon realization. The District has adopted a formal written investment and cash management policy. The institutions in which investments are made must be approved by the Board of Education.

F. Inventory

Inventory consists of expendable supplies held for consumption. The District maintains records of supply inventories; however, the cost is recorded as an expenditure disbursed at the time the individual inventory items are purchased.

DUPO COMMUNITY UNIT SCHOOL DISTRICT NO. 196
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

G. Compensated Absences

It is the District's policy not to pay employees for unused sick days upon termination of employment. Accordingly, sick pay is charged to expenditures when taken. Therefore, the District does not disclose any liability or commitment relating to these benefit types.

H. Use of Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting requires management to make estimates and assumptions that could affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

I. Management Evaluation

Management has evaluated subsequent events through December 12, 2024, the date on which the financial statements were available to be issued.

NOTE 2. PROPERTY TAXES

The District's property tax is levied each year on all taxable real property located in the District on or before the last Tuesday in December. The Board passed the 2022 levy on December 13, 2022. Property taxes attach as an enforceable lien on property as of January 1 and are payable in two installments in July and September. The District receives significant distributions of tax receipts shortly after these two installment dates. Taxes recorded in these financial statements are from 2022 and prior tax levies. The Board passed the 2023 levy on December 12, 2023.

The following are the tax rate limits permitted by the school code and by local referendum and the actual rates levied per \$100 of assessed valuation:

	Limit	2023 Levy	2022 Levy
Educational	2.0000	2.0000	2.0000
Bond and Interest	As needed	0.8173	0.8562
Building Operations and Maintenance	0.5000	0.5000	0.5000
Illinois Municipal Retirement Fund	As needed	0.3764	0.2581
Transportation	0.2000	0.2000	0.2000
Working Cash	0.0500	0.0500	0.0500
Fire Prevention and Life Safety	0.0500	0.0500	0.0500
Special Education	0.0400	0.0400	0.0400
Tort Immunity	As needed	1.2679	0.8414
Social Security (Including Medicare)	As needed	0.4384	0.3738
Lease Levy	0.0500	0.0500	0.0500
		<u>5.7900</u>	<u>5.2195</u>

DUPO COMMUNITY UNIT SCHOOL DISTRICT NO. 196
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 3. FUND BALANCE REPORTING

According to *Government Accounting Standards*, fund balances are to be classified into five major classifications: Nonspendable fund balance, Restricted fund balance, Committed fund balance, Assigned fund balance, and Unassigned fund balance. The regulatory model, followed by the District, only reports Reserved and Unreserved fund balances. Below are definitions of the differences and a reconciliation of how these balances are reported.

Nonspendable Fund Balance

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example inventories and prepaid amounts. Due to the modified cash basis nature of the District all such items are expensed at the time of purchase, so there is nothing to report for this classification.

Restricted Fund Balance

The restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the entity. This includes restrictions imposed by creditors, grantors, contributors, laws and regulations of other governments, and restrictions imposed by law through constitutional provisions or enabling legislation. Special Revenue funds are, by definition, restricted for those specified purposes. The District has several revenue sources received within different funds that also fall into these categories:

Special Education - Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Educational Fund. At June 30, 2024, expenditures disbursed exceeded revenue received for this purpose, resulting in no restricted fund balance.

Facility Lease Levy - Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Educational Fund. At June 30, 2024, expenditures disbursed exceeded revenue received for this purpose, resulting in no restricted fund balance.

State Grants - Proceeds from state grants and the related expenditures have been included in the Educational, Operations and Maintenance, Transportation and Illinois Municipal Retirement Funds. At June 30, 2024, expenditures disbursed exceeded revenue received from state grants, resulting in no restricted fund balance.

Federal Grants - Proceeds from federal grants and the related expenditures have been included in the Educational and Illinois Municipal Retirement Funds. At June 30, 2024, revenue received exceeded expenditures disbursed from federal grants, resulting in a restricted fund balance of \$359,694. This balance is included in the financial statements as Reserved in the Educational Fund.

DUPO COMMUNITY UNIT SCHOOL DISTRICT NO. 196
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 3. FUND BALANCE REPORTING (CONT'D)

Social Security - Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Illinois Municipal Retirement Fund. At June 30, 2024, revenues received exceeded expenditures disbursed, resulting in a restricted fund balance of \$420,875. This balance is included in the financial statements as Reserved in the Illinois Municipal Retirement Fund.

Illinois Municipal Retirement Fund - Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Illinois Municipal Retirement Fund. At June 30, 2024, revenues received exceeded expenditures disbursed, resulting in a restricted fund balance of \$1,456,349. This balance is included in the financial statements as Reserved in the Illinois Municipal Retirement Fund.

Committed Fund Balance

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

The School Board commits fund balance by making motions or passing resolutions to adopt policy or to approve contracts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

The Student Activity funds account for assets held by the District for students and teachers. At June 30, 2024, the total amount of unpaid funds amounts to \$336,680. This amount is shown as Reserved in the Educational Fund.

Employee contracts for services rendered during the school year for employees electing twelve-month pay schedules are recorded as disbursements in the fiscal year when such checks are drawn. At June 30, 2024, the total amount of unpaid contracts for services performed during the fiscal year ended June 30, 2024 amounted to \$801,707. This amount is shown as Unreserved in the Educational Fund.

Assigned Fund Balance

The Assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for specific purpose, but are neither restricted nor committed. Intent may be expressed by (a) the School Board itself or (b) the finance committee or by the Superintendent when the School Board has delegated the authority to assign amounts to be used for specific purposes. Assigned fund balance amounts are shown in the financial statements as Reserved in the Debt Service, Illinois Municipal Retirement and Working Cash Funds.

DUPO COMMUNITY UNIT SCHOOL DISTRICT NO. 196
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 3. FUND BALANCE REPORTING (CONT'D)

Unassigned Fund Balance

The Unassigned fund balance classification is the residual classification for amounts in the general operating funds for amounts that have not been restricted, committed, or assigned to specific purposes within the general funds. Unassigned fund balance amounts are shown in the financial statements as Unreserved fund balances in the Educational, Operations and Maintenance, and Working Cash Funds.

Regulatory - Fund Balance Definitions

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

Reconciliation of Fund Balance Reporting

The first five columns of the following table represent fund balance reporting according to generally accepted accounting principles. The last two columns represent fund balance reporting under the regulatory basis of accounting utilized in preparation of the financial statements.

Fund	Generally Accepted Accounting Principles					Regulatory Basis	
	Non Spendable	Restricted	Committed	Assigned	Unassigned	Financial Statements Reserved	Financial Statements Unreserved
Educational	\$ -	\$ 359,694	\$ 1,138,387	\$ -	\$ 3,302,539	\$ 696,374	\$ 4,104,246
Operations and Maintenance	-	-	-	-	535,621	-	535,621
Debt Services	-	79,397	-	669	-	669	79,397
Transportation	-	263,927	-	-	-	-	263,927
Municipal Retirements	-	1,874,647	-	2,577	-	1,877,224	-
Working Cash	-	-	-	4,008	919,251	4,008	919,251
Capital Projects	-	154,285	-	-	-	154,285	-
Tort	-	913,234	-	-	-	-	913,234
Fire Prevention and Life Safety	-	346,652	-	-	-	-	346,652

Expenditures of Fund Balance

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

DUPO COMMUNITY UNIT SCHOOL DISTRICT NO. 196
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 4. DEPOSITS AND INVESTMENTS

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

The District's policy states that all amounts deposited or invested with financial institutions in excess of any insurance limit shall be collateralized and the preferred method of safekeeping is to have securities registered in the District's name and held by a third-party custodian.

Cash and investments per the statement of assets and liabilities arising from cash transactions as of June 30, 2024 consist of the following:

	Carrying Amount	Bank Balance
Cash and Investments:		
Checking Account	\$ 9,820,843	\$ 10,284,733
Imprest Account	40,920	41,071
Student Activity Accounts	336,680	337,079
	\$ 10,198,443	\$ 10,662,883

Concentration of Credit Risk - Concentration of credit risk is the risk of loss attributed to the magnitude of an investment in a single issuer. The District's investment policy places no limit on the amount the District may invest in any one issuer. As of and for the fiscal year ended June 30, 2024, 100 percent of the District's cash and investments were maintained at Commerce Bank.

Custodial Credit Risk Related to Deposits with Financial Institutions - Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District's general investment policy requires all amounts deposited or invested with financial institutions in excess of any insurance limit shall be collateralized by: (1) securities eligible for District investment or any other high-quality, interest-bearing security rated at least AA/Aa by one or more standard rating services to include Standard & Poor's, Moody's or Fitch, (2) mortgages, (3) letters of credit issued by a Federal Home Loan Bank, or (4) loans covered by a State Guaranty under the Illinois Farm Development Act. The market value of the pledged securities shall equal or exceed the portion of the deposit requiring collateralization. The Superintendent shall determine other collateral requirements.

The District's investment policy states the preferred method for safekeeping is to have securities registered in the District's name and held by a third-party custodian.

At June 30, 2024, the District's bank balances were exposed to custodial credit risk as follows:

Insured through FDIC Insurance	\$ 250,000
Collateral by pledged securities held by an independent financial institution in the District's name	10,224,482
Uncollateralized	188,401
	\$ 10,662,883

DUPO COMMUNITY UNIT SCHOOL DISTRICT NO. 196
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 4. DEPOSITS AND INVESTMENTS (CONT'D)

Interest Rate Risk - Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District's investment policy does not limit investment maturities as a means of managing its exposure to fair value losses.

NOTE 5. CHANGES IN GENERAL FIXED ASSETS

A summary of property and equipment included in the General Fixed Assets Account Group at June 30, 2024 is as follows:

	Balance July 1, 2023	Additions	Deletions	Balance June 30, 2024
Capital Assets Not Being Depreciated				
Land	\$ 69,455	\$ -	\$ -	\$ 69,455
Total Capital Assets Not Being Depreciated	<u>69,455</u>	<u>-</u>	<u>-</u>	<u>69,455</u>
Capital Assets Being Depreciated				
Buildings and Improvements	22,366,891	396,149	-	22,763,040
Other Equipment	3,149,031	95,052	-	3,244,083
Land Improvements	6,573,379	-	-	6,573,379
Total Capital Assets Being Depreciated	<u>32,089,301</u>	<u>491,201</u>	<u>-</u>	<u>32,580,502</u>
Less Accumulated Depreciation				
Buildings and Improvements	7,484,769	477,368	-	7,962,137
Other Equipment	2,676,200	77,281	-	2,753,481
Land Improvements	6,272,058	49,483	-	6,321,541
Total Accumulated Depreciation	<u>16,433,027</u>	<u>604,132</u>	<u>-</u>	<u>17,037,159</u>
Capital Assets Being Depreciated, Net	<u>15,656,274</u>	<u>(112,931)</u>	<u>-</u>	<u>15,543,343</u>
Total Capital Assets, Net	<u>\$ 15,725,729</u>	<u>\$ (112,931)</u>	<u>\$ -</u>	<u>\$ 15,612,798</u>

NOTE 6. RETIREMENT BENEFITS

The District's retirement benefits consist of the following:

- Teachers' Retirement System of the State of Illinois
- Illinois Municipal Retirement Fund
- Social Security

The District contributes to two defined benefit pension plans: the Teachers' Retirement System of the State of Illinois and the Illinois Municipal Retirement Fund. The aggregate employer pension expense on the modified cash basis for the year ended June 30, 2024 is \$204,093.

DUPO COMMUNITY UNIT SCHOOL DISTRICT NO. 196
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 6. RETIREMENT BENEFITS (CONT'D)

Teachers' Retirement System of the State of Illinois

General Information About the Pension Plan

Plan Description - The District participates in the Teachers' Retirement System of the State of Illinois (TRS). TRS is a cost-sharing multiple-employer defined benefit pension plan that was created by the Illinois legislature for the benefit of Illinois public school teachers employed outside the City of Chicago. TRS members include all active non-annuitants who are employed by a TRS-covered employer to provide services for which teacher licensure is required. The Illinois Pension Code outlines the benefit provisions of TRS, and amendments to the plan can be made only by legislative action with the Governor's approval. The TRS Board of Trustees is responsible for the System's administration.

TRS issues a publicly available financial report that can be obtained at <http://trsil.org/financial/cafrs/fy2023>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

Benefits Provided - TRS provides retirement, disability, and death benefits. Tier I members have TRS or reciprocal system service prior to January 1, 2011. Tier I members qualify for retirement benefits at age 62 with 5 years of service, at age 60 with 10 years, or age 55 with 20 years. The benefit is determined by the average of the 4 highest years of creditable earnings within the last 10 years of creditable service and the percentage of average salary to which the member is entitled. Most members retire under a formula that provides 2.2 percent of final average salary up to a maximum of 75 percent with 34 years of service.

Tier II members qualify for retirement benefits at age 67 with 10 years of service, or a discounted annuity can be paid at age 62 with 10 years of service. Creditable earnings for retirement purposes are capped and the final average salary is based on the highest consecutive eight years of creditable service rather than the last four. Disability provisions for Tier II are identical to those of Tier I. Death benefits are payable under a formula that is different from Tier I.

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

Public Act 100-0023, enacted in 2017, creates an optional Tier III hybrid retirement plan, but it has not yet gone into effect. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2026. One program allows Tier I members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual

DUPO COMMUNITY UNIT SCHOOL DISTRICT NO. 196
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 6. RETIREMENT BENEFITS (CONT'D)

Teachers' Retirement System of the State of Illinois (cont'd)

increase. The other allows inactive vested Tier I and II members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs will begin in 2019 and will be funded by bonds issued by the State of Illinois.

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

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2024, was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer. The District's contributions for the year ended June 30, 2024 were \$604,618.

On-Behalf Contributions to TRS - The State of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2024, State of Illinois contributions recognized by the District were based on the state's proportionate share of the net pension liability associated with the District, and the District recognized revenue and expenditures of \$4,115,087 in pension contributions from the State of Illinois.

2.2 Formula Contributions - Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2024 were \$38,964.

Federal and Special Trust Fund Contributions - When TRS members are paid from federal and special trust funds administered by the District, there is a statutory requirement for the District to pay an employer pension contribution from those funds. Under Public Act 100-0340, the federal and special trust fund contribution rate is the total employer normal cost beginning with the year ended June 30, 2018.

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

For the year ended June 30, 2024, the District pension contribution was 10.60 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2024, salaries totaling \$457,529 were paid from federal and special trust funds that required District contributions of \$48,498.

DUPO COMMUNITY UNIT SCHOOL DISTRICT NO. 196
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 6. RETIREMENT BENEFITS (CONT'D)

Teachers' Retirement System of the State of Illinois (cont'd)

Employer Retirement Cost Contributions - Under GASB Statement No. 68, contributions that an employer is required to pay because of a TRS member retiring are categorized as specific liability payments. The District is required to make a one-time contribution to TRS for members granted salary increases over 6 percent if those salaries are used to calculate a retiree's final average salary.

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2024, the District paid \$4,735 to TRS for employer contributions due on salary increase in excess of 6 percent and \$-0- for sick leave granted in excess of the normal annual allotment.

For the year ended June 30, 2024, the District recognized pension expense of \$4,115,087 and revenue of \$4,115,087 for support provided by the State.

Illinois Municipal Retirement Fund

General Information About the Pension Plan

Plan Description - The District's defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The District's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

Benefits Provided - Employees hired before January 1, 2011, are eligible for Tier I benefits. Tier I employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier I employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3 percent of the final rate of earnings for the first 15 years of service credit, plus 2 percent for each year of service credit after 15 years to a maximum of 75 percent of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier I, the pension is increased by 3 percent of the original amount on January 1 every year after retirement.

Employees hired on or after January 1, 2011, are eligible for Tier II benefits. For Tier II employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual

DUPO COMMUNITY UNIT SCHOOL DISTRICT NO. 196
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 6. RETIREMENT BENEFITS (CONT'D)

Illinois Municipal Retirement Fund (cont'd)

retirement benefit, payable monthly for life, in an amount equal to 1-2/3 percent of the final rate of earnings for the first 15 years of service credit, plus 2 percent for each year of service credit after 15 years to a maximum of 75 percent of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier II, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of:

- 3 percent of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

Employees Covered by Benefit Terms - As of December 31, 2023, the following employees were covered by the benefit terms:

Retirees and Beneficiaries Currently Receiving Benefits	67
Inactive Plan Members Entitled to but not Yet Receiving Benefits	15
Active Plan Members	<u>57</u>
Total	<u><u>139</u></u>

Contributions - As set by statute, the District's Regular Plan Members are required to contribute 4.5 percent of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual contribution rate for calendar year 2023 and 2024 was 5.98 percent and 5.33 percent, respectively. For the fiscal year ended June 30, 2024, the District contributed \$116,631 to the plan. The District also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Social Security

Employees not qualifying for coverage under the Illinois Downstate Teachers' Retirement System or the Illinois Municipal Retirement Fund are considered "non-participating employees". These employees and those qualifying for coverage under the Illinois Municipal Retirement Fund are covered under Social Security. The District paid the total required contribution for the current fiscal year of \$137,947.

NOTE 7. POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

Teachers' Retirement Insurance Program

Teacher Health Insurance Security Fund

Plan Description - The District participates in the Teachers' Health Insurance Security (THIS) Fund which accounts for the Teacher Retirement Insurance Program of Illinois (TRIP or Plan).

DUPO COMMUNITY UNIT SCHOOL DISTRICT NO. 196
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 7. POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (CONT'D)

Teachers' Retirement Insurance Program (cont'd)

Teacher Health Insurance Security Fund (cont'd)

TRIP is a cost-sharing, multiple-employer defined benefit post-employment healthcare plan that was established by the Illinois legislature for the benefit of retired Illinois public school teachers employed outside the City of Chicago. TRIP health coverage includes provisions for medical, prescription, and behavioral health benefits, but does not provide vision, dental, or life insurance benefits. Annuitants may participate in the State administered Preferred Provider Organization plan or choose from several managed care options. TRIP is administered in accordance with the State Employees Group Insurance Act of 1971 (5 ILCS 375/6.5) which established the eligibility and benefit provisions of the plan.

Benefits Provided - The State Employees Group Insurance Act of 1971 (5 ILCS 375/6.5) requires that the Department's Director determine the rates and premiums of annuitants and dependent beneficiaries and establish the cost-sharing parameters, as well as funding. Member premiums are set by this statute, which provides for a subsidy of either 50% or 75%, depending upon member benefit choices. Dependents are eligible for coverage, at a rate of 100% of the cost of the coverage.

A summary of the post-employment benefit provisions, changes in benefit provisions, employee eligibility requirements including eligibility for vesting, and the authority under which benefit provisions are established are included as an integral part of the financial statements of the Department of Central Management Services. The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General (<http://auditor.illinois.gov/Audit-Reports/ABC-List.asp>). The current reports are listed under "Central Management Services" (<http://auditor.illinois.gov/Audit-Reports/CMS-THISF.asp>).

On-Behalf Contributions to the THIS Fund - The State of Illinois makes employer retiree health insurance contributions on behalf of the District. State contributions are intended to cover the actuarial costs to the THIS Fund that are not covered by the contributions from active members which were .9 percent of pay for the year ended June 30, 2024. State of Illinois contributions were \$60,462 and the District recognized revenue and expenditures of this amount during the year.

District Contributions to the THIS Fund - The District also makes contributions to the THIS Fund. The employer THIS Fund contribution was .67 percent during the year ended June 30, 2024. For the year ended June 30, 2024, the District paid \$45,010 to the THIS Fund.

Continuation of Health Insurance Coverage After Employment

The District (employer) has not established a policy for providing health insurance coverage after employment due to termination, retirement, or disability. These employees may be eligible for health insurance continuation under COBRA (federal legislation), under the Illinois Insurance Code (state legislation), or both.

DUPO COMMUNITY UNIT SCHOOL DISTRICT NO. 196
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 7. POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (CONT'D)

Continuation of Health Insurance Coverage After Employment (cont'd)

Neither of these laws require the District to pay any portion of the former employee's health insurance costs. The District does have former employees receiving these post-employment benefits. However, the District requires the former employee to pay 100 percent of the payment for coverage. Thus, the District has no financial reporting relative to this matter.

NOTE 8. CHANGES IN LONG-TERM DEBT AND OTHER OBLIGATIONS

A summary of changes in general long-term debt for the year ended June 30, 2024 are as follows:

	<u>Balances</u> <u>July 1, 2023</u>	<u>Proceeds</u>	<u>Payments/ Refunding</u>	<u>Balances</u> <u>June 30, 2024</u>
Direct Placements:				
General Obligation School Bonds, Series 2017A	\$ 1,100,000	\$ -	\$ 165,000	\$ 935,000
General Obligation School Bonds, Series 2017B	895,000	-	-	895,000
General Obligation School Bonds, Series 2020	5,740,000	-	360,000	5,380,000
	<u>\$ 7,735,000</u>	<u>\$ -</u>	<u>\$ 525,000</u>	<u>\$ 7,210,000</u>

General Obligation School Bonds, Series 2017A

A \$1,365,000 issue dated April 13, 2017 provides for serial retirement of principal amounts ranging from \$35,000 to \$675,000 due on December 1 annually beginning on December 1, 2019 and continuing through 2028. The interest rate on the bonds ranges from 2.85% to 4.00% with semi-annual payment dates of December 1 and June 1, beginning on December 1, 2018. The proceeds of the bonds were used for cash flow purposes.

At June 30, 2024, the annual cash flow requirements of bond principal and interest are as follows:

<u>Year Ending</u> <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ -	\$ 37,400	\$ 37,400
2026	-	37,400	37,400
2027	260,000	32,200	292,200
2028	675,000	13,500	688,500
	<u>\$ 935,000</u>	<u>\$ 120,500</u>	<u>\$ 1,055,500</u>

DUPO COMMUNITY UNIT SCHOOL DISTRICT NO. 196
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 8. CHANGES IN LONG-TERM DEBT AND OTHER OBLIGATIONS (CONT'D)

General Obligation School Bonds, Series 2017B

A \$895,000 issue dated April 13, 2017 provides for serial retirement of principal amounts ranging from \$20,000 to \$720,000 due on December 1 annually beginning on December 1, 2027 and continuing through 2030. The interest rate on the bonds is 4.25% with semi-annual payment dates of December 1 and June 1, beginning on December 1, 2018. The proceeds of the bonds were used to refund \$895,000 on the Fire and Life Safety Bonds - Series 2007.

At June 30, 2024, the annual cash flow requirements of bond principal and interest are as follows:

Year Ending June 30,	Principal	Interest	Total
2025	\$ -	\$ 38,037	\$ 38,037
2026	-	38,037	38,037
2027	-	38,037	38,037
2028	20,000	37,613	57,613
2029	720,000	21,888	741,888
2030	155,000	3,293	158,293
	<u>\$ 895,000</u>	<u>\$ 176,905</u>	<u>\$ 1,071,905</u>

General Obligation School Bonds, Series 2020

A \$6,930,000 issue dated May 22, 2020 provides for serial retirement of principal amounts ranging from \$280,000 to \$795,000 due on December 1 annually beginning on December 1, 2030 and continuing through 2034. The interest rate on the bonds is 3.00% with semi-annual payment dates of December 1 and June 1, beginning on December 1, 2020. The proceeds of the bonds were used to refund \$1,005,000 of General Obligation School Bond, Series 2008, \$2,520,000 of General Obligation School Bonds, Series 2010, which is set aside in escrow to pay the refunded bonds, and the remaining to replenish the Working Cash Fund. There was an economic gain of \$245,407.

At June 30, 2024, the annual cash flow requirements of bond principal and interest are as follows:

Year Ending June 30,	Principal	Interest	Total
2025	\$ 555,000	\$ 153,075	\$ 708,075
2026	510,000	137,100	647,100
2027	280,000	125,250	405,250
2028	-	121,050	121,050
2029	-	121,050	121,050
2030	500,000	113,550	613,550
2031	690,000	95,700	785,700
2032	720,000	74,550	794,550
2033	755,000	52,425	807,425
2034	795,000	29,175	824,175
2035	575,000	8,625	583,625
	<u>\$ 5,380,000</u>	<u>\$ 1,031,550</u>	<u>\$ 6,411,550</u>

DUPO COMMUNITY UNIT SCHOOL DISTRICT NO. 196
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 8. CHANGES IN LONG-TERM DEBT AND OTHER OBLIGATIONS (CONT'D)

General Obligation School Bonds, Series 2020 (cont'd)

The combined annual cash flow requirements of principal and interest at June 30, 2024 are as follows:

Year Ending June 30,	Principal	Interest	Total
2025	\$ 555,000	\$ 228,512	\$ 783,512
2026	510,000	212,537	722,537
2027	540,000	195,487	735,487
2028	695,000	172,163	867,163
2029	720,000	142,938	862,938
2030	655,000	116,843	771,843
2031	690,000	95,700	785,700
2032	720,000	74,550	794,550
2033	755,000	52,425	807,425
2034	795,000	29,175	824,175
2035	575,000	8,625	583,625
	<u>\$ 7,210,000</u>	<u>\$ 1,328,955</u>	<u>\$ 8,538,955</u>

Legal Debt Margin

The Illinois School Code limits the amount of indebtedness to 13.8 percent of the most recent available equalized assessed valuation of the District.

At June 30, 2024, the legal debt margin of the school district was as follows:

Assessed Valuation - Tax Year 2023	<u>\$ 95,872,865</u>
Debt Limit - 13.8 Percent of Assessed Valuation	\$ 13,230,455
Less: Long-Term Indebtedness	(7,210,000)
Legal Debt Margin	<u>\$ 6,020,455</u>

NOTE 9. INTERFUND LOANS AND TRANSFERS

There were no interfund receivables or payables for the year ended June 30, 2024. During the year ended June 30, 2024 the District has the following interfund transfers:

	From	To
MAJOR GOVERNMENTAL FUND:		
Transportation Fund	\$ -	\$ 300,000
Working Cash Fund	300,000	-
	<u>\$ 300,000</u>	<u>\$ 300,000</u>

The transfer between the Working Cash Fund and the Transportation Fund was for operating expenses.

DUPO COMMUNITY UNIT SCHOOL DISTRICT NO. 196
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 10. COMMON BANK ACCOUNT

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

Occasionally certain funds participating in the common bank account may incur overdrafts (deficits) in the account. The overdrafts result from expenditures which have been approved by the Board of Education.

NOTE 11. OVEREXPENDITURES OF BUDGET

The District overexpended funds in excess of budget in the year ended June 30, 2024:

	Budget	Actual
Educational Fund	\$ 11,632,522	\$ 13,252,357
Operations and Maintenance	632,646	665,275
Debt Service	767,000	771,743
Transportation	803,428	837,532

NOTE 12. COMMITMENTS

Leases

- a. The District leases copiers requiring payments of approximately \$534 per month under a lease that expires in July 2024.

At June 30, 2024, the future minimum lease payment is as follows:

Year Ending June 30,	Amount
2024	\$ 534

The amount of \$6,169 was expended in the Educational Fund under this agreement during fiscal year 2024.

- b. The District leases seven Promethean Boards requiring payment of approximately \$819 per month under a lease that begins in July 2019 and expires July 2023. This lease was paid in full during the current year.

The amount of \$819 was expended in the Educational Fund under this agreement during fiscal year 2024.

- c. During a prior year, the District entered into a lease for four ActivPanel boards requiring payment of approximately \$464 per month under a lease that begins in September 2020 and expires August 2024.

DUPO COMMUNITY UNIT SCHOOL DISTRICT NO. 196
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 12. COMMITMENTS (CONT'D)

Leases (cont'd)

At June 30, 2024, the future minimum lease payment is as follows:

Year Ending June 30, <u>2025</u>	<u>Amount</u>
	<u>\$ 928</u>

The amount of \$5,565 was expended in the Educational Fund under this agreement during fiscal year 2024.

- d. During a prior year, the District entered into a lease for 550 Chromebooks requiring 8 monthly payments of \$6,233, 1 lump sum payment of \$89,670 and 28 monthly payments of \$4,691 under a lease that begins May 2022 and expires May 2025.

At June 30, 2024, the future minimum lease payment is as follows:

Year Ending June 30, <u>2025</u>	<u>Amount</u>
	<u>\$ 46,914</u>

The amount of \$60,989 was expended in the Educational Fund under this agreement during fiscal year 2024.

- e. During the prior year, the District entered into a lease for new copiers requiring payment of \$2,500 per month under a lease that begins June 2022 and expires May 2027.

At June 30, 2024, the future minimum lease payments are as follows:

Year Ending June 30, <u>2025</u>	<u>Amount</u>
2025	\$ 30,000
2026	30,000
2027	27,500
	<u>\$ 87,500</u>

The amount of \$30,000 was expended in the Educational Fund under this agreement during fiscal year 2024.

NOTE 13. RISK MANAGEMENT

The District purchases commercial property, general liability, garage liability, automobile liability and physical damage, crime, school board legal liability, boiler and machinery, student accident, and workers' compensation insurance policies through Prairie State Insurance Cooperative to

DUPO COMMUNITY UNIT SCHOOL DISTRICT NO. 196
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 13. RISK MANAGEMENT (CONT'D)

protect the District's assets from all risks. There have been no significant reductions in coverage during the fiscal year. Also, there have been no settlement amounts which have exceeded insurance coverage in the past three years.

The workers' compensation coverage is an assessable risk pool, whereby the District could be assessed additional premiums should a major catastrophic claim be filed against the funds. At June 30, 2024, the District was not assessed any additional premiums.

The District elects to be self-insured for unemployment insurance. The District is, therefore, liable to the State for any payments made to any of its former employees claiming benefits. The District paid \$-0- during the year ended June 30, 2024.

NOTE 14. CONTINGENCIES

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

Various legal claims arise from time to time in the normal course of business which, in the opinion of management, will have no material effect on the District's financial statements.

DUPO COMMUNITY UNIT SCHOOL DISTRICT NO. 196
SCHEDULE OF REVENUES AND EXPENDITURES
STUDENT ACTIVITY FUND
FOR FISCAL YEAR ENDED JUNE 30, 2024

	Beginning Fund Balance	Revenues	Expenditures	Excess of Revenues Over (Under) Expenditures	Ending Fund Balance
Achievement	\$ 3,142	\$ 7,558	\$ 3,001	\$ 4,557	\$ 7,699
Admiral Trost	1,253	-	250	(250)	1,003
Art Club	125	-	125	(125)	-
Bank Account Interest	1,810	2,289	1,515	774	2,584
Biology	1,027	170	298	(128)	899
Bowling	525	10	221	(211)	314
Business Management/Dupo Designs	(201)	-	-	-	(201)
Bluffview Activity Fund	11,511	31,510	30,694	816	12,327
Bluffview Student Council Regular	3,734	10,481	8,717	1,764	5,498
Cat Classic	349	4,309	3,149	1,160	1,509
Central Office Soda	444	39	-	39	483
Choir	28	-	-	-	28
Class of 2024	15,119	262	15,380	(15,118)	1
Class of 2025	15,243	16,224	18,394	(2,170)	13,073
Class of 2026	5,312	16,917	3,928	12,989	18,301
Class of 2027	863	7,452	2,498	4,954	5,817
Courtyard	432	-	281	(281)	151
Cross Country	340	3,396	2,865	531	871
Dance Force	2,016	11,631	12,562	(931)	1,085
DCHS Scholarship Fund - Patrick Mudd	650	-	-	-	650
District Music Account	560	-	-	-	560
Drama Club	2,598	2,204	2,489	(285)	2,313
EMT Class	1,075	-	-	-	1,075
Eye Glasses	60	-	-	-	60
FAB	473	1,085	873	212	685
Golf Scramble	900	15,764	8,190	7,574	8,474
Goodfellas	1,746	-	330	(330)	1,416
HS Boys Basketball	2,055	370	-	370	2,425
HS Cafeteria	6,594	542	-	542	7,136
HS Cheer	1,665	7,641	6,375	1,266	2,931
HS Girls Basketball	236	716	731	(15)	221
HS Golf	2,618	228	1,267	(1,039)	1,579
HS Library	835	275	304	(29)	806
HS Soda	-	5,625	5,625	-	-
HS Student Council	4,577	6,891	6,382	509	5,086
HS Vending Machine	-	9,525	9,525	-	-
Jr. High Cheer	24	4,259	-	4,259	4,283

DUPO COMMUNITY UNIT SCHOOL DISTRICT NO. 196
SCHEDULE OF REVENUES AND EXPENDITURES
STUDENT ACTIVITY FUND
FOR FISCAL YEAR ENDED JUNE 30, 2024

	Beginning Fund Balance	Revenues	Expenditures	Excess of Revenues Over (Under) Expenditures	Ending Fund Balance
Jr. High Girls Basketball	21	-	-	-	21
Jr. High Science	869	-	-	-	869
Jr. High Student Council	313	1,181	1,138	43	356
Jr./Sr. High Social Worker	1,061	443	503	(60)	1,001
National Honor Society	144	-	-	-	144
Newspaper/Yearbook	1,577	1,340	980	360	1,937
Parking Lot	13,930	1,590	445	1,145	15,075
Reserve Fund - Insurance	99,179	947,559	1,015,063	(67,504)	31,675
Robotics Club	1,968	5,583	3,079	2,504	4,472
ROTC	18,797	45,134	27,210	17,924	36,721
Scholar Bowl	400	-	160	(160)	240
Science Olympiad	2,577	-	-	-	2,577
Social Committee	268	-	-	-	268
Softball	5,485	1,276	-	1,276	6,761
Special Ed - Knights of Columbus	786	1,100	731	369	1,155
Special Ed - Life Skills	9,353	5,505	4,856	649	10,002
SRO Account	281	-	-	-	281
Track	138	-	-	-	138
Varsity Baseball	2,372	-	930	(930)	1,442
Varsity Club	72,583	18,834	29,527	(10,693)	61,890
Varsity Football	4,532	4,876	7,230	(2,354)	2,178
Volleyball	5,040	2,650	1,773	877	5,917
Volleyball Regional	-	3,125	3,125	-	-
Adm Trost Scholarship	4,899	2	-	2	4,901
Hickey Scholarship	35,508	9	-	9	35,517
Totals	<u>\$ 371,819</u>	<u>\$ 1,207,580</u>	<u>\$ 1,242,719</u>	<u>\$ (35,139)</u>	<u>\$ 336,680</u>



ALTON EDWARDSVILLE BELLEVILLE HIGHLAND
JERSEYVILLE COLUMBIA CARROLLTON

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Education
Dupo Community Unit School District No. 196
Dupo, Illinois

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Dupo Community Unit School District No. 196, (the District), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated December 12, 2024.

Our opinion was adverse because the financial statements are not prepared in accordance with generally accepted accounting principles. However, the financial statements were found to be fairly stated on the modified cash basis of accounting, in accordance with regulatory reporting requirements established by the Illinois State Board of Education, which is a comprehensive basis of accounting other than generally accepted accounting principles.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Dupo Community Unit School District No. 196's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Dupo Community Unit School District No. 196's internal control. Accordingly, we do not express an opinion on the effectiveness of Dupo Community Unit School District No. 196's internal control.

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Dupo Community Unit School District No. 196's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2024-001.

Dupo Community Unit School District No. 196 Response to Findings

Government Auditing Standards require the auditor to perform limited procedures on Dupo Community Unit School District No. 196's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Dupo Community Unit School District No. 196's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

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


SCHEFFEL BOYLE
Belleville, Illinois

December 12, 2024



ALTON EDWARDSVILLE BELLEVILLE HIGHLAND
JERSEYVILLE COLUMBIA CARROLLTON

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Education
Dupo Community Unit School District No. 196
Dupo, Illinois

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Dupo Community Unit School District No. 196's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Dupo Community Unit School District No. 196's major federal programs for the year ended June 30, 2024. Dupo Community Unit School District No. 196's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Dupo Community Unit School District No. 196 complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Dupo Community Unit School District No. 196 and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Dupo Community Unit School District No. 196's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation and maintenance of effective internal control over compliance with the requirements of law, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Dupo Community Unit School District No. 196's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Dupo Community Unit School District No. 196's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Dupo Community Unit School District No. 196's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Dupo Community Unit School District No. 196's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Dupo Community Unit School District No. 196's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Dupo Community Unit School District No. 196's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2024-002, 2024-003, 2024-004 and 2024-005. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on Dupo Community Unit School District No. 196's response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. Dupo Community Unit School District No. 196's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2024-002, 2024-003, 2024-004 and 2024-005 to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on Dupo Community Unit School District No. 196's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. Dupo Community Unit School District No. 196's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



SCHEFFEL BOYLE
Belleville, Illinois

December 12, 2024