

PROSPECT HEIGHTS SCHOOL DISTRICT 23
DISTRICT 23 FINANCE COMMITTEE MEETING
MONDAY, DECEMBER 2, 2024
GRODSKY ADMINISTRATION BUILDING
700 N SCHOENBECK RD
PROSPECT HEIGHTS, IL 60070 at 6:00 PM

Engage ALL students in experiences that inspire EACH to grow as learners, individuals, and community members.

AGENDA

- I. Call to Order
- II. Discussion Items
 - A. Financial Reporting to the Committee & Audit Review 2
A copy of the final audit has been attached for Committee review. We hope to have our Baker Tilly auditor join us remotely for additional discussion.
 - B. Final Tax Levy and Supplemental Tax Levy for the 2024 Tax Year 83
The final tax levy for 2024 is attached for review. Also attached is the supplemental levy for debt service and a resolution for levy apportionment. There have been no changes since November. At our BOE meeting on the 12th, we will hold the public hearing and the Board will approve the levy.
 - C. E-Rate Contract Renewal 100
The annual E-Rate contract documents with Gerry Zeller have been attached for the Committee's review.
 - a. **Contract** for Funding Year 2025
 - b. The **Letter of Agency** allowing Gerry to file E-Rate documents on behalf of the District
Following approval, the solicitations for E-Rate eligible work will be issued on the District's behalf.
 - D. Preliminary Discussion of 2025-26 Registration Fees 104
We have conducted a survey of neighboring districts as we work towards a recommendation for next year's student fees. Following review, we are not recommending an increase at this time.
- III. Adjournment

DISTRICT ORGANIZATIONAL GOALS

- **Student Success:** Ensure ALL students are well rounded and emotionally and academically prepared for success in high school.
- **Teaching, Learning, and Innovation:** Encourage a learning environment that emphasizes excellence and retains high quality staff.
- **Family and Community Partnership:** Actively engage and communicate with all families to foster collaborative relationships that benefit student learning and understanding of district priorities.
- **Facilities & Financial Planning:** Advance effective use of resources to support safe, learner ready facilities and to maximize student learning.

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 type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL</p> | | <p align="center">Certified Public Accountant Information</p> | |
| School District/Joint Agreement Number: 05016023002 | | | | Name of Auditing Firm: Baker Tilly US, LLP | |
| County Name: Cook | | | | Name of Audit Manager: Nick Cavaliere CPA CFE | |
| Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDD will populate): Prospect Heights SD 23 | | School District Lookup Tool School District Directory | | Address: 1301 West 22nd Street, Suite 400 | |
| Address: 700 N. Schoenbeck Road | | <p align="center">Filing Status:</p> <p align="center">Submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system (for Auditor Use only)</p> <p align="center">Annual Financial Report (AFR) Instructions</p> | | City: Oak Brook State: IL Zip Code: 60523 | |
| City: Prospect Heights | | | | Phone Number: (630) 990-3131 Fax Number: (630) 990-0039 | |
| Email Address: | | | | IL License Number (9 digit): 065-040118 Expiration Date: 9/30/2027 | |
| Zip Code: 60070 | | <p align="center">0</p> | | Email Address: N.Cavaliere@bakertilly.com | |
| <p>Annual Financial Report Type of Auditor's Report Issued:</p> <p><input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input 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> | | <p align="center">ISBE Use Only</p> <p align="right">2</p> | |
| <input type="checkbox"/> Reviewed by District Superintendent/Administrator | | <input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____ | | <input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC | |
| District Superintendent/Administrator Name (Type or Print): Dr. Don Angelaccio | | Township Treasurer Name (type or print): | | Regional Superintendent/Cook ISC Name (Type or Print): | |
| Email Address: dangelaccio@d23.org | | Email Address: | | Email Address: | |
| Telephone: (847) 870-5554 | | Telephone: | | Telephone: | |
| Fax Number: | | Fax Number: | | Fax Number: | |
| Signature & Date: | | Signature & Date: | | Signature & Date: | |

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

Independent Auditors' Report on Supplementary Information

To the Board of Education of
Prospect Heights School District 23

We have audited the basic financial statements of the governmental activities and each major fund of Prospect Heights School District 23 (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 October 28, 2024 which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements as a whole.

The accompanying Annual Financial Report (ISBE Form SD50-35/JA50-60), as of and for the year ended June 30, 2024, has been prepared in the form prescribed by the Illinois State Board of Education, is presented for purposes of additional analysis, and is not a required part of the basic financial statements referenced in the preceding paragraph. 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. Such information, except for the financial profile information, estimated financial profile summary, statistical section, report on shared services or outsourcing, administrative cost worksheet, itemization schedule and deficit reduction calculation, which were not audited and on which we render no opinion, has been subjected to the auditing procedures applied to the audit of the basic financial statements and certain other additional procedures including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or 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, except for those portions identified in the previous sentence as not audited, the Annual Financial Report is fairly stated in all material respects, in relation to the basic financial statements as a whole.

The answers to questions 1 through 23 contained in the "Auditor's Questionnaire" on page 2 are based solely on the procedures performed and data obtained during the audit of the basic financial statements of the District as of and for the year ended June 30, 2024.

This report is intended solely for the information and use of the Board of Education, management of the Prospect Heights School District 23, and the Illinois State Board of Education and is not intended to be and should not be used by anyone other than these specified parties.

Baker Tilly US, LLP

Oak Brook, Illinois
October 28, 2024

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

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

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

- 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- 21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: **10/1/1991** (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: 8/30/2024
- 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:

Baker Tilly US, LLP

Name of Audit Firm (print)

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



Signature of Audit Manager (not firm)

10/28/2024

mm/dd/yyyy

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

FINANCIAL PROFILE INFORMATION

Required to be completed for school districts only.

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

| | | | | | | | | | |
|----------|----------------------|-------------------------------------|-------------------------------------|---|-----------------------|---|-----------------------|--------------|----------|
| | Tax Year 2023 | Equalized Assessed Valuation (EAV): | 685,949,160 | | | | | | |
| Rate(s): | 0.026751 | + | 0.002203 | + | 0.001605 | = | 0.030560 | Working Cash | 0.000229 |
| | Educational | | Operations & Maintenance | | Transportation | | Combined Total | | |

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

B. Results of Operations *

| | | | |
|--------------------------|-----------------------------------|-----------------------------|---------------------|
| Receipts/Revenues | Disbursements/Expenditures | Excess/ (Deficiency) | Fund Balance |
| 26,251,547 | 26,823,866 | (572,319) | 4,758,794 |

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

C. Short-Term Debt **

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

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

D. Long-Term Debt

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

| | | |
|-------------------------------------|---|------------|
| <input checked="" type="checkbox"/> | a. 6.9% for elementary and high school districts. | 47,330,492 |
| <input type="checkbox"/> | b. 13.8% for unit districts. | |

Long-Term Debt Outstanding:

| | | |
|------------------------------------|------|------------|
| c. Long-Term Debt (Principal only) | Acct | |
| Outstanding:..... | 511 | 10,347,135 |

E. Material Impact on Financial Position

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

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

Comments:

ESTIMATED FINANCIAL PROFILE SUMMARY

[Financial Profile Website](#)

District Name: Prospect Heights SD 23
District Code: 05016023002
County Name: Cook

| | | | | | |
|---|--|---------------|----------------|-------------------|----------|
| 1. Fund Balance to Revenue Ratio: | | Total | Ratio | Score | 3 |
| Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81) | Funds 10, 20, 40, 70 + (50 & 80 if negative) | 4,758,794.00 | 0.181 | Weight | 0.35 |
| Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8) | Funds 10, 20, 40, & 70, | 26,251,547.00 | | Value | 1.05 |
| Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) | Minus Funds 10 & 20 | 0.00 | | | |
| 2. Expenditures to Revenue Ratio: | | Total | Ratio | Score | 3 |
| Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17) | Funds 10, 20 & 40 | 26,823,866.00 | 1.022 | Adjustment | 0 |
| Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8) | Funds 10, 20, 40 & 70, | 26,251,547.00 | | Weight | 0.35 |
| Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) | Minus Funds 10 & 20 | 0.00 | | Value | 1.05 |
| Possible Adjustment: | | | | | |
| 3. Days Cash on Hand: | | Total | Days | Score | 2 |
| Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5) | Funds 10, 20 40 & 70 | 4,493,846.00 | 60.31 | Weight | 0.10 |
| Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17) | Funds 10, 20, 40 divided by 360 | 74,510.74 | | Value | 0.20 |
| 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 | 17,818,215.38 | | Value | 0.40 |
| 5. Percent of Long-Term Debt Margin Remaining: | | Total | Percent | Score | 4 |
| Long-Term Debt Outstanding (P3, Cell H38) | | 10,347,135.00 | 78.13 | Weight | 0.10 |
| Total Long-Term Debt Allowed (P3, Cell H32) | | 47,330,492.04 | | Value | 0.40 |

Total Profile Score: 3.10 *

Estimated 2025 Financial Profile Designation: REVIEW

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

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

| | A | B | C | D | E | F | G | H | I | J | K |
|----|---|---------|-------------------|--------------------------|------------------|------------------|--------------------------------------|------------------|----------------|---------------|--------------------------|
| 1 | ASSETS | | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| 2 | (Enter Whole Dollars) | Acct. # | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 3 | CURRENT ASSETS (100) | | | | | | | | | | |
| 4 | Cash (Accounts 111 through 115) ¹ | | 2,152,804 | 1,051,204 | 746,330 | 624,415 | 416,817 | 2,598,242 | 665,423 | 6,100 | 0 |
| 5 | Investments | 120 | | | | | | | | | |
| 6 | Taxes Receivable | 130 | 8,931,962 | 729,301 | 699,217 | 531,279 | 303,596 | 0 | 75,885 | 36,043 | 0 |
| 7 | Interfund Receivables | 140 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | Intergovernmental Accounts Receivable | 150 | 348,015 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | Other Receivables | 160 | 26,322 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | Inventory | 170 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | Prepaid Items | 180 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | Other Current Assets (Describe & Itemize) | 190 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | Total Current Assets | | 11,459,103 | 1,780,505 | 1,445,547 | 1,155,694 | 720,413 | 2,598,242 | 741,308 | 42,143 | 0 |
| 14 | CAPITAL ASSETS (200) | | | | | | | | | | |
| 15 | Works of Art & Historical Treasures | 210 | | | | | | | | | |
| 16 | Land | 220 | | | | | | | | | |
| 17 | Building & Building Improvements | 230 | | | | | | | | | |
| 18 | Site Improvements & Infrastructure | 240 | | | | | | | | | |
| 19 | Capitalized Equipment | 250 | | | | | | | | | |
| 20 | Construction in Progress | 260 | | | | | | | | | |
| 21 | Amount Available in Debt Service Funds | 340 | | | | | | | | | |
| 22 | Amount to be Provided for Payment on Long-Term Debt | 350 | | | | | | | | | |
| 23 | Total Capital Assets | | | | | | | | | | |
| 24 | CURRENT LIABILITIES (400) | | | | | | | | | | |
| 25 | Interfund Payables | 410 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 26 | Intergovernmental Accounts Payable | 420 | | | | | | | | | |
| 27 | Other Payables | 430 | 415,568 | 29,780 | 0 | 0 | 0 | 1,136,347 | 0 | 0 | 0 |
| 28 | Contracts Payable | 440 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | Loans Payable | 460 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | Salaries & Benefits Payable | 470 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | Payroll Deductions & Withholdings | 480 | 11,205 | 6,651 | 0 | 36 | 0 | 0 | 0 | 0 | 0 |
| 32 | Deferred Revenues & Other Current Liabilities | 490 | 8,624,166 | 704,169 | 675,122 | 512,971 | 293,134 | 0 | 73,270 | 34,801 | 0 |
| 33 | Due to Activity Fund Organizations | 493 | | | | | | | | | |
| 34 | Total Current Liabilities | | 9,050,939 | 740,600 | 675,122 | 513,007 | 293,134 | 1,136,347 | 73,270 | 34,801 | 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 | 537,343 | 0 | 0 | 0 | 0 | 1,461,895 | 0 | 7,342 | 0 |
| 39 | Unreserved Fund Balance | 730 | 1,870,821 | 1,039,905 | 770,425 | 642,687 | 427,279 | 0 | 668,038 | 0 | 0 |
| 40 | Investment in General Fixed Assets | | | | | | | | | | |
| 41 | Total Liabilities and Fund Balance | | 11,459,103 | 1,780,505 | 1,445,547 | 1,155,694 | 720,413 | 2,598,242 | 741,308 | 42,143 | 0 |
| 42 | | | | | | | | | | | |
| 43 | ASSETS /LIABILITIES for Student Activity Funds | | | | | | | | | | |
| 44 | CURRENT ASSETS (100) for Student Activity Funds | | | | | | | | | | |
| 45 | Student Activity Fund Cash and Investments | 126 | 41,205 | | | | | | | | |
| 46 | Total Student Activity Current Assets For Student Activity Funds | | 41,205 | | | | | | | | |
| 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 | 41,205 | | | | | | | | |
| 50 | Total Student Activity Liabilities and Fund Balance For Student Activity Funds | | 41,205 | | | | | | | | |
| 51 | | | | | | | | | | | |
| 52 | Total ASSETS /LIABILITIES District with Student Activity Funds | | | | | | | | | | |
| 53 | Total Current Assets District with Student Activity Funds | | 11,500,308 | 1,780,505 | 1,445,547 | 1,155,694 | 720,413 | 2,598,242 | 741,308 | 42,143 | 0 |
| 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 | | 9,050,939 | 740,600 | 675,122 | 513,007 | 293,134 | 1,136,347 | 73,270 | 34,801 | 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 | 578,548 | 0 | 0 | 0 | 0 | 1,461,895 | 0 | 7,342 | 0 |
| 60 | Unreserved Fund Balance District with Student Activity Funds | 730 | 1,870,821 | 1,039,905 | 770,425 | 642,687 | 427,279 | 0 | 668,038 | 0 | 0 |
| 61 | Investment in General Fixed Assets District with Student Activity Funds | | | | | | | | | | |
| 62 | Total Liabilities and Fund Balance District with Student Activity Funds | | 11,500,308 | 1,780,505 | 1,445,547 | 1,155,694 | 720,413 | 2,598,242 | 741,308 | 42,143 | 0 |

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

| | A | B | L | M | N |
|----|---|---------|-------------|-----------------------|------------------------|
| 1 | ASSETS | | | Account Groups | |
| 2 | (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 | | 0 | |
| 16 | Land | 220 | | 405,938 | |
| 17 | Building & Building Improvements | 230 | | 27,321,676 | |
| 18 | Site Improvements & Infrastructure | 240 | | 1,742,943 | |
| 19 | Capitalized Equipment | 250 | | 3,497,030 | |
| 20 | Construction in Progress | 260 | | 1,168,272 | |
| 21 | Amount Available in Debt Service Funds | 340 | | | 770,425 |
| 22 | Amount to be Provided for Payment on Long-Term Debt | 350 | | | 9,576,710 |
| 23 | Total Capital Assets | | | 34,135,859 | 10,347,135 |
| 24 | CURRENT LIABILITIES (400) | | | | |
| 25 | Interfund Payables | 410 | | | |
| 26 | Intergovernmental Accounts Payable | 420 | | | |
| 27 | Other Payables | 430 | | | |
| 28 | Contracts Payable | 440 | | | |
| 29 | Loans Payable | 460 | | | |
| 30 | Salaries & Benefits Payable | 470 | | | |
| 31 | Payroll Deductions & Withholdings | 480 | | | |
| 32 | Deferred Revenues & Other Current Liabilities | 490 | | | |
| 33 | Due to Activity Fund Organizations | 493 | 0 | | |
| 34 | Total Current Liabilities | | 0 | | |
| 35 | LONG-TERM LIABILITIES (500) | | | | |
| 36 | Long-Term Debt Payable (General Obligation, Revenue, Other) | 511 | | | 10,347,135 |
| 37 | Total Long-Term Liabilities | | | | 10,347,135 |
| 38 | Reserved Fund Balance | 714 | | | |
| 39 | Unreserved Fund Balance | 730 | | | |
| 40 | Investment in General Fixed Assets | | | 34,135,859 | |
| 41 | Total Liabilities and Fund Balance | | 0 | 34,135,859 | 10,347,135 |
| 42 | | | | | |
| 43 | ASSETS /LIABILITIES for Student Activity Funds | | | | |
| 44 | CURRENT ASSETS (100) for Student Activity Funds | | | | |
| 45 | Student Activity Fund Cash and Investments | 126 | | | |
| 46 | Total Student Activity Current Assets For Student Activity Funds | | | | |
| 47 | CURRENT LIABILITIES (400) For Student Activity Funds | | | | |
| 48 | Total Current Liabilities For Student Activity Funds | | | | |
| 49 | Reserved Student Activity Fund Balance For Student Activity Funds | 715 | | | |
| 50 | Total Student Activity Liabilities and Fund Balance For Student Activity Funds | | | | |
| 51 | | | | | |
| 52 | Total ASSETS /LIABILITIES District with Student Activity Funds | | | | |
| 53 | Total Current Assets District with Student Activity Funds | | 0 | | |
| 54 | Total Capital Assets District with Student Activity Funds | | | 34,135,859 | 10,347,135 |
| 55 | CURRENT LIABILITIES (400) District with Student Activity Funds | | | | |
| 56 | Total Current Liabilities District with Student Activity Funds | | 0 | | |
| 57 | LONG-TERM LIABILITIES (500) District with Student Activity Funds | | | | |
| 58 | Total Long-Term Liabilities District with Student Activity Funds | | | | 10,347,135 |
| 59 | Reserved Fund Balance District with Student Activity Funds | 714 | 0 | | |
| 60 | Unreserved Fund Balance District with Student Activity Funds | 730 | 0 | | |
| 61 | Investment in General Fixed Assets District with Student Activity Funds | | | 34,135,859 | |
| 62 | Total Liabilities and Fund Balance District with Student Activity Funds | | 0 | 34,135,859 | 10,347,135 |

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

| 1 | A | B | C | D | E | F | G | H | I | J | K |
|----|--|--------|-------------|--------------------------|---------------|----------------|---------------------------------------|------------------|--------------|----------|--------------------------|
| 2 | Description (Enter Whole Dollars) | Acct # | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| | | | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 46 | PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100) | | | | | | | | | | |
| 47 | Abolishment or Abatement of the Working Cash Fund ¹² | 8110 | | | | | | | 3,110,000 | | |
| 48 | Transfer of Working Cash Fund Interest ¹² | 8120 | | | | | | | 0 | | |
| 49 | Transfer Among Funds | 8130 | 0 | 0 | | 1,000,000 | | | | | |
| 50 | Transfer of Interest | 8140 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | |
| 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 | 50,138 | 0 | | | | | 0 | | |
| 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 | 17,699 | 0 | | | | | 0 | | |
| 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 | 0 | 0 | | | | | | | |
| 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 | 0 | 0 | | | | | | | |
| 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 | 0 | 3,110,000 | | | | | | | |
| 74 | Transfer to Debt Service Fund to Pay Principal on ISBE Loans | 8910 | 0 | 0 | | 0 | 0 | 0 | | | 0 |
| 75 | Other Uses Not Classified Elsewhere | 8990 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 76 | Total Other Uses of Funds | | 67,837 | 3,110,000 | 0 | 1,000,000 | 0 | 0 | 3,110,000 | 0 | 0 |
| 77 | Total Other Sources/Uses of Funds | | 932,163 | 0 | 67,837 | (1,000,000) | 0 | 3,110,000 | (3,110,000) | 0 | 0 |
| 78 | Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds | | 415,454 | (191,888) | 92,658 | (1,133,810) | (31,108) | 325,041 | (2,839,912) | (24,110) | 0 |
| 79 | Fund Balances without Student Activity Funds - July 1, 2023 | | 1,992,710 | 1,231,793 | 677,767 | 1,776,497 | 458,387 | 1,136,854 | 3,507,950 | 31,452 | 0 |
| 80 | Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize) | | | | | | | | | | |
| 81 | Fund Balances without Student Activity Funds - June 30, 2024 | | 2,408,164 | 1,039,905 | 770,425 | 642,687 | 427,279 | 1,461,895 | 668,038 | 7,342 | 0 |
| 84 | | | | | | | | | | | |
| 85 | Student Activity Fund Balance - July 1, 2023 | | 31,875 | | | | | | | | |
| 86 | RECEIPTS/REVENUES -Student Activity Funds | | | | | | | | | | |
| 87 | Total Student Activity Direct Receipts/Revenues | 1799 | 148,281 | | | | | | | | |
| 88 | DISBURSEMENTS/EXPENDITURES -Students Activity Funds | | | | | | | | | | |
| 89 | Total Student Activity Disbursements/Expenditures | 1999 | 138,951 | | | | | | | | |
| 90 | Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³ | | 9,330 | | | | | | | | |
| 91 | Student Activity Fund Balance - June 30, 2024 | | 41,205 | | | | | | | | |

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

| 1 | A | B | C | D | E | F | G | H | I | J | K |
|-----|---|--------|-------------|--------------------------|---------------|----------------|---------------------------------------|------------------|--------------|----------|--------------------------|
| 2 | Description (Enter Whole Dollars) | Acct # | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| 92 | | | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 93 | RECEIPTS/REVENUES (with Student Activity Funds) | | | | | | | | | | |
| 94 | LOCAL SOURCES | 1000 | 19,295,353 | 1,663,676 | 1,433,275 | 1,128,642 | 675,110 | 42,640 | 270,088 | 74,441 | 0 |
| 95 | FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT | 2000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 96 | STATE SOURCES | 3000 | 1,837,799 | 50,000 | 0 | 893,876 | 0 | 0 | 0 | 100,000 | 0 |
| 97 | FEDERAL SOURCES | 4000 | 1,260,394 | 0 | 0 | 0 | 14,684 | 0 | 0 | 0 | 0 |
| 98 | Total Direct Receipts/Revenues | | 22,393,546 | 1,713,676 | 1,433,275 | 2,022,518 | 689,794 | 42,640 | 270,088 | 174,441 | 0 |
| 99 | Receipts/Revenues for "On Behalf" Payments ² | 3998 | 5,853,611 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100 | Total Receipts/Revenues | | 28,247,157 | 1,713,676 | 1,433,275 | 2,022,518 | 689,794 | 42,640 | 270,088 | 174,441 | 0 |
| 101 | DISBURSEMENTS/EXPENDITURES (with Student Activity Funds) | | | | | | | | | | |
| 102 | Instruction | 1000 | 13,503,868 | | | | 284,126 | | | 0 | |
| 103 | Support Services | 2000 | 8,155,191 | 1,905,564 | | 1,953,610 | 419,991 | 2,827,599 | | 198,551 | 0 |
| 104 | Community Services | 3000 | 230,228 | 0 | | 0 | 16,785 | | | | |
| 105 | Payments to Other Districts & Governmental Units | 4000 | 1,011,638 | 0 | 0 | 202,718 | 0 | 0 | | 0 | 0 |
| 106 | Debt Service | 5000 | 0 | 0 | 1,408,454 | 0 | 0 | | | 0 | 0 |
| 107 | Total Direct Disbursements/Expenditures | | 22,900,925 | 1,905,564 | 1,408,454 | 2,156,328 | 720,902 | 2,827,599 | | 198,551 | 0 |
| 108 | Disbursements/Expenditures for "On Behalf" Payments ² | 4180 | 5,853,611 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 109 | Total Disbursements/Expenditures | | 28,754,536 | 1,905,564 | 1,408,454 | 2,156,328 | 720,902 | 2,827,599 | | 198,551 | 0 |
| 110 | Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³ | | (507,379) | (191,888) | 24,821 | (133,810) | (31,108) | (2,784,959) | 270,088 | (24,110) | 0 |
| 111 | OTHER SOURCES/USES OF FUNDS (with Student Activity Funds) | | | | | | | | | | |
| 112 | OTHER SOURCES OF FUNDS (7000) | | | | | | | | | | |
| 113 | Total Other Sources of Funds | | 1,000,000 | 3,110,000 | 67,837 | 0 | 0 | 3,110,000 | 0 | 0 | 13 0 |
| 114 | OTHER USES OF FUNDS (8000) | | | | | | | | | | |
| 115 | Total Other Uses of Funds | | 67,837 | 3,110,000 | 0 | 1,000,000 | 0 | 0 | 3,110,000 | 0 | 0 |
| 116 | Total Other Sources/Uses of Funds | | 932,163 | 0 | 67,837 | (1,000,000) | 0 | 3,110,000 | (3,110,000) | 0 | 0 |
| 117 | Fund Balances (All sources with Student Activity Funds) - June 30, 2024 | | 2,449,369 | 1,039,905 | 770,425 | 642,687 | 427,279 | 1,461,895 | 668,038 | 7,342 | 0 |

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

| 1 | A | B | C | D | E | F | G | H | I | J | K |
|----|--|-------------|-------------------|--------------------------|------------------|------------------|---------------------------------------|------------------|----------------|---------------|--------------------------|
| 2 | Description (Enter Whole Dollars) | Acct # | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| 3 | | | 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 | | 17,990,006 | 1,464,161 | 1,411,802 | 1,070,890 | 324,519 | 0 | 154,978 | 74,441 | 0 |
| 6 | Leasing Purposes Levy ⁸ | 1130 | 0 | 0 | | | | | | | |
| 7 | Special Education Purposes Levy | 1140 | 0 | 0 | | 0 | 0 | 0 | | | |
| 8 | FICA/Medicare Only Purposes Levies | 1150 | | | | | 324,519 | | | | |
| 9 | Area Vocational Construction Purposes Levy | 1160 | | 0 | 0 | | | 0 | | | |
| 10 | Summer School Purposes Levy | 1170 | 0 | | | | | | | | |
| 11 | Other Tax Levies (Describe & Itemize) | 1190 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | Total Ad Valorem Taxes Levied By District | | 17,990,006 | 1,464,161 | 1,411,802 | 1,070,890 | 649,038 | 0 | 154,978 | 74,441 | 0 |
| 13 | PAYMENTS IN LIEU OF TAXES | 1200 | | | | | | | | | |
| 14 | Mobile Home Privilege Tax | 1210 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | Payments from Local Housing Authorities | 1220 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | Corporate Personal Property Replacement Taxes ⁹ | 1230 | 149,388 | 0 | 0 | 0 | 6,029 | 0 | 0 | 0 | 0 |
| 17 | Other Payments in Lieu of Taxes (Describe & Itemize) | 1290 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | Total Payments in Lieu of Taxes | | 149,388 | 0 | 0 | 0 | 6,029 | 0 | 0 | 0 | 0 |
| 19 | TUITION | 1300 | | | | | | | | | |
| 20 | Regular - Tuition from Pupils or Parents (In State) | 1311 | 0 | | | | | | | | |
| 21 | Regular - Tuition from Other Districts (In State) | 1312 | 0 | | | | | | | | |
| 22 | Regular - Tuition from Other Sources (In State) | 1313 | 0 | | | | | | | | |
| 23 | Regular - Tuition from Other Sources (Out of State) | 1314 | 0 | | | | | | | | |
| 24 | Summer Sch - Tuition from Pupils or Parents (In State) | 1321 | 0 | | | | | | | | |
| 25 | Summer Sch - Tuition from Other Districts (In State) | 1322 | 0 | | | | | | | | |
| 26 | Summer Sch - Tuition from Other Sources (In State) | 1323 | 0 | | | | | | | | |
| 27 | Summer Sch - Tuition from Other Sources (Out of State) | 1324 | 0 | | | | | | | | |
| 28 | CTE - Tuition from Pupils or Parents (In State) | 1331 | 0 | | | | | | | | |
| 29 | CTE - Tuition from Other Districts (In State) | 1332 | 0 | | | | | | | | |
| 30 | CTE - Tuition from Other Sources (In State) | 1333 | 0 | | | | | | | | |
| 31 | CTE - Tuition from Other Sources (Out of State) | 1334 | 0 | | | | | | | | |
| 32 | Special Ed - Tuition from Pupils or Parents (In State) | 1341 | 0 | | | | | | | | |
| 33 | Special Ed - Tuition from Other Districts (In State) | 1342 | 0 | | | | | | | | |
| 34 | Special Ed - Tuition from Other Sources (In State) | 1343 | 0 | | | | | | | | |
| 35 | Special Ed - Tuition from Other Sources (Out of State) | 1344 | 0 | | | | | | | | |
| 36 | Adult - Tuition from Pupils or Parents (In State) | 1351 | 0 | | | | | | | | |
| 37 | Adult - Tuition from Other Districts (In State) | 1352 | 0 | | | | | | | | |
| 38 | Adult - Tuition from Other Sources (In State) | 1353 | 0 | | | | | | | | |
| 39 | Adult - Tuition from Other Sources (Out of State) | 1354 | 0 | | | | | | | | |
| 40 | Total Tuition | | 0 | | | | | | | | |
| 41 | TRANSPORTATION FEES | 1400 | | | | | | | | | |
| 42 | Regular - Transp Fees from Pupils or Parents (In State) | 1411 | | | | 0 | | | | | |
| 43 | Regular - Transp Fees from Other Districts (In State) | 1412 | | | | 0 | | | | | |
| 44 | Regular - Transp Fees from Other Sources (In State) | 1413 | | | | 0 | | | | | |
| 45 | Regular - Transp Fees from Co-curricular Activities (In State) | 1415 | | | | 0 | | | | | |
| 46 | Regular Transp Fees from Other Sources (Out of State) | 1416 | | | | 0 | | | | | |
| 47 | Summer Sch - Transp. Fees from Pupils or Parents (In State) | 1421 | | | | 0 | | | | | |
| 48 | Summer Sch - Transp. Fees from Other Districts (In State) | 1422 | | | | 0 | | | | | |
| 49 | Summer Sch - Transp. Fees from Other Sources (In State) | 1423 | | | | 0 | | | | | |
| 50 | Summer Sch - Transp. Fees from Other Sources (Out of State) | 1424 | | | | 0 | | | | | |
| 51 | CTE - Transp Fees from Pupils or Parents (In State) | 1431 | | | | 0 | | | | | |
| 52 | CTE - Transp Fees from Other Districts (In State) | 1432 | | | | 0 | | | | | |
| 53 | CTE - Transp Fees from Other Sources (In State) | 1433 | | | | 0 | | | | | |
| 54 | CTE - Transp Fees from Other Sources (Out of State) | 1434 | | | | 0 | | | | | |
| 55 | Special Ed - Transp Fees from Pupils or Parents (In State) | 1441 | | | | 0 | | | | | |
| 56 | Special Ed - Transp Fees from Other Districts (In State) | 1442 | | | | 0 | | | | | |
| 57 | Special Ed - Transp Fees from Other Sources (In State) | 1443 | | | | 0 | | | | | |
| 58 | Special Ed - Transp Fees from Other Sources (Out of State) | 1444 | | | | 0 | | | | | |
| 59 | Adult - Transp Fees from Pupils or Parents (In State) | 1451 | | | | 0 | | | | | |
| 60 | Adult - Transp Fees from Other Districts (In State) | 1452 | | | | 0 | | | | | |
| 61 | Adult - Transp Fees from Other Sources (In State) | 1453 | | | | 0 | | | | | |
| 62 | Adult - Transp Fees from Other Sources (Out of State) | 1454 | | | | 0 | | | | | |
| 63 | Total Transportation Fees | | | | | 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 |
| 64 | EARNINGS ON INVESTMENTS | 1500 | | | | | | | | | |
| 65 | Interest on Investments | 1510 | 114,185 | 43,642 | 21,473 | 57,752 | 20,043 | 42,640 | 115,110 | 0 | 0 |
| 66 | Gain or Loss on Sale of Investments | 1520 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 67 | Total Earnings on Investments | | 114,185 | 43,642 | 21,473 | 57,752 | 20,043 | 42,640 | 115,110 | 0 | 0 |
| 68 | FOOD SERVICE | 1600 | | | | | | | | | |
| 69 | Sales to Pupils - Lunch | 1611 | 177,709 | | | | | | | | |
| 70 | Sales to Pupils - Breakfast | 1612 | 0 | | | | | | | | |
| 71 | Sales to Pupils - A la Carte | 1613 | 0 | | | | | | | | |
| 72 | Sales to Pupils - Other (Describe & Itemize) | 1614 | 0 | | | | | | | | |
| 73 | Sales to Adults | 1620 | 0 | | | | | | | | |
| 74 | Other Food Service (Describe & Itemize) | 1690 | 0 | | | | | | | | |
| 75 | Total Food Service | | 177,709 | | | | | | | | |
| 76 | DISTRICT/SCHOOL ACTIVITY INCOME | 1700 | | | | | | | | | |
| 77 | Admissions - Athletic | 1711 | 0 | 0 | | | | | | | |
| 78 | Admissions - Other (Describe & Itemize) | 1719 | 0 | 0 | | | | | | | |
| 79 | Fees | 1720 | 51,618 | 0 | | | | | | | |
| 80 | Book Store Sales | 1730 | 15,029 | 0 | | | | | | | |
| 81 | Other District/School Activity Revenue (Describe & Itemize) | 1790 | 214,141 | 0 | | | | | | | |
| 82 | Student Activity Funds Revenues | 1799 | | 148,281 | | | | | | | |
| 83 | Total District/School Activity Income (without Student Activity Funds) | | 280,788 | 0 | | | | | | | |
| 84 | Total District/School Activity Income (with Student Activity Funds) | | 429,069 | | | | | | | | |
| 85 | TEXTBOOK INCOME | 1800 | | | | | | | | | |
| 86 | Rentals - Regular Textbooks | 1811 | 0 | | | | | | | | |
| 87 | Rentals - Summer School Textbooks | 1812 | 0 | | | | | | | | |
| 88 | Rentals - Adult/Continuing Education Textbooks | 1813 | 0 | | | | | | | | |
| 89 | Rentals - Other (Describe & Itemize) | 1819 | 0 | | | | | | | | |
| 90 | Sales - Regular Textbooks | 1821 | 0 | | | | | | | | |
| 91 | Sales - Summer School Textbooks | 1822 | 0 | | | | | | | | |
| 92 | Sales - Adult/Continuing Education Textbooks | 1823 | 0 | | | | | | | | |
| 93 | Sales - Other (Describe & Itemize) | 1829 | 6,140 | | | | | | | | |
| 94 | Other (Describe & Itemize) | 1890 | 0 | | | | | | | | |
| 95 | Total Textbook Income | | 6,140 | | | | | | | | |
| 96 | OTHER REVENUE FROM LOCAL SOURCES | 1900 | | | | | | | | | |
| 97 | Rentals | 1910 | 0 | 124,074 | | | | | | | |
| 98 | Contributions and Donations from Private Sources | 1920 | 30,000 | 31,799 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | Impact Fees from Municipal or County Governments | 1930 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100 | Services Provided Other Districts | 1940 | 0 | | | | | | | | |
| 101 | Refund of Prior Years' Expenditures | 1950 | 1,271 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 102 | Payments of Surplus Moneys from TIF Districts | 1960 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 103 | Drivers' Education Fees | 1970 | 0 | | | | | | | | |
| 104 | Proceeds from Vendors' Contracts | 1980 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 105 | School Facility Occupation Tax Proceeds | 1983 | 0 | | 0 | | | 0 | | | |
| 106 | Payment from Other Districts | 1991 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| 107 | Sale of Vocational Projects | 1992 | 0 | | | | | | | | |
| 108 | Other Local Fees (Describe & Itemize) | 1993 | 378,622 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 109 | Other Local Revenues (Describe & Itemize) | 1999 | 18,963 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110 | Total Other Revenue from Local Sources | | 428,856 | 155,873 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 111 | Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799) | 1000 | 19,147,072 | 1,663,676 | 1,433,275 | 1,128,642 | 675,110 | 42,640 | 270,088 | 74,441 | 0 |
| 112 | Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799) | 1000 | 19,295,353 | | | | | | | | |
| 113 | FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000) | | | | | | | | | | |
| 114 | Flow-through Revenue from State Sources | 2100 | 0 | 0 | | 0 | 0 | | | | |
| 115 | Flow-through Revenue from Federal Sources | 2200 | 0 | 0 | | 0 | 0 | | | | |
| 116 | Other Flow-Through (Describe & Itemize) | 2300 | 0 | 0 | | 0 | 0 | | | | |
| 117 | Total Flow-Through Receipts/Revenues from One District to Another District | 2000 | 0 | 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 | 1,804,259 | 0 | 0 | 0 | 0 | 0 | | 100,000 | 0 |
| 121 | Reorganization Incentives (Accounts 3005-3021) | 3005 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 122 | General State Aid - Fast Growth District Grant | 3030 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 123 | Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize) | 3099 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 124 | Total Unrestricted Grants-In-Aid | | 1,804,259 | 0 | 0 | 0 | 0 | 0 | 0 | 100,000 | 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 |
| 125 | RESTRICTED GRANTS-IN-AID (3100 - 3900) | | | | | | | | | | |
| 126 | SPECIAL EDUCATION | | | | | | | | | | |
| 127 | Special Education - Private Facility Tuition | 3100 | 22,865 | | | 0 | | | | | |
| 128 | Special Education - Funding for Children Requiring Sp Ed Services | 3105 | 0 | | | 0 | | | | | |
| 129 | Special Education - Personnel | 3110 | | 0 | | 0 | | | | | |
| 130 | Special Education - Orphanage - Individual | 3120 | | 0 | | 0 | | | | | |
| 131 | Special Education - Orphanage - Summer Individual | 3130 | | 0 | | 0 | | | | | |
| 132 | Special Education - Summer School | 3145 | | | | | | | | | |
| 133 | Special Education - Other (Describe & Itemize) | 3199 | | 0 | | 0 | | | | | |
| 134 | Total Special Education | | 22,865 | 0 | | 0 | | | | | |
| 135 | CAREER AND TECHNICAL EDUCATION (CTE) | | | | | | | | | | |
| 136 | CTE - Technical Education - Tech Prep | 3200 | 0 | 0 | | | 0 | | | | |
| 137 | CTE - Secondary Program Improvement (CTEI) | 3220 | 1,328 | 0 | | | 0 | | | | |
| 138 | CTE - WECEP | 3225 | 0 | 0 | | | 0 | | | | |
| 139 | CTE - Agriculture Education | 3235 | 0 | 0 | | | 0 | | | | |
| 140 | CTE - Instructor Practicum | 3240 | 0 | 0 | | | 0 | | | | |
| 141 | CTE - Student Organizations | 3270 | 0 | 0 | | | 0 | | | | |
| 142 | CTE - Other (Describe & Itemize) | 3299 | 0 | 0 | | | 0 | | | | |
| 143 | Total Career and Technical Education | | 1,328 | 0 | | | 0 | | | | |
| 144 | BILINGUAL EDUCATION | | | | | | | | | | |
| 145 | Bilingual Ed - Downstate - TPI and TBE | 3305 | 0 | | | | | | | | |
| 146 | Bilingual Education Downstate - Transitional Bilingual Education | 3310 | 0 | | | | | | | | |
| 147 | Total Bilingual Ed | | 0 | | | | 0 | | | | |
| 148 | State Free Lunch & Breakfast | 3360 | 3,603 | | | | | | | | |
| 149 | School Breakfast Initiative | 3365 | 0 | 0 | | | | | | | |
| 150 | Driver Education | 3370 | 0 | 0 | | | | | | | |
| 151 | Adult Ed (from ICCB) | 3410 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 152 | Adult Ed - Other (Describe & Itemize) | 3499 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 153 | TRANSPORTATION | | | | | | | | | | |
| 154 | Transportation - Regular and Vocational | 3500 | 0 | 0 | | 616,088 | 0 | | | | |
| 155 | Transportation - Special Education | 3510 | 0 | 0 | | 277,788 | 0 | | | | |
| 156 | Transportation - Other (Describe & Itemize) | 3599 | 0 | 0 | | 0 | 0 | | | | |
| 157 | Total Transportation | | 0 | 0 | | 893,876 | 0 | | | | |
| 158 | Learning Improvement - Change Grants | 3610 | 0 | | | | | | | | |
| 159 | Scientific Literacy | 3660 | 0 | 0 | | 0 | 0 | | | | |
| 160 | Truant Alternative/Optional Education | 3695 | 0 | | | 0 | 0 | | | | |
| 161 | Early Childhood - Block Grant | 3705 | 0 | 0 | | 0 | 0 | | | | |
| 162 | Chicago General Education Block Grant | 3766 | 0 | 0 | | 0 | 0 | | | | |
| 163 | Chicago Educational Services Block Grant | 3767 | 0 | 0 | | 0 | 0 | | | | |
| 164 | School Safety & Educational Improvement Block Grant | 3775 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 |
| 165 | Technology - Technology for Success | 3780 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 |
| 166 | State Charter Schools | 3815 | 0 | | | 0 | | | | | |
| 167 | Extended Learning Opportunities - Summer Bridges | 3825 | 0 | | | 0 | | | | | |
| 168 | Infrastructure Improvements - Planning/Construction | 3920 | | 0 | | | | 0 | | | |
| 169 | School Infrastructure - Maintenance Projects | 3925 | | 50,000 | | | | 0 | | | |
| 170 | Other Restricted Revenue from State Sources (Describe & Itemize) | 3999 | 5,744 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 171 | Total Restricted Grants-In-Aid | | 33,540 | 50,000 | 0 | 893,876 | 0 | 0 | 0 | 0 | 0 |
| 172 | Total Receipts from State Sources | 3000 | 1,837,799 | 50,000 | 0 | 893,876 | 0 | 0 | 0 | 100,000 | 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 176 | Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize) | 4009 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 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 | 0 | | | | | | | | |
| 180 | Construction (Impact Aid) | 4050 | 0 | 0 | | | | 0 | | | |
| 181 | MAGNET | 4060 | 0 | 0 | | 0 | 0 | 0 | | | |
| 182 | Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize) | 4090 | 0 | 0 | | 0 | 0 | 0 | | | 0 |
| 183 | Total Restricted Grants-In-Aid Received Directly from Federal Govt | | 0 | 0 | | 0 | 0 | 0 | | | 0 |

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

| 1 | A | B | C | D | E | F | G | H | I | J | K |
|-----|---|--------|-------------|--------------------------|---------------|----------------|---------------------------------------|------------------|--------------|------|--------------------------|
| 2 | Description (Enter Whole Dollars) | Acct # | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| 2 | | | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 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 | 0 | 0 | | 0 | 0 | | | | |
| 187 | Title V - District Projects | 4105 | 0 | 0 | | 0 | 0 | | | | |
| 188 | Title V - Rural Education Initiative (REI) | 4107 | 0 | 0 | | 0 | 0 | | | | |
| 189 | Title V - Other (Describe & Itemize) | 4199 | 0 | 0 | | 0 | 0 | | | | |
| 190 | Total Title V | | 0 | 0 | | 0 | 0 | | | | |
| 191 | FOOD SERVICE | | | | | | | | | | |
| 192 | Breakfast Start-Up Expansion | 4200 | 0 | | | | 0 | | | | |
| 193 | National School Lunch Program | 4210 | 250,574 | | | | 0 | | | | |
| 194 | Special Milk Program | 4215 | 0 | | | | 0 | | | | |
| 195 | School Breakfast Program | 4220 | 48,142 | | | | 0 | | | | |
| 196 | Summer Food Service Program | 4225 | 0 | | | | 0 | | | | |
| 197 | Child and Adult Care Food Program | 4226 | 0 | | | | 0 | | | | |
| 198 | Fresh Fruits & Vegetables | 4240 | 0 | | | | | | | | |
| 199 | Food Service - Other (Describe & Itemize) | 4299 | 42,139 | | | | 0 | | | | |
| 200 | Total Food Service | | 340,855 | | | | 0 | | | | |
| 201 | TITLE I | | | | | | | | | | |
| 202 | Title I - Low Income | 4300 | 126,908 | 0 | | 0 | 141 | | | | |
| 203 | Title I - Low Income - Neglected, Private | 4305 | 0 | 0 | | 0 | 0 | | | | |
| 204 | Title I - Migrant Education | 4340 | 0 | 0 | | 0 | 0 | | | | |
| 205 | Title I - Other (Describe & Itemize) | 4399 | 0 | 0 | | 0 | 0 | | | | |
| 206 | Total Title I | | 126,908 | 0 | | 0 | 141 | | | | |
| 207 | TITLE IV | | | | | | | | | | |
| 208 | Title IV - Student Support & Academic Enrichment Grant | 4400 | 16,126 | 0 | | 0 | 0 | | | | |
| 209 | Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools | 4415 | 0 | 0 | | 0 | 0 | | | | |
| 210 | Title IV - 21st Century Comm Learning Centers | 4421 | 0 | 0 | | 0 | 0 | | | | |
| 211 | Title IV - Other (Describe & Itemize) | 4499 | 0 | 0 | | 0 | 0 | | | | |
| 212 | Total Title IV | | 16,126 | 0 | | 0 | 0 | | | | |
| 213 | FEDERAL - SPECIAL EDUCATION | | | | | | | | | | |
| 214 | Fed - Spec Education - Preschool Flow-Through | 4600 | 20,177 | 0 | | 0 | 841 | | | | |
| 215 | Fed - Spec Education - Preschool Discretionary | 4605 | 0 | 0 | | 0 | 0 | | | | |
| 216 | Fed - Spec Education - IDEA - Flow Through | 4620 | 365,162 | 0 | | 0 | 12,889 | | | | |
| 217 | Fed - Spec Education - IDEA - Room & Board | 4625 | 18,229 | 0 | | 0 | 0 | | | | |
| 218 | Fed - Spec Education - IDEA - Discretionary | 4630 | 0 | 0 | | 0 | 0 | | | | |
| 219 | Fed - Spec Education - IDEA - Other (Describe & Itemize) | 4699 | 0 | 0 | | 0 | 0 | | | | |
| 220 | Total Federal - Special Education | | 403,568 | 0 | | 0 | 13,730 | | | | |
| 221 | CTE - PERKINS | | | | | | | | | | |
| 222 | CTE - Perkins - Title III E - Tech Prep | 4770 | 0 | 0 | | | 0 | | | | |
| 223 | CTE - Other (Describe & Itemize) | 4799 | 0 | 0 | | | 0 | | | | |
| 224 | Total CTE - Perkins | | 0 | 0 | | | 0 | | | | |

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

| 1 | A | B | C | D | E | F | G | H | I | J | K |
|-----|---|-------------|-------------------|--------------------------|------------------|------------------|---------------------------------------|------------------|----------------|----------------|--------------------------|
| | Description (Enter Whole Dollars) | Acct # | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| 2 | | | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 225 | Federal - Adult Education | 4810 | 0 | 0 | | | 0 | | | | |
| 226 | ARRA - General State Aid - Education Stabilization | 4850 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 227 | ARRA - Title I - Low Income | 4851 | 0 | 0 | | | 0 | | | | |
| 228 | ARRA - Title I - Neglected, Private | 4852 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 229 | ARRA - Title I - Delinquent, Private | 4853 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 230 | ARRA - Title I - School Improvement (Part A) | 4854 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 231 | ARRA - Title I - School Improvement (Section 1003g) | 4855 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 232 | ARRA - IDEA - Part B - Preschool | 4856 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 233 | ARRA - IDEA - Part B - Flow-Through | 4857 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 234 | ARRA - Title IID - Technology-Formula | 4860 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 235 | ARRA - Title IID - Technology-Competitive | 4861 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 236 | ARRA - McKinney - Vento Homeless Education | 4862 | 0 | 0 | | | 0 | | | | |
| 237 | ARRA - Child Nutrition Equipment Assistance | 4863 | 0 | 0 | | | | | | | |
| 238 | Impact Aid Formula Grants | 4864 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 239 | Impact Aid Competitive Grants | 4865 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 240 | Qualified Zone Academy Bond Tax Credits | 4866 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 241 | Qualified School Construction Bond Credits | 4867 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 242 | Build America Bond Tax Credits | 4868 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 243 | Build America Bond Interest Reimbursement | 4869 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 244 | ARRA - General State Aid - Other Govt Services Stabilization | 4870 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 245 | Other ARRA Funds - II | 4871 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 246 | Other ARRA Funds - III | 4872 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 247 | Other ARRA Funds - IV | 4873 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 248 | Other ARRA Funds - V | 4874 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 249 | ARRA - Early Childhood | 4875 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 250 | Other ARRA Funds VII | 4876 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 251 | Other ARRA Funds VIII | 4877 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 252 | Other ARRA Funds IX | 4878 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 253 | Other ARRA Funds X | 4879 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 254 | Other ARRA Funds Ed Job Fund Program | 4880 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 255 | Total Stimulus Programs | | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 256 | Race to the Top Program | 4901 | 0 | | | | | | | | |
| 257 | Race to the Top - Preschool Expansion Grant | 4902 | 0 | 0 | | 0 | 0 | | | | |
| 258 | Title III - Immigrant Education Program (IEP) | 4905 | 0 | | | | 0 | | | | |
| 259 | Title III - Language Inst Program - Limited Eng (LIPLP) | 4909 | 27,183 | | | | 813 | | | | |
| 260 | McKinney Education for Homeless Children | 4920 | 0 | 0 | | | 0 | | | | |
| 261 | Title II - Eisenhower Professional Development Formula | 4930 | 0 | 0 | | | 0 | | | | |
| 262 | Title II - Teacher Quality | 4932 | 36,349 | 0 | | | 0 | | | | |
| 263 | Title II - Part A - Supporting Effective Instruction - State Grants | 4935 | 0 | 0 | | | 0 | | | | |
| 264 | Federal Charter Schools | 4960 | 0 | 0 | | | 0 | | | | |
| 265 | State Assessment Grants | 4981 | 0 | 0 | | | 0 | | | | |
| 266 | Grant for State Assessments and Related Activities | 4982 | 0 | 0 | | | 0 | | | | |
| 267 | Medicaid Matching Funds - Administrative Outreach | 4991 | 100,153 | 0 | | | 0 | | | | |
| 268 | Medicaid Matching Funds - Fee-for-Service Program | 4992 | 193,649 | 0 | | | 0 | | | | |
| 269 | Other Restricted Revenue from Federal Sources (Describe & Itemize) | 4998 | 15,603 | 0 | | | 0 | 0 | | | 0 |
| 270 | Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State | | 1,260,394 | 0 | 0 | 0 | 14,684 | 0 | | 0 | 0 |
| 271 | Total Receipts/Revenues from Federal Sources | 4000 | 1,260,394 | 0 | 0 | 0 | 14,684 | 0 | 0 | 0 | 0 |
| 272 | Total Direct Receipts/Revenues (without Student Activity Funds 1799) | | 22,245,265 | 1,713,676 | 1,433,275 | 2,022,518 | 689,794 | 42,640 | 270,088 | 174,441 | 0 |
| 273 | Total Direct Receipts/Revenues (with Student Activity Funds 1799) | | 22,393,546 | 1,713,676 | 1,433,275 | 2,022,518 | 689,794 | 42,640 | 270,088 | 174,441 | 0 |

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

| 1 | A | B | C | D | E | F | G | H | I | J | K | L |
|----|---|---------------|-------------------|------------------|----------------|----------------|----------------|----------------|----------|----------|-------------------|-------------------|
| 2 | Description (Enter Whole Dollars) | Funct # | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | Budget |
| 3 | 10 - EDUCATIONAL FUND (ED) | | | | | | | | | | | |
| 4 | INSTRUCTION (ED) | 1000 | | | | | | | | | | |
| 5 | Regular Programs | 1100 | 6,562,565 | 1,292,499 | 29,071 | 385,644 | 27,893 | 2,855 | 0 | 0 | 8,300,527 | 8,297,355 |
| 6 | Tuition Payment to Charter Schools | 1115 | | | 0 | | | | | | 0 | 5,150 |
| 7 | Pre-K Programs | 1125 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | Special Education Programs (Functions 1200-1220) | 1200 | 2,244,638 | 731,348 | 64,394 | 38,717 | 2,974 | 4,176 | 0 | 0 | 3,086,247 | 3,179,834 |
| 9 | Special Education Programs Pre-K | 1225 | 209,914 | 42,989 | 24,009 | 4,610 | 0 | 0 | 0 | 0 | 281,522 | 296,186 |
| 10 | Remedial and Supplemental Programs K-12 | 1250 | 78,523 | 623 | 2,334 | 0 | 0 | 0 | 0 | 0 | 81,480 | 78,500 |
| 11 | Remedial and Supplemental Programs Pre-K | 1275 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | Adult/Continuing Education Programs | 1300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | CTE Programs | 1400 | 134,941 | 11,734 | 0 | 2,978 | 0 | 175 | 0 | 0 | 149,828 | 150,519 |
| 14 | Interscholastic Programs | 1500 | 175,409 | 0 | 6,364 | 1,294 | 3,330 | 3,465 | 0 | 0 | 189,862 | 190,888 |
| 15 | Summer School Programs | 1600 | 135,667 | 0 | 4,221 | 1,582 | 0 | 0 | 0 | 0 | 141,470 | 167,000 |
| 16 | Gifted Programs | 1650 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | Driver's Education Programs | 1700 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | Bilingual Programs | 1800 | 784,599 | 189,852 | 0 | 538 | 0 | 0 | 0 | 0 | 974,989 | 978,088 |
| 19 | Truant Alternative & Optional Programs | 1900 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | Pre-K Programs - Private Tuition | 1910 | | | | | | 8,688 | | | 8,688 | 0 |
| 21 | Regular K-12 Programs - Private Tuition | 1911 | | | | | | 0 | | | 0 | 0 |
| 22 | Special Education Programs K-12 - Private Tuition | 1912 | | | | | | 150,304 | | | 150,304 | 200,000 |
| 23 | Special Education Programs Pre-K - Tuition | 1913 | | | | | | 0 | | | 0 | 0 |
| 24 | Remedial/Supplemental Programs K-12 - Private Tuition | 1914 | | | | | | 0 | | | 0 | 0 |
| 25 | Remedial/Supplemental Programs Pre-K - Private Tuition | 1915 | | | | | | 0 | | | 0 | 0 |
| 26 | Adult/Continuing Education Programs - Private Tuition | 1916 | | | | | | 0 | | | 0 | 0 |
| 27 | CTE Programs - Private Tuition | 1917 | | | | | | 0 | | | 0 | 0 |
| 28 | Interscholastic Programs - Private Tuition | 1918 | | | | | | 0 | | | 0 | 0 |
| 29 | Summer School Programs - Private Tuition | 1919 | | | | | | 0 | | | 0 | 0 |
| 30 | Gifted Programs - Private Tuition | 1920 | | | | | | 0 | | | 0 | 0 |
| 31 | Bilingual Programs - Private Tuition | 1921 | | | | | | 0 | | | 0 | 0 |
| 32 | Truants Alternative/Optional Ed Progs - Private Tuition | 1922 | | | | | | 0 | | | 0 | 0 |
| 33 | Student Activity Fund Expenditures | 1999 | | | | | | 138,951 | | | 138,951 | 0 |
| 34 | Total Instruction ¹⁰ (without Student Activity Funds) | 1000 | 10,326,256 | 2,269,045 | 130,393 | 435,363 | 34,197 | 169,663 | 0 | 0 | 13,364,917 | 13,543,520 |
| 35 | Total Instruction ¹⁰ (with Student Activity Funds) | 1000 | 10,326,256 | 2,269,045 | 130,393 | 435,363 | 34,197 | 308,614 | 0 | 0 | 13,503,868 | 13,543,520 |
| 36 | SUPPORT SERVICES (ED) | 2000 | | | | | | | | | | |
| 37 | SUPPORT SERVICES - PUPILS | | | | | | | | | | | |
| 38 | Attendance & Social Work Services | 2110 | 366,600 | 83,764 | 34,604 | 447 | 0 | 0 | 0 | 0 | 485,415 | 486,816 |
| 39 | Guidance Services | 2120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | Health Services | 2130 | 595,391 | 192,718 | 184,349 | 6,894 | 5,625 | 40 | 0 | 0 | 985,017 | 954,334 |
| 41 | Psychological Services | 2140 | 458,640 | 116,121 | 985 | 213 | 0 | 980 | 0 | 0 | 576,939 | 582,877 |
| 42 | Speech Pathology & Audiology Services | 2150 | 412,914 | 64,510 | 124,135 | 1,445 | 7,895 | 450 | 0 | 0 | 611,349 | 538,282 |
| 43 | Other Support Services - Pupils (Describe & Itemize) | 2190 | 0 | 0 | 48,674 | 0 | 0 | 0 | 0 | 0 | 48,674 | 25,000 |
| 44 | Total Support Services - Pupils | 2100 | 1,833,545 | 457,113 | 392,747 | 8,999 | 13,520 | 1,470 | 0 | 0 | 2,707,394 | 2,587,309 |
| 45 | SUPPORT SERVICES - INSTRUCTIONAL STAFF | | | | | | | | | | | |
| 46 | Improvement of Instruction Services | 2210 | 378,027 | 66,017 | 31,893 | 5,753 | 0 | 744 | 0 | 0 | 482,434 | 550,763 |
| 47 | Educational Media Services | 2220 | 767,080 | 199,557 | 311,347 | 307,694 | 140,740 | 500 | 0 | 0 | 1,726,918 | 1,602,121 |
| 48 | Assessment & Testing | 2230 | 0 | 0 | 0 | 13,889 | 0 | 0 | 0 | 0 | 13,889 | 16,000 |
| 49 | Total Support Services - Instructional Staff | 2200 | 1,145,107 | 265,574 | 343,240 | 327,336 | 140,740 | 1,244 | 0 | 0 | 2,223,241 | 2,168,884 |
| 50 | SUPPORT SERVICES - GENERAL ADMINISTRATION | | | | | | | | | | | |
| 51 | Board of Education Services | 2310 | 0 | 0 | 100,401 | 1,137 | 0 | 8,267 | 0 | 0 | 109,805 | 91,500 |
| 52 | Executive Administration Services | 2320 | 285,320 | 81,690 | 10,623 | 16,644 | 0 | 3,125 | 0 | 0 | 397,402 | 386,587 |
| 53 | Special Area Administration Services | 2330 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | Tort Immunity Services | 2361, 2365 | 0 | 0 | 11,882 | 0 | 0 | (1,775) | 0 | 0 | 10,107 | 30,000 |
| 55 | Total Support Services - General Administration | 2300 | 285,320 | 81,690 | 122,906 | 17,781 | 0 | 9,617 | 0 | 0 | 517,314 | 508,087 |

**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 |
| | | | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized Equipment | Termination Benefits | Total | |
| 56 | SUPPORT SERVICES - SCHOOL ADMINISTRATION | | | | | | | | | | | |
| 57 | Office of the Principal Services | 2410 | 979,261 | 324,460 | 3,254 | 67,853 | 0 | 1,696 | 0 | 0 | 1,376,524 | 1,429,947 |
| 58 | Other Support Services - School Admin (Describe & Itemize) | 2490 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 59 | Total Support Services - School Administration | 2400 | 979,261 | 324,460 | 3,254 | 67,853 | 0 | 1,696 | 0 | 0 | 1,376,524 | 1,429,947 |
| 60 | SUPPORT SERVICES - BUSINESS | | | | | | | | | | | |
| 61 | Direction of Business Support Services | 2510 | 161,358 | 49,015 | 6,104 | 0 | 0 | 940 | 0 | 0 | 217,417 | 215,373 |
| 62 | Fiscal Services | 2520 | 130,471 | 58,174 | 37,524 | 4,148 | 0 | 200 | 0 | 0 | 230,517 | 233,145 |
| 63 | Operation & Maintenance of Plant Services | 2540 | 0 | 0 | 3,436 | 0 | 0 | 0 | 0 | 0 | 3,436 | 0 |
| 64 | Pupil Transportation Services | 2550 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 65 | Food Services | 2560 | 101,853 | 0 | 337,362 | 44,259 | 2,862 | 0 | 0 | 0 | 486,336 | 391,500 |
| 66 | Internal Services | 2570 | 0 | 0 | 27,000 | 0 | 0 | 0 | 0 | 0 | 27,000 | 31,500 |
| 67 | Total Support Services - Business | 2500 | 393,682 | 107,189 | 411,426 | 48,407 | 2,862 | 1,140 | 0 | 0 | 964,706 | 871,518 |
| 68 | SUPPORT SERVICES - CENTRAL | | | | | | | | | | | |
| 69 | Direction of Central Support Services | 2610 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 70 | Planning, Research, Development, & Evaluation Services | 2620 | 0 | 0 | 26,062 | 0 | 0 | 0 | 0 | 0 | 26,062 | 27,000 |
| 71 | Information Services | 2630 | 0 | 0 | 60,697 | 1,235 | 0 | 0 | 0 | 0 | 61,932 | 118,000 |
| 72 | Staff Services | 2640 | 120,257 | 51,283 | 37,413 | 18,077 | 0 | 50 | 0 | 0 | 227,080 | 218,790 |
| 73 | Data Processing Services | 2660 | 0 | 0 | 25,983 | 0 | 0 | 0 | 0 | 0 | 25,983 | 26,000 |
| 74 | Total Support Services - Central | 2600 | 120,257 | 51,283 | 150,155 | 19,312 | 0 | 50 | 0 | 0 | 341,057 | 389,790 |
| 75 | Other Support Services (Describe & Itemize) | 2900 | 435 | 0 | 22,105 | 2,415 | 0 | 0 | 0 | 0 | 24,955 | 13,000 |
| 76 | Total Support Services | 2000 | 4,757,607 | 1,287,309 | 1,445,833 | 492,103 | 157,122 | 15,217 | 0 | 0 | 8,155,191 | 7,968,535 |
| 77 | COMMUNITY SERVICES (ED) | 3000 | 161,121 | 12,781 | 46,869 | 9,457 | 0 | 0 | 0 | 0 | 230,228 | 231,634 |
| 78 | PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED) | 4000 | | | | | | | | | | |
| 79 | PAYMENTS TO OTHER GOVT UNITS (IN-STATE) | | | | | | | | | | | |
| 80 | Payments for Regular Programs | 4110 | | | 0 | | | 0 | | | 0 | 0 |
| 81 | Payments for Special Education Programs | 4120 | | | 245,551 | | | 0 | | | 245,551 | 300,779 |
| 82 | Payments for Adult/Continuing Education Programs | 4130 | | | 0 | | | 0 | | | 0 | 0 |
| 83 | Payments for CTE Programs | 4140 | | | 0 | | | 0 | | | 0 | 0 |
| 84 | Payments for Community College Programs | 4170 | | | 0 | | | 0 | | | 0 | 0 |
| 85 | Other Payments to In-State Govt. Units (Describe & Itemize) | 4190 | | | 0 | | | 0 | | | 0 | 0 |
| 86 | Total Payments to Other Govt Units (In-State) | 4100 | | | 245,551 | | | 0 | | | 245,551 | 300,779 |
| 87 | Payments for Regular Programs - Tuition | 4210 | | | | | | 0 | | | 0 | 0 |
| 88 | Payments for Special Education Programs - Tuition | 4220 | | | | | | 766,087 | | | 766,087 | 634,117 |
| 89 | Payments for Adult/Continuing Education Programs - Tuition | 4230 | | | | | | 0 | | | 0 | 0 |
| 90 | Payments for CTE Programs - Tuition | 4240 | | | | | | 0 | | | 0 | 0 |
| 91 | Payments for Community College Programs - Tuition | 4270 | | | | | | 0 | | | 0 | 0 |
| 92 | Payments for Other Programs - Tuition | 4280 | | | | | | 0 | | | 0 | 0 |
| 93 | Other Payments to In-State Govt Units | 4290 | | | | | | 0 | | | 0 | 0 |
| 94 | Total Payments to Other Govt Units -Tuition (In State) | 4200 | | | | | | 766,087 | | | 766,087 | 634,117 |
| 95 | Payments for Regular Programs - Transfers | 4310 | | | | | | 0 | | | 0 | 0 |
| 96 | Payments for Special Education Programs - Transfers | 4320 | | | | | | 0 | | | 0 | 0 |
| 97 | Payments for Adult/Continuing Ed Programs-Transfers | 4330 | | | | | | 0 | | | 0 | 0 |
| 98 | Payments for CTE Programs - Transfers | 4340 | | | | | | 0 | | | 0 | 0 |
| 99 | Payments for Community College Program - Transfers | 4370 | | | | | | 0 | | | 0 | 0 |
| 100 | Payments for Other Programs - Transfers | 4380 | | | | | | 0 | | | 0 | 0 |
| 101 | Other Payments to In-State Govt Units - Transfers | 4390 | | | 0 | | | 0 | | | 0 | 0 |
| 102 | Total Payments to Other Govt Units -Transfers (In-State) | 4300 | | | 0 | | | 0 | | | 0 | 0 |
| 103 | Payments to Other Govt Units (Out-of-State) | 4400 | | | 0 | | | 0 | | | 0 | 0 |
| 104 | Total Payments to Other Govt Units | 4000 | | | 245,551 | | | 766,087 | | | 1,011,638 | 934,896 |

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

| 1 | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|---|-------------|----------------|-------------------|--------------------|----------------------|----------------|---------------|---------------------------|----------------------|------------------|------------------|
| 2 | Description (Enter Whole Dollars) | Funct # | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | Budget |
| 3 | | | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized Equipment | Termination Benefits | Total | |
| 105 | DEBT SERVICES (ED) | 5000 | | | | | | | | | | |
| 106 | DEBT SERVICES - INTEREST ON SHORT-TERM DEBT | | | | | | | | | | | |
| 107 | Tax Anticipation Warrants | 5110 | | | | | | 0 | | | 0 | 0 |
| 108 | Tax Anticipation Notes | 5120 | | | | | | 0 | | | 0 | 0 |
| 109 | Corporate Personal Prop. Repl. Tax Anticipation Notes | 5130 | | | | | | 0 | | | 0 | 0 |
| 110 | State Aid Anticipation Certificates | 5140 | | | | | | 0 | | | 0 | 0 |
| 111 | Other Interest on Short-Term Debt | 5150 | | | | | | 0 | | | 0 | 0 |
| 112 | Total Interest on Short-Term Debt | 5100 | | | | | | 0 | | | 0 | 0 |
| 113 | Debt Services - Interest on Long-Term Debt | 5200 | | | | | | 0 | | | 0 | 0 |
| 114 | Total Debt Services | 5000 | | | | | | 0 | | | 0 | 0 |
| 115 | PROVISIONS FOR CONTINGENCIES (ED) | 6000 | | | | | | | | | | 0 |
| 116 | Total Direct Disbursements/Expenditures (without Student Activity Funds 1999) | | 15,244,984 | 3,569,135 | 1,868,646 | 936,923 | 191,319 | 950,967 | 0 | 0 | 22,761,974 | 22,678,585 |
| 117 | Total Direct Disbursements/Expenditures (with Student Activity Funds 1999) | | 15,244,984 | 3,569,135 | 1,868,646 | 936,923 | 191,319 | 1,089,918 | 0 | 0 | 22,900,925 | 22,678,585 |
| 118 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999) | | | | | | | | | | (516,709) | |
| 119 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999) | | | | | | | | | | (507,379) | |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 125 | SUPPORT SERVICES - BUSINESS | | | | | | | | | | | |
| 126 | Direction of Business Support Services | 2510 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 127 | Facilities Acquisition & Construction Services | 2530 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128 | Operation & Maintenance of Plant Services | 2540 | 960,562 | 187,601 | 374,213 | 358,611 | 24,577 | 0 | 0 | 0 | 1,905,564 | 1,971,281 |
| 129 | Pupil Transportation Services | 2550 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 130 | Food Services | 2560 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 131 | Total Support Services - Business | 2500 | 960,562 | 187,601 | 374,213 | 358,611 | 24,577 | 0 | 0 | 0 | 1,905,564 | 1,971,281 |
| 132 | Other Support Services (Describe & Itemize) | 2900 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 133 | Total Support Services | 2000 | 960,562 | 187,601 | 374,213 | 358,611 | 24,577 | 0 | 0 | 0 | 1,905,564 | 1,971,281 |
| 134 | COMMUNITY SERVICES (O&M) | 3000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 135 | PAYMENTS TO OTHER DIST & GOVT UNITS (O&M) | 4000 | | | | | | | | | | |
| 136 | PAYMENTS TO OTHER GOVT UNITS (IN-STATE) | | | | | | | | | | | |
| 137 | Payments for Regular Programs | 4110 | | | 0 | | | 0 | | | 0 | 0 |
| 138 | Payments for Special Education Programs | 4120 | | | 0 | | | 0 | | | 0 | 0 |
| 139 | Payments for CTE Programs | 4140 | | | 0 | | | 0 | | | 0 | 0 |
| 140 | Other Payments to In-State Govt. Units (Describe & Itemize) | 4190 | | | 0 | | | 0 | | | 0 | 0 |
| 141 | Total Payments to Other Govt. Units (In-State) | 4100 | | | 0 | | | 0 | | | 0 | 0 |
| 142 | Payments to Other Govt. Units (Out of State) | 4400 | | | 0 | | | 0 | | | 0 | 0 |
| 143 | Total Payments to Other Govt Units | 4000 | | | 0 | | | 0 | | | 0 | 0 |
| 144 | DEBT SERVICES (O&M) | 5000 | | | | | | | | | | |
| 145 | DEBT SERVICES - INTEREST ON SHORT-TERM DEBT | | | | | | | | | | | |
| 146 | Tax Anticipation Warrants | 5110 | | | | | | 0 | | | 0 | 0 |
| 147 | Tax Anticipation Notes | 5120 | | | | | | 0 | | | 0 | 0 |
| 148 | Corporate Personal Prop. Repl. Tax Anticipation Notes | 5130 | | | | | | 0 | | | 0 | 0 |
| 149 | State Aid Anticipation Certificates | 5140 | | | | | | 0 | | | 0 | 0 |
| 150 | Other Interest on Short-Term Debt (Describe & Itemize) | 5150 | | | | | | 0 | | | 0 | 0 |
| 151 | Total Debt Service - Interest on Short-Term Debt | 5100 | | | | | | 0 | | | 0 | 0 |
| 152 | DEBT SERVICE - INTEREST ON LONG-TERM DEBT | 5200 | | | | | | 0 | | | 0 | 0 |
| 153 | Total Debt Services | 5000 | | | | | | 0 | | | 0 | 0 |
| 154 | PROVISIONS FOR CONTINGENCIES (O&M) | 6000 | | | | | | | | | | 0 |
| 155 | Total Direct Disbursements/Expenditures | | 960,562 | 187,601 | 374,213 | 358,611 | 24,577 | 0 | 0 | 0 | 1,905,564 | 1,971,281 |
| 156 | Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures | | | | | | | | | | (191,888) | |

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|---|---------|----------|-------------------|--------------------|----------------------|----------------|---------------|---------------------------|----------------------|-----------|-----------|
| | Description (Enter Whole Dollars) | Funct # | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | Budget |
| | | | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized Equipment | Termination Benefits | Total | |
| 157 | 30 - DEBT SERVICES (DS) | | | | | | | | | | | |
| 158 | PAYMENTS TO OTHER DIST & GOVT UNITS (DS) | 4000 | | | | | | | | | | |
| 159 | PAYMENTS TO OTHER DIST & GOVT UNITS (In-State) | | | | | | | | | | | |
| 160 | Payments for Regular Programs | 4110 | | | | | | 0 | | | 0 | 0 |
| 161 | Payments for Special Education Programs | 4120 | | | | | | 0 | | | 0 | 0 |
| 162 | Other Payments to In-State Govt Units (Describe & Itemize) | 4190 | | | | | | 0 | | | 0 | 0 |
| 163 | Total Payments to Other Districts & Govt Units (In-State) | 4000 | | | | | | 0 | | | 0 | 0 |
| 164 | DEBT SERVICES (DS) | 5000 | | | | | | | | | | |
| 165 | DEBT SERVICES - INTEREST ON SHORT-TERM DEBT | | | | | | | | | | | |
| 166 | Tax Anticipation Warrants | 5110 | | | | | | 0 | | | 0 | 0 |
| 167 | Tax Anticipation Notes | 5120 | | | | | | 0 | | | 0 | 0 |
| 168 | Corporate Personal Prop. Repl. Tax Anticipation Notes | 5130 | | | | | | 0 | | | 0 | 0 |
| 169 | State Aid Anticipation Certificates | 5140 | | | | | | 0 | | | 0 | 0 |
| 170 | Other Interest on Short-Term Debt (Describe & Itemize) | 5150 | | | | | | 0 | | | 0 | 0 |
| 171 | Total Debt Services - Interest On Short-Term Debt | 5100 | | | | | | 0 | | | 0 | 0 |
| 172 | DEBT SERVICES - INTEREST ON LONG-TERM DEBT | 5200 | | | | | | 425,986 | | | 425,986 | 408,287 |
| 173 | DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT | 5300 | | | | | | | | | | |
| 174 | (Lease/Purchase Principal Retired) ¹¹ | | | | | | | 980,138 | | | 980,138 | 997,875 |
| 175 | DEBT SERVICES - OTHER (Describe & Itemize) | 5400 | | | 0 | | | 2,330 | | | 2,330 | 0 |
| 176 | Total Debt Services | 5000 | | | 0 | | | 1,408,454 | | | 1,408,454 | 1,406,162 |
| 177 | PROVISION FOR CONTINGENCIES (DS) | 6000 | | | | | | | | | | 0 |
| 178 | Total Disbursements/ Expenditures | | | | 0 | | | 1,408,454 | | | 1,408,454 | 1,406,162 |
| 179 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | 24,821 | |
| 180 | | | | | | | | | | | | |
| 181 | 40 - TRANSPORTATION FUND (TR) | | | | | | | | | | | |
| 182 | SUPPORT SERVICES (TR) | | | | | | | | | | | |
| 183 | SUPPORT SERVICES - PUPILS | | | | | | | | | | | |
| 184 | Other Support Services - Pupils (Func. 2190 Describe & Itemize) | 2100 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 185 | SUPPORT SERVICES - BUSINESS | | | | | | | | | | | |
| 186 | Pupil Transportation Services | 2550 | 39,186 | 0 | 1,788,031 | 102,588 | 0 | 0 | 0 | 0 | 1,929,805 | 1,745,832 |
| 187 | Other Support Services (Describe & Itemize) | 2900 | 0 | 0 | 23,805 | 0 | 0 | 0 | 0 | 0 | 23,805 | 1,000 |
| 188 | Total Support Services | 2000 | 39,186 | 0 | 1,811,836 | 102,588 | 0 | 0 | 0 | 0 | 1,953,610 | 1,746,832 |
| 189 | COMMUNITY SERVICES (TR) | 3000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 190 | PAYMENTS TO OTHER DIST & GOVT UNITS (TR) | 4000 | | | | | | | | | | |
| 191 | PAYMENTS TO OTHER GOVT UNITS (IN-STATE) | | | | | | | | | | | |
| 192 | Payments for Regular Programs | 4110 | | | 0 | | | 0 | | | 0 | 0 |
| 193 | Payments for Special Education Programs | 4120 | | | 202,718 | | | 0 | | | 202,718 | 250,000 |
| 194 | Payments for Adult/Continuing Education Programs | 4130 | | | 0 | | | 0 | | | 0 | 0 |
| 195 | Payments for CTE Programs | 4140 | | | 0 | | | 0 | | | 0 | 0 |
| 196 | Payments for Community College Programs | 4170 | | | 0 | | | 0 | | | 0 | 0 |
| 197 | Other Payments to In-State Govt. Units (Describe & Itemize) | 4190 | | | 0 | | | 0 | | | 0 | 0 |
| 198 | Total Payments to Other Govt. Units (In-State) | 4100 | | | 202,718 | | | 0 | | | 202,718 | 250,000 |
| 199 | PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE) | 4400 | | | | | | | | | 0 | 0 |
| 200 | Total Payments to Other Govt Units | 4000 | | | 202,718 | | | 0 | | | 202,718 | 250,000 |
| 201 | DEBT SERVICES (TR) | 5000 | | | | | | | | | | |
| 202 | DEBT SERVICE - INTEREST ON SHORT-TERM DEBT | | | | | | | | | | | |
| 203 | Tax Anticipation Warrants | 5110 | | | | | | 0 | | | 0 | 0 |
| 204 | Tax Anticipation Notes | 5120 | | | | | | 0 | | | 0 | 0 |
| 205 | Corporate Personal Prop. Repl. Tax Anticipation Notes | 5130 | | | | | | 0 | | | 0 | 0 |
| 206 | State Aid Anticipation Certificates | 5140 | | | | | | 0 | | | 0 | 0 |
| 207 | Other Interest on Short-Term Debt (Describe & Itemize) | 5150 | | | | | | 0 | | | 0 | 0 |
| 208 | Total Debt Services - Interest On Short-Term Debt | 5100 | | | | | | 0 | | | 0 | 0 |
| 209 | DEBT SERVICES - INTEREST ON LONG-TERM DEBT | 5200 | | | | | | 0 | | | 0 | 0 |
| 210 | DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT | 5300 | | | | | | | | | | |
| 211 | (Lease/Purchase Principal Retired) ¹¹ | | | | | | | 0 | | | 0 | 0 |
| 212 | DEBT SERVICES - OTHER (Describe & Itemize) | 5400 | | | | | | 0 | | | 0 | 0 |

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|-----------------------------------|---------|----------|-------------------|--------------------|----------------------|----------------|---------------|---------------------------|----------------------|-------|--------|
| 1 | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | |
| 2 | Description (Enter Whole Dollars) | Funct # | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized Equipment | Termination Benefits | Total | Budget |
| 212 | Total Debt Services | 5000 | | | | | | 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 |
|-----|--|-------------|-------------------|----------------------------|-----------------------------|-------------------------------|-------------------------|------------------------|------------------------------------|-------------------------------|----------------|----------------|
| 2 | Description (Enter Whole Dollars) | Funct # | (100) Salaries | (200) Employee Benefits | (300) Purchased Services | (400) Supplies & Materials | (500) Capital Outlay | (600) Other Objects | (700) Non-Capitalized Equipment | (800) Termination Benefits | (900) Total | Budget |
| 213 | PROVISION FOR CONTINGENCIES (TR) | 6000 | | | | | | | | | | 0 |
| 214 | Total Disbursements/ Expenditures | | 39,186 | 0 | 2,014,554 | 102,588 | 0 | 0 | 0 | 0 | 2,156,328 | 1,996,832 |
| 215 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | (133,810) | |
| 216 | | | | | | | | | | | | |
| 217 | 50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS) | | | | | | | | | | | |
| 218 | INSTRUCTION (MR/SS) | 1000 | | | | | | | | | | |
| 219 | Regular Programs | 1100 | | 91,758 | | | | | | | 91,758 | 93,982 |
| 220 | Pre-K Programs | 1125 | | 0 | | | | | | | 0 | 0 |
| 221 | Special Education Programs (Functions 1200-1220) | 1200 | | 142,275 | | | | | | | 142,275 | 139,295 |
| 222 | Special Education Programs - Pre-K | 1225 | | 6,584 | | | | | | | 6,584 | 6,001 |
| 223 | Remedial and Supplemental Programs - K-12 | 1250 | | 5,757 | | | | | | | 5,757 | 0 |
| 224 | Remedial and Supplemental Programs - Pre-K | 1275 | | 0 | | | | | | | 0 | 0 |
| 225 | Adult/Continuing Education Programs | 1300 | | 0 | | | | | | | 0 | 0 |
| 226 | CTE Programs | 1400 | | 1,946 | | | | | | | 1,946 | 1,957 |
| 227 | Interscholastic Programs | 1500 | | 3,958 | | | | | | | 3,958 | 2,565 |
| 228 | Summer School Programs | 1600 | | 8,303 | | | | | | | 8,303 | 0 |
| 229 | Gifted Programs | 1650 | | 0 | | | | | | | 0 | 0 |
| 230 | Driver's Education Programs | 1700 | | 0 | | | | | | | 0 | 0 |
| 231 | Bilingual Programs | 1800 | | 23,545 | | | | | | | 23,545 | 19,798 |
| 232 | Truants' Alternative & Optional Programs | 1900 | | 0 | | | | | | | 0 | 0 |
| 233 | Total Instruction | 1000 | | 284,126 | | | | | | | 284,126 | 263,598 |
| 234 | SUPPORT SERVICES (MR/SS) | 2000 | | | | | | | | | | |
| 235 | SUPPORT SERVICES - PUPILS | | | | | | | | | | | |
| 236 | Attendance & Social Work Services | 2110 | | 5,335 | | | | | | | 5,335 | 6,064 |
| 237 | Guidance Services | 2120 | | 0 | | | | | | | 0 | 0 |
| 238 | Health Services | 2130 | | 88,894 | | | | | | | 88,894 | 92,167 |
| 239 | Psychological Services | 2140 | | 6,505 | | | | | | | 6,505 | 6,653 |
| 240 | Speech Pathology & Audiology Services | 2150 | | 5,807 | | | | | | | 5,807 | 5,940 |
| 241 | Other Support Services - Pupils (Describe & Itemize) | 2190 | | 0 | | | | | | | 0 | 0 |
| 242 | Total Support Services - Pupils | 2100 | | 106,541 | | | | | | | 106,541 | 110,824 |
| 243 | SUPPORT SERVICES - INSTRUCTIONAL STAFF | | | | | | | | | | | |
| 244 | Improvement of Instruction Services | 2210 | | 10,861 | | | | | | | 10,861 | 6,184 |
| 245 | Educational Media Services | 2220 | | 42,994 | | | | | | | 42,994 | 43,269 |
| 246 | Assessment & Testing | 2230 | | 0 | | | | | | | 0 | 0 |
| 247 | Total Support Services - Instructional Staff | 2200 | | 53,855 | | | | | | | 53,855 | 49,453 |
| 248 | SUPPORT SERVICES - GENERAL ADMINISTRATION | | | | | | | | | | | |
| 249 | Board of Education Services | 2310 | | 0 | | | | | | | 0 | 0 |
| 250 | Executive Administration Services | 2320 | | 11,139 | | | | | | | 11,139 | 11,100 |
| 251 | Special Area Administration Services | 2330 | | 0 | | | | | | | 0 | 0 |
| 252 | Claims Paid from Self Insurance Fund | 2361 | | 0 | | | | | | | 0 | 0 |
| 253 | Risk Management and Claims Services Payments | 2365 | | 0 | | | | | | | 0 | 0 |
| 254 | Total Support Services - General Administration | 2300 | | 11,139 | | | | | | | 11,139 | 11,100 |
| 255 | SUPPORT SERVICES - SCHOOL ADMINISTRATION | | | | | | | | | | | |
| 256 | Office of the Principal Services | 2410 | | 57,823 | | | | | | | 57,823 | 61,634 |
| 257 | Other Support Services - School Administration (Describe & Itemize) | 2490 | | 0 | | | | | | | 0 | 0 |
| 258 | Total Support Services - School Administration | 2400 | | 57,823 | | | | | | | 57,823 | 61,634 |

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 |
| | | | 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 | | 2,322 | | | | | | | 2,322 | 2,340 |
| 261 | Fiscal Services | 2520 | | 19,767 | | | | | | | 19,767 | 20,197 |
| 262 | Facilities Acquisition & Construction Services | 2530 | | 0 | | | | | | | 0 | 0 |
| 263 | Operation & Maintenance of Plant Services | 2540 | | 143,768 | | | | | | | 143,768 | 135,392 |
| 264 | Pupil Transportation Services | 2550 | | 1,040 | | | | | | | 1,040 | 0 |
| 265 | Food Services | 2560 | | 5,369 | | | | | | | 5,369 | 0 |
| 266 | Internal Services | 2570 | | 0 | | | | | | | 0 | 0 |
| 267 | Total Support Services - Business | 2500 | | 172,266 | | | | | | | 172,266 | 157,929 |
| 268 | SUPPORT SERVICES - CENTRAL | | | | | | | | | | | |
| 269 | Direction of Central Support Services | 2610 | | 0 | | | | | | | 0 | 0 |
| 270 | Planning, Research, Development, & Evaluation Services | 2620 | | 0 | | | | | | | 0 | 0 |
| 271 | Information Services | 2630 | | 0 | | | | | | | 0 | 0 |
| 272 | Staff Services | 2640 | | 18,308 | | | | | | | 18,308 | 18,616 |
| 273 | Data Processing Services | 2660 | | 0 | | | | | | | 0 | 0 |
| 274 | Total Support Services - Central | 2600 | | 18,308 | | | | | | | 18,308 | 18,616 |
| 275 | Other Support Services (Describe & Itemize) | 2900 | | 59 | | | | | | | 59 | 0 |
| 276 | Total Support Services | 2000 | | 419,991 | | | | | | | 419,991 | 409,556 |
| 277 | COMMUNITY SERVICES (MR/SS) | 3000 | | 16,785 | | | | | | | 16,785 | 7,808 |
| 278 | PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS) | 4000 | | | | | | | | | | |
| 279 | Payments for Regular Programs | 4110 | | 0 | | | | | | | 0 | 0 |
| 280 | Payments for Special Education Programs | 4120 | | 0 | | | | | | | 0 | 0 |
| 281 | Payments for CTE Programs | 4140 | | 0 | | | | | | | 0 | 0 |
| 282 | Total Payments to Other Govt Units | 4000 | | 0 | | | | | | | 0 | 0 |
| 283 | DEBT SERVICES (MR/SS) | 5000 | | | | | | | | | | |
| 284 | DEBT SERVICE - INTEREST ON SHORT-TERM DEBT | | | | | | | | | | | |
| 285 | Tax Anticipation Warrants | 5110 | | | | | | 0 | | | 0 | 0 |
| 286 | Tax Anticipation Notes | 5120 | | | | | | 0 | | | 0 | 0 |
| 287 | Corporate Personal Prop. Repl. Tax Anticipation Notes | 5130 | | | | | | 0 | | | 0 | 0 |
| 288 | State Aid Anticipation Certificates | 5140 | | | | | | 0 | | | 0 | 0 |
| 289 | Other (Describe & Itemize) | 5150 | | | | | | 0 | | | 0 | 0 |
| 290 | Total Debt Services - Interest | 5000 | | | | | | 0 | | | 0 | 0 |
| 291 | PROVISION FOR CONTINGENCIES (MR/SS) | 6000 | | | | | | | | | | 0 |
| 292 | Total Disbursements/Expenditures | | | 720,902 | | | | 0 | | | 720,902 | 680,962 |
| 293 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | (31,108) | |
| 294 | | | | | | | | | | | | |
| 295 | 60 - CAPITAL PROJECTS (CP) | | | | | | | | | | | |
| 296 | SUPPORT SERVICES (CP) | 2000 | | | | | | | | | | |
| 297 | SUPPORT SERVICES - BUSINESS | | | | | | | | | | | |
| 298 | Facilities Acquisition and Construction Services | 2530 | 0 | 0 | 80,802 | 0 | 2,746,797 | 0 | 0 | 0 | 2,827,599 | 1,774,000 |
| 299 | Other Support Services (Describe & Itemize) | 2900 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 300 | Total Support Services | 2000 | 0 | 0 | 80,802 | 0 | 2,746,797 | 0 | 0 | 0 | 2,827,599 | 1,774,000 |
| 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 | | | 0 | | | 0 | 0 |
| 304 | Payments for Special Education Programs | 4120 | | | 0 | | | 0 | | | 0 | 0 |
| 305 | Payments for CTE Programs | 4140 | | | 0 | | | 0 | | | 0 | 0 |
| 306 | Other Payments to In-State Govt. Units (Describe & Itemize) | 4190 | | | 0 | | | 0 | | | 0 | 0 |
| 307 | Total Payments to Other Govt Units | 4000 | | | 0 | | | 0 | | | 0 | 0 |
| 308 | PROVISION FOR CONTINGENCIES (S&C/CI) | 6000 | | | | | | | | | | |
| 309 | Total Disbursements/ Expenditures | | 0 | 0 | 80,802 | 0 | 2,746,797 | 0 | 0 | 0 | 2,827,599 | 1,774,000 |
| 310 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | (2,784,959) | |
| 311 | | | | | | | | | | | | |

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

| 1 | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|--|-------------|----------|---------------|----------------|----------|----------|----------|----------|----------|----------------|----------------|
| 2 | Description (Enter Whole Dollars) | Funct # | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | Budget |
| 312 | 70 - WORKING CASH (WC) | | | | | | | | | | | |
| 313 | | | | | | | | | | | | |
| 314 | 80 - TORT FUND (TF) | | | | | | | | | | | |
| 315 | INSTRUCTION (TF) | 1000 | | | | | | | | | | |
| 316 | Regular Programs | 1100 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 317 | Tuition Payment to Charter Schools | 1115 | | | 0 | | | | | | 0 | 0 |
| 318 | Pre-K Programs | 1125 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 319 | Special Education Programs (Functions 1200 - 1220) | 1200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 320 | Special Education Programs Pre-K | 1225 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 321 | Remedial and Supplemental Programs K-12 | 1250 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 322 | Remedial and Supplemental Programs Pre-K | 1275 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 323 | Adult/Continuing Education Programs | 1300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 324 | CTE Programs | 1400 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 325 | Interscholastic Programs | 1500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 326 | Summer School Programs | 1600 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 327 | Gifted Programs | 1650 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 328 | Driver's Education Programs | 1700 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 329 | Bilingual Programs | 1800 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 330 | Truant Alternative & Optional Programs | 1900 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 331 | Pre-K Programs - Private Tuition | 1910 | | | | | | 0 | | | 0 | 0 |
| 332 | Regular K-12 Programs Private Tuition | 1911 | | | | | | 0 | | | 0 | 0 |
| 333 | Special Education Programs K-12 Private Tuition | 1912 | | | | | | 0 | | | 0 | 0 |
| 334 | Special Education Programs Pre-K Tuition | 1913 | | | | | | 0 | | | 0 | 0 |
| 335 | Remedial/Supplemental Programs K-12 Private Tuition | 1914 | | | | | | 0 | | | 0 | 0 |
| 336 | Remedial/Supplemental Programs Pre-K Private Tuition | 1915 | | | | | | 0 | | | 0 | 0 |
| 337 | Adult/Continuing Education Programs Private Tuition | 1916 | | | | | | 0 | | | 0 | 0 |
| 338 | CTE Programs Private Tuition | 1917 | | | | | | 0 | | | 0 | 0 |
| 339 | Interscholastic Programs Private Tuition | 1918 | | | | | | 0 | | | 0 | 0 |
| 340 | Summer School Programs Private Tuition | 1919 | | | | | | 0 | | | 0 | 0 |
| 341 | Gifted Programs Private Tuition | 1920 | | | | | | 0 | | | 0 | 0 |
| 342 | Bilingual Programs Private Tuition | 1921 | | | | | | 0 | | | 0 | 0 |
| 343 | Truants Alternative/Opt Ed Programs Private Tuition | 1922 | | | | | | 0 | | | 0 | 0 |
| 344 | Total Instruction¹⁴ | 1000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 345 | SUPPORT SERVICES (TF) | 2000 | | | | | | | | | | |
| 346 | Support Services - Pupil | 2100 | | | | | | | | | | |
| 347 | Attendance & Social Work Services | 2110 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 348 | Guidance Services | 2120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 349 | Health Services | 2130 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 350 | Psychological Services | 2140 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 351 | Speech Pathology & Audiology Services | 2150 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 352 | Other Support Services - Pupils (Describe & Itemize) | 2190 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 353 | Total Support Services - Pupil | 2100 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 354 | Support Services - Instructional Staff | 2200 | | | | | | | | | | |
| 355 | Improvement of Instruction Services | 2210 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 356 | Educational Media Services | 2220 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 357 | Assessment & Testing | 2230 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 358 | Total Support Services - Instructional Staff | 2200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 359 | SUPPORT SERVICES - GENERAL ADMINISTRATION | 2300 | | | | | | | | | | |
| 360 | Board of Education Services | 2310 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 361 | Executive Administration Services | 2320 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 362 | Special Area Administration Services | 2330 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 363 | Claims Paid from Self Insurance Fund | 2361 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 364 | Risk Management and Claims Services Payments | 2365 | 0 | 15,539 | 183,012 | 0 | 0 | 0 | 0 | 0 | 198,551 | 172,167 |
| 365 | Total Support Services - General Administration | 2300 | 0 | 15,539 | 183,012 | 0 | 0 | 0 | 0 | 0 | 198,551 | 172,167 |

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

| 1 | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|---|-------------|----------|-------------------|--------------------|----------------------|----------------|---------------|---------------------------|----------------------|----------|----------|
| 2 | Description (Enter Whole Dollars) | Funct # | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | Budget |
| 3 | | | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized Equipment | Termination Benefits | Total | |
| 366 | Support Services - School Administration | 2400 | | | | | | | | | | |
| 367 | Office of the Principal Services | 2410 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 368 | Other Support Services - School Administration <i>(Describe & Itemize)</i> | 2490 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 369 | Total Support Services - School Administration | 2400 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 370 | Support Services - Business | 2500 | | | | | | | | | | |
| 371 | Direction of Business Support Services | 2510 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 372 | Fiscal Services | 2520 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 373 | Facilities Acquisition and Construction Services | 2530 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 374 | Operation & Maintenance of Plant Services | 2540 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 375 | Pupil Transportation Services | 2550 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 376 | Food Services | 2560 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 377 | Internal Services | 2570 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 378 | Total Support Services - Business | 2500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 379 | Support Services - Central | 2600 | | | | | | | | | | |
| 380 | Direction of Central Support Services | 2610 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 381 | Planning, Research, Development & Evaluation Services | 2620 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 382 | Information Services | 2630 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 383 | Staff Services | 2640 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 384 | Data Processing Services | 2660 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 385 | Total Support Services - Central | 2600 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 386 | Other Support Services <i>(Describe & Itemize)</i> | 2900 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 387 | Total Support Services | 2000 | 0 | 15,539 | 183,012 | 0 | 0 | 0 | 0 | 0 | 198,551 | 172,167 |
| 388 | COMMUNITY SERVICES (TF) | 3000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 389 | PAYMENTS TO OTHER DIST & GOVT UNITS (TF) | 4000 | | | | | | | | | | |
| 390 | Payments to Other Dist & Govt Units (In-State) | | | | | | | | | | | |
| 391 | Payments for Regular Programs | 4110 | | | 0 | | | 0 | | | 0 | 0 |
| 392 | Payments for Special Education Programs | 4120 | | | 0 | | | 0 | | | 0 | 0 |
| 393 | Payments for Adult/Continuing Education Programs | 4130 | | | 0 | | | 0 | | | 0 | 0 |
| 394 | Payments for CTE Programs | 4140 | | | 0 | | | 0 | | | 0 | 0 |
| 395 | Payments for Community College Programs | 4170 | | | 0 | | | 0 | | | 0 | 0 |
| 396 | Other Payments to In-State Govt Units <i>(Describe & Itemize)</i> | 4190 | | | 0 | | | 0 | | | 0 | 0 |
| 397 | Total Payments to Other Dist & Govt Units (In-State) | 4100 | | | 0 | | | 0 | | | 0 | 0 |
| 398 | Payments for Regular Programs - Tuition | 4210 | | | | | | 0 | | | 0 | 0 |
| 399 | Payments for Special Education Programs - Tuition | 4220 | | | | | | 0 | | | 0 | 0 |
| 400 | Payments for Adult/Continuing Education Programs - Tuition | 4230 | | | | | | 0 | | | 0 | 0 |
| 401 | Payments for CTE Programs - Tuition | 4240 | | | | | | 0 | | | 0 | 0 |
| 402 | Payments for Community College Programs - Tuition | 4270 | | | | | | 0 | | | 0 | 0 |
| 403 | Payments for Other Programs - Tuition | 4280 | | | | | | 0 | | | 0 | 0 |
| 404 | Other Payments to In-State Govt Units <i>(Describe & Itemize)</i> | 4290 | | | | | | 0 | | | 0 | 0 |
| 405 | Total Payments to Other Dist & Govt Units - Tuition (In State) | 4200 | | | | | | 0 | | | 0 | 0 |
| 406 | Payments for Regular Programs - Transfers | 4310 | | | | | | 0 | | | 0 | 0 |
| 407 | Payments for Special Education Programs - Transfers | 4320 | | | | | | 0 | | | 0 | 0 |
| 408 | Payments for Adult/Continuing Ed Programs - Transfers | 4330 | | | | | | 0 | | | 0 | 0 |
| 409 | Payments for CTE Programs - Transfers | 4340 | | | | | | 0 | | | 0 | 0 |
| 410 | Payments for Community College Program - Transfers | 4370 | | | | | | 0 | | | 0 | 0 |
| 411 | Payments for Other Programs - Transfers | 4380 | | | | | | 0 | | | 0 | 0 |
| 412 | Other Payments to In-State Govt Units - Transfers <i>(Describe & Itemize)</i> | 4390 | | | 0 | | | 0 | | | 0 | 0 |
| 413 | Total Payments to Other Dist & Govt Units-Transfers (In State) | 4300 | | | 0 | | | 0 | | | 0 | 0 |
| 414 | Payments to Other Dist & Govt Units (Out of State) | 4400 | | | 0 | | | 0 | | | 0 | 0 |
| 415 | Total Payments to Other Dist & Govt Units | 4000 | | | 0 | | | 0 | | | 0 | 0 |

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 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 |
| | | | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized Equipment | Termination Benefits | Total | |
| 416 | DEBT SERVICES (TF) | 5000 | | | | | | | | | | |
| 417 | DEBT SERVICES - INTEREST ON SHORT-TERM DEBT | | | | | | | | | | | |
| 418 | Tax Anticipation Warrants | 5110 | | | | | | 0 | | | 0 | 0 |
| 419 | Tax Anticipation Notes | 5120 | | | | | | 0 | | | 0 | 0 |
| 420 | Corporate Personal Prop. Repl. Tax Anticipation Notes | 5130 | | | | | | 0 | | | 0 | 0 |
| 421 | State Aid Anticipation Certificates | 5140 | | | | | | 0 | | | 0 | 0 |
| 422 | Other Interest or Short-Term Debt | 5150 | | | | | | 0 | | | 0 | 0 |
| 423 | Total Debt Services - Interest on Short-Term Debt | 5100 | | | | | | 0 | | | 0 | 0 |
| 424 | DEBT SERVICES - INTEREST ON LONG-TERM DEBT | 5200 | | | | | | 0 | | | 0 | 0 |
| 425 | DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹ | 5300 | | | | | | 0 | | | 0 | 0 |
| 426 | DEBT SERVICES - OTHER (Describe & Itemize) | 5400 | | | | | | 0 | | | 0 | 0 |
| 427 | Total Debt Services | 5000 | | | | | | 0 | | | 0 | 0 |
| 428 | PROVISIONS FOR CONTINGENCIES (TF) | 6000 | | | | | | | | | | 0 |
| 429 | Total Disbursements/Expenditures | | 0 | 15,539 | 183,012 | 0 | 0 | 0 | 0 | 0 | 198,551 | 172,167 |
| 430 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | (24,110) | |
| 432 | 90 - FIRE PREVENTION & SAFETY FUND (FP&S) | | | | | | | | | | | |
| 433 | SUPPORT SERVICES (FP&S) | 2000 | | | | | | | | | | |
| 434 | SUPPORT SERVICES - BUSINESS | | | | | | | | | | | |
| 435 | Facilities Acquisition & Construction Services | 2530 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 436 | Operation & Maintenance of Plant Services | 2540 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 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 | | | 0 | 0 |
| 442 | Payments to Special Education Programs | 4120 | | | | | | 0 | | | 0 | 0 |
| 443 | Other Payments to In-State Govt. Units (Describe & Itemize) | 4190 | | | | | | 0 | | | 0 | 0 |
| 444 | Total Payments to Other Govt Units | 4000 | | | | | | 0 | | | 0 | 0 |
| 445 | DEBT SERVICES (FP&S) | 5000 | | | | | | | | | | |
| 446 | DEBT SERVICES- INTEREST ON SHORT-TERM DEBT | | | | | | | | | | | |
| 447 | Tax Anticipation Warrants | 5110 | | | | | | 0 | | | 0 | 0 |
| 448 | Other Interest on Short-Term Debt (Describe & Itemize) | 5150 | | | | | | 0 | | | 0 | 0 |
| 449 | Total Debt Service - Interest on Short-Term Debt | 5100 | | | | | | 0 | | | 0 | 0 |
| 450 | DEBT SERVICES - INTEREST ON LONG-TERM DEBT | 5200 | | | | | | 0 | | | 0 | 0 |
| 451 | Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) | 5300 | | | | | | 0 | | | 0 | 0 |
| 452 | Total Debt Service | 5000 | | | | | | 0 | | | 0 | 0 |
| 453 | PROVISION FOR CONTINGENCIES (FP&S) | 6000 | | | | | | | | | | 0 |
| 454 | Total Disbursements/Expenditures | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 455 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | 0 | |

| | A | B | C | D | E | F |
|----|--|---|--|--|---|---|
| 1 | 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 | 17,990,006 | 9,511,387 | 8,478,619 | 18,505,666 |
| 5 | Operations & Maintenance | 1,464,161 | 776,611 | 687,550 | 1,511,000 | 734,389 |
| 6 | Debt Services ** | 1,411,802 | 744,576 | 667,226 | 1,448,671 | 704,095 |
| 7 | Transportation | 1,070,890 | 565,744 | 505,146 | 1,100,730 | 534,986 |
| 8 | Municipal Retirement | 324,519 | 161,646 | 162,873 | 314,503 | 152,857 |
| 9 | Capital Improvements | 0 | 0 | 0 | 0 | 0 |
| 10 | Working Cash | 154,978 | 80,807 | 74,171 | 157,221 | 76,294 |
| 11 | Tort Immunity | 74,441 | 38,382 | 36,059 | 74,677 | 36,295 |
| 12 | Fire Prevention & Safety | 0 | 0 | 0 | 0 | 0 |
| 13 | Leasing Levy | 0 | 0 | 0 | 0 | 0 |
| 14 | Special Education | 0 | 0 | 0 | 0 | 0 |
| 15 | Area Vocational Construction | 0 | 0 | 0 | 0 | 0 |
| 16 | Social Security/Medicare Only | 324,519 | 161,646 | 162,873 | 314,503 | 152,857 |
| 17 | Summer School | 0 | 0 | 0 | 0 | 0 |
| 18 | Other (Describe & Itemize) | 0 | 0 | 0 | 0 | 0 |
| 19 | Totals | 22,815,316 | 12,040,799 | 10,774,517 | 23,426,971 | 11,386,172 |
| 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 | De Lage Copier Lease | 07/01/22 | 284,784 | 7 | 227,273 | | | 50,138 | 177,135 | 163,946 |
| 32 | | | | | | | | | 0 | |
| 33 | | | | | | | | | 0 | |
| 34 | | | | | | | | | 0 | |
| 35 | | | | | | | | | 0 | |
| 36 | | | | | | | | | 0 | |
| 37 | | | | | | | | | 0 | |
| 38 | | | | | | | | | 0 | |
| 39 | | | | | | | | | 0 | |
| 40 | | | | | | | | | 0 | |
| 41 | | | | | | | | | 0 | |
| 42 | | | | | | | | | 0 | |
| 43 | | | 284,784 | | 227,273 | 0 | 0 | 50,138 | 177,135 | 163,946 |
| 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 | Series 2013, Working Cash | 02/04/13 | 7,950,000 | 1 | 415,000 | | | 415,000 | 0 | |
| 47 | Series 2014, Working Cash | 01/28/14 | 2,140,000 | 1 | 1,450,000 | | | 490,000 | 960,000 | 888,521 |
| 48 | Series 2019A, Working Cash | 02/13/19 | 2,775,000 | 1 | 2,775,000 | | | | 2,775,000 | 2,568,380 |
| 49 | Series 2019B, Refunding | 02/13/19 | 1,315,000 | 3 | 1,315,000 | | | | 1,315,000 | 1,217,088 |
| 50 | Series 2021, Working Cash | 06/09/21 | 2,660,000 | 1 | 2,660,000 | | | 25,000 | 2,635,000 | 2,438,804 |
| 51 | Series 2023, Working Cash | | | 1 | 2,485,000 | | | | 2,485,000 | 2,299,972 |
| 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 | | | 17,124,784 | | 11,327,273 | 0 | 0 | 980,138 | 10,347,135 | 9,576,710 |
| 65 | | | | | | | | | | |
| 66 | * Each type of debt issued must be identified separately with the amount: | | | | | | | | | |
| 67 | 1. Working Cash Fund Bonds | | | 4. Fire Prevent, Safety, Environmental and Energy Bonds | | | 7. Other | | 10. Other | |
| 68 | 2. Funding Bonds | | | 5. Tort Judgment Bonds | | | 8. Other | | 11. Other | |
| 69 | 3. Refunding Bonds | | | 6. Building Bonds | | | 9. Other | | 12. Other | |

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

| | A | B | C | D | E | F | G | H | I | J | K | |
|----|---|---|---|---|---|-------------------------------|-----------------------------------|--------------------------|-------------------------------------|--|-------------------------|--|
| 1 | 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 | | | | | | 31,452 | 0 | | | | |
| 4 | RECEIPTS: | | | | | | | | | | | |
| 5 | Ad Valorem Taxes Received by District | | | | | 10, 20, 40 or 50-1100, 80 | 74,441 | | | | | |
| 6 | Earnings on Investments | | | | | 10, 20, 40, 50 or 60-1500, 80 | 0 | | | | | |
| 7 | Drivers' Education Fees | | | | | 10-1970 | | | | | 0 | |
| 8 | School Facility Occupation Tax Proceeds | | | | | 30 or 60-1983 | | | | | | |
| 9 | Driver Education | | | | | 10 or 20-3370 | | | | | 0 | |
| 10 | Other Receipts (Describe & Itemize) | | | | | -- | 100,000 | | | | | |
| 11 | Sale of Bonds | | | | | 10, 20, 40 or 60-7200 | | | | | | |
| 12 | Total Receipts | | | | | | 174,441 | 0 | 0 | 0 | 0 | |
| 13 | DISBURSEMENTS: | | | | | | | | | | | |
| 14 | Instruction | | | | | 10 or 50-1000 | | | | | | |
| 15 | Facilities Acquisition & Construction Services | | | | | 20 or 60-2530 | | | | | | |
| 16 | Tort Immunity Services | | | | | 80 | 198,551 | | | | | |
| 17 | DEBT SERVICE: | | | | | | | | | | | |
| 18 | Debt Services - Interest on Long-Term Debt | | | | | 30-5200 | | | | | | |
| 19 | Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired) | | | | | 30-5300 | | | | | | |
| 20 | Debt Services Other (Describe & Itemize) | | | | | 30-5400 | | | | | | |
| 21 | Total Debt Services | | | | | | | | | 0 | | |
| 22 | Other Disbursements (Describe & Itemize) | | | | | -- | | | | | | |
| 23 | Total Disbursements | | | | | | 198,551 | 0 | 0 | 0 | 310 | |
| 24 | Ending Cash Basis Fund Balance as of June 30, 2024 | | | | | | 7,342 | 0 | 0 | 0 | 0 | |
| 25 | Reserved Cash Balance | | | | | 714 | | | | | | |
| 26 | Unreserved Cash Balance | | | | | 730 | 7,342 | 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: | 198,551 | | | | |
| 32 | | | | | | Total Reserve Remaining: | 7,342 | | | | |
| 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 | | | | | | 74,634 | | | | |
| 37 | Unemployment Insurance Act | | | | | | 15,539 | | | | |
| 38 | Insurance (Regular or Self-Insurance) | | | | | | 108,378 | | | | |
| 39 | Risk Management and Claims Service | | | | | | 0 | | | | |
| 40 | Judgments/Settlements | | | | | | 0 | | | | |
| 41 | Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction | | | | | | 0 | | | | |
| 42 | Reciprocal Insurance Payments (Insurance Code 72, 76, and 81) | | | | | | 0 | | | | |
| 43 | Legal Services | | | | | | 0 | | | | |
| 44 | Principal and Interest on Tort Bonds | | | | | | 0 | | | | |
| 45 | Other -Explain on Itemization 44 tab | | | | | | 0 | | | | |
| 46 | Total | | | | | | 0 | | | | |
| 47 | G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0 | | | | | | OK | | | | |
| 49 | Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year. | | | | | | | | | | |
| 50 | 55 ILCS 5/5-1006.7 | | | | | | | | | | |

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

| | A | B | C | D | E | F | G | H | I | J | K | L | | |
|----|--|------------------|-------------------------------|--------------------|---------------------|---|-----------------------|-------------------|-----------|-------------------------------|----------|--|------------|-----------|
| 1 | 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 | | | | | | | | | | | | | |
| 8 | Section A is for revenue recognized in FY 2024 reported on the FY 2024 AFR for FY 2021, FY 2022 and/or FY 2023 EXPENDITURES claimed on July 1, 2023, through June 30, 2024, FRIS grant expenditure reports for expenditures reported in the prior year FY 2021, FY 2022, and/or FY 2023 AFR. | | | | | | | | | | | | | |
| 9 | Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue | | | | | | | | | | | | | |
| 10 | 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 | Total | | | |
| 11 | ESSE II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST, D4) | 4998 | | | | | | | | | 0 | | | |
| 12 | ESSE III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3, P4, 15, 25, 35, 45, 55, 65, 75) | 4998 | | | | | | | | | 0 | | | |
| 13 | GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK, JE) | 4998 | | | | | | | | | 0 | | | |
| 14 | ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE) | 4998 | | | | | | | | | 0 | | | |
| 15 | ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL) | 4998 | | | | | | | | | 0 | | | |
| 16 | CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW) | 4998 | | | | | | | | | 0 | | | |
| 17 | Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab) | 4998 | | | | | | | | | 0 | | | |
| 18 | Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab) | 4998 | | | | | | | | | 0 | | | |
| 19 | Other ARP Revenue (not accounted for above) (Describe on Itemization tab) | 4998 | | | | | | | | | 0 | | | |
| 20 | Total Revenue Section A | 0 | 0 | | 0 | 0 | 0 | | | 0 | 0 | | | |
| 21 | Revenue Section B | | | | | | | | | | | | | |
| 22 | 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 | Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue | | | | | | | | | | | | | |
| 24 | 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 | Total | | | |
| 25 | ESSE II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST, D4) | 4998 | 15,603 | | | | | | | | 15,603 | | | |
| 26 | GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK, JE) | 4998 | | | | | | | | | 0 | | | |
| 27 | ESSE III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3, P4, 15, 25, 35, 45, 55, 65, 75) | 4998 | | | | | | | | | 0 | | | |
| 28 | ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE) | 4998 | | | | | | | | | 0 | | | |
| 29 | ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL) | 4998 | | | | | | | | | 0 | | | |
| 30 | | | | | | | | | | | 0 | | | |

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|----|---|------------------|--------|----|---|----|----|----|---|---|----|--------|
| 31 | CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW) | 4998 | | | | | | | | | | 0 |
| 32 | Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab) | 4998 | | | | | | | | | | 0 |
| 33 | Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab) | 4998 | | | | | | | | | | 0 |
| 34 | Other ARP Revenue (not accounted for above) (Describe on Itemization tab) | 4998 | | | | | | | | | | 0 |
| 35 | (Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B | 4998 | | | | | | | | | | 0 |
| 36 | Total Revenue Section B | | 15,603 | 0 | | 0 | 0 | 0 | | | 0 | 15,603 |
| 37 | Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue | | | | | | | | | | | |
| 38 | Total Other Federal Revenue (Section A plus Section B) | 4998 | 15,603 | 0 | | 0 | 0 | 0 | | | 0 | 15,603 |
| 39 | Total Other Federal Revenue from Revenue Tab | 4998 | 15,603 | 0 | | 0 | 0 | 0 | | | 0 | 15,603 |
| 40 | Difference (must equal 0) | | 0 | 0 | | 0 | 0 | 0 | | | 0 | 0 |
| 41 | Error must be corrected before submitting to ISBE | | OK | OK | | OK | OK | OK | | | OK | OK |
| 42 | Part 2: CARES, CRRSA, and ARP EXPENDITURES | | | | | | | | | | | |
| 43 | Review of the July 1, 2023 through June 30, 2024 FRIS Expenditures reports may assist in determining the expenditures to use below. | | | | | | | | | | | |
| 44 | Expenditure Section A: | | | | | | | | | | | |
| 45 | ESSER I EXPENDITURES (CARES) | | | | | | | | | | | |
| 46 | -----DISBURSEMENTS----- | | | | | | | | | | | |
| 47 | (100) (200) (300) (400) (500) (600) (700) (800) (900) | | | | | | | | | | | |
| 48 | Salaries Employee Benefits Purchased Services Supplies & Materials Capital Outlay Other Non-Capitalized Equipment Termination Benefits Total Expenditures | | | | | | | | | | | |
| 49 | FUNCTION | | | | | | | | | | | |
| 50 | 1. List the total expenditures for the Functions 1000 and 2000 below | | | | | | | | | | | |
| 51 | INSTRUCTION Total Expenditures | 1000 | | | | | | | | | | 0 |
| 52 | SUPPORT SERVICES Total Expenditures | 2000 | | | | | | | | | | 0 |
| 53 | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) | | | | | | | | | | | |
| 54 | | | | | | | | | | | | |
| 55 | Facilities Acquisition and Construction Services (Total) | 2530 | | | | | | | | | | 0 |
| 56 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total) | 2540 | | | | | | | | | | 0 |
| 57 | FOOD SERVICES (Total) | 2560 | | | | | | | | | | 0 |
| 58 | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). | | | | | | | | | | | |
| 59 | | | | | | | | | | | | |
| 60 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000) | 1000 | | | | | | | | | | 0 |
| 61 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000) | 2000 | | | | | | | | | | 0 |
| 62 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) | Total Technology | | | 0 | 0 | 0 | | | 0 | | 0 |

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|----|--|------------------|-------------------------|-------------------|--------------------|----------------------|----------------|-------|---------------------------|----------------------|--------------------|--------|
| 63 | Expenditure Section B: | | | | | | | | | | | |
| 64 | ESSER II EXPENDITURES (CRRSA) | | -----DISBURSEMENTS----- | | | | | | | | | |
| 65 | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | |
| 66 | | | 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 | | | | | | | | | | 0 |
| 70 | SUPPORT SERVICES Total Expenditures | 2000 | | | | 855 | 14,748 | | | | | 15,603 |
| 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) | | -----DISBURSEMENTS----- | | | | | | | | | |
| 83 | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | |
| 84 | | | 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 |

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|--|------------------|-------------------------|-------------------|--------------------|----------------------|----------------|-------|---------------------------|----------------------|--------------------|---|
| 99 | Expenditure Section D: | | | | | | | | | | | |
| 100 | GEER II EXPENDITURES (CRRSA) | | -----DISBURSEMENTS----- | | | | | | | | | |
| 101 | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | |
| 102 | | | 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 |
| 107 | | | | | | | | | | | | |
| 108 | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) | | | | | | | | | | | |
| 109 | Facilities Acquisition and Construction Services (Total) | 2530 | | | | | | | | | | 0 |
| 110 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total) | 2540 | | | | | | | | | | 0 |
| 111 | FOOD SERVICES (Total) | 2560 | | | | | | | | | | 0 |
| 112 | | | | | | | | | | | | |
| 113 | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). | | | | | | | | | | | |
| 114 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000) | 1000 | | | | | | | | | | 0 |
| 115 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000) | 2000 | | | | | | | | | | 0 |
| 116 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) | Total Technology | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 117 | Expenditure Section E: | | | | | | | | | | | |
| 118 | ESSER III EXPENDITURES (ARP) | | -----DISBURSEMENTS----- | | | | | | | | | |
| 119 | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | |
| 120 | | | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | Termination Benefits | Total Expenditures | |
| 121 | FUNCTION | | | | | | | | | | | |
| 122 | 1. List the total expenditures for the Functions 1000 and 2000 below | | | | | | | | | | | |
| 123 | INSTRUCTION Total Expenditures | 1000 | | | | | | | | | | 0 |
| 124 | SUPPORT SERVICES Total Expenditures | 2000 | | | | | | | | | | 0 |
| 125 | | | | | | | | | | | | |
| 126 | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) | | | | | | | | | | | |
| 127 | Facilities Acquisition and Construction Services (Total) | 2530 | | | | | | | | | | 0 |
| 128 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total) | 2540 | | | | | | | | | | 0 |
| 129 | FOOD SERVICES (Total) | 2560 | | | | | | | | | | 0 |
| 130 | | | | | | | | | | | | |
| 131 | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). | | | | | | | | | | | |
| 132 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000) | 1000 | | | | | | | | | | 0 |
| 133 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000) | 2000 | | | | | | | | | | 0 |
| 134 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) | Total Technology | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|--|------------------|-------------------------|-------------------|--------------------|----------------------|----------------|-------|---------------------------|----------------------|--------------------|---|
| 135 | Expenditure Section F: | | | | | | | | | | | |
| 136 | CRRSA Child Nutrition (CRRSA) | | -----DISBURSEMENTS----- | | | | | | | | | |
| 137 | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | |
| 138 | | | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | Termination Benefits | Total Expenditures | |
| 139 | FUNCTION | | | | | | | | | | | |
| 140 | 1. List the total expenditures for the Functions 1000 and 2000 below | | | | | | | | | | | |
| 141 | INSTRUCTION Total Expenditures | 1000 | | | | | | | | | | 0 |
| 142 | SUPPORT SERVICES Total Expenditures | 2000 | | | | | | | | | | 0 |
| 143 | | | | | | | | | | | | |
| 144 | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) | | | | | | | | | | | |
| 145 | Facilities Acquisition and Construction Services (Total) | 2530 | | | | | | | | | | 0 |
| 146 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total) | 2540 | | | | | | | | | | 0 |
| 147 | FOOD SERVICES (Total) | 2560 | | | | | | | | | | 0 |
| 148 | | | | | | | | | | | | |
| 149 | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). | | | | | | | | | | | |
| 150 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000) | 1000 | | | | | | | | | | 0 |
| 151 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000) | 2000 | | | | | | | | | | 0 |
| 152 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) | Total Technology | 0 | 0 | 0 | | | | 0 | | | 0 |
| 153 | Expenditure Section G: | | | | | | | | | | | |
| 154 | ARP Child Nutrition (ARP) | | -----DISBURSEMENTS----- | | | | | | | | | |
| 155 | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | |
| 156 | | | 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 | | | | | | | | | | | | |
| 162 | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) | | | | | | | | | | | |
| 163 | Facilities Acquisition and Construction Services (Total) | 2530 | | | | | | | | | | 0 |
| 164 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total) | 2540 | | | | | | | | | | 0 |
| 165 | FOOD SERVICES (Total) | 2560 | | | | | | | | | | 0 |
| 166 | | | | | | | | | | | | |
| 167 | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). | | | | | | | | | | | |
| 168 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000) | 1000 | | | | | | | | | | 0 |
| 169 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000) | 2000 | | | | | | | | | | 0 |
| 170 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) | Total Technology | 0 | 0 | 0 | | | | 0 | | | 0 |

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

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

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|--|------------------|-------------------------|-------------------|--------------------|----------------------|----------------|-------|---------------------------|----------------------|--------------------|---|
| 207 | Expenditure Section J: | | | | | | | | | | | |
| 208 | CURES (Coronavirus State and Local Fiscal Recovery Funds) | | -----DISBURSEMENTS----- | | | | | | | | | |
| 209 | | | (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 | 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). | | | | | | | | | | | |
| 222 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000) | 1000 | | | | | | | | | | 0 |
| 223 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000) | 2000 | | | | | | | | | | 0 |
| 224 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) | Total Technology | | | 0 | 0 | 0 | | 0 | | | 0 |
| 225 | Expenditure Section K: | | | | | | | | | | | |
| 226 | Other CARES Act Expenditures (not accounted for above) | | -----DISBURSEMENTS----- | | | | | | | | | |
| 227 | | | (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 | | | | | | | | | | | |
| 231 | INSTRUCTION Total Expenditures | 1000 | | | | | | | | | | 0 |
| 232 | SUPPORT SERVICES Total Expenditures | 2000 | | | | | | | | | | 0 |
| 233 | 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 |
| 238 | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). | | | | | | | | | | | |
| 240 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000) | 1000 | | | | | | | | | | 0 |
| 241 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000) | 2000 | | | | | | | | | | 0 |
| 242 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) | Total Technology | | | 0 | 0 | 0 | | 0 | | | 0 |

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|--|------------------|-----------------------------|-------------------|--------------------|----------------------|----------------|-------|---------------------------|----------------------|--------------------|--------|
| 243 | Expenditure Section L: | | | | | | | | | | | |
| 244 | Other CRRSA Expenditures (not accounted for above) | | -----DISBURSEMENTS----- | | | | | | | | | |
| 245 | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | |
| 246 | | | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | Termination Benefits | Total Expenditures | |
| 247 | FUNCTION | | | | | | | | | | | |
| 248 | 1. List the total expenditures for the Functions 1000 and 2000 below | | | | | | | | | | | |
| 249 | INSTRUCTION Total Expenditures | 1000 | | | | | | | | | | 0 |
| 250 | SUPPORT SERVICES Total Expenditures | 2000 | | | | | | | | | | 0 |
| 251 | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) | | | | | | | | | | | |
| 252 | | | | | | | | | | | | |
| 253 | Facilities Acquisition and Construction Services (Total) | 2530 | | | | | | | | | | 0 |
| 254 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total) | 2540 | | | | | | | | | | 0 |
| 255 | FOOD SERVICES (Total) | 2560 | | | | | | | | | | 0 |
| 256 | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). | | | | | | | | | | | |
| 257 | | | | | | | | | | | | |
| 258 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000) | 1000 | | | | | | | | | | 0 |
| 259 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000) | 2000 | | | | | | | | | | 0 |
| 260 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) | Total Technology | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 261 | Expenditure Section M: | | | | | | | | | | | |
| 262 | Other ARP Expenditures (not accounted for above) | | -----DISBURSEMENTS----- | | | | | | | | | |
| 263 | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | |
| 264 | | | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | Termination Benefits | Total Expenditures | |
| 265 | FUNCTION | | | | | | | | | | | |
| 266 | 1. List the total expenditures for the Functions 1000 and 2000 below | | | | | | | | | | | |
| 267 | INSTRUCTION Total Expenditures | 1000 | | | | | | | | | | 0 |
| 268 | SUPPORT SERVICES Total Expenditures | 2000 | | | | | | | | | | 0 |
| 269 | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) | | | | | | | | | | | |
| 270 | | | | | | | | | | | | |
| 271 | Facilities Acquisition and Construction Services (Total) | 2530 | | | | | | | | | | 0 |
| 272 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total) | 2540 | | | | | | | | | | 0 |
| 273 | FOOD SERVICES (Total) | 2560 | | | | | | | | | | 0 |
| 274 | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). | | | | | | | | | | | |
| 275 | | | | | | | | | | | | |
| 276 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000) | 1000 | | | | | | | | | | 0 |
| 277 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000) | 2000 | | | | | | | | | | 0 |
| 278 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) | Total Technology | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 279 | | | | | | | | | | | | |
| 280 | Expenditure Section N: | | | | | | | | | | | |
| 281 | TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds) | | -----DISBURSEMENTS----- | | | | | | | | | |
| 282 | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | |
| 283 | | | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | Termination Benefits | Total Expenditures | |
| 284 | FUNCTION | | | | | | | | | | | |
| 285 | INSTRUCTION | 1000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 286 | SUPPORT SERVICES | 2000 | 0 | 0 | 0 | 855 | 14,748 | 0 | 0 | 0 | 0 | 15,603 |
| 287 | Facilities Acquisition and Construction Services (Total) | 2530 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 288 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total) | 2540 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 289 | FOOD SERVICES (Total) | 2560 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 290 | TOTAL EXPENDITURES | | Functions 1000 & 2000 total | | | | | | | | | 15,603 |
| 291 | | | | | | | | | | | | |
| 292 | Expenditure Section O: | | | | | | | | | | | |
| 293 | TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds) | | -----DISBURSEMENTS----- | | | | | | | | | |
| 294 | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | |
| 295 | | | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | Termination Benefits | Total Expenditures | |
| 296 | FUNCTION | | | | | | | | | | | |
| 297 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures) | Total Technology | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | A | B | C | D | E | F | G | H | I | J | K | L |
|----|---|---------------|------------------------------------|---|--|----------------------------------|----------------------|--|--|---|--|---|
| 1 | SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION | | | | | | | | | | | |
| | 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 |
| 2 | | | | | | | | | | | | |
| 3 | Works of Art & Historical Treasures | 210 | | | | 0 | | | | | 0 | 0 |
| 4 | Land | 220 | | | | | | | | | | |
| 5 | Non-Depreciable Land | 221 | 405,938 | | | 405,938 | | | | | | 405,938 |
| 6 | Depreciable Land | 222 | | | | 0 | 50 | | 0 | | 0 | 0 |
| 7 | Buildings | 230 | | | | | | | | | | |
| 8 | Permanent Buildings | 231 | 24,714,868 | 2,606,808 | | 27,321,676 | 50 | 7,806,428 | 546,434 | | 8,352,862 | 18,968,814 |
| 9 | Temporary Buildings | 232 | | | | 0 | 20 | | 0 | | 0 | 0 |
| 10 | Improvements Other than Buildings (Infrastructure) | 240 | 1,742,943 | | | 1,742,943 | 20 | 571,702 | 87,147 | | 658,849 | 1,084,094 |
| 11 | Capitalized Equipment | 250 | | | | | | | | | | |
| 12 | 10 Yr Schedule | 251 | 3,320,468 | 62,802 | | 3,383,270 | 10 | 2,548,670 | 338,327 | | 2,886,997 | 496,273 |
| 13 | 5 Yr Schedule | 252 | 113,760 | | | 113,760 | 5 | 94,720 | 19,040 | | 113,760 | 0 |
| 14 | 3 Yr Schedule | 253 | | | | 0 | 3 | | 0 | | 0 | 40 0 |
| 15 | Construction in Progress | 260 | 1,109,876 | 58,396 | | 1,168,272 | -- | | | | | 1,168,272 |
| 16 | Total Capital Assets | 200 | 31,407,853 | 2,728,006 | 0 | 34,135,859 | | 11,021,520 | 990,948 | 0 | 12,012,468 | 22,123,391 |
| 17 | Non-Capitalized Equipment | 700 | | | | 0 | 10 | | 0 | | | |
| 18 | Allowable Depreciation | | | | | | | | 990,948 | | | |

| | 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 | | \$ | 22,761,974 | |
| 9 | O&M | Expenditures 16-24, L155 | Total Expenditures | | | 1,905,564 | |
| 10 | DS | Expenditures 16-24, L178 | Total Expenditures | | | 1,408,454 | |
| 11 | TR | Expenditures 16-24, L214 | Total Expenditures | | | 2,156,328 | |
| 12 | MR/SS | Expenditures 16-24, L292 | Total Expenditures | | | 720,902 | |
| 13 | TORT | Expenditures 16-24, L429 | Total Expenditures | | | 198,551 | |
| 14 | | | Total Expenditures | | \$ | 29,151,773 | |
| 15 | LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM: | | | | | | |
| 16 | | | | | | | |
| 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 | | | 0 | |
| 35 | ED | Expenditures 16-24, L9, Col K - (G+I) | 1225 Special Education Programs Pre-K | | | 281,522 | |
| 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 | | | 141,470 | |
| 39 | ED | Expenditures 16-24, L20, Col K | 1910 Pre-K Programs - Private Tuition | | | 8,688 | |
| 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 | | | 150,304 | |
| 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 | | | 230,228 | |
| 53 | ED | Expenditures 16-24, L104, Col K | 4000 Total Payments to Other Govt Units | | | 1,011,638 | |
| 54 | ED | Expenditures 16-24, L116, Col G | - Capital Outlay | | | 191,319 | |
| 55 | ED | Expenditures 16-24, L116, Col I | - Non-Capitalized Equipment | | | 0 | |
| 56 | O&M | Expenditures 16-24, L134, Col K - (G+I) | 3000 Community Services | | | 0 | |
| 57 | O&M | Expenditures 16-24, L143, Col K | 4000 Total Payments to Other Govt Units | | | 0 | |
| 58 | O&M | Expenditures 16-24, L155, Col G | - Capital Outlay | | | 24,577 | |
| 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 | | | 980,138 | |
| 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 | | | 202,718 | |
| 64 | TR | Expenditures 16-24, L210, Col K | 5300 Debt Service - Payments of Principal on Long-Term Debt | | | 0 | |
| 65 | TR | Expenditures 16-24, L214, Col G | - Capital Outlay | | | 0 | |
| 66 | TR | Expenditures 16-24, L214, Col I | - Non-Capitalized Equipment | | | 0 | |
| 67 | MR/SS | Expenditures 16-24, L220, Col K | 1125 Pre-K Programs | | | 0 | |
| 68 | MR/SS | Expenditures 16-24, L222, Col K | 1225 Special Education Programs - Pre-K | | | 6,584 | |
| 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 | | | 8,303 | |
| 72 | MR/SS | Expenditures 16-24, L277, Col K | 3000 Community Services | | | 16,785 | |
| 73 | MR/SS | Expenditures 16-24, L282, Col K | 4000 Total Payments to Other Govt Units | | | 0 | |
| 74 | Tort | Expenditures 16-24, L318, Col K - (G+I) | 1125 Pre-K Programs | | | 0 | |
| 75 | Tort | Expenditures 16-24, L320, Col K - (G+I) | 1225 Special Education Programs Pre-K | | | 0 | |
| 76 | Tort | Expenditures 16-24, L322, Col K - (G+I) | 1275 Remedial and Supplemental Programs Pre-K | | | 0 | |
| 77 | Tort | Expenditures 16-24, L323, Col K - (G+I) | 1300 Adult/Continuing Education Programs | | | 0 | |
| 78 | Tort | Expenditures 16-24, L326, Col K - (G+I) | 1600 Summer School Programs | | | 0 | |
| 79 | Tort | Expenditures 16-24, L331, Col K | 1910 Pre-K Programs - Private Tuition | | | 0 | |
| 80 | Tort | Expenditures 16-24, L332, Col K | 1911 Regular K-12 Programs - Private Tuition | | | 0 | |
| 81 | Tort | Expenditures 16-24, L333, Col K | 1912 Special Education Programs K-12 - Private Tuition | | | 0 | |
| 82 | Tort | Expenditures 16-24, L334, Col K | 1913 Special Education Programs Pre-K - Tuition | | | 0 | |
| 83 | Tort | Expenditures 16-24, L335, Col K | 1914 Remedial/Supplemental Programs K-12 - Private Tuition | | | 0 | |
| 84 | Tort | Expenditures 16-24, L336, Col K | 1915 Remedial/Supplemental Programs Pre-K - Private Tuition | | | 0 | |
| 85 | Tort | Expenditures 16-24, L337, Col K | 1916 Adult/Continuing Education Programs - Private Tuition | | | 0 | |
| 86 | Tort | Expenditures 16-24, L338, Col K | 1917 CTE Programs - Private Tuition | | | 0 | |
| 87 | Tort | Expenditures 16-24, L339, Col K | 1918 Interscholastic Programs - Private Tuition | | | 0 | |
| 88 | Tort | Expenditures 16-24, L340, Col K | 1919 Summer School Programs - Private Tuition | | | 0 | |
| 89 | Tort | Expenditures 16-24, L341, Col K | 1920 Gifted Programs - Private Tuition | | | 0 | |
| 90 | Tort | Expenditures 16-24, L342, Col K | 1921 Bilingual Programs - Private Tuition | | | 0 | |
| 91 | Tort | Expenditures 16-24, L343, Col K | 1922 Truants Alternative/Optional Ed Programs - Private Tuition | | | 0 | |
| 92 | Tort | Expenditures 16-24, L388, Col K - (G+I) | 3000 Community Services | | | 0 | |
| 93 | Tort | Expenditures 16-24, L415, Col K | 4000 Total Payments to Other Govt Units | | | 0 | |
| 94 | Tort | Expenditures 16-24, L429, Col G | - Capital Outlay | | | 0 | |
| 95 | Tort | Expenditures 16-24, L429, Col I | - Non-Capitalized Equipment | | | 0 | |
| 96 | | | Total Deductions for OEPP Computation (Sum of Lines 18 - 95) | | \$ | 3,254,274 | |

| | 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> | | | | | | |
| 4 | Fund | Sheet, Row | ACCOUNT NO - TITLE | | | Amount | |
| 97 | | | Total Operating Expenses Regular K-12 (Line 14 minus Line 96) | | | 25,897,499 | |
| 98 | | | 9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2023-2024 | | | 1,253.55 | |
| 99 | | | Estimated OEPP (Line 97 divided by Line 98) | | | \$ 20,659.33 | |
| 100 | | | | | | | |

| | 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> | | | | | | |
| 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 | 1600 | Total Food Service | | 177,709 | |
| 115 | ED-O&M | Revenues 10-15, L83, Col C,D | 1700 | Total District/School Activity Income (without Student Activity Funds) | | 280,788 | |
| 116 | ED | Revenues 10-15, L86, Col C | 1811 | Rentals - Regular Textbooks | | 0 | |
| 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) | | 6,140 | |
| 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 | | 124,074 | |
| 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) | | 378,622 | |
| 125 | ED-O&M-TR | Revenues 10-15, L134, Col C,D,F | 3100 | Total Special Education | | 22,865 | |
| 126 | ED-O&M-MR/SS | Revenues 10-15, L143, Col C,D,G | 3200 | Total Career and Technical Education | | 1,328 | |
| 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 | | 3,603 | |
| 129 | ED-O&M-MR/SS | Revenues 10-15, L149, Col C,D,G | 3365 | School Breakfast Initiative | | 0 | |
| 130 | ED-O&M | Revenues 10-15, L150, Col C,D | 3370 | Driver Education | | 0 | |
| 131 | ED-O&M-TR-MR/SS | Revenues 10-15, L157, Col C,D,F,G | 3500 | Total Transportation | | 893,876 | |
| 132 | ED | Revenues 10-15, L158, Col C | 3610 | Learning Improvement - Change Grants | | 0 | |
| 133 | ED-O&M-TR-MR/SS | Revenues 10-15, L159, Col C,D,F,G | 3660 | Scientific Literacy | | 0 | |
| 134 | ED-TR-MR/SS | Revenues 10-15, L160, Col C,F,G | 3695 | Truant Alternative/Optional Education | | 0 | |
| 135 | ED-O&M-TR-MR/SS | Revenues 10-15, L162, Col C,D,F,G | 3766 | Chicago General Education Block Grant | | 0 | |
| 136 | ED-O&M-TR-MR/SS | Revenues 10-15, L163, Col C,D,F,G | 3767 | Chicago Educational Services Block Grant | | 0 | |
| 137 | ED-O&M-DS-TR-MR/SS | Revenues 10-15, L164, Col C,D,E,F,G | 3775 | School Safety & Educational Improvement Block Grant | | 0 | |
| 138 | ED-O&M-DS-TR-MR/SS | Revenues 10-15, L165, Col C,D,E,F,G | 3780 | Technology - Technology for Success | | 0 | |
| 139 | ED-TR | Revenues 10-15, L166, Col C,F | 3815 | State Charter Schools | | 0 | |
| 140 | O&M | Revenues 10-15, L169, Col D | 3925 | School Infrastructure - Maintenance Projects | | 50,000 | |
| 141 | ED-O&M-DS-TR-MR/SS-Tort | Revenues 10-15, L170, Col C-G,J | 3999 | Other Restricted Revenue from State Sources | | 5,744 | |
| 142 | ED | Revenues 10-15, L179, Col C | 4045 | Head Start (Subtract) | | 0 | |
| 143 | ED-O&M-TR-MR/SS | Revenues 10-15, L183, Col C,D,F,G | - | Total Restricted Grants-In-Aid Received Directly from Federal Govt | | 0 | |
| 144 | ED-O&M-TR-MR/SS | Revenues 10-15, L190, Col C,D,F,G | 4100 | Total Title V | | 0 | |
| 145 | ED-MR/SS | Revenues 10-15, L200, Col C,G | 4200 | Total Food Service | | 340,855 | |
| 146 | ED-O&M-TR-MR/SS | Revenues 10-15, L206, Col C,D,F,G | 4300 | Total Title I | | 127,049 | |
| 147 | ED-O&M-TR-MR/SS | Revenues 10-15, L212, Col C,D,F,G | 4400 | Total Title IV | | 16,126 | |
| 148 | ED-O&M-TR-MR/SS | Revenues 10-15, L216, Col C,D,F,G | 4620 | Fed - Spec Education - IDEA - Flow Through | | 378,051 | |
| 149 | ED-O&M-TR-MR/SS | Revenues 10-15, L217, Col C,D,F,G | 4625 | Fed - Spec Education - IDEA - Room & Board | | 18,229 | |
| 150 | ED-O&M-TR-MR/SS | Revenues 10-15, L218, Col C,D,F,G | 4630 | Fed - Spec Education - IDEA - Discretionary | | 0 | |
| 151 | ED-O&M-TR-MR/SS | Revenues 10-15, L219, Col C,D,F,G | 4699 | Fed - Spec Education - IDEA - Other (Describe & Itemize) | | 0 | |
| 152 | ED-O&M-MR/SS | Revenues 10-15, L224, Col C,D,G | 4700 | Total CTE - Perkins | | 0 | |
| 177 | ED-O&M-DS-TR-MR/SS-Tort | Revenue Adjustments (C225 thru J254) | 4800 | Total ARRA Program Adjustments | | 0 | |
| 178 | ED | Revenues 10-15, L256, Col C | 4901 | Race to the Top | | 0 | |
| 179 | ED-O&M-TR-MR/SS | Revenues 10-15, L257, Col C,D,F,G | 4902 | Race to the Top-Preschool Expansion Grant | | 0 | |
| 180 | ED-TR-MR/SS | Revenues 10-15, L258, Col C,F,G | 4905 | Title III - Immigrant Education Program (IEP) | | 0 | |
| 181 | ED-TR-MR/SS | Revenues 10-15, L259, Col C,F,G | 4909 | Title III - Language Inst Program - Limited Eng (LIPLEP) | | 27,996 | |
| 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 | | 36,349 | |
| 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 | | 100,153 | |
| 190 | ED-O&M-TR-MR/SS | Revenues 10-15, L268, Col C,D,F,G | 4992 | Medicaid Matching Funds - Fee-for-Service Program | | 193,649 | |
| 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) | | 15,603 | |
| 192 | Federal Stimulus Revenue | CARES CRRSA ARP Schedule | | Adjusting for FY20, FY21, FY22, FY23, or FY24 revenue received in FY24 for FY20, FY21, FY22, or FY24 Expenses | | 0 | |
| 193 | ED-TR-MR/SS | Revenues (Part of EBF Payment) | 3100 | Special Education Contributions from EBF Funds ** | | 614,893 | |
| 194 | ED-MR/SS | Revenues (Part of EBF Payment) | 3300 | English Learning (Bilingual) Contributions from EBF Funds ** | | 148,563 | |
| 196 | | | | Total Deductions for PCTC Computation (Line 104 through Line 194) | | \$ 3,962,265 | |
| 197 | | | | Net Operating Expense for Tuition Computation (Line 97 minus Line 196) | | 21,935,234 | |
| 198 | | | | Total Depreciation Allowance (from page 36, Line 18, Col I) | | 990,948 | |
| 199 | | | | Total Allowance for PCTC Computation (Line 197 plus Line 198) | | 22,926,182 | |
| 200 | | | | 9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2023-2024 | | 1,253.55 | |
| 201 | | | | Total Estimated PCTC (Line 199 divided by Line 200) * | | \$ 18,289.00 | |
| 203 | *The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA. | | | | | | |
| 204 | **Go to the Evidence-Based Funding Distribution Calculation webpage. | | | | | | |
| 205 | Under Reports, open the FY 2024 Special Education Funding Allocation Calculation Details and the FY 2024 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. Please enter "0" if the district does not have allocations for lines 193 and 194. | | | | | | |

ESTIMATED INDIRECT COST DATA

| | A | B | C | D | E | F | G | H |
|----|--|-----------------|---|---------------------------|---------------------|-----------------------------|---------------------|---|
| 1 | ESTIMATED INDIRECT COST RATE DATA | | | | | | | |
| 2 | SECTION I | | | | | | | |
| 3 | Financial Data To Assist Indirect Cost Rate Determination | | | | | | | |
| 4 | <i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i> | | | | | | | |
| 5 | <p>ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.</p> | | | | | | | |
| 6 | Support Services - Direct Costs | | | | | | | |
| 7 | Direction of Business Support Services (10, 50, and 80 -2510) | | | | | | | |
| 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> 384,483 | | | | | | | |
| 11 | Value of Commodities Received for Fiscal Year 2024 (Include the value of commodities when determining if a Single Audit is required). 42,139 | | | | | | | |
| 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 | | | 13,614,846 | | 13,614,846 | |
| 20 | Support Services: | | | | | | | |
| 21 | Pupil | 2100 | | | 2,800,415 | | 2,800,415 | |
| 22 | Instructional Staff | 2200 | | | 2,136,356 | | 2,136,356 | |
| 23 | General Admin. | 2300 | | | 727,004 | | 727,004 | |
| 24 | School Admin. | 2400 | | | 1,434,347 | | 1,434,347 | |
| 25 | Business: | | | | | | | |
| 26 | Direction of Business Spt. Srv. | 2510 | | 219,739 | 0 | 219,739 | 0 | |
| 27 | Fiscal Services | 2520 | | 250,284 | 0 | 250,284 | 0 | |
| 28 | Oper. & Maint. Plant Services | 2540 | | | 2,028,191 | 2,028,191 | 0 | |
| 29 | Pupil Transportation | 2550 | | | 1,930,845 | | 1,930,845 | |
| 30 | Food Services | 2560 | | | 104,360 | | 104,360 | |
| 31 | Internal Services | 2570 | | 27,000 | 0 | 27,000 | 0 | |
| 32 | Central: | | | | | | | |
| 33 | Direction of Central Spt. Srv. | 2610 | | | 0 | | 0 | |
| 34 | Plan, Rsrch, Dvlp, Eval. Srv. | 2620 | | | 26,062 | | 26,062 | |
| 35 | Information Services | 2630 | | | 61,932 | | 61,932 | |
| 36 | Staff Services | 2640 | | 245,388 | 0 | 245,388 | 0 | |
| 37 | Data Processing Services | 2660 | | 25,983 | 0 | 25,983 | 0 | |
| 38 | Other: | 2900 | | | 48,819 | | 48,819 | |
| 39 | Community Services | 3000 | | | 247,013 | | 247,013 | |
| 40 | Contracts Paid in CY over the allowed amount for ICR calculation (from page 40) | | | | | | | |
| 41 | Total | | | 768,394 | 20,222,873 | 2,796,585 | 18,194,682 | |
| 42 | | | | Restricted Rate | | Unrestricted Rate | | |
| 43 | | | | Total Indirect Costs: | 768,394 | Total Indirect Costs: | 2,796,585 | |
| 44 | | | | Total Direct Costs: | 20,222,873 | Total Direct Costs: | 18,194,682 | |
| 45 | | | | = 3.80% | | = 15.37% | | |
| 46 | | | | | | | | |

| | 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 | Prospect Heights SD 23 | | | 05-016-0230-02_AFR24 Prospect Heights SD 23 | | |
| 7 | 05016023002 | | | | | |
| 8 | <input type="checkbox"/> | Prior Fiscal Year | Current Fiscal Year | Next Fiscal Year | Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative, or Shared Service. | |
| 9 | Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget ➔ | | | | | |
| 10 | Service or Function (Check all that apply) | | | | 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 | | X | X | | EBC |
| 15 | Energy Purchasing | | X | X | | NANIA - FY24 |
| 16 | Food Services | | X | X | | CCSD21 - Organic Life |
| 17 | Grant Writing | | | | | |
| 18 | Grounds Maintenance Services | | | | | |
| 19 | Insurance | | X | X | | SSCIP, ICRMT |
| 20 | Investment Pools | | X | X | | Wheeling Township Treasury |
| 21 | Legal Services | | | | | |
| 22 | Maintenance Services | | | | | |
| 23 | Personnel Recruitment | | X | X | | NSSEO 47 |
| 24 | Professional Development | | X | X | | NSSEO |
| 25 | Shared Personnel | | X | X | | NSSEO, SD: 21,25,26,57,59,21,214 |
| 26 | Special Education Cooperatives | | X | X | | NSSEO |
| 27 | STEM (science, technology, engineering and math) Program Offerings | | | | | |
| 28 | Supply & Equipment Purchasing | | | | | |
| 29 | Technology Services | | | | | |
| 30 | Transportation | | X | X | | CCSD21 - First Student |
| 31 | Vocational Education Cooperatives | | | | | |
| 32 | All Other Joint/Cooperative Agreements | | | | | |
| 33 | Other | | X | | | NO - FY24 |
| 34 | | | | | | |
| 35 | <u>Additional space for Column (D) - Barriers to Implementation:</u> | | | | | |
| 36 | | | | | | |
| 37 | | | | | | |
| 38 | | | | | | |
| 40 | <u>Additional space for Column (E) - Name of LEA :</u> | | | | | |
| 41 | | | | | | |
| 42 | | | | | | |
| 43 | | | | | | |

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

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

School District Name: Prospect Heights SD 23
 RCDT Number: 05016023002

| Description | Funct. No. | Actual Expenditures, Fiscal Year 2024 | | | | Budgeted Expenditures, Fiscal Year 2025 | | | |
|---|------------|---------------------------------------|---------------------------------------|---------------------|---------|---|---------------------------------------|-------------------|---------|
| | | (10) Educational Fund | (20) Operations & Maintenance Fund | (80) Tort Fund * | Total | (10) Educational Fund | (20) Operations & Maintenance Fund | (80) Tort Fund | Total |
| 1. Executive Administration Services | 2320 | 397,402 | | 0 | 397,402 | 398,790 | | 0 | 398,790 |
| 2. Special Area Administration Services | 2330 | 0 | | 0 | 0 | 0 | | 0 | 0 |
| 3. Other Support Services - School Administration | 2490 | 0 | | 0 | 0 | 0 | | 0 | 0 |
| 4. Direction of Business Support Services | 2510 | 217,417 | 0 | 0 | 217,417 | 226,177 | 0 | 0 | 226,177 |
| 5. Internal Services | 2570 | 27,000 | | 0 | 27,000 | 30,000 | | 0 | 30,000 |
| 6. Direction of Central Support Services | 2610 | 0 | | 0 | 0 | 0 | | 0 | 0 |
| 7. Deduct - Early Retirement or other pension obligations required by state law and included above. | | | | | 0 | | | | 0 |
| 8. Totals | | 641,819 | 0 | 0 | 641,819 | 654,967 | 0 | 0 | 654,967 |
| 9. Percent Increase (Decrease) for FY2025 (Budgeted) over FY2024 (Actual) | | | | | | | | | 2% |

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CERTIFICATION

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

Signature of Superintendent

Date

Contact Name (for questions)

Contact Telephone Number

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

- The district is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing.
- The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 15, 2024, to ensure inclusion in the fall 2024 report or postmarked by January 15, 2025, to ensure inclusion in the spring 2025 report. Information on the waiver process can be found at the waiver's webpage below.
<https://www.isbe.net/Pages/Waivers.aspx>
- The district will amend their budget to become in compliance with the limitation.

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

Type Below.

| | |
|--|--|
| 1. Page 11, Row 81 Other District/School Activity Revenue | Registration fees income, technological repair income |
| 2. Page 11, Row 93 Sales - Other | Sale of student iPads & equipment |
| 3. Page 12, Row 108 Other Local Fees | Extended day program (EDP) revenues, E-Rate reimbursements |
| 4. Page 12, Row 109 Other Local Revenues | Misc. reimbursements |
| Page 13, Row 170 Other Restricted Revenue from State Sources | EDP public aid |
| Page 14, Row 199 Food Service - Other | Food commodities |
| Page 15, Row 269 Other Restricted Revenue from Federal Sources | COVID-19 program revenues from Education Stabilization Fund (ESSER), ARP IDEA, Emergency Connectivity Fund |
| Ed Fund - Page 16, Row 43 Other Support Services - Pupils | Crossing guard purchased services |
| Ed Fund - Page 17, Row 75 Other Support Services | Translation & interpreter service salaries and purchased services |
| DS Fund - Page 19, Row 175 Debt Services - Other | Misc. bond service charges and bond issuance fees |
| Trans Fund - Page 19, Row 187 Other Support Services | Transportation for the homeless |
| IMRF Fund - Page 21, Row 275 Other Support Services | Translation & interpreter service benefits (IMRF, SS, Medicare) |

Reference Pages.

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

Embed signed Audit Questionnaire below:

[Please insert files above]

Instructions to insert word doc or pdf files:

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

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

| | A | B | C | D | E | F |
|----|--|-----------------------|------------------------------------|--------------------------|------------------------|------------------|
| 1 | 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 | - If the FY 2025 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required. | | | | | |
| 5 | - If the Annual Financial Report requires a deficit reduction plan even though the FY2025 budget does not, a completed deficit reduction plan is still required. | | | | | |
| 6 | 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 | 22,245,265 | 1,713,676 | 2,022,518 | 270,088 | 26,251,547 |
| 9 | Direct Expenditures | 22,761,974 | 1,905,564 | 2,156,328 | | 26,823,866 |
| 10 | Difference | (516,709) | (191,888) | (133,810) | 270,088 | (572,319) |
| 11 | Fund Balance - June 30, 2024 | 2,408,164 | 1,039,905 | 642,687 | 668,038 | 4,758,794 |
| 12 | Unbalanced - however, a deficit reduction plan is not required at this time. | | | | | |
| 13 | | | | | | |
| 14 | | | | | | |
| 15 | | | | | | |

FY 2024 Audit Checklist

| |
|---|
| RCDT: 05016023002 |
| School District/Joint Agreement Name: Prospect Heights SD 23 |
| Auditor Name: Nick Cavaliere CPA CFE |
| License #: 065-040118 License Expiration Date (below): 9/30/2027 |
| 05-016-0230-02_AFR24 Prospect Heights SD 23 |

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

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

SINGLE AUDIT WORKPAPERS

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

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

[Single Audit Workpapers](#)

GATA REQUIREMENTS

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

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

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

[Guidance for the AARR Requirements](#)

Reporting and insights from 2024 audit:

Prospect Heights School District 23

June 30, 2024

Executive summary

To the Board of Education of
Prospect Heights School District 23
700 N. Schoenbeck Road
Prospect Heights, IL 60070

We have completed our audit of the financial statements of Prospect Heights School District 23 (the District) for the year ended June 30, 2024, and have issued our report thereon dated October 28, 2024. This letter presents communications required by our professional standards.

Your audit should provide you with confidence in your financial statements. The audit was performed based on information obtained from meetings with management, data from your systems, knowledge of your District's operating environment and our risk assessment procedures. We strive to provide you clear, concise communication throughout the audit process and of the final results of our audit.

Additionally, we have included information on key risk areas Prospect Heights School District should be aware of in your strategic planning. We are available to discuss these risks as they relate to your organization's financial stability and future planning.

If you have questions at any point, please connect with us:

- Nick Cavaliere, CPA, CFE, Principal: n.cavaliere@bakertilly.com or +1 (630) 645 6244
- Taryn Gille, CPA, Manager: taryn.gille@bakertilly.com or +1 (630) 645 6247

Sincerely,

Baker Tilly US, LLP



Nicholus Cavaliere, CFE, CPA, Principal

THIS COMMUNICATION IS INTENDED SOLELY FOR THE INFORMATION AND USE OF THOSE CHARGED WITH GOVERNANCE, AND, IF APPROPRIATE, MANAGEMENT, AND IS NOT INTENDED TO BE AND SHOULD NOT BE USED BY ANYONE OTHER THAN THESE SPECIFIED PARTIES.

BAKER TILLY ADVISORY GROUP, LP AND BAKER TILLY US, LLP, TRADING AS BAKER TILLY, ARE MEMBERS OF THE GLOBAL NETWORK OF BAKER TILLY INTERNATIONAL LTD., THE MEMBERS OF WHICH ARE SEPARATE AND INDEPENDENT LEGAL ENTITIES. BAKER TILLY US, LLP IS A LICENSED CPA FIRM THAT PROVIDES ASSURANCE SERVICES TO ITS CLIENTS. BAKER TILLY ADVISORY GROUP, LP AND ITS SUBSIDIARY ENTITIES PROVIDE TAX AND CONSULTING SERVICES TO THEIR CLIENTS AND ARE NOT LICENSED CPA FIRMS.

Responsibilities

Our responsibilities

As your independent auditor, our responsibilities include:

- Planning and performing the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. Reasonable assurance is a high level of assurance.
- Assessing the risks of material misstatement of the financial statements, whether due to fraud or error. Included in that assessment is a consideration of the District's internal control over financial reporting.
- Performing appropriate procedures based upon our risk assessment.
- Evaluating the appropriateness of the accounting policies used and the reasonableness of significant accounting estimates made by management.
- Forming and expressing an opinion based on our audit about whether the financial statements prepared by management, with the oversight of those charged with governance:
 - Are free from material misstatement
 - Present fairly, in all material respects and in accordance accounting principles generally accepted in the United States of America
- Performing tests related to compliance with certain provisions of laws, regulations, contracts and grants, as required by *Government Auditing Standards*.
- Considering internal control over compliance with requirements that could have a direct and material effect on major federal programs to design tests of both controls and compliance with identified requirements.
- Forming and expressing an opinion based on our audit in accordance with OMB's *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance) about the entity's compliance with requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs.
- Our audit does not relieve management or those charged with governance of their responsibilities.

We are also required to communicate significant matters related to our audit that are relevant to the responsibilities of those charged with governance, including:

- Internal control matters
- Qualitative aspects of the District's accounting practice including policies, accounting estimates and financial statement disclosures
- Significant unusual transactions
- Significant difficulties encountered
- Disagreements with management
- Circumstances that affect the form and content of the auditors' report
- Audit consultations outside the engagement team
- Corrected and uncorrected misstatements
- Other audit findings or issues

Audit status

Significant changes to the audit plan

There were no significant changes made to either our planned audit strategy or to the significant risks and other areas of emphasis identified during the performance of our risk assessment procedures.

Audit approach and results

Planned scope and timing

Audit focus

Based on our understanding of the District and environment in which you operate, we focused our audit on the following key areas:

- Key transaction cycles
- Areas with significant estimates

Our areas of audit focus were informed by, among other things, our assessment of materiality. Materiality in the context of our audit was determined based on specific qualitative and quantitative factors combined with our expectations about the District's current year results.

Key areas of focus and significant findings

Significant risks of material misstatement

A significant risk is an identified and assessed risk of material misstatement that, in the auditor's professional judgment, requires special audit consideration. Within our audit, we focused on the following areas below.

| Significant risk areas | Testing approach | Conclusion |
|---|---|--|
| Management override of controls | Incorporate unpredictability into audit procedures, emphasize professional skepticism and utilize audit team with industry expertise | Procedures identified provided sufficient evidence for our audit opinion |
| Improper revenue recognition due to fraud | Confirmation or validation of certain revenues supplemented with detailed predictive analytics based on non-financial data and substantive testing of related receivables | Procedures identified provided sufficient evidence for our audit opinion |

Other areas of emphasis

We also focused on other areas that did not meet the definition of a significant risk, but were determined to require specific awareness and a unique audit response.

| Other areas of emphasis | | |
|---|------------------------------|--|
| Cash and investments | Revenues and receivables | General disbursements |
| Payroll | Pension and OPEB liabilities | Long-term debt |
| Capital assets including infrastructure | Net position calculations | Financial reporting and required disclosures |

Internal control matters

We considered the District’s internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing an opinion on the financial statements. We are not expressing an opinion on the effectiveness of the District’s internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified.

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 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. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

Required communications

Qualitative aspect of accounting practices

- Accounting policies: Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we have advised management about the appropriateness of accounting policies and their application. The significant accounting policies used by the District are described in Note 1 to the financial statements. We noted no transactions entered into by the District during the year for which accounting policies are controversial or for which there is a lack of authoritative guidance or consensus or diversity in practice.
- Accounting estimates: Accounting estimates, including fair value estimates, are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements, the degree of subjectivity involved in their development and because of the possibility that future events affecting them may differ significantly from those expected. The following estimates are of most significance to the financial statements:

| Estimate | Management's process to determine | Baker Tilly's conclusions regarding reasonableness |
|--|--|---|
| Accrued compensated absences | Evaluation of hours earned and accumulated in accordance with employment policies and average wage per hour rates | Reasonable in relation to the financial statements as a whole |
| Net pension liability and related deferrals | Evaluation of information provided by the Wisconsin Retirement System (modify as necessary) | Reasonable in relation to the financial statements as a whole |
| Net/Total OPEB liability and related deferrals | Key assumptions set by management with the assistance of a third party actuary | Reasonable in relation to the financial statements as a whole |
| Depreciation/Amortization | Evaluate estimated useful life of the asset and original acquisition value | Reasonable in relation to the financial statements as a whole |
| Leased asset/liabilities | Evaluation of leases by management and incremental borrowing rate used for present value calculation | Reasonable in relation to the financial statements as a whole |
| State of Illinois on-behalf payments | Evaluation of information provided by the Teacher's Retirement System and the Teacher's Health Insurance Security Fund | Reasonable in relation to the financial statements as a whole |

There have been no significant changes made by management to either the processes used to develop the particularly sensitive accounting estimates, or to the significant assumptions used to develop the estimates noted above.

- Financial statement disclosures: The disclosures in the financial statements are neutral, consistent and clear.

Significant unusual transactions

There have been no significant transactions that are outside the normal course of business for the District or that otherwise appear to be unusual due to their timing, size or nature

Significant difficulties encountered during the audit

We encountered no significant difficulties in dealing with management and completing our audit.

Disagreements with management

Professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the basic financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Audit report

There have been no departures from the auditors' standard report

Audit consultations outside the engagement team

We encountered no difficult or contentious matters for which we consulted outside of the engagement team.

Uncorrected misstatements and corrected misstatements

Professional standards require us to accumulate misstatements identified during the audit, other than those that are clearly trivial, and to communicate accumulated misstatements to management. The schedule within the attachments summarizes the uncorrected misstatements that we presented to management, other than those that are clearly trivial, that, in our judgment, may not have been detected except through our auditing procedures. In our judgment, none of the uncorrected misstatements, either individually or in the aggregate, indicate matters that could have had a significant effect on the Company's financial reporting process.

The schedule within the Management Representation Letter Appendix summarizes the uncorrected misstatements that we presented to management, other than those that are clearly trivial, that, in our judgment, may not have been detected except through our auditing procedures. In our judgment, the uncorrected misstatements do not indicate matters that could have had a significant effect on the District's financial reporting process.

Management has determined that the effects of the uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the basic financial statements under audit.

Other audit findings or issues

We encountered no other audit findings or issues that require communication at this time.

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other information in documents containing audited basic financial statements

The District's audited financial statements are "general purpose" financial statements. General purpose financial statements consist of the basic financial statements that can be used by a broad group of people for a broad range of activities. Once we have issued our audit report, we have no further obligation to update our report for events occurring subsequent to the date of our report. The District can use the audited financial statements in other client prepare documents, such as official statements related to the issuance of debt, without our acknowledgement. Unless we have been engaged to perform services in connection with any subsequent transaction requiring the inclusion of our audit report, as well as to issue an auditor's acknowledgment letter, we have neither read the document nor performed subsequent event procedures in order to determine whether or not our report remains appropriate.

Management's consultations with other accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing or accounting matters.

Written communications between management and Baker Tilly

The attachments include copies of other material written communications, including a copy of the management representation letter.

Compliance with laws and regulations

We did not identify any non-compliance with laws and regulations during our audit.

We will issue a separate document which contains the results of our audit procedures to comply with the Uniform Guidance.

Fraud

We did not identify any known or suspected fraud during our audit.

Going concern

Pursuant to professional standards, we are required to communicate to you, when applicable, certain matters relating to our evaluation of the District's ability to continue as a going concern for a reasonable period of time but no less than 12 months from the date of the financial statements, including the effects on the financial statements and the adequacy of the related disclosures, and the effects on the auditor's report. No such matters or conditions have come to our attention during our engagement.

Independence

We are not aware of any relationships between Baker Tilly and the District that, in our professional judgment, may reasonably be thought to bear on our independence.

Related parties

We did not have any significant findings or issues arise during the audit in connection with the District's related parties.

Other matters

We applied certain limited procedures to the required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information which accompanies the financial statements but is not RSI. With respect to the supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America or the modified cash basis of accounting, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Nonattest services

The following nonattest services were provided by Baker Tilly:

- Financial statement preparation
- Adjusting and conversion journal entries
- Compiled regulatory reports
- Preparation of Schedule of Expenditures of Federal Awards
- Preparation of Part II of the Data Collection Form

The District maintains its general ledger on the cash basis of accounting. As part of the audit, we proposed entries to convert the District's fund level cash basis information to the modified accrual basis of accounting used for external reporting. These entries have been furnished to management, were approved and are reflected within the financial statements. We also proposed, and management approved, conversion entries to prepare the District-wide Statement of Net Position and Statement of Activities. These entries are summarized on the Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position and the Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities, both of which are included within the District's Basic Financial Statements.

None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

Audit committee resources

Visit our resource page for regulatory updates, trending challenges and opportunities in your industry and other timely updates.

Visit the resource page at

<https://www.bakertilly.com/page/audit-committee-resource-center>.

Management representation letter



Prospect Heights School District 23

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MACARTHUR MIDDLE SCHOOL

Phone (847) 870-3879
Fax: (847) 870-3881

October 28, 2024

Baker Tilly US, LLP
1301 West 22nd Street
Suite 400
Oak Brook, IL 60523

Dear Baker Tilly US, LLP:

We are providing this letter in connection with your audit of the financial statements of Prospect Heights School District 23 as of June 30, 2024 and for the year then ended for the purpose of expressing opinions as to whether the financial statements present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Prospect Heights School District 23 and the respective changes in financial position in conformity with accounting principles generally accepted in the United States of America (GAAP). We confirm that we are responsible for the fair presentation of the previously mentioned financial statements in conformity with accounting principles generally accepted in the United States of America. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control over financial reporting, and preventing and detecting fraud.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated April 1, 2024, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP.
- 2) The financial statements referred to above are fairly presented in conformity with accounting principles generally accepted in the United States of America. We have engaged you to advise us in fulfilling that responsibility. The financial statements include all properly classified funds of the primary government required by accounting principles generally accepted in the United States of America to be included in the financial reporting entity.

Please contact us if you would like this communication translated into your native language.

Por favor, póngase en contacto con nosotros si desea que esta comunicación traducido a su idioma nativo.

Prosimy o kontakt, jeżeli chcą Państwo by wiadomość ta została przetłumaczona na Państwa język ojczysty.

- 3) We acknowledge our responsibility 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.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, if any, are reasonable in accordance with U.S. GAAP.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of accounting principles generally accepted in the United States of America.
- 7) All events subsequent to the date of the financial statements and for which accounting principles generally accepted in the United States of America require adjustment or disclosure have been adjusted or disclosed. No other events, including instances of noncompliance, have occurred subsequent to the financial statement date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements or in the schedule of findings and questioned costs.
- 8) All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards.
- 9) We believe the effects of the uncorrected financial statement misstatements summarized in the attached schedule are immaterial, both individually and in the aggregate, to the basic financial statements as a whole. In addition, you have recommended adjusting journal entries, and we are in agreement with those adjustments.
- 10) We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the appropriate accounts.
- 11) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with accounting principles generally accepted in the United States of America.
- 12) Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 13) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as financial records and related data, documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.

- d) Minutes of the meetings of Board of Education or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 14) We have disclosed to you results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 15) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a) Management,
 - b) Employees who have significant roles in internal control, or
 - c) Others where the fraud could have a material effect on the financial statements.
- 16) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, regulators, or others.
- 17) We have no knowledge of known instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 18) There are no related parties or related party relationships and transactions, including side agreements, of which we are aware.

Other

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that you have reported to us.
- 21) We have a process to track the status of audit findings and recommendations.
- 22) We have identified to you any previous financial audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 23) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
- 24) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for our report.
- 25) The District has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources or fund balance or net position.

- 26) We are responsible for compliance with federal, state, and local laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits, debt contracts, and IRS arbitrage regulations; and we have identified and disclosed to you all federal, state, and local laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
- 27) There are no:
- a) Violations or possible violations of budget ordinances, federal, state, and local laws or regulations (including those pertaining to adopting, approving and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, or for reporting on noncompliance, except those already disclosed in the financial statement, if any.
 - b) Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by accounting principles generally accepted in the United States of America.
 - c) Nonspendable, restricted, committed, or assigned fund balances that were not properly authorized and approved.
 - d) Rates being charged to customers other than the rates as authorized by the applicable authoritative body.
 - e) Violations of restrictions placed on revenues as a result of bond resolution covenants such as revenue distribution or debt service funding.
- 28) In regards to the nonattest services performed by you listed below, we acknowledge our responsibility related to these nonattest services and have 1) accepted all management responsibility; 2) designated an individual with suitable skill, knowledge, or experience to oversee the services; 3) evaluated the adequacy and results of the services performed, and 4) accepted responsibility for the results of the services.
- a) Financial statement preparation
 - b) Adjusting and conversion journal entries
 - c) SEFA preparation
 - d) Compiled regulatory reports
 - e) Preparation of auditee sections of the data collection form
- None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.
- 29) Prospect Heights School District 23 has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 30) The financial statements properly classify all funds and activities.

- 31) All funds that meet the quantitative criteria in GASB Statement No. 34 and No. 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 32) Components of net position (net investment in capital assets; restricted; and unrestricted) and components of fund balance (nonspendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.
- 33) Prospect Heights School District 23 has no derivative financial instruments such as contracts that could be assigned to someone else or net settled, interest rate swaps, collars or caps.
- 34) Provisions for uncollectible receivables, if any, have been properly identified and recorded.
- 35) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 36) Revenues are appropriately classified in the statement of activities within program revenues and general revenues.
- 37) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 38) Deposits and investments are properly classified, valued, and disclosed (including risk disclosures, collateralization agreements, valuation methods, and key inputs, as applicable).
- 39) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated/amortized.
- 40) The entity meets the GASB-established requirements for accounting for eligible infrastructure assets using the modified approach.
- 41) Tax-exempt bonds issued have retained their tax-exempt status.
- 42) We have appropriately disclosed Prospect Heights School District 23's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available and have determined that net position were properly recognized under the policy. We have also disclosed our policy regarding which resources (that is, restricted, committed, assigned or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available.
- 43) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 44) With respect to the supplementary information, (SI):
 - a) We acknowledge our responsibility for presenting the SI in accordance with accounting principles generally accepted in the United States of America, and we believe the SI, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the SI have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

- b) If the SI is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.
- 45) We assume responsibility for, and agree with, the information provided by the Teachers Retirement System, Teacher Health Insurance Security Fund, and Illinois Municipal Retirement Fund as audited by their auditors relating to the net pension asset/liability and related deferred outflows and deferred inflows and have adequately considered the reasonableness of the amounts and disclosures used in the financial statements and underlying accounting records. We also assume responsibility for the census data that has been reported to the plan.
- 46) We have identified any leases or other contracts that are required to be reported as leases and are in agreement with the key assumptions used in the measurement of any lease related assets, liabilities or deferred inflows of resources.
- 47) With respect to federal award programs:
 - a) We are responsible for understanding and complying with and have complied with the requirements of the Single Audit Act Amendments of 1996, *OMB's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), including requirements relating to preparation of the schedule of expenditures of federal awards (SEFA).
 - b) We acknowledge our responsibility for preparing and presenting the SEFA and related disclosures in accordance with the requirements of the Uniform Guidance and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement and presentation of the SEFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the SEFA.
 - c) If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditors' report thereon.
 - d) We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance and included in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of grants, federal cost reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
 - e) We are responsible for understanding and complying with, and have complied with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of our federal programs and have identified and disclosed to you the requirements of laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major federal program.
 - f) We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provide reasonable assurance that we are administering our federal awards in compliance with laws, regulations, and the provisions of contracts and grant agreements that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended. Also, no changes have been made in the internal control over compliance or other factors to the date of this letter that might significantly affect internal control, including any corrective action taken with regard to control deficiencies reported in the schedule of findings and questioned costs.

- g) We have made available to you all contracts and grant agreements (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to the programs and related activities.
- h) We have received no requests from a federal agency to audit one or more specific programs as a major program.
- i) We have complied with the direct and material compliance requirements including when applicable, those set forth in the OMB Compliance Supplement relating to federal awards.
- j) We have disclosed any communications from grantors and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditors' report.
- k) Amounts claimed or used for matching were determined in accordance with relevant guidelines in the Uniform Guidance.
- l) We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- m) We have made available to you all documentation related to the compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- n) We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- o) We are not aware of any instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditors' report.
- p) No changes have been made in internal control over compliance or other factors that might significantly affect internal control subsequent to the date as of which compliance was audited.
- q) Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- r) The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- s) We have charged costs to federal awards in accordance with applicable cost principles.
- t) We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- u) We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
- v) We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.

- w) We have disclosed to you all contracts or other agreements with our service organizations, and we have disclosed to you all communications from the service organization relating to noncompliance at the service organizations.

Sincerely,

Prospect Heights School District 23

Signed: 
Dr. Don Angelaccio - Superintendent

Signed: 
Mrs. Amy McPartlin – Assistant Superintendent for Finance & Operations

Prospect Heights School District 23
SUMMARY OF UNCORRECTED FINANCIAL STATEMENT MISSTATEMENTS

June 30, 2024

| | Financial Statements Effect - Debit (Credit) to Financial Statement Total | | | | | Change in Net Position/ Fund Balances | Beginning Fund Balance/ Net Position |
|-------------------------|--|--|---|-------------------|------------------------------------|---|--|
| | Total Assets/ Deferred Outflows | Total Liabilities/ Deferred Inflows | Total Net Position/ Fund Balances | Total Revenues | Total Expenses/ Expenditures | | |
| Governmental Activities | 78,670 | (65,727) | (144,397) | 21,582 | 40,192 | (118,862) | (25,535) |
| O&M Fund | 9,967 | - | (9,967) | 2,734 | - | (9,967) | (12,701) |
| Debt Service Fund | 6,467 | - | (6,467) | 1,774 | - | (6,467) | (8,241) |
| Transportation Fund | 5,943 | - | (5,943) | 1,630 | - | (5,943) | (7,573) |
| IMRF Fund | 4,287 | - | (4,287) | 1,176 | - | (4,287) | (5,463) |
| Capital Projects Fund | 24,742 | - | (24,742) | 6,788 | - | (24,742) | (31,530) |

Accounting changes relevant to Prospect Heights School District 23

Future accounting standards update

| GASB Statement Number | Description | Potentially impacts you | Effective date |
|-----------------------|--|-------------------------|----------------|
| 101 | Compensated Absences | ✓ | 6/30/25 |
| 102 | Certain Risk Disclosures | ✓ | 6/30/25 |
| 103 | Financial Reporting Model Improvements | ✓ | 6/30/25 |

Further information on upcoming [GASB pronouncements](#).

Updated accounting and reporting for compensated absences

The Governmental Accounting Standards Board (GASB) issued its Statement No. 101, *Compensated Absences*, in June 2022. The objective of GASB 101 is to update the recognition and measurement guidance for compensated absences for state & local government employers. It supersedes GASB No. 16, *Accounting for Compensated Absences*, issued in 1992, as well as earlier guidance, and addresses changes resulting from the types of leave now being offered. GASB 101 is effective for fiscal years beginning after December 15, 2023 (i.e., December 31, 2024, and June 30, 2025 year-end reporting entities).

GASB 101 more appropriately reflects a liability *when* a government incurs an obligation for compensated absences, and will improve comparability of reporting between governments that offer different types of leave. It requires that liabilities be recognized for (1) leave that has not been used, and (2) leave that has been used but not yet paid in cash or settled-up via non-cash means. Compensated absences is defined as leave for which employees may receive one or more of the following:

- Cash payments when the leave is used for time off;
- Other cash payments, such as payment for unused leave upon termination of employment, or;
- Noncash settlements, such as conversion to defined benefit postemployment benefits.

Examples of compensated absences provided in GASB 101 include vacation, sick leave, paid time off (PTO), holidays, parental leave, bereavement leave, and certain types of sabbatical leave. Payment or settlement of compensated absences could occur during employment, or upon termination of employment. GASB 101 does not apply to benefits that are within the scope of GASB 47, *Accounting for Termination Benefits*.

GASB 101 requires that a liability should be recognized for leave that has not been used if all of the following are true:

- The leave is attributable to services already rendered;
- The leave accumulates, and;

- The leave is “more likely than not” (i.e., likelihood of more than 50%) to be used for time off or otherwise paid in cash or settled through noncash means (101 provides factors to assess this criteria). (This differs from GASB 16, which required payment to be “probable” to be recognized).

Under GASB 101, governments will now need to accrue for time that has accumulated and is likely to be used, even if the employee is not eligible for a payout upon termination. This was not a requirement under GASB 16, and thus may result in a higher compensated absence liability.

GASB 101 requires liabilities for compensated absences to be recognized in financial statements prepared using the economic resources measurement focus equal to the amount of leave that has not yet been used and leave that has been used but not yet paid or settled. GASB 101 did not change the report for financial statements prepared using the current financial resources measurement focus (i.e., governmental funds).

Other changes in financial statement disclosures include the change in compensated absences liability can now be disclosed as a net change, rather than gross increases/decreases in the liability. Also, governments are no longer required to disclose which fund has typically liquidated the liability.

We recommend that governments begin to review the guidance contained in GASB 101 within the context of your existing compensated absences policies and accounting practices, in order to be better informed in terms of the information that you will need for this implementation.

New guidance on disclosure of certain risks

The requirements in GASB Statement No. 102, *Certain Risk Disclosures* is meant to provide financial statement users with information about certain risks when circumstances make a government vulnerable to a heightened possibility of loss or harm. It requires governments to disclose essential information about risks related to vulnerabilities due to certain concentrations or constraints.

- (a) The Statement defines a concentration as a lack of diversity related to an aspect of a significant inflow or outflow of resources—for example, a small number of companies that represent a majority of employment in a government’s jurisdiction, or a government that relies on one revenue source for most of its revenue.
- (b) The Statement defines a constraint as a limitation imposed on a government by an external party or by formal action of the government’s highest level of decision-making authority—such as a voter-approved property tax cap or a state-imposed debt limit.

Concentrations and constraints may limit a government’s ability to acquire resources or control spending.

The Statement generally requires a government to disclose information about a concentration or constraint if all of the following criteria are met:

- (a) The concentration or constraint is *known* to the government prior to issuing the financial statements.
- (b) The concentration or constraint makes the government vulnerable to the risk of a substantial impact.

(c) An event or events associated with the concentration or constraint that could cause a substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued.

The disclosures should include a description of the following:

- The concentration or constraint,
- Each event associated with the concentration or constraint that could cause a substantial impact if the event has occurred or has begun to occur prior to the issuance of the financial statements, and
- Actions taken by the government to mitigate the risk prior to the issuance of the financial statements.

Two-way audit communications

As part of our audit of your financial statements, we are providing communications to you throughout the audit process. Auditing requirements provide for two-way communication and are important in assisting the auditor and you with more information relevant to the audit.

As this past audit is concluded, we use what we have learned to begin the planning process for next year's audit. It is important that you understand the following points about the scope and timing of our next audit:

- a. We address the significant risks of material misstatement, whether due to fraud or error, through our detailed audit procedures.
- b. We will obtain an understanding of the five components of internal control sufficient to assess the risk of material misstatement of the financial statements whether due to error or fraud, and to design the nature, timing and extent of further audit procedures. We will obtain a sufficient understanding by performing risk assessment procedures to evaluate the design of controls relevant to an audit of financial statements and to determine whether they have been implemented. We will use such knowledge to:
 - Identify types of potential misstatements.
 - Consider factors that affect the risks of material misstatement.
 - Design tests of controls, when applicable, and substantive procedures.
- c. We will not express an opinion on the effectiveness of internal control over financial reporting or compliance with laws, regulations and provisions of contracts or grant programs. For audits performed in accordance with *Government Auditing Standards*, our report will include a paragraph that states that the purpose of the report is solely to describe the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance and that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance. The paragraph will also state that the report is not suitable for any other purpose.
- d. The concept of materiality recognizes that some matters, either individually or in the aggregate, are important for fair presentation of financial statements in conformity with generally accepted accounting principles while other matters are not important. In performing the audit, we are concerned with matters that, either individually or in the aggregate, could be material to the financial statements. Our responsibility is to plan and perform the audit to obtain reasonable assurance that material misstatements, whether caused by errors or fraud, are detected.

Our audit will be performed in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, *OMB's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

We will not express an opinion on the effectiveness of internal control over financial reporting or compliance with laws, regulations, and provisions of contracts or grant programs. For audits done in accordance with *Government Auditing Standards*, the Uniform Guidance, our report will include a paragraph that states that the purpose of the report is solely to describe (a) the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance, (b) the scope of testing internal control over compliance for major programs and major program compliance and the result of that testing and to provide an opinion on compliance but not to provide an opinion on the effectiveness of internal control over compliance and, (c) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance and the Uniform Guidance, in considering internal control over compliance and major program compliance. The paragraph will also state that the report is not suitable for any other purpose.

We are very interested in your views regarding certain matters. Those matters are listed here:

- a. We typically will communicate with your top level of management unless you tell us otherwise.
- b. We understand that the governing board has the responsibility to oversee the strategic direction of your organization, as well as the overall accountability of the entity. Management has the responsibility for achieving the objectives of the entity.
- c. We need to know your views about your organization's objectives and strategies, and the related business risks that may result in material misstatements.
- d. We anticipate that the District will receive an unmodified opinion on its financial statements.
- e. Which matters do you consider warrant particular attention during the audit, and are there any areas where you request additional procedures to be undertaken?
- f. Have you had any significant communications with regulators or grantor agencies?
- g. Are there other matters that you believe are relevant to the audit of the financial statements?

Also, is there anything that we need to know about the attitudes, awareness and actions of the governing body concerning:

- a. The entity's internal control and its importance in the entity, including how those charged with governance oversee the effectiveness of internal control?
- b. The detection or the possibility of fraud?

We also need to know if you have taken actions in response to developments in financial reporting, laws, accounting standards, governance practices, or other related matters, or in response to previous communications with us.

With regard to the timing of our audit, here is some general information. If necessary, we may do preliminary financial audit work during the months of May-June, and sometimes early in July. Our final financial fieldwork is scheduled during the late summer or fall to best coincide with your readiness and report deadlines. After fieldwork, we wrap up our financial audit procedures at our office and may issue drafts of our report for your review. Final copies of our report and other communications are issued after approval by your staff. This is typically 6-12 weeks after final fieldwork, but may vary depending on a number of factors.

Keep in mind that while this communication may assist us with planning the scope and timing of the audit, it does not change the auditor's sole responsibility to determine the overall audit strategy and the audit plan, including the nature, timing and extent of procedures necessary to obtain sufficient appropriate audit evidence.

We realize that you may have questions on what this all means, or wish to provide other feedback. We welcome the opportunity to hear from you.

**NOTICE OF PROPOSED PROPERTY TAX INCREASE
FOR PROSPECT HEIGHTS PUBLIC SCHOOL DISTRICT 23**

I. A public hearing to approve a proposed property tax levy increase for Prospect Heights Public School District 23, Cook County, Illinois, for 2024 will be held on December 12, 2024 at 7:00 p.m. at the Grodsky Administration Center, 700 N. Schoenbeck Road, Prospect Heights, Illinois. Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Dr. Don Angelaccio, Superintendent, 700 N. Schoenbeck Road, Prospect Heights, Illinois 60070, (847) 870-3850.

II. The corporate and special purpose property taxes extended or abated for 2023 were \$21,822,634.

III. The proposed corporate and special purpose property taxes to be levied for 2024 are \$22,741,000. This represents an 4.21% increase over the previous year.

IV. The property taxes extended for debt service and public building commission leases for 2023 were \$1,448,671

V. The estimated property taxes to be levied for debt service and public building commission leases for 2024 are \$1,422,843.

VI. The total property taxes extended or abated for 2023 were \$23,271,305.

VII. The estimated total property taxes to be levied for 2024 are \$24,163,843 This represents an 3.84% increase over the previous year.

NOTE TO PUBLISHER:

1. Notice shall be no less than one-eighth (1/8) page in size.
2. The smallest type used shall be 12 point.
3. Total notice to be enclosed within a black border no less than one-quarter (1/4) of an inch wide.
4. Notice shall not be placed in paper where legal notices or advertisements appear.
5. If there is a question call: Amy McPartlin at (847) 870-5552.
6. Please publish on Monday December 2, 2024.

Important Disclaimer

This Levy Calculation Form is a worksheet that allows the District to calculate and analyze the available levy and extension amounts and is prepared for informational purposes only. Reasonable efforts and generally accepted methods of calculation have been incorporated into the spreadsheets. However, PMA Financial Network, LLC takes no responsibility for the accuracy of the output and it is highly recommended that users verify calculations independently. The data input, projections, and assumptions provided in this form are based on the information provided by the District. PMA will not verify the accuracy of the data provided by the District and is not responsible for any inaccuracies or incompleteness that appears in the data provided in this form.

Furthermore, the Levy Calculation Form includes a copy of the Illinois State Board of Education Certificate of Tax Levy which is approved for use in 2006. PMA believes this Levy Calculation Form to be current, but the District should verify that with the Illinois State Board of Education.

LEVY INPUT PAGE - ASSUMPTIONS

Legend

| |
|-----------------------------------|
| District Assumptions & Data Entry |
| Calculated Values |
| Review Needed |

Tax Levy Year

District Name Enter District Name
 District Number Enter District Number
 Aggregate or County 1 Enter County 1 Name or Enter "Aggregate" to enter Aggregate Extension Below
 County 2 Enter County 2 Name to Itemize County Extension Below
 County 3 Enter County 3 Name to Itemize County Extension Below
 County 4 Enter County 4 Name to Itemize County Extension Below
Fill out County names as needed - leave other boxes blank

PTELL - Tax Capped Choose Yes or No
 Cook County Prior Year EAV Limit Choose Yes or No

Critical Assumptions - Formulas in this workbook are dependent on assumptions entered for PTELL & Cook County questions

Original Tax Levy Certificate
 Amended Tax Levy Certificate
Enter "x" in one box only

Lesser of 5% or Consumer Price Index Lesser of 5% or CPI for Year Ending 2023, Applies to the 2024 Levy

Actual Rate Setting EAV for 2023 Enter Actual Rate Setting EAV for 2023

Estimated Existing EAV % Change for 2024 Enter Reassessment Percentage Before New Property

Estimated New Property for 2024 Enter Estimated New Property

Estimated Total EAV for 2024 Includes New Property
 Total % Change From Prior Year Includes New Property

No. of Tax Levied Bond Issues Outstanding Flow-through to Certificate of Tax Levy, Verify Records with County Clerk(s)

Triennial Reassessment Cycle
 City of Chicago - 2024
 North Suburbs - 2025
 South & West Suburbs - 2026

Note, do not include the amount of PTAB revenue recapture added to the extension pursuant to Public Act 102-0519.

| | Input Statutory Maximum Tax Rate | Total 2023 Extension for all Counties | Input 2023 Cook County Extension |
|----------------------------|----------------------------------|---------------------------------------|----------------------------------|
| Educational | | \$18,350,000.00 | 18,350,000.00 |
| Operations & Maintenance | 0.55 | \$1,511,000.00 | 1,511,000.00 |
| Transportation | | \$1,100,730.00 | 1,100,730.00 |
| Working Cash | 0.05 | \$157,221.00 | 157,221.00 |
| Municipal Retirement | | \$314,503.00 | 314,503.00 |
| Social Security | | \$314,503.00 | 314,503.00 |
| Fire Prevention & Safety * | 0.10 | \$0.00 | - |
| Tort Immunity | | \$74,677.00 | 74,677.00 |
| Special Education | 0.40 | \$0.00 | - |
| Leasing | | \$0.00 | - |
| Custom Fund Name | | \$0.00 | |

Total Capped Extension for 2023 21,822,634.00

SEDOL IMRF (Lake County Only)

Bond and Interest Extension for 2023

Total 2023 Extension Include Abatements for Truth in Taxation (35 ILCS 200/18-70)
This Includes Abatements for the Property Tax Relief Grant

* Includes Fire Prevention, Safety, Energy Conservation, Disabled Accessibility, School Security, and Specified Repair Purposes.

2024 TAX EXTENSION WORKSHEET

| Original Assumptions | |
|---|---------------|
| Estimated % Change to Existing EAV for 2024 | 3.50% |
| Estimated New Property for 2024 | \$3,000,000 |
| Estimated Total EAV for 2024 | \$712,957,381 |
| Estimated Total EAV Change for 2024 | 3.94% |

| Legend | |
|---|-----------------------------------|
| | District Assumptions & Data Entry |
| | Calculated Values |
| | Review Needed |

| Original Estimate | Scenario Actual |
|-------------------|-----------------|
| Limiting Rate | 3.1783 |
| Capped Extension | \$22,659,953 |

| Scenario Assumptions | Actual % Change to Existing EAV for 2024 | Actual New Property for 2024 | Actual Total EAV for 2024 | Actual Total EAV Change for 2024 | Reduction Factor |
|---|--|------------------------------|---------------------------|----------------------------------|------------------|
| 3.50% | | \$3,000,000 | \$712,957,381 | 3.94% | 96.7414% |
| Does This Levy Capture All Available Property Taxes Under These Assumptions? YES - All Available Tax Capped Dollars Have Been Captured | | | | | |

| Current Levy Amount | County Loss % | Total Levy with County Loss % | Scenario Calculated Tax Rate | Maximum Calculated Tax Rate | Maximum Allowable Extension | Maximum Allowable Extension x Reduction Factor | Final Tax Rate | Spring Extension Adjustment Between Funds | Final Adjusted Extension | Final Adjusted Tax Rate |
|----------------------------|---------------|-------------------------------|------------------------------|-----------------------------|-----------------------------|--|----------------|---|--------------------------|-------------------------|
| | | | | | | | | | | |
| Operational | \$18,900,000 | 3.00% | 2.7305 | 2.7305 | \$19,467,000.00 | \$18,832,641.73 | 2.6415 | \$0.00 | \$18,832,641.73 | 2.6415 |
| Operations & Maintenance | \$1,550,000 | 3.00% | 0.2239 | 0.2239 | \$1,596,500.00 | \$1,544,475.91 | 0.2166 | \$0.00 | \$1,544,475.91 | 0.2166 |
| Transportation | \$1,200,000 | 3.00% | 0.1734 | 0.1734 | \$1,236,000.00 | \$1,195,723.28 | 0.1677 | \$0.00 | \$1,195,723.28 | 0.1677 |
| Working Cash | \$205,000 | 3.00% | 0.0296 | 0.0296 | \$211,150.00 | \$204,269.39 | 0.0287 | \$0.00 | \$204,269.39 | 0.0287 |
| Municipal Retirement | \$402,000 | 3.00% | 0.0581 | 0.0581 | \$414,060.00 | \$400,567.30 | 0.0562 | \$0.00 | \$400,567.30 | 0.0562 |
| Social Security | \$402,000 | 3.00% | 0.0581 | 0.0581 | \$414,060.00 | \$400,567.30 | 0.0562 | \$0.00 | \$400,567.30 | 0.0562 |
| Fire Prevention & Safety * | \$0 | 3.00% | 0.0000 | 0.0000 | \$0.00 | \$0.00 | 0.0000 | \$0.00 | \$0.00 | 0.0000 |
| Tort Immunity | \$82,000 | 3.00% | 0.0118 | 0.0118 | \$84,460.00 | \$81,707.76 | 0.0115 | \$0.00 | \$81,707.76 | 0.0115 |
| Special Education | \$0 | 3.00% | 0.0000 | 0.0000 | \$0.00 | \$0.00 | 0.0000 | \$0.00 | \$0.00 | 0.0000 |
| Leasing | \$0 | 3.00% | 0.0000 | 0.0000 | \$0.00 | \$0.00 | 0.0000 | \$0.00 | \$0.00 | 0.0000 |

| | | | | | | | | | | |
|----------------------------|--------------|--------------|--------|--------|---------------------------------------|-----------------|--------|--|-----------------|--------|
| Capped Levy/Extension/Rate | \$22,741,000 | \$23,423,230 | 3.2854 | 3.2854 | \$23,423,230.00 | \$22,659,952.67 | 3.1783 | \$0.00 | \$22,659,952.67 | 3.1783 |
| SEDOL, IMRF Levy | \$0 | | | | Actual SEDOL, IMRF Extension/Rate | | 0.0000 | Lake County Only | | 0.0000 |
| Bond & Interest Levy | \$1,422,843 | | | | Actual Bond & Interest Extension/Rate | | 0.0000 | Includes Loss % Added by County Clerk(s) | | 0.0000 |
| Total Levy | \$24,163,843 | | | | Actual Total Extension/Rate | \$22,659,953 | 3.1783 | | | 3.1783 |

Original:

| |
|---|
| x |
| |

 Amended:

| |
|--|
| |
| |

ILLINOIS STATE BOARD OF EDUCATION
 School Business and Support Services Division
 (217) 785-8779

CERTIFICATE OF TAX LEVY

A copy of this Certificate of Tax Levy shall be filed with the County Clerk of each county in which the school district is located on or before the last Tuesday of December.

| | | |
|---|-----------------------|----------------|
| District Name Prospect Heights School District | District Number 23 | County Cook |
|---|-----------------------|----------------|

Amount of Levy

| | | | |
|--------------------------|---------------|----------------------------|----------------------|
| Educational | \$ 18,900,000 | Fire Prevention & Safety * | \$ 0 |
| Operations & Maintenance | \$ 1,550,000 | Tort Immunity | \$ 82,000 |
| Transportation | \$ 1,200,000 | Special Education | \$ 0 |
| Working Cash | \$ 205,000 | Leasing | \$ 0 |
| Municipal Retirement | \$ 402,000 | | \$ 0 |
| Social Security | \$ 402,000 | Other | \$ 0 |
| | | Total Levy | \$ 22,741,000 |

* Includes Fire Prevention, Safety, Energy Conservation, Disabled Accessibility, School Security, and Specified Repair Purposes.

See explanation on reverse side.

Note: Any district proposing to adopt a levy must comply with the provisions set forth in the Truth in Taxation Law.

We hereby certify that we require:

the sum of 18,900,000 dollars to be levied as a special tax for educational purposes; and
 the sum of 1,550,000 dollars to be levied as a special tax for operations and maintenance purposes; and
 the sum of 1,200,000 dollars to be levied as a special tax for transportation purposes; and
 the sum of 205,000 dollars to be levied as a special tax for a working cash fund; and
 the sum of 402,000 dollars to be levied as a special tax for municipal retirement purposes; and
 the sum of 402,000 dollars to be levied as a special tax for social security purposes; and
 the sum of 0 dollars to be levied as a special tax for fire prevention, safety, energy conservation, disabled accessibility, school security and specified repair purposes; and
 the sum of 82,000 dollars to be levied as a special tax for tort immunity purposes; and
 the sum of 0 dollars to be levied as a special tax for special education purposes; and
 the sum of 0 dollars to be levied as a special tax for leasing of educational facilities or computer technology or both, and temporary relocation expense purposes; and
 the sum of 0 dollars to be levied as a special tax for _____; and
 the sum of 0 dollars to be levied as a special tax for _____
 on the taxable property of our school district for the year 2024

Signed this 12 day of December 2024.

 (President)

 (Clerk or Secretary of the School Board of Said School District)

When any school is authorized to issue bonds, the school board shall file a certified copy of the resolution in the office of the county clerk of each county in which the district is situated to provide for the issuance of the bonds and to levy a tax to pay for them. The county clerk shall extend the tax for bonds and interest as set forth in the certified copy of the resolution, each year during the life of the bond issue. Therefore to avoid a possible duplication of tax levies, the school board should not include a levy for bonds and interest in the district's annual tax levy.

Number of bond issues of said school district that have not been paid in full 5.

 (Detach and Return to School District)

This is to certify that the Certificate of Tax Levy for School District No. 23, Cook County, Illinois, on the equalized assessed value of all taxable property of said school district for the year 2024 was filed in the office of the County Clerk of this County on 2024.

In addition to an extension of taxes authorized by levies made by the Board of Education (Directors), an additional extension(s) will be made, as authorized by resolution(s) on file in this office, to provide funds to retire bonds and pay interest thereon.

The total levy, as provided in the original resolution(s), for said purposes for the year 2024, is \$ _____.

 (Signature of County Clerk)

 (Date)

 (County)

RESOLUTION authorizing a supplemental tax levy to pay the principal of and interest on outstanding limited bonds of School District Number 23, Cook County, Illinois.

* * *

WHEREAS, School District Number 23, Cook County, Illinois (the “*District*”), is a duly organized School District operating under the provisions of the School Code of the State of Illinois, and all laws amendatory thereof and supplementary thereto (the “*School Code*”); and

WHEREAS, the District has heretofore issued and has outstanding its General Obligation Limited Tax School Bonds, Series 2022, dated November 2, 2022 (the “*Bonds*”); and

WHEREAS, the Bonds were issued as limited bonds pursuant to and in accordance with the provisions of Section 15.01 of the Local Government Debt Reform Act of the State of Illinois, as amended (the “*Debt Reform Act*”); and

WHEREAS, pursuant to a resolution adopted by the Board of Education of the District (the “*Board*”) on the 18th day of October, 2022 (the “*Bond Resolution*”), and in accordance with the provisions of the School Code and the Debt Reform Act, the District has heretofore levied taxes upon all of the taxable property within the District to pay the principal of and interest on the Bonds as set forth in Column (B) of the schedule attached hereto as *Exhibit A*; and

WHEREAS, the Bond Resolution has been filed with the County Clerk of the County of Cook, Illinois (the “*County Clerk*”); and

WHEREAS, pursuant to the Bond Resolution, the District has directed the County Clerk to extend the taxes levied in the Bond Resolution to pay principal of and interest on the Bonds in accordance with the terms of the Bond Resolution; and

WHEREAS, although the obligation of the District to pay the Bonds is a general obligation under the School Code and all taxable property in the District is subject to the levy of taxes to pay the Bonds without limitation as to rate, the amount of said taxes that will be extended to pay the

Bonds is limited by the Property Tax Extension Limitation Law of the State of Illinois, as amended (the “*Tax Extension Limitation Law*”); and

WHEREAS, pursuant to and in accordance with the provisions of the Debt Reform Act, the Bonds are payable from the debt service extension base of the District (the “*Base*”), which is an amount equal to that portion of the extension of the District for the 1994 levy year constituting an extension for payment of principal of and interest on bonds issued by the District without referendum, but not including alternate bonds issued under Section 15 of the Debt Reform Act or refunding obligations issued to refund or to continue to refund obligations of the District initially issued pursuant to referendum, increased each year, commencing with the 2009 levy year, by the lesser of 5% or the percentage increase in the Consumer Price Index (as defined in the Tax Extension Limitation Law) during the 12-month calendar year preceding the levy year; and

WHEREAS, the Base for levy year 2024 is equal to \$1,431,013.65 (the “*Base*”); and

WHEREAS, the principal of and interest due on the Bonds exceeds the taxes levied in the Bond Resolution in certain levy years; and

WHEREAS, in accordance with the School Code, the Debt Reform Act and the Tax Extension Limitation Law, the District has the authority to adopt a supplemental levy causing the amount of taxes levied to pay the principal of and interest on the Bonds to be increased up to the amount of the Base or the amount of the principal of and interest due on the Bonds (as set forth in Column (A) of *Exhibit A*) and the District’s other outstanding limited bonds payable from the taxes levied for each such levy year, whichever is less; and

WHEREAS, the Board has heretofore determined and does hereby determine that it is necessary and in the best interests of the District that the District adopt supplemental tax levies to pay the principal of and interest on the Bonds as further described herein:

NOW, THEREFORE, BE IT AND IT IS HEREBY RESOLVED by the Board of Education of School District Number 23, Cook County, Illinois, as follows:

Section 1. The preambles to this Resolution are hereby found and determined to be true, correct and complete and are hereby incorporated into this Resolution by this reference.

Section 2. The District does hereby levy for each of the years 2024 to 2031, inclusive, the supplemental amounts set forth in Column (C) of *Exhibit A*, which levy shall be extended against all of the taxable property in the District for the purpose of paying the principal of and interest on the Bonds. The taxes herein levied shall be in addition to and in excess of the taxes levied in the Bond Resolution. A schedule showing the aggregate of the taxes levied in the Bond Resolution and the taxes levied in this Resolution is set forth in Column (D) of *Exhibit A*.

Section 3. Forthwith upon the passage of this Resolution, the Secretary of the Board is hereby directed to file a certified copy of this Resolution with the County Clerk, and it shall be the duty of the County Clerk to annually in and for each of the years 2024 to 2031, inclusive, ascertain the rate necessary to produce the tax as set forth in Column (D) of *Exhibit A*, and extend the same for collection on the tax books against all of the taxable property within the District in connection with other taxes levied in each of said years for school purposes, in order to raise the respective amount aforesaid and in each of said years such annual tax shall be computed, extended and collected in the same manner as now or hereafter provided by law for the computation, extension and collection of taxes for general school purposes of the District. When collected, the taxes hereby levied for the Bonds shall be placed to the credit of the special fund heretofore created and designated as the “School Bond and Interest Fund of 2022”, which taxes are hereby irrevocably pledged to and shall be used only for the purpose of paying the principal of and interest on the Bonds. A certified copy of this Resolution shall also be filed with the School Treasurer who receives the taxes of the District.

Section 4. If any section, paragraph, clause or provision of this Resolution shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such section, paragraph, clause or provision shall not affect any of the remaining provisions of this Resolution.

Section 5. All resolutions or parts thereof in conflict herewith be and the same are hereby repealed and that this Resolution shall be in full force and effect forthwith upon its adoption.

Adopted _____, 2024.

President, Board of Education

Secretary, Board of Education

EXHIBIT A

SUPPLEMENTAL AND TOTAL TAXES LEVIED AND TO BE EXTENDED FOR THE BONDS

| | (A) | (B) | (C) | (D) |
|--------------------|-------------------------------------|--|-----------------------------------|---|
| YEAR OF LEVY | DEBT SERVICE DUE ON THE BONDS | TAXES LEVIED IN THE BOND RESOLUTION | SUPPLEMENTAL TAX LEVIED HEREIN | TOTAL TAXES TO BE EXTENDED TO PRODUCE |
| 2024 | \$ 185,434.00 | \$ 146,550.05 | \$38,883.95 | \$ 185,434.00 |
| 2025 | 196,954.00 | 131,203.05 | 47,054.60 | 178,257.65 |
| 2026 | 152,952.00 | 152,952.00 | 0.00 | 152,952.00 |
| 2027 | 155,342.00 | 155,342.00 | 0.00 | 155,342.00 |
| 2028 | 152,558.00 | 143,159.05 | 9,398.95 | 152,558.00 |
| 2029 | 154,774.00 | 123,559.05 | 31,214.95 | 154,774.00 |
| 2030 | 1,116,816.00 | 1,061,559.05 | 47,054.60 | 1,108,613.65 |
| 2031 | 900,276.00 | 900,276.00 | 0.00 | 900,276.00 |

STATE OF ILLINOIS)
) SS
COUNTY OF COOK)

CERTIFICATION OF RESOLUTION

I, the undersigned, do hereby certify that I am the duly qualified and acting Secretary of the Board of Education of School District Number 23, Cook County, Illinois (the “Board”), and that as such official I am the keeper of the records and files of the Board.

I do further certify that the foregoing constitutes a true, correct and complete copy of the resolution adopted by the Board at a meeting of the Board held on the ____ day of _____, 2024, and entitled:

RESOLUTION authorizing a supplemental tax levy to pay the principal of and interest on outstanding limited bonds of School District Number 23, Cook County, Illinois.

which said resolution as adopted at said meeting appears in the transcript of the minutes of said meeting.

I do further certify that the deliberations of the Board on the adoption of said resolution were conducted openly, that the vote on the adoption of said resolution was taken openly, that said meeting was held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that an agenda for said meeting was posted at the location where said meeting was held and at the principal office of the Board at least 48 hours in advance of the holding of said meeting, that at least one copy of said agenda was continuously available for public review during the entire 48-hour period preceding said meeting, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, and with the provisions of the School Code of the State of Illinois, as amended, and that the Board has complied with all of the provisions of said Act and said Code and with all of the procedural rules of the Board in the conduct of said meeting and in the adoption of said resolution.

IN WITNESS WHEREOF, I hereunto affix my official signature, this ____ day of _____, 2024.

Secretary, Board of Education

STATE OF ILLINOIS)
) SS
COUNTY OF COOK)

FILING CERTIFICATE

I, the undersigned, do hereby certify that I am the duly qualified and acting County Clerk of The County of Cook, Illinois, and as such official I do further certify that on the ____ day of _____, 20__, there was filed in my office a duly certified copy of a resolution entitled:

RESOLUTION authorizing a supplemental tax levy to pay the principal of and interest on outstanding limited bonds of School District Number 23, Cook County, Illinois.

duly adopted by the Board of Education of School District Number 23, Cook County, Illinois, on the ____ day of _____, 2024, and that the same has been deposited in the official files and records of my office.

IN WITNESS WHEREOF, I hereunto affix my official signature and the seal of said County, this ____ day of _____, 20__.

County Clerk

[SEAL]

STATE OF ILLINOIS)
) SS
COUNTY OF COOK)

FILING CERTIFICATE

I, the undersigned, do hereby certify that I am the duly qualified and acting School Treasurer who receives the taxes of School District Number 23, Cook County, Illinois (the “*District*”), and as such official I do further certify that on the ____ day of _____, 2024, there was filed in my office a duly certified copy of a resolution entitled:

RESOLUTION authorizing a supplemental tax levy to pay the principal of and interest on outstanding limited bonds of School District Number 23, Cook County, Illinois.

duly adopted by the Board of Education of the District on the ____ day of _____, 2024, and that the same has been deposited in the official files and records of my office.

IN WITNESS WHEREOF, I hereunto affix my official signature, this ____ day of _____, 2024.

School Treasurer

**RESOLUTION OF PROSPECT HEIGHTS SCHOOL DISTRICT 23,
COOK COUNTY, ILLINOIS, PROVIDING
INSTRUCTIONS TO THE COUNTY CLERK
REGARDING 2024 TAX LEVY EXTENSION REDUCTIONS**

WHEREAS, Section 18-195 of the Property Tax Extension Limitation Law (“PTELL”) provides that the County Clerk shall extend a tax rate for the sum of a taxing district’s funds that is not greater than the limiting rate; and

WHEREAS, Section 18-195 of PTELL further provides that if the County Clerk is required to reduce the aggregate extension of a taxing district, the Clerk shall proportionally reduce the extension for each fund unless otherwise requested by the taxing district; and

WHEREAS, the Board of Education (the “Board”) of Prospect Heights School District 23, County of Cook, State of Illinois (the “District”) has adopted a levy for the year 2024 for taxes for the following purposes or funds of said district: Educational, Operations and Maintenance, Debt Service, Transportation, Municipal Retirement, Social Security and Tort Immunity; and

WHEREAS, the Board has determined that if the County Clerk must extend taxes in an amount that is less than the aggregate amount of the levy for 2024, such reduction shall be made pursuant to and in accordance with the instructions set forth in Section 2 below:

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of Prospect Heights School District 23, County of Cook, State of Illinois, as follows:

Section 1: The Board hereby finds and determines that all of the recitals in the preambles to this Resolution are full, true, and correct and does hereby incorporate them into this Resolution by reference.

Section 2: If the County Clerk is prohibited by PTELL from extending taxes for the full amount of the 2024 aggregate levy of the District, the Board hereby directs to the County Clerk to reduce levy year 2024 extensions as follows:

- (1) The levy year 2024 extension for Operations and Maintenance purposes shall be reduced to an amount not less than \$1,550,000.
- (2) If, following the reduction described in step (1) above, additional reductions of levy year 2024 extensions are necessary, the levy year 2024 extension for Educational purposes shall be reduced to an amount not less than \$18,900,000.
- (3) If, following the reductions described in steps (1) and (2) above, additional reductions of levy year 2024 extensions are necessary, all levy year 2024 extensions, other than extensions for Educational, Operations and Maintenance and Debt Service purposes, shall be reduced, proportionately.

Section 3: All resolutions or parts thereof in conflict with the provisions of this Resolution, are, to the extent of such conflict, hereby repealed.

Section 4: This Resolution shall be in full force and effect forthwith upon its passage.

Member _____ moved and Member _____ seconded the motion that said resolution as presented and read by title be adopted.

After a full and complete discussion thereof, the President directed the Secretary to call the roll for a vote upon the motion to adopt said resolution.

Upon the roll being called, the members voted as follows:

AYES:

NAYS:

ABSENT:

President, Board of Education
Prospect Heights School District 23
Cook County, Illinois

ATTEST:

Secretary, Board of Education
Prospect Heights School District 23
Cook County, Illinois

DATE: _____, 2024

STATE OF ILLINOIS)
) SS
COUNTY OF COOK)

CERTIFICATION OF RESOLUTION

I, the undersigned, do hereby certify that I am the duly qualified and acting Secretary of the Board of Education (“Board”) of Prospect Heights School District 23, Cook County, Illinois (“District”), and that as such official I am the keeper of the records and files of the Board.

I do further certify that the foregoing is a full, true and complete copy of a resolution entitled:

**RESOLUTION OF PROSPECT HEIGHTS SCHOOL DISTRICT 23,
COOK COUNTY, ILLINOIS, PROVIDING
INSTRUCTIONS TO THE COUNTY CLERK
REGARDING 2024 TAX LEVY EXTENSION REDUCTIONS**

which resolution was adopted at a meeting of the Board held on the ____ day of _____, 2024.

I do further certify that the deliberations of the Board on the adoption of said resolution were conducted openly, that the vote on the adoption of said resolution was taken openly, that said meeting was held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, the School Code of the State of Illinois, as amended and that the Board has complied with all of the provisions of said Acts and said Codes and with all of the procedural rules of the Board.

IN WITNESS WHEREOF, I hereunto affix my official signature this ____ day of _____, 2024.

Secretary, Board of Education

**AGREEMENT FOR E-RATE CONSULTING SERVICES
For Funding Year 2025 (7/1/2025 – 6/30/2026)**

THIS AGREEMENT (the "Agreement") is made as of this [REDACTED] day of [REDACTED], 2024 by and between PROSPECT HTS SCHOOL DIST 23, 700 N SCHOENBECK RD, PROSPECT HTS, IL, 60070-1231 **BEN 135314** (the "Applicant") and **ZELLER AND ASSOCIATES, LLC**, 2827 Covert Road, Glenview, IL 60025-4606 CRN 16051885, (the "Consultant").

RECITALS:

- The Applicant desires to have a Consultant prepare the documentation, forms and applications regarding the Federal Communications Commission ("FCC") Schools and Libraries Program, commonly referred to as the E-Rate Program (E-Rate).
- Applicant has the authority to enter into an **Agreement** with a Consultant for purposes of complying with the FCC E-Rate Program.
- Consultant is duly qualified to provide the services called for in this Agreement in consideration for the fee stipulated in this Agreement.

IN CONSIDERATION OF the matters described above and of the mutual benefits and obligations set forth in this Agreement, the receipt and sufficiency of which consideration is hereby acknowledged, the Applicant and the Consultant (individually the "Party" and collectively the "Parties" to this Agreement) agree as follows:

Professional Services Provided. The Applicant hereby agrees to engage the Consultant to provide the Applicant with the services (the "Services") consisting of:

Best practice consulting services in all matters related to Category One and Category Two applications of the Federal Communication Commission E-Rate filings with the schools and library division ("SLD"); including E-Rate Program rules, regulations, policies, procedures, guidelines and deadlines.

Services provided by the Consultant under this agreement to include the following:

1. Advise Applicant on E-Rate compliance including updates on rules or regulatory changes, as applicable.
2. Advise Applicant of eligible services (USAC Eligible Service List "ESL").
3. Advise and assist Applicant in the vendor selection process, sharing all vendor proposals and ensuring compliance with program rules and regulations.
4. Advise and coordinate the preparation and filling of FCC Forms: 470, 471, 486, 500; and related forms, e.g. RAL:
 - a. Notify service providers of applicant's reimbursement payment option(s): by filing vendor specific documents indicating the monthly discount option (SPI) or the applicant reimbursement option (BEAR) as necessary;
 - b. Prepare and file as required:
 1. Invoice Deadline Extension Request(s) (IDER);
 2. Service Provider Identification Number (SPIN) change requests;
 3. Service Substitution Requests.
5. Respond to requests from USAC:
 - a. Program Integrity Assurance (PIA) requests;
 - b. Selective Review Information Requests (SRIR) related to a contracted filing year (current); and/or
 - c. Payment Quality Assurance (PQA) requests.
6. Prepare and file USAC and/or FCC appeals, if necessary.
7. Track, file, and reconcile applicant invoices for current funding year.
8. Act as the applicant's main point of contact with the SLD.
9. Provide Applicant with copies of documents and correspondence that the applicant must maintain for ten (10) years after the last date of service
10. Other services or tasks which the Parties may agree on.

Applicant Responsibilities

- USAC – EPC Portal: Applicant agrees to designate Zeller and Associates, LLC, as the Applicant’s “E-Rate” consultancy with “Full Rights” as defined by USAC granted to Gerry Zeller, Brian Kelly, David Gornstein, and any other consultant as requested, in consultation with the Applicant, by Zeller and Associates, LLC;
- Provide all required / requested information and data necessary for successful filing of all forms with the SLD in a timely manner;
- Take official action to review drafts and promptly sign and return all forms required for filing with a third party in a timely manner;
- Inform the Consultant at least forty-five (45) days prior to the signing of any contract that may concern E-Rate Eligible services;
- Inform the Consultant within two (2) business days of any communication the Applicant receives from the SLD of the Universal Service Administrative Company (“USAC”);
- Promptly pay Consultant’s fee(s) for services rendered. All payments are due and payable upon receipt of the invoice, unless other payments options have been agreed upon by the parties;
- Retain all necessary E-Rate documentation and correspondence relative to the program for at least ten (10) years from the last date of service as required by the FCC.

Compensation. For the services rendered by the Consultant as described by this Agreement, the Applicant will provide compensation (the "Compensation") to the Consultant as follows:

For Funding Year 2025 (July 1, 2025 to June 30, 2026): Five percent (5.0%) of the actual funding received by the applicant.

- \$750 of this fee will be due at the signing of this agreement. This initial fee is nonrefundable.
- Half of the total fee will be due September 1, 2025 or within 30 days of receipt of the Funding Year 2025 Funding Commitment Decision Letter.
- The balance will fall due after the last day of the Funding Year (June 30, 2026) or when the applicant has completed receiving the total of Funding Year 2025’s reimbursements.

Additional Compensation. The Applicant understands that the Compensation as provided in this Agreement will constitute the full and exclusive monetary consideration and compensation for all services in all matters related to Category One and Category Two applications performed by the Consultant. At the written request of the Applicant, the Consultant will provide additional Professional Services, compensation as agreed to by the parties.

Term. The term of this Agreement ("Term") will commence with the signing of this agreement and will remain in full force and effect until the Program has paid the applicant all approved amounts for the specified funding year or until all issues with the funding year are resolved. The Term of this Agreement may be extended by mutual written agreement of the Parties.

Termination. Either party may terminate this Agreement by delivering written notice at least (30) days prior to the proposed termination date.

Conflict of Interest. No business or personal relationship exists between any applicant employee and the consultant.

Attorney’s Fees and Costs. In any litigation, arbitration or other proceeding by which one party either seeks to enforce its rights under this Agreement (whether in contract, tort, or both) or seeks a declaration of any rights or obligations under this Agreement, each party shall bear its own attorney fees, together with any costs and expenses to resolve the dispute and to enforce the final judgement.

Severability. In the event that any of the provisions of this Agreement are held to be invalid or unenforceable in whole or in part, all other provisions will nevertheless continue to be valid and enforceable with the invalid or unenforceable parts severed from the remainder of this Agreement.

Confidentiality. Confidential information refers to any data or information relating to the Applicant, whether business or personal, which would reasonably be considered to be private or proprietary to the Applicant and that is not generally known and where the release of that Confidential Information could reasonably be expected to cause harm

to the Applicant. The Consultant agrees that (s)he will not disclose, divulge, reveal, report or use, for any purpose, any Confidential Information which the Consultant has obtained, except as authorized by the applicant, or required by law. This obligation will survive for a period of one (1) year from the termination of this Agreement.

Independent Contractor. While engaged in carrying out and complying with the terms and conditions of this Agreement, Consultant is an independent contractor and not an officer, employee, or agent of the Applicant.

Limitation of Liability. The Applicant is responsible for verifying the accuracy of information submitted to the Consultant. The Consultant disclaims and makes no warranty, express or implied, nor assumes any legal liability or responsibility for the validity, accuracy, correctness, or completeness of any information that is provided by the Applicant to the Consultant. By submitting information, the Applicant understands that Consultant will submit the information to USAC, and shall not be liable for any direct, indirect, incidental, consequential or exemplary damages, including but not limited to, damages for loss of funding, data or other intangible losses, resulting from the Applicant's non-response or incomplete response and/or the Applicant's inaccurate, invalid, incorrect, or incomplete provision of information.

Modification of Agreement. Any amendment or modification of this Agreement or additional obligation assumed by either Party in connection with this Agreement will only be binding if evidenced in writing signed by each Party or an authorized representative of each Party.

Assignment. The Consultant will not voluntarily or by operation of law assign or otherwise transfer its obligations under this Agreement without the prior written consent of the Applicant.

In the event Zeller and Associates, LLC is unable to perform the above duties; with the consent of the Applicant, they may be assumed by David Gornstein, of E-Rate Funding Services, LLC, 718 Saint Nicholas Drive, O’Fallon, IL 62269 CRN 16082747; Home Office: 618-589-9233; Fax: 866-735-8070; Cell: 973-714-3724; Email: dave.erfs@att.net.

Governing Law. It is the intention of the Parties to this Agreement that this Agreement and the performance under this Agreement, and all suits and special proceedings under this Agreement, be construed in accordance with and governed, to the exclusion of the law of any other forum, by the laws of the State of Illinois, without regard to the jurisdiction in which any action or special proceeding may be instituted.

Authority. The individuals executing this Agreement represent and warrant that they have the legal capacity and authority to execute and contractually bind their respective legal entities.

Entire Agreement. This Agreement supersedes any and all other agreements, whether oral or in writing, between the parties with respect to the subject of this Agreement. The Agreement contains all the covenants and agreements between the parties with respect to the subject of this Agreement, and each party acknowledges that no representations, inducements, promises, or agreements have been made by or on behalf of any party except the covenants and agreements embodied in this Agreement. No agreement, statement, or promise not contained in this Agreement shall be valid or binding on the parties with respect to the subject of this Agreement.

ACCEPTED on this [redacted] day of [redacted] 2024.

Print Name of Authorized Signatory:

[redacted]

Title:

[redacted]

Signature:

[redacted]

For Zeller and Associates, LLC:

Gerard “Gerry” F. Zeller

Title:

Consultant

Signature:

**LETTER OF AGENCY FOR THE
FCC’S SCHOOL AND LIBRARIES PROGRAM (E-RATE PROGRAM)
FY2025 (July 1, 2025 – June 30, 2026)
PROSPECT HTS SCHOOL DIST 23
700 N SCHOENBECK RD
PROSPECT HTS, IL 60070-1231**

PROSPECT HTS SCHOOL DIST 23, BEN 135314, has retained **Zeller and Associates, LLC (CRN 16051885)**, under contract as an Independent Consultant to serve as its’ agent in all matters related to E-Rate Funding Year 2025. This letter authorizes the Consultant and its authorized representatives to engage in all necessary and appropriate E-Rate application activities for the funding years(s) described herein, as well as follow-up actions as necessary related to ALL prior funding years.

I understand that, in submitting any E-Rate Program forms on our behalf, E-Rate Funding Services is making certifications for our school/district/library/consortium. By signing this Letter of Agency, I make the following certifications:

- a. I certify that the school(s) in our district are all schools under the statutory definitions of elementary and secondary schools found in the No Child Left Behind Act of 2001, 20 U.S.C. §§ 7801(18) and (38), that do not operate as for-profit businesses and do not have endowments exceeding \$50 million. I certify that the services that our school/district/library purchases under E-Rate, will be used solely for educational purposes and will not be sold, resold, or transferred in consideration for money or any other thing of value.
- b. I certify that the school/district/library has secured access to all of the resources necessary to make effective use of the services purchased as well as to pay the non-discounted charges for eligible services. I acknowledge that the discount level used for shared services is conditional, for future years, upon ensuring that the most disadvantaged schools and libraries that are treated as sharing in the service, receive an appropriate share of benefits from those services.
- c. I certify that our school/district/library is compliant or will be compliant at the time funded services are provided, with the Children’s Internet Protection Act.
- d. I certify that our school/district has complied with all E-Rate program rules and I acknowledge that failure to do so may result in denial of discount funding and/or cancellation of funding commitments. I acknowledge that failure to comply with program rules could result in civil or criminal prosecution by the appropriate law enforcement authorities. I certify that I am authorized to procure eligible services. I certify that I am authorized to submit this request on behalf of the eligible entity listed on this form.
- e. I certify that we will retain all E-Rate related documents for at least Ten (10) years after the last day of service delivered; we will retain all documents necessary to demonstrate compliance with the statute and Commission rules, and I acknowledge that we may be audited pursuant to participation in the schools and libraries program.
- f. I certify that the non-discount portion of the costs for eligible services will not be paid by the service provider. The pre-discount costs of eligible services are net of any rebates or discounts offered by the service provider. I acknowledge that the provision, by the provider of a supported service, of free services or products unrelated to the supported service or product constitutes a rebate of some or all of the cost of the supported services.
- g. I certify that our Form 470 (RFP) is posted and make it available for at least 28 days before considering all bids received. I certify that all bids submitted will be considered and the bid selected will be for the most cost-effective product/service offering, with price being the primary factor. I certify that I have reviewed all applicable FCC, state, and local procurement/competitive bidding requirements and that I have complied with them.

I certify that I am authorized to sign this letter of agency and, to the best of my knowledge, information, and belief, all information provided to E-Rate Funding Services for E-Rate submission is true. That entities receiving discounted services under this Letter pursuant to this application have complied with the terms, conditions and purposes of the program, that no kickbacks were paid to anyone and that false statements on this form can be punished by fine or forfeiture under the Communications Act, 47 U.S.C. §§ 502, 503(b), or fine or imprisonment under Title 18 of the United States Code, 18 U.S.C. § 1001 and civil violations of the False Claims Act.

Print Name of Authorized Signatory:

Title:

Signature:

X _____

Date:

_____ day of _____ 2024

2024-25 Registration Fee Study

| School District | Registration Fee (PreK - K) | Registration Fee Grade 1 | Registration Fee Grade 2 | Registration Fee Grade 3 | Registration Fee Grade 4 | Registration Fee Grade 5 | Registration Fee Grade 6 | Registration Fee Grade 7 | Registration Fee Grade 8 | Graduation Fee? | Activity Fee? | Other? Type and Amount | |
|--------------------|--|----------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|----------------------------------|--------------------------|--------------------------|-------------------------------|---|--|--|
| District 23 | Pre-K \$50.00 K \$110.00 K \$132 after 7/1 | \$185 \$222 after 7/1 | | | \$230 \$276 after 7/1 | | \$285 \$342 after 7/1 | | | \$50.00 | \$20.00/\$75.00 | | |
| CCSD 15 | \$180.00 | \$180.00 | \$180.00 | \$180.00 | \$180.00 | \$180.00 | \$195.00 | \$195.00 | \$195.00 | \$15.75 (grad gown rental) | \$85.00/sport/year | link | |
| CCSD 21 | *Fees Waived for the past 5 years* | | | | | | | | | | | *Fees Waived for the past 5 years* | |
| AHSD 25 | Pre-K \$35 (SpEd or Other Needs) \$350 per month (Tuition Based - 4 Days/Week) K \$31 1/2 Day K \$51 Full Day | \$75 Consumable Materials Fee | | | | | \$78 Consumable Materials Fee | | | \$23 Gown \$15 Diploma | Mandatory \$30 for all Middle School students | Goggle \$4 Gym Shorts \$5.20 Gym Shirt \$4.50 Bus \$578 | |
| RTSD 26 | Pre-K \$2,800 K \$225 | \$225 \$250 (after 5/1) | | | | | \$255.00 \$280 (after 5/1) | | | -- | Activity Dependent | link | |
| MPSD 57 | Pre-K \$100 K \$95 \$120 (after 6/22) | \$115 \$140 (after 6/22) | | | | | \$125 \$150 (after 6/22) | | | \$43.00 | Many added fees (link has them listed) | link | |
| CCSD 59 | Tuition based Pre-K \$238 per month 10 months/4 days | *Fees Waived* | | | | | | | | | \$25.00 | Extra Curricular \$30 per activity \$15 Cross Country | Bus \$525 PE shirt \$3 PE shorts \$7 OPTIONAL device protection plan \$25 |
| CCSD 62 | K \$78.00 | \$84.00 | \$84.00 | \$88.00 | \$88.00 | \$88.00 | \$131.00 | \$118.00 | \$118.00 | \$20.00 | \$25 or \$50 with a maximum per student of \$75 | Bus \$300 | |