

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

<u>School District/Joint Agreement Information</u> <i>(See instructions on the inside of this page.)</i>	<u>Accounting Basis:</u>	<u>Certified Public Accountant Information</u>
School District/Joint Agreement Number: <b>19022200026</b>	<input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL	Name of Auditing Firm: <b>Baker Tilly US, LLP</b>
County Name: <b>DuPage County</b>		Name of Audit Manager: <b>Nick Cavaliere, CPA CFE</b>
Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDD will populate): <b>CUSD 200</b>	<u><a href="#">School District Lookup Tool</a></u> <u><a href="#">School District Directory</a></u>	Address: <b>1301 West 22nd Street, Suite 400</b>
Address: <b>130 W. Park Avenue</b>	<u><b>Filing Status:</b></u>	City: <b>Oak Brook</b> State: <b>IL</b> Zip Code: <b>60523</b>
City: <b>Wheaton</b>	<u>Submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system (for Auditor Use only)</u>	Phone Number: <b>(630) 990-3131</b> Fax Number: <b>(630) 990-0039</b>
Email Address:	<u><a href="#">Annual Financial Report (AFR) Instructions</a></u>	<u><a href="#">IL License Number (9 digit):</a></u> <b>065-040118</b> Expiration Date: <b>9/30/2027</b>
Zip Code: <b>60189</b>	<b>0</b>	Email Address: <u><a href="mailto:n.cavaliere@bakertilly.com">n.cavaliere@bakertilly.com</a></u>
<u><b>Annual Financial Report</b></u> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer	<b>Annual Financial Report Questions 217-785-8779 or finance1@isbe.net</b>  <b>Single Audit Questions 217-782-7970 or GATA@isbe.net</b>	ISBE Use Only
<input type="checkbox"/> Reviewed by District Superintendent/Administrator	<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____	<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC
District Superintendent/Administrator Name (Type or Print): <b>Dr. Jeffrey Schuler</b>	Township Treasurer Name (type or print):	Regional Superintendent/Cook ISC Name (Type or Print):
Email Address: <u><a href="mailto:Jeff.Schuler@cUSD200.org">Jeff.Schuler@cUSD200.org</a></u>	Email Address:	Email Address:
Telephone: <b>(630) 682-2002</b> Fax Number: <b>(630) 682-2227</b>	Telephone:	Telephone:
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  
Community Unit School District 200

We have audited the financial statements of the governmental activities and each major fund of Community Unit School District 200 (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 November 23, 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 Community Unit School District 200 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  
November 23, 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 \(Part 100\)](#)

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

**AUDITOR'S QUESTIONNAIRE**

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

**PART A - FINDINGS**

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

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

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

**PART C - OTHER ISSUES**

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

<a href="#">Sec. 10-20.9a(c)</a>	\$	-
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- 23. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

**PART D - EXPLANATION OF ACCOUNTING PRACTICES FOR LATE MANDATED CATEGORICAL PAYMENTS**

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

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3120, 3500, 3510, 3950) are recorded. Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score. In FY 2024, identify those late payments recorded as Intergovernmental Receivables, Other Receivables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

- 24. Enter the date that the district used to accrue mandated categorical payments. Date: 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
<b>Deferred Revenues (490)</b>						
Mandated Categorical Payments (3100, 3120, 3500, 3510, 3950)		183,972				\$183,972
<b>Direct Receipts/Revenue</b>						
Mandated Categorical Payments (3100, 3120, 3500, 3510, 3950)						\$-
<b>Total</b>						\$183,972

- 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)*

**11/23/24**

*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)

	<u><b>Tax Year 2023</b></u>	Equalized Assessed Valuation (EAV):	3,900,487,477						
Rate(s):	0.035603	+	0.004817	+	0.001544	=	0.041960	Working Cash	0.000000
	<b>Educational</b>		<b>Operations &amp; Maintenance</b>		<b>Transportation</b>		<b>Combined Total</b>		

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

**B. Results of Operations \***

<b>Receipts/Revenues</b>	<b>Disbursements/Expenditures</b>	<b>Excess/ (Deficiency)</b>	<b>Fund Balance</b>
208,610,201	201,520,994	7,089,207	64,757,538

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

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

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

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

**D. Long-Term Debt**

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

	a. 6.9% for elementary and high school districts.	538,267,272
X	b. 13.8% for unit districts.	

Long-Term Debt Outstanding:

c. Long-Term Debt (Principal only)	Acct	
Outstanding:.....	511	41,334,334

**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:** CUSD 200  
**District Code:** 19022200026  
**County Name:** DuPage County

<b>1. Fund Balance to Revenue Ratio:</b>		<b>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>4</b>
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	64,757,538.00	0.310	<b>Weight</b>	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	208,610,201.00		<b>Value</b>	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	0.00			
<b>2. Expenditures to Revenue Ratio:</b>		<b>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>4</b>
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	201,520,994.00	0.966	<b>Adjustment</b>	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	208,610,201.00		<b>Weight</b>	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	0.00			
Possible Adjustment:			0	<b>Value</b>	1.40
<b>3. Days Cash on Hand:</b>		<b>Total</b>	<b>Days</b>	<b>Score</b>	<b>3</b>
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	82,779,860.00	147.87	<b>Weight</b>	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	559,780.54		<b>Value</b>	0.30
<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>		<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>4</b>
Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	<b>Weight</b>	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	139,114,786.35		<b>Value</b>	0.40
<b>5. Percent of Long-Term Debt Margin Remaining:</b>		<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>4</b>
Long-Term Debt Outstanding (P3, Cell H38)		41,334,334.00	92.32	<b>Weight</b>	0.10
Total Long-Term Debt Allowed (P3, Cell H32)		538,267,271.83		<b>Value</b>	0.40

**Total Profile Score: 3.90 \***

**Estimated 2025 Financial Profile Designation: RECOGNITION**

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

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

	A	B	C	D	E	F	G	H	I	J	K
1	ASSETS		(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	<b>CURRENT ASSETS (100)</b>										
4	Cash (Accounts 111 through 115) <sup>1</sup>		41,659,372	6,008,325	10,932,081	4,189,813	1,584,592	461,612	30,922,350	0	0
5	Investments	120									
6	Taxes Receivable	130	65,435,786	8,639,728	6,812,080	2,769,314	1,980,132	125,550	0	0	0
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	150	2,394,654	0	0	0	0	0	0	0	0
9	Other Receivables	160	719,957	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	59,896	0	0	0	0	0	0	0
13	<b>Total Current Assets</b>		<b>110,209,769</b>	<b>14,707,949</b>	<b>17,744,161</b>	<b>6,959,127</b>	<b>3,564,724</b>	<b>587,162</b>	<b>30,922,350</b>	<b>0</b>	<b>0</b>
14	<b>CAPITAL ASSETS (200)</b>										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	<b>Total Capital Assets</b>										
24	<b>CURRENT LIABILITIES (400)</b>										
25	Interfund Payables	410	0	0	0	0	0	0		0	0
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430	1,419,392	534,027	0	2,875,594	0	5,360,541	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	11,398,971	28,644	0	0	0	0	0	0	0
31	Payroll Deductions & Withholdings	480	0	0	0	0	0	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	69,743,804	9,118,462	7,189,541	2,922,763	2,089,852	132,507	0	0	0
33	Due to Activity Fund Organizations	493									
34	<b>Total Current Liabilities</b>		<b>82,562,167</b>	<b>9,681,133</b>	<b>7,189,541</b>	<b>5,798,357</b>	<b>2,089,852</b>	<b>5,493,048</b>	<b>0</b>	<b>0</b>	<b>0</b>
35	<b>LONG-TERM LIABILITIES (500)</b>										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	<b>Total Long-Term Liabilities</b>										
38	Reserved Fund Balance	714	0	0	0	0	0	0	0	0	0
39	Unreserved Fund Balance	730	27,647,602	5,026,816	10,554,620	1,160,770	1,474,872	(4,905,886)	30,922,350	0	0
40	Investment in General Fixed Assets										
41	<b>Total Liabilities and Fund Balance</b>		<b>110,209,769</b>	<b>14,707,949</b>	<b>17,744,161</b>	<b>6,959,127</b>	<b>3,564,724</b>	<b>587,162</b>	<b>30,922,350</b>	<b>0</b>	<b>0</b>
42											
43	<b>ASSETS /LIABILITIES for Student Activity Funds</b>										
44	<b>CURRENT ASSETS (100) for Student Activity Funds</b>										
45	Student Activity Fund Cash and Investments	126	977,141								
46	<b>Total Student Activity Current Assets For Student Activity Funds</b>		<b>977,141</b>								
47	<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>										
48	Total Current Liabilities For Student Activity Funds		0								
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	977,141								
50	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>		<b>977,141</b>								
51											
52	<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>										
53	<b>Total Current Assets District with Student Activity Funds</b>		<b>111,186,910</b>	<b>14,707,949</b>	<b>17,744,161</b>	<b>6,959,127</b>	<b>3,564,724</b>	<b>587,162</b>	<b>30,922,350</b>	<b>0</b>	<b>0</b>
54	<b>Total Capital Assets District with Student Activity Funds</b>										
55	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>										
56	<b>Total Current Liabilities District with Student Activity Funds</b>		<b>82,562,167</b>	<b>9,681,133</b>	<b>7,189,541</b>	<b>5,798,357</b>	<b>2,089,852</b>	<b>5,493,048</b>	<b>0</b>	<b>0</b>	<b>0</b>
57	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>										
58	<b>Total Long-Term Liabilities District with Student Activity Funds</b>										
59	Reserved Fund Balance District with Student Activity Funds	714	977,141	0	0	0	0	0	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	27,647,602	5,026,816	10,554,620	1,160,770	1,474,872	(4,905,886)	30,922,350	0	0
61	Investment in General Fixed Assets District with Student Activity Funds										
62	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		<b>111,186,910</b>	<b>14,707,949</b>	<b>17,744,161</b>	<b>6,959,127</b>	<b>3,564,724</b>	<b>587,162</b>	<b>30,922,350</b>	<b>0</b>	<b>0</b>



**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 (Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
2	Account Groups				
3	<b>CURRENT ASSETS (100)</b>				
4	Cash (Accounts 111 through 115) <sup>1</sup>				
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	<b>Total Current Assets</b>		0		
14	<b>CAPITAL ASSETS (200)</b>				
15	Works of Art & Historical Treasures	210		0	
16	Land	220		8,098,223	
17	Building & Building Improvements	230		361,485,657	
18	Site Improvements & Infrastructure	240		13,991,180	
19	Capitalized Equipment	250		27,194,471	
20	Construction in Progress	260		4,730,038	
21	Amount Available in Debt Service Funds	340			10,554,620
22	Amount to be Provided for Payment on Long-Term Debt	350			30,779,714
23	<b>Total Capital Assets</b>			415,499,569	41,334,334
24	<b>CURRENT LIABILITIES (400)</b>				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493	0		
34	<b>Total Current Liabilities</b>		0		
35	<b>LONG-TERM LIABILITIES (500)</b>				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			41,334,334
37	<b>Total Long-Term Liabilities</b>				41,334,334
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			415,499,569	
41	<b>Total Liabilities and Fund Balance</b>		0	415,499,569	41,334,334
42					
43	<b>ASSETS /LIABILITIES for Student Activity Funds</b>				
44	<b>CURRENT ASSETS (100) for Student Activity Funds</b>				
45	Student Activity Fund Cash and Investments	126			
46	<b>Total Student Activity Current Assets For Student Activity Funds</b>				
47	<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>				
48	Total Current Liabilities For Student Activity Funds				
49	Reserved Student Activity Fund Balance For Student Activity Funds	715			
50	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>				
51					
52	<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>				
53	<b>Total Current Assets District with Student Activity Funds</b>		0		
54	<b>Total Capital Assets District with Student Activity Funds</b>			415,499,569	41,334,334
55	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>				
56	<b>Total Current Liabilities District with Student Activity Funds</b>		0		
57	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>				
58	<b>Total Long-Term Liabilities District with Student Activity Funds</b>				41,334,334
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			415,499,569	
62	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		0	415,499,569	41,334,334





**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	<b>RECEIPTS/REVENUES (with Student Activity Funds)</b>										
94	LOCAL SOURCES	1000	151,637,482	18,611,846	16,944,262	6,033,742	4,214,208	319,549	1,374,762	0	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	16,269,725	50,000	952,200	5,062,116	0	100,000	0	0	0
97	FEDERAL SOURCES	4000	13,105,210	0	0	0	0	0	0	0	0
98	<b>Total Direct Receipts/Revenues</b>		181,012,417	18,661,846	17,896,462	11,095,858	4,214,208	419,549	1,374,762	0	0
99	<i>Receipts/Revenues for "On Behalf" Payments <sup>2</sup></i>	3998	51,160,980	0	0	0	0	0	0	0	0
100	<b>Total Receipts/Revenues</b>		232,173,397	18,661,846	17,896,462	11,095,858	4,214,208	419,549	1,374,762	0	0
101	<b>DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)</b>										
102	Instruction	1000	123,264,705				2,135,977			0	
103	Support Services	2000	53,056,823	12,432,246		13,173,801	1,489,831	12,215,869		0	0
104	Community Services	3000	1,126,363	0		0	97,828				
105	Payments to Other Districts & Governmental Units	4000	1,952,758	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	21,188,656	159,088	0			0	0
107	<b>Total Direct Disbursements/Expenditures</b>		179,400,649	12,432,246	21,188,656	13,332,889	3,723,636	12,215,869		0	0
108	<i>Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup></i>	4180	51,160,980	0	0	0	0	0		0	0
109	<b>Total Disbursements/Expenditures</b>		230,561,629	12,432,246	21,188,656	13,332,889	3,723,636	12,215,869		0	0
110	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		1,611,768	6,229,600	(3,292,194)	(2,237,031)	490,572	(11,796,320)	1,374,762	0	0
111	<b>OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)</b>										
112	<b>OTHER SOURCES OF FUNDS (7000)</b>										
113	Total Other Sources of Funds		1,310,796	0	1,315,543	0	0	6,000,000	0	0	0
114	<b>OTHER USES OF FUNDS (8000)</b>										
115	Total Other Uses of Funds		1,315,543	6,000,000	0	0	0	0	0	0	0
116	<b>Total Other Sources/Uses of Funds</b>		(4,747)	(6,000,000)	1,315,543	0	0	6,000,000	0	0	0
117	<b>Fund Balances (All sources with Student Activity Funds) - June 30, 2024</b>		28,624,743	5,026,816	10,554,620	1,160,770	1,474,872	(4,905,886)	30,922,350	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)
3			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>	<b>1100</b>									
5	Designated Purposes Levies (1110-1120) <sup>7</sup>		131,481,926	17,757,773	16,763,027	5,691,884	1,234,753	0	0	0	0
6	Leasing Purposes Levy <sup>8</sup>	1130	0	0							
7	Special Education Purposes Levy	1140	3,242,659	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					2,919,845				
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	319,369	0	0	0
12	<b>Total Ad Valorem Taxes Levied By District</b>		<b>134,724,585</b>	<b>17,757,773</b>	<b>16,763,027</b>	<b>5,691,884</b>	<b>4,154,598</b>	<b>319,369</b>	<b>0</b>	<b>0</b>	<b>0</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>									
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 <sup>9</sup>	1230	4,191,608	0	0	0	59,280	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	<b>Total Payments in Lieu of Taxes</b>		<b>4,191,608</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>59,280</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
19	<b>TUITION</b>	<b>1300</b>									
20	Regular - Tuition from Pupils or Parents (In State)	1311	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	322,555								
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	<b>Total Tuition</b>		<b>322,555</b>								
41	<b>TRANSPORTATION FEES</b>	<b>1400</b>									
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				187,535					
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	<b>Total Transportation Fees</b>					<b>187,535</b>					

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

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
64	<b>EARNINGS ON INVESTMENTS</b>	1500									
65	Interest on Investments	1510	125,746	7,710	181,235	150,831	330	180	1,374,762	0	0
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	<b>Total Earnings on Investments</b>		125,746	7,710	181,235	150,831	330	180	1,374,762	0	0
68	<b>FOOD SERVICE</b>	1600									
69	Sales to Pupils - Lunch	1611	1,319,830								
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	<b>Total Food Service</b>		1,319,830								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	1700									
77	Admissions - Athletic	1711	15,861	0							
78	Admissions - Other (Describe & Itemize)	1719	0	0							
79	Fees	1720	468,058	0							
80	Book Store Sales	1730	0	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	103	0							
82	Student Activity Funds Revenues	1799	3,534,682								
83	<b>Total District/School Activity Income (without Student Activity Funds)</b>		484,022	0							
84	<b>Total District/School Activity Income (with Student Activity Funds)</b>		4,018,704								
85	<b>TEXTBOOK INCOME</b>	1800									
86	Rentals - Regular Textbooks	1811	2,197,217								
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	15,483								
91	Sales - Summer School Textbooks	1822	0								
92	Sales - Adult/Continuing Education Textbooks	1823	0								
93	Sales - Other (Describe & Itemize)	1829	0								
94	Other (Describe & Itemize)	1890	117,730								
95	<b>Total Textbook Income</b>		2,330,430								
96	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	1900									
97	Rentals	1910	0	97,038							
98	Contributions and Donations from Private Sources	1920	0	0	0	0	0	0	0	0	0
99	Impact Fees from Municipal or County Governments	1930	0	692,097	0	0	0	0	0	0	0
100	Services Provided Other Districts	1940	0	0							
101	Refund of Prior Years' Expenditures	1950	779,359	0	0	0	0	0	0	0	0
102	Payments of Surplus Moneys from TIF Districts	1960	2,089,482	0	0	0	0	0	0	0	0
103	Drivers' Education Fees	1970	117,432								
104	Proceeds from Vendors' Contracts	1980	(3,200)	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	0	0	0	0	0	0		0	0
109	Other Local Revenues (Describe & Itemize)	1999	1,620,951	57,228	0	3,492	0	0	0	0	0
110	<b>Total Other Revenue from Local Sources</b>		4,604,024	846,363	0	3,492	0	0	0	0	0
111	<b>Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)</b>	1000	148,102,800	18,611,846	16,944,262	6,033,742	4,214,208	319,549	1,374,762	0	0
112	<b>Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)</b>	1000	151,637,482								
113	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
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	<b>Total Flow-Through Receipts/Revenues from One District to Another District</b>	2000	0	0		0	0				
118	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
119	<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	12,549,416	0	952,200	550,000	0	0		0	0
121	Reorganization Incentives (Accounts 3005-3021)	3005	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
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
124	<b>Total Unrestricted Grants-In-Aid</b>		12,549,416	0	952,200	550,000	0	0		0	0

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

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
125	<b>RESTRICTED GRANTS-IN-AID (3100 - 3900)</b>										
126	<b>SPECIAL EDUCATION</b>										
127	Special Education - Private Facility Tuition	3100	3,398,334			0					
128	Special Education - Funding for Children Requiring Sp Ed Services	3105	0			0					
129	Special Education - Personnel	3110	0	0		0					
130	Special Education - Orphanage - Individual	3120	98,377			0					
131	Special Education - Orphanage - Summer Individual	3130	1			0					
132	Special Education - Summer School	3145				0					
133	Special Education - Other (Describe & Itemize)	3199	0	0		0					
134	<b>Total Special Education</b>		<b>3,496,712</b>	<b>0</b>		<b>0</b>					
135	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
136	CTE - Technical Education - Tech Prep	3200	0	0		0					
137	CTE - Secondary Program Improvement (CTEI)	3220	102,612	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	<b>Total Career and Technical Education</b>		<b>102,612</b>	<b>0</b>		<b>0</b>					
144	<b>BILINGUAL EDUCATION</b>										
145	Bilingual Ed - Downstate - TPI and TBE	3305	0								
146	Bilingual Education Downstate - Transitional Bilingual Education	3310	0								
147	<b>Total Bilingual Ed</b>		<b>0</b>			<b>0</b>					
148	State Free Lunch & Breakfast	3360	29,648								
149	School Breakfast Initiative	3365	0	0							
150	Driver Education	3370	81,785	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	<b>TRANSPORTATION</b>										
154	Transportation - Regular and Vocational	3500	0	0		1,552,373	0				
155	Transportation - Special Education	3510	0	0		2,959,743	0				
156	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
157	<b>Total Transportation</b>		<b>0</b>	<b>0</b>		<b>4,512,116</b>	<b>0</b>				
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	9,552	0	0	0	0	100,000	0	0	0
171	<b>Total Restricted Grants-In-Aid</b>		<b>3,720,309</b>	<b>50,000</b>	<b>0</b>	<b>4,512,116</b>	<b>0</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
172	<b>Total Receipts from State Sources</b>	<b>3000</b>	<b>16,269,725</b>	<b>50,000</b>	<b>952,200</b>	<b>5,062,116</b>	<b>0</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
173	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
174	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)</b>										
175	Federal Impact Aid	4001	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	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
178	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>										
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	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>

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

1	A	B	C	D	E	F	G	H	I	J	K
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	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)</b>										
185	<b>TITLE V</b>										
186	Title V - Innovation and Flexibility Formula	4100	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	<b>Total Title V</b>		0	0		0	0				
191	<b>FOOD SERVICE</b>										
192	Breakfast Start-Up Expansion	4200	0				0				
193	National School Lunch Program	4210	1,944,845				0				
194	Special Milk Program	4215	0				0				
195	School Breakfast Program	4220	335,604				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	262,469				0				
200	<b>Total Food Service</b>		2,542,918				0				
201	<b>TITLE I</b>										
202	Title I - Low Income	4300	1,157,761	0		0	0				
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	<b>Total Title I</b>		1,157,761	0		0	0				
207	<b>TITLE IV</b>										
208	Title IV - Student Support & Academic Enrichment Grant	4400	20,604	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	<b>Total Title IV</b>		20,604	0		0	0				
213	<b>FEDERAL - SPECIAL EDUCATION</b>										
214	Fed - Spec Education - Preschool Flow-Through	4600	85,801	0		0	0				
215	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
216	Fed - Spec Education - IDEA - Flow Through	4620	2,670,824	0		0	0				
217	Fed - Spec Education - IDEA - Room & Board	4625	479,719	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	<b>Total Federal - Special Education</b>		3,236,344	0		0	0				
221	<b>CTE - PERKINS</b>										
222	CTE - Perkins - Title III E - Tech Prep	4770	46,746	0			0				
223	CTE - Other (Describe & Itemize)	4799	0	0			0				
224	<b>Total CTE - Perkins</b>		46,746	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
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
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	<b>Total Stimulus Programs</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
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	18,590			0	0				
259	Title III - Language Inst Program - Limited Eng (LIPLP)	4909	168,413			0	0				
260	McKinney Education for Homeless Children	4920	0	0		0	0				
261	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
262	Title II - Teacher Quality	4932	311,120			0	0				
263	Title II - Part A - Supporting Effective Instruction - State Grants	4935	0	0		0	0				
264	Federal Charter Schools	4960	0	0		0	0				
265	State Assessment Grants	4981	0	0		0	0				
266	Grant for State Assessments and Related Activities	4982	0	0		0	0				
267	Medicaid Matching Funds - Administrative Outreach	4991	385,064	0		0	0				
268	Medicaid Matching Funds - Fee-for-Service Program	4992	1,411,636	0		0	0				
269	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	3,806,014	0		0	0	0			0
270	<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		<b>13,105,210</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
271	<b>Total Receipts/Revenues from Federal Sources</b>	<b>4000</b>	<b>13,105,210</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
272	<b>Total Direct Receipts/Revenues (without Student Activity Funds 1799)</b>		<b>177,477,735</b>	<b>18,661,846</b>	<b>17,896,462</b>	<b>11,095,858</b>	<b>4,214,208</b>	<b>419,549</b>	<b>1,374,762</b>	<b>0</b>	<b>0</b>
273	<b>Total Direct Receipts/Revenues (with Student Activity Funds 1799)</b>		<b>181,012,417</b>	<b>18,661,846</b>	<b>17,896,462</b>	<b>11,095,858</b>	<b>4,214,208</b>	<b>419,549</b>	<b>1,374,762</b>	<b>0</b>	<b>0</b>

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
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
1	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
2												
3	<b>10 - EDUCATIONAL FUND (ED)</b>											
4	<b>INSTRUCTION (ED)</b>	<b>1000</b>										
5	Regular Programs	1100	57,036,812	9,476,488	187,729	2,284,250	13,152	6,780	7,445	153,320	69,165,976	71,641,709
6	Tuition Payment to Charter Schools	1115			0						0	0
7	Pre-K Programs	1125	712,421	110,857	839	11,062	0	0	0	0	835,179	827,182
8	Special Education Programs (Functions 1200-1220)	1200	17,723,459	2,871,169	2,089,363	241,180	0	4,367	35,924	49,328	23,014,790	23,291,012
9	Special Education Programs Pre-K	1225	1,299,745	161,901	30,000	23,063	0	0	0	0	1,514,709	1,441,382
10	Remedial and Supplemental Programs K-12	1250	0	0	0	0	0	0	0	0	0	0
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	2,289,830	365,473	0	20,362	0	285	0	0	2,675,950	2,695,721
14	Interscholastic Programs	1500	4,093,367	94,845	371,573	104,348	0	107,466	0	0	4,771,599	4,347,595
15	Summer School Programs	1600	522,025	8,120	235	1,728	0	0	0	0	532,108	318,923
16	Gifted Programs	1650	1,113,910	171,217	0	0	0	0	0	25,500	1,310,627	1,247,188
17	Driver's Education Programs	1700	318,384	49,916	2,010	3,014	0	0	0	0	373,324	429,504
18	Bilingual Programs	1800	5,160,023	728,806	92,087	65,017	0	0	0	0	6,045,933	6,461,702
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
20	Pre-K Programs - Private Tuition	1910						0			0	0
21	Regular K-12 Programs - Private Tuition	1911						0			0	0
22	Special Education Programs K-12 - Private Tuition	1912						9,379,720			9,379,720	8,210,000
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 Progrms - Private Tuition	1922						0			0	0
33	Student Activity Fund Expenditures	1999						3,644,790			3,644,790	1,000,000
34	<b>Total Instruction <sup>10</sup> (without Student Activity Funds)</b>	<b>1000</b>	<b>90,269,976</b>	<b>14,038,792</b>	<b>2,773,836</b>	<b>2,754,024</b>	<b>13,152</b>	<b>9,498,618</b>	<b>43,369</b>	<b>228,148</b>	<b>119,619,915</b>	<b>120,911,918</b>
35	<b>Total Instruction <sup>10</sup> (with Student Activity Funds)</b>	<b>1000</b>	<b>90,269,976</b>	<b>14,038,792</b>	<b>2,773,836</b>	<b>2,754,024</b>	<b>13,152</b>	<b>13,143,408</b>	<b>43,369</b>	<b>228,148</b>	<b>123,264,705</b>	<b>121,911,918</b>
36	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>										
37	<b>SUPPORT SERVICES - PUPILS</b>											
38	Attendance & Social Work Services	2110	2,946,509	469,002	0	12,313	0	0	0	33,100	3,460,924	3,447,562
39	Guidance Services	2120	3,358,784	548,105	26,688	752	0	0	0	0	3,934,329	3,936,923
40	Health Services	2130	2,331,246	392,875	933,715	167,203	0	0	0	17,250	3,842,289	3,990,909
41	Psychological Services	2140	2,677,238	382,821	39,889	140,988	0	355	0	0	3,241,291	3,304,115
42	Speech Pathology & Audiology Services	2150	3,607,657	619,416	39,498	19,754	13,068	0	0	0	4,299,393	4,376,501
43	Other Support Services - Pupils (Describe & Itemize)	2190	66,755	5,554	311,338	63,555	0	800	0	0	448,002	499,042
44	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>14,988,189</b>	<b>2,417,773</b>	<b>1,351,128</b>	<b>404,565</b>	<b>13,068</b>	<b>1,155</b>	<b>0</b>	<b>50,350</b>	<b>19,226,228</b>	<b>19,555,052</b>
45	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
46	Improvement of Instruction Services	2210	3,178,058	596,700	209,896	83,073	0	38,973	0	43	4,106,743	4,119,735
47	Educational Media Services	2220	2,124,984	361,587	15,549	649,764	0	0	0	7,673	3,159,557	3,360,926
48	Assessment & Testing	2230	1,050	13	106,022	2,117	0	0	0	0	109,202	195,482
49	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>5,304,092</b>	<b>958,300</b>	<b>331,467</b>	<b>734,954</b>	<b>0</b>	<b>38,973</b>	<b>0</b>	<b>7,716</b>	<b>7,375,502</b>	<b>7,676,143</b>
50	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
51	Board of Education Services	2310	0	0	104,505	7,878	0	64,130	0	0	176,513	126,112
52	Executive Administration Services	2320	360,090	102,639	18,933	362	0	11,302	0	5,341	498,667	462,374
53	Special Area Administration Services	2330	1,689,809	415,303	10,191	144	0	200	0	0	2,115,647	2,134,408
54	Tort Immunity Services	2361, 2365	0	0	0	0	0	0	0	0	0	0
55	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>2,049,899</b>	<b>517,942</b>	<b>133,629</b>	<b>8,384</b>	<b>0</b>	<b>75,632</b>	<b>0</b>	<b>5,341</b>	<b>2,790,827</b>	<b>2,722,894</b>

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
56	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
57	Office of the Principal Services	2410	7,701,932	1,830,792	18,796	43,338	0	5,602	0	60,818	9,661,278	9,559,927
58	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0
59	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>7,701,932</b>	<b>1,830,792</b>	<b>18,796</b>	<b>43,338</b>	<b>0</b>	<b>5,602</b>	<b>0</b>	<b>60,818</b>	<b>9,661,278</b>	<b>9,559,927</b>
60	<b>SUPPORT SERVICES - BUSINESS</b>											
61	Direction of Business Support Services	2510	621,659	154,687	101,789	8,337	0	4,576	0	371	891,419	902,665
62	Fiscal Services	2520	95,445	20,835	0	0	0	0	0	0	116,280	115,420
63	Operation & Maintenance of Plant Services	2540	0	0	277,933	18,641	0	0	0	0	296,574	349,242
64	Pupil Transportation Services	2550	0	0	23,604	0	706,421	0	0	0	730,025	3,165
65	Food Services	2560	542,072	5,009	2,944,285	292,857	31,736	0	0	0	3,815,959	3,305,614
66	Internal Services	2570	0	0	0	0	0	0	0	0	0	0
67	<b>Total Support Services - Business</b>	<b>2500</b>	<b>1,259,176</b>	<b>180,531</b>	<b>3,347,611</b>	<b>319,835</b>	<b>738,157</b>	<b>4,576</b>	<b>0</b>	<b>371</b>	<b>5,850,257</b>	<b>4,676,106</b>
68	<b>SUPPORT SERVICES - CENTRAL</b>											
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	0	0	0	0	0	0	0	0
71	Information Services	2630	192,729	67,453	637,605	35,514	0	4,287	0	5,213	942,801	581,837
72	Staff Services	2640	696,750	131,392	62,657	67,919	0	2,197	0	13,813	974,728	906,869
73	Data Processing Services	2660	1,184,947	196,964	1,025,600	1,629,807	678,435	0	433,001	7,781	5,156,535	5,047,179
74	<b>Total Support Services - Central</b>	<b>2600</b>	<b>2,074,426</b>	<b>395,809</b>	<b>1,725,862</b>	<b>1,733,240</b>	<b>678,435</b>	<b>6,484</b>	<b>433,001</b>	<b>26,807</b>	<b>7,074,064</b>	<b>6,535,885</b>
75	Other Support Services (Describe & Itemize)	2900	1,175	(369,248)	1,446,445	295	0	0	0	0	1,078,667	2,298,249
76	<b>Total Support Services</b>	<b>2000</b>	<b>33,378,889</b>	<b>5,931,899</b>	<b>8,354,938</b>	<b>3,244,611</b>	<b>1,429,660</b>	<b>132,422</b>	<b>433,001</b>	<b>151,403</b>	<b>53,056,823</b>	<b>53,024,256</b>
77	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>788,061</b>	<b>195,104</b>	<b>60,423</b>	<b>82,775</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,126,363</b>	<b>916,848</b>
78	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>	<b>4000</b>										
79	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
80	Payments for Regular Programs	4110			0			0			0	0
81	Payments for Special Education Programs	4120			0			0			0	0
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			130,910			130,910	86,500
86	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>130,910</b>			<b>130,910</b>	<b>86,500</b>
87	Payments for Regular Programs - Tuition	4210						0			0	0
88	Payments for Special Education Programs - Tuition	4220						925,788			925,788	650,636
89	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
90	Payments for CTE Programs - Tuition	4240						894,717			894,717	922,899
91	Payments for Community College Programs - Tuition	4270						1,343			1,343	5,000
92	Payments for Other Programs - Tuition	4280						0			0	0
93	Other Payments to In-State Govt Units	4290						0			0	0
94	<b>Total Payments to Other Govt Units -Tuition (In State)</b>	<b>4200</b>						<b>1,821,848</b>			<b>1,821,848</b>	<b>1,578,535</b>
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	<b>Total Payments to Other Govt Units -Transfers (In-State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
103	Payments to Other Govt Units (Out-of-State)	4400			0			0			0	0
104	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>0</b>			<b>1,952,758</b>			<b>1,952,758</b>	<b>1,665,035</b>

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	
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)		124,436,926	20,165,795	11,189,197	6,081,410	1,442,812	11,583,798	476,370	379,551	175,755,859	176,518,057
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		124,436,926	20,165,795	11,189,197	6,081,410	1,442,812	15,228,588	476,370	379,551	179,400,649	177,518,057
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										1,721,876	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										1,611,768	
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	2,059,098	541,282	5,899,522	3,881,669	12,109	0	0	38,566	12,432,246	12,510,498
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	2,059,098	541,282	5,899,522	3,881,669	12,109	0	0	38,566	12,432,246	12,510,498
132	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
133	Total Support Services	2000	2,059,098	541,282	5,899,522	3,881,669	12,109	0	0	38,566	12,432,246	12,510,498
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		2,059,098	541,282	5,899,522	3,881,669	12,109	0	0	38,566	12,432,246	12,510,498
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										6,229,600	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
157			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
158	<b>30 - DEBT SERVICES (DS)</b>											
159	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (DS)</b>	<b>4000</b>										
160	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (In-State)</b>											
161	Payments for Regular Programs	4110						0			0	0
162	Payments for Special Education Programs	4120						0			0	0
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190						0			0	0
164	<b>Total Payments to Other Districts &amp; Govt Units (In-State)</b>	<b>4000</b>						<b>0</b>			<b>0</b>	<b>0</b>
165	<b>DEBT SERVICES (DS)</b>	<b>5000</b>										
166	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
167	Tax Anticipation Warrants	5110						0			0	0
168	Tax Anticipation Notes	5120						0			0	0
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
170	State Aid Anticipation Certificates	5140						0			0	0
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
172	<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>	<b>0</b>
173	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>						2,293,505			2,293,505	2,242,763
	<b>DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT</b>	<b>5300</b>										
174	(Lease/Purchase Principal Retired) <sup>11</sup>							18,892,301			18,892,301	17,635,000
175	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>			2,850			0			2,850	0
176	<b>Total Debt Services</b>	<b>5000</b>			<b>2,850</b>			<b>21,185,806</b>			<b>21,188,656</b>	<b>19,877,763</b>
177	<b>PROVISION FOR CONTINGENCIES (DS)</b>	<b>6000</b>										0
178	<b>Total Disbursements/ Expenditures</b>				<b>2,850</b>			<b>21,185,806</b>			<b>21,188,656</b>	<b>19,877,763</b>
179	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(3,292,194)</b>	
180												
181	<b>40 - TRANSPORTATION FUND (TR)</b>											
182	<b>SUPPORT SERVICES (TR)</b>											
183	<b>SUPPORT SERVICES - PUPILS</b>											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
185	<b>SUPPORT SERVICES - BUSINESS</b>											
186	Pupil Transportation Services	2550	64,563	9,119	12,570,824	24,761	0	504,534	0	0	13,173,801	11,193,340
187	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
188	<b>Total Support Services</b>	<b>2000</b>	<b>64,563</b>	<b>9,119</b>	<b>12,570,824</b>	<b>24,761</b>	<b>0</b>	<b>504,534</b>	<b>0</b>	<b>0</b>	<b>13,173,801</b>	<b>11,193,340</b>
189	<b>COMMUNITY SERVICES (TR)</b>	<b>3000</b>	0	0	0	0	0	0	0	0	0	0
190	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TR)</b>	<b>4000</b>										
191	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
192	Payments for Regular Programs	4110			0			0			0	0
193	Payments for Special Education Programs	4120			0			0			0	0
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	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
199	<b>PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)</b>	<b>4400</b>									0	0
200	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
201	<b>DEBT SERVICES (TR)</b>	<b>5000</b>										
202	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
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	<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>	<b>0</b>
209	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>						31,729			31,729	0
	<b>DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT</b>	<b>5300</b>										
210	(Lease/Purchase Principal Retired) <sup>11</sup>							127,359			127,359	0
211	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>						<b>0</b>			<b>0</b>	<b>0</b>

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

	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						159,088			159,088	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
213	PROVISION FOR CONTINGENCIES (TR)	6000										0
214	Total Disbursements/ Expenditures		64,563	9,119	12,570,824	24,761	0	663,622	0	0	13,332,889	11,193,340
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(2,237,031)	
216												
217	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>											
218	<b>INSTRUCTION (MR/SS)</b>	<b>1000</b>										
219	Regular Programs	1100		843,838							843,838	862,766
220	Pre-K Programs	1125		9,839							9,839	7,650
221	Special Education Programs (Functions 1200-1220)	1200		969,484							969,484	1,054,306
222	Special Education Programs - Pre-K	1225		71,605							71,605	58,591
223	Remedial and Supplemental Programs - K-12	1250		0							0	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		31,722							31,722	30,183
227	Interscholastic Programs	1500		93,743							93,743	78,294
228	Summer School Programs	1600		23,845							23,845	21,688
229	Gifted Programs	1650		15,819							15,819	15,093
230	Driver's Education Programs	1700		4,384							4,384	4,768
231	Bilingual Programs	1800		71,698							71,698	80,566
232	Truants' Alternative & Optional Programs	1900		0							0	0
233	<b>Total Instruction</b>	<b>1000</b>		<b>2,135,977</b>							<b>2,135,977</b>	<b>2,213,905</b>
234	<b>SUPPORT SERVICES (MR/SS)</b>	<b>2000</b>										
235	<b>SUPPORT SERVICES - PUPILS</b>											
236	Attendance & Social Work Services	2110		41,995							41,995	38,907
237	Guidance Services	2120		46,541							46,541	45,374
238	Health Services	2130		173,507							173,507	227,198
239	Psychological Services	2140		38,402							38,402	34,691
240	Speech Pathology & Audiology Services	2150		49,681							49,681	45,523
241	Other Support Services - Pupils (Describe & Itemize)	2190		3,200							3,200	918
242	<b>Total Support Services - Pupils</b>	<b>2100</b>		<b>353,326</b>							<b>353,326</b>	<b>392,611</b>
243	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
244	Improvement of Instruction Services	2210		68,010							68,010	60,332
245	Educational Media Services	2220		67,574							67,574	73,242
246	Assessment & Testing	2230		14							14	54
247	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>		<b>135,598</b>							<b>135,598</b>	<b>133,628</b>
248	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
249	Board of Education Services	2310		0							0	0
250	Executive Administration Services	2320		15,258							15,258	15,970
251	Special Area Administration Services	2330		66,858							66,858	67,731
252	Claims Paid from Self Insurance Fund	2361		0							0	0
253	Risk Management and Claims Services Payments	2365		0							0	0
254	<b>Total Support Services - General Administration</b>	<b>2300</b>		<b>82,116</b>							<b>82,116</b>	<b>83,701</b>
255	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
256	Office of the Principal Services	2410		362,673							362,673	377,738
257	Other Support Services - School Administration (Describe & Itemize)	2490		0							0	0
258	<b>Total Support Services - School Administration</b>	<b>2400</b>		<b>362,673</b>							<b>362,673</b>	<b>377,738</b>







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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
366	<b>Support Services - School Administration</b>	<b>2400</b>										
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 &amp; Itemize)</i>	2490	0	0	0	0	0	0	0	0	0	0
369	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
370	<b>Support Services - Business</b>	<b>2500</b>										
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	<b>Total Support Services - Business</b>	<b>2500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
379	<b>Support Services - Central</b>	<b>2600</b>										
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	<b>Total Support Services - Central</b>	<b>2600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
386	<b>Other Support Services <i>(Describe &amp; Itemize)</i></b>	<b>2900</b>	0	0	0	0	0	0	0	0	0	0
387	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
388	<b>COMMUNITY SERVICES (TF)</b>	<b>3000</b>	0	0	0	0	0	0	0	0	0	0
389	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TF)</b>	<b>4000</b>										
390	<b>Payments to Other Dist &amp; Govt Units (In-State)</b>											
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 &amp; Itemize)</i>	4190			0			0			0	0
397	<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
398	Payments for Regular Programs - Tuition	4210						0			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 &amp; Itemize)</i>	4290						0			0	0
405	<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	<b>4200</b>						<b>0</b>			<b>0</b>	<b>0</b>
406	Payments for Regular Programs - Transfers	4310						0			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 &amp; Itemize)</i>	4390			0			0			0	0
413	<b>Total Payments to Other Dist &amp; Govt Units-Transfers (In State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
414	Payments to Other Dist & Govt Units (Out of State)	4400			0			0			0	0
415	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>



	A	B	C	D	E	F
1	<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>					
2	<b>Description (Enter Whole Dollars)</b>	<b>Taxes Received 7-1-23 thru 6-30-24 (from 2022 Levy &amp; Prior Levies) *</b>	<b>Taxes Received (from the 2023 Levy)</b>	<b>Taxes Received (from 2022 &amp; Prior Levies)</b>	<b>Total Estimated Taxes (from the 2023 Levy)</b>	<b>Estimated Taxes Due (from the 2023 Levy)</b>
3				<b>(Column B - C)</b>		<b>(Column E - C)</b>
4		Educational	131,481,926	70,934,176	60,547,750	135,468,942
5	Operations & Maintenance	17,757,773	9,597,223	8,160,550	18,328,621	8,731,398
6	Debt Services **	16,763,027	7,567,003	9,196,024	14,451,340	6,884,337
7	Transportation	5,691,884	3,076,212	2,615,672	5,874,899	2,798,687
8	Municipal Retirement	1,234,753	653,496	581,257	1,248,036	594,540
9	Capital Improvements	0		0		0
10	Working Cash	0		0		0
11	Tort Immunity	0		0		0
12	Fire Prevention & Safety	0		0		0
13	Leasing Levy	0		0		0
14	Special Education	3,242,659	1,753,281	1,489,378	3,348,388	1,595,107
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	2,919,845	1,546,075	1,373,770	2,952,670	1,406,595
17	Summer School	0		0		0
18	Other (Describe & Itemize)	319,369	139,466	179,903	266,349	126,883
19	<b>Totals</b>	<b>179,411,236</b>	<b>95,266,932</b>	<b>84,144,304</b>	<b>181,939,245</b>	<b>86,672,313</b>
20						
21	* The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	<b>SCHEDULE OF SHORT-TERM DEBT</b>									
2	<b>Description (Enter Whole Dollars)</b>		<b>Outstanding Beginning July 1, 2023</b>	<b>Issued July 1, 2023 thru June 30, 2024</b>	<b>Retired July 1, 2023 thru June 30, 2024</b>	<b>Outstanding Ending June 30, 2024</b>				
3	<b>CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)</b>									
4	<b>Total CPPRT Notes</b>									
5	<b>TAX ANTICIPATION WARRANTS (TAW)</b>									
6	Educational Fund									
7	Operations & Maintenance Fund									
8	Debt Services - Construction									
9	Debt Services - Working Cash									
10	Debt Services - Refunding Bonds									
11	Transportation Fund									
12	Municipal Retirement/Social Security Fund									
13	Fire Prevention & Safety Fund									
14	Other - (Describe & Itemize)									
15	<b>Total TAWs</b>		0	0	0	0				
16	<b>TAX ANTICIPATION NOTES (TAN)</b>									
17	Educational Fund									
18	Operations & Maintenance Fund									
19	Fire Prevention & Safety Fund									
20	Other - (Describe & Itemize)									
21	<b>Total TANs</b>		0	0	0	0				
22	<b>TEACHERS'/EMPLOYEES' ORDERS (T/EO)</b>									
23	<b>Total T/EOs (Educational, Operations &amp; Maintenance, &amp; Transportation Funds)</b>									
24	<b>General State Aid/Evidence-Based Funding Anticipation Certificates</b>									
25	<b>Total (All Funds)</b>									
26	<b>OTHER SHORT-TERM BORROWING</b>									
27	<b>Total Other Short-Term Borrowing (Describe &amp; Itemize)</b>									
28										

	<b>SCHEDULE OF LONG-TERM DEBT</b>									
	<b>Part A: GASB 87 Leases Only</b>	<b>Date of Issue (mm/dd/yy)</b>	<b>Amount of Original Issue</b>	<b>Type of Issue *</b>	<b>Outstanding Beginning July 1, 2023</b>	<b>Issued July 1, 2023 thru June 30, 2024</b>	<b>Any differences (Described and Itemize)</b>	<b>Retired July 1, 2023 thru June 30, 2024</b>	<b>Outstanding Ending June 30, 2024</b>	<b>Amount to be Provided for Payment on Long-Term Debt</b>
31	Santander Bus Operating Lease	07/01/21	333,786	7	194,916		(194,916)		0	
32	Providence Capital Computer Lease 4	07/20/20	351,390	7	88,770			88,770	0	
33	Proven IT Copier Lease	08/24/20	628,500	7	324,725		(324,725)		0	
34	Providence Capital Computer Lease 5	08/01/20	1,398,600	7	352,993			352,993	0	
35	Providence Capital Computer Lease 6	03/02/20	1,621,300	7	813,751			403,054	410,697	305,827
36	Providence Capital Computer Lease 7	07/01/22	187,653	7	138,154			44,056	94,098	70,070
37	Providence Capital Computer Lease 8	07/01/22	513,764	7	356,436			114,184	242,252	180,394
38	Providence Capital Computer Lease 9	07/15/22	404,525	7	298,094			95,630	202,464	150,765
39	Midwest Transit Equipment Lease	07/01/23	706,421	7			579,062		579,062	431,200
40	Providence Capital Computer Lease 10	07/01/23	604,375	7			604,375	158,614	445,761	331,937
41									0	
42									0	
43			6,750,314		2,567,839	0	663,796	1,257,301	1,974,334	1,470,193
44										
	<b>Part B: Other Long-Term Debt Identification or Name of Issue</b>	<b>Date of Issue (mm/dd/yy)</b>	<b>Amount of Original Issue</b>	<b>Type of Issue *</b>	<b>Outstanding Beginning July 1, 2023</b>	<b>Issued July 1, 2023 thru June 30, 2024</b>	<b>Any differences (Described and Itemize)</b>	<b>Retired July 1, 2023 thru June 30, 2024</b>	<b>Outstanding Ending June 30, 2024</b>	<b>Amount to be Provided for Payment on Long-Term Debt</b>
46	Series 2012 Refunding and Building Bonds	05/19/12	10,555,000	3, 6	905,000			905,000	0	
47	Series 2014 Working Cash Bonds	03/26/12	9,540,000	1	3,990,000			1,965,000	2,025,000	1,507,921
48	Series 2018 Refunding Bonds	07/09/18	22,530,000	3	9,290,000			9,290,000	0	
49	Series 2018 Lease Certificates	12/27/18	13,395,000	8	10,745,000			535,000	10,210,000	7,602,902
50	Series 2019 Refunding Bonds	07/09/19	37,705,000	3	32,065,000			4,940,000	27,125,000	20,198,698
51									0	
52									0	
53									0	
54									0	
55									0	
56									0	
57									0	
58									0	
59									0	
60									0	
61									0	
62									0	
63									0	
64			100,475,314		59,562,839	0	663,796	18,892,301	41,334,334	30,779,714

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 GASB 87 Leases	10. Other
68 2. Funding Bonds	5. Tort Judgment Bonds	8. Other Lease Certificates	11. Other
69 3. Refunding Bonds	6. Building Bonds	9. Other	12. Other

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

	A	B	C	D	E	F	G	H	I	J	K	
1	<b>SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES</b>											
2	<b>Description (Enter Whole Dollars)</b>					<b>Account No.</b>	<b>Tort Immunity <sup>a</sup></b>	<b>Special Education</b>	<b>Area Vocational Construction</b>	<b>School Facility Occupation Taxes <sup>b</sup></b>	<b>Driver Education</b>	
3	Cash Basis Fund Balance as of July 1, 2023						0	0				
4	<b>RECEIPTS:</b>											
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	0	3,242,659				
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	0					
7	Drivers' Education Fees					10-1970					117,432	
8	School Facility Occupation Tax Proceeds					30 or 60-1983						
9	Driver Education					10 or 20-3370					81,785	
10	Other Receipts (Describe & Itemize)					--	0					
11	Sale of Bonds					10, 20, 40 or 60-7200						
12	<b>Total Receipts</b>						0	3,242,659	0	0	199,217	
13	<b>DISBURSEMENTS:</b>											
14	Instruction					10 or 50-1000		3,242,659			199,217	
15	Facilities Acquisition & Construction Services					20 or 60-2530						
16	Tort Immunity Services					80	0					
17	<b>DEBT SERVICE:</b>											
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	<b>Total Debt Services</b>									0		
22	Other Disbursements (Describe & Itemize)					--						
23	<b>Total Disbursements</b>						0	3,242,659	0	0	199,217	
24	<b>Ending Cash Basis Fund Balance as of June 30, 2024</b>						0	0	0	0	0	
25	<b>Reserved Cash Balance</b>					714						
26	<b>Unreserved Cash Balance</b>					730	0	0	0	0	0	
28	<b>SCHEDULE OF TORT IMMUNITY EXPENDITURES <sup>a</sup></b>											
29												
30	Yes <input type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?											
31	If yes, list in the aggregate the following:											
32						Total Claims Payments:	0					
32						Total Reserve Remaining:	0					
34	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter the total dollar amount for each category.											
35	<b>Expenditures:</b>											
36	Workers' Compensation Act and/or Workers' Occupational Disease Act						0					
37	Unemployment Insurance Act						0					
38	Insurance (Regular or Self-Insurance)						0					
39	Risk Management and Claims Service						0					
40	Judgments/Settlements						0					
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction						0					
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)						0					
43	Legal Services						0					
44	Principal and Interest on Tort Bonds						0					
45	Other -Explain on Itemization 44 tab						0					
46	<b>Total</b>						0					
47	<b>G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0</b>						<b>OK</b>					
49	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.											
50	55 ILCS 5/5-1006.7											

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	<b>CARES, CRRSA, and ARP SCHEDULE - FY 2024</b>											Click below for schedule instructions:
2	<b>Please read schedule instructions before completing.</b>											<b>SCHEDULE INSTRUCTIONS</b>
3	<b>Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2024</b>											
4		<b>X</b>	<b>Yes</b>					<b>No</b>				
5	<b>If the answer to the above question is "YES", this schedule must be completed.</b>											
6	<b>PLEASE DO NOT REMOVE AND REINSERT THIS SCHEDULE INTO THE AFR. IF THE LINKS ARE BROKEN, THE AFR WILL BE SENT BACK TO THE AUDITOR FOR CORRECTION.</b>											
7	<b>Part 1: CARES, CRRSA, and ARP REVENUE</b>											
8	<b>Revenue Section A</b>		Section A is for revenue recognized in FY 2024 reported on the FY 2024 AFR for FY 2021, FY 2022 and/or FY 2023 EXPENDITURES claimed on July 1, 2023, through June 30, 2024, FRIS grant expenditure reports for expenditures reported in the prior year FY 2021, FY 2022, and/or FY 2023 AFR.									
9			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
10	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
11												
12	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST, D4)	4998	83,609									83,609
13	ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3, P4, 15, 25, 35, 45, 55, 65, 75)	4998	552,023									552,023
14	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK, JE)	4998										0
15	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998										0
16	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998										0
17	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)	4998										0
18	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
19	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
20	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
21	<b>Total Revenue Section A</b>		635,632	0		0	0	0			0	635,632
22	<b>Revenue Section B</b>		Section B is for revenue recognized in FY 2024 reported on the FY 2024 AFR and for FY 2024 EXPENDITURES claimed on July 1, 2023, through June 30, 2024, FRIS grant expenditure reports and reported in the FY 2024 AFR.									
23			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
24	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
25												
26	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST, D4)	4998										0
27	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK, JE)	4998										0
28	ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3, P4, 15, 25, 35, 45, 55, 65, 75)	4998	3,009,924									3,009,924
29	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998	68,262									68,262
30	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998										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										92,196																																																																																																																																		
36	<b>Total Revenue Section B</b>		3,170,382	0		0	0	0			0	3,170,382																																																																																																																																		
37	<b>Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue</b>																																																																																																																																													
38	Total Other Federal Revenue (Section A plus Section B)	4998	3,806,014	0		0	0	0			0	3,806,014																																																																																																																																		
39	Total Other Federal Revenue from Revenue Tab	4998	3,806,014	0		0	0	0			0	3,806,014																																																																																																																																		
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	<b>Part 2: CARES, CRRSA, and ARP EXPENDITURES</b>																																																																																																																																													
43	<b>Review of the July 1, 2023 through June 30, 2024 FRIS Expenditures reports may assist in determining the expenditures to use below.</b>																																																																																																																																													
44	<b>Expenditure Section A:</b>																																																																																																																																													
45	<b>ESSER I EXPENDITURES (CARES)</b>																																																																																																																																													
46	-----DISBURSEMENTS-----																																																																																																																																													
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	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures																																																																																																																																					
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TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000								0																																																																																																																																					
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**CARES, CRRSA, ARP Schedule**  
(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L	
63	<b>Expenditure Section B:</b>												
64	<b>ESSER II EXPENDITURES (CRRSA)</b>		-----DISBURSEMENTS-----										
65			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures		
66	<b>FUNCTION</b>												
67	1. List the total expenditures for the Functions 1000 and 2000 below												
68	INSTRUCTION Total Expenditures						83,609					83,609	
69	SUPPORT SERVICES Total Expenditures											0	
70	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)												
71	Facilities Acquisition and Construction Services (Total)		2530									0	
72	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)		2540									0	
73	FOOD SERVICES (Total)		2560									0	
74	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).												
75	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)		1000									0	
76	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)		2000									0	
77	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)		Total Technology	0	0	0			0			0	
78	<b>Expenditure Section C:</b>												
79	<b>GEER I EXPENDITURES (CARES)</b>		-----DISBURSEMENTS-----										
80			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures		
81	<b>FUNCTION</b>												
82	1. List the total expenditures for the Functions 1000 and 2000 below												
83	INSTRUCTION Total Expenditures												0
84	SUPPORT SERVICES Total Expenditures												0
85	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)												
86	Facilities Acquisition and Construction Services (Total)		2530									0	
87	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)		2540									0	
88	FOOD SERVICES (Total)		2560									0	
89	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).												
90	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)		1000									0	
91	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)		2000									0	
92	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	<b>Expenditure Section H:</b>											
172	<b>ARP IDEA (ARP)</b>		-----DISBURSEMENTS-----									
173			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
174			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
175	<b>FUNCTION</b>											
176	1. List the total expenditures for the Functions 1000 and 2000 below											
177	INSTRUCTION Total Expenditures	1000		19,661	7,262							26,923
178	SUPPORT SERVICES Total Expenditures	2000				41,339						41,339
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
189	<b>Expenditure Section I:</b>											
190	<b>ARP Homeless I (ARP)</b>		-----DISBURSEMENTS-----									
191			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
192			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
193	<b>FUNCTION</b>											
194	1. List the total expenditures for the Functions 1000 and 2000 below											
195	INSTRUCTION Total Expenditures	1000										0
196	SUPPORT SERVICES Total Expenditures	2000										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





	A	B	C	D	E	F	G	H	I	J	K	L
1	<b>SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION</b>											
2	<b>Description of Assets</b> (Enter Whole Dollars)	<b>Acct #</b>	<b>Cost Beginning July 1, 2023</b>	<b>Add: Additions July 1, 2023 thru June 30, 2024</b>	<b>Less: Deletions July 1, 2023 thru June 30, 2024</b>	<b>Cost Ending June 30, 2024</b>	<b>Life In Years</b>	<b>Accumulated Depreciation Beginning July 1, 2023</b>	<b>Add: Depreciation Allowable July 1, 2023 thru June 30, 2024</b>	<b>Less: Depreciation Deletions July 1, 2023 thru June 30, 2024</b>	<b>Accumulated Depreciation Ending June 30, 2024</b>	<b>Ending Balance Undepreciated June 30, 2024</b>
3	<b>Works of Art &amp; Historical Treasures</b>	<b>210</b>				0					0	0
4	<b>Land</b>	<b>220</b>										
5	Non-Depreciable Land	221	8,098,223			8,098,223						8,098,223
6	Depreciable Land	222	0			0	50		0		0	0
7	<b>Buildings</b>	<b>230</b>										
8	Permanent Buildings	231	354,999,971	8,910,788	2,425,102	361,485,657	50	178,820,137	7,229,713	37,465	186,012,385	175,473,272
9	Temporary Buildings	232	0			0	20	0	0		0	0
10	Improvements Other than Buildings (Infrastructure)	240	13,413,262	672,996	95,078	13,991,180	20	8,282,632	699,559	268,796	8,713,395	5,277,785
11	<b>Capitalized Equipment</b>	<b>250</b>										
12	10 Yr Schedule	251	1,054,855	706,421	315,904	1,445,372	10	743,497	144,537	120,988	767,046	678,326
13	5 Yr Schedule	252	25,610,811	766,788	628,500	25,749,099	5	25,610,811	766,788	303,775	26,073,824	(324,725)
14	3 Yr Schedule	253	0			0	3	0	0		0	0
15	<b>Construction in Progress</b>	<b>260</b>	2,067,550	12,246,272	9,583,784	4,730,038	--					4,730,038
16	<b>Total Capital Assets</b>	<b>200</b>	405,244,672	23,303,265	13,048,368	415,499,569		213,457,077	8,840,597	731,024	221,566,650	193,932,919
17	<b>Non-Capitalized Equipment</b>	<b>700</b>				476,370	10		47,637			
18	<b>Allowable Depreciation</b>								8,888,234			

	A	B	C	D	E	F	H
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2023 - 2024)</b>						
2	<i>This schedule is completed for school districts only.</i>						
3							
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>	
5							
6	<b>OPERATING EXPENSE PER PUPIL</b>						
7	<b>EXPENDITURES:</b>						
8	ED	Expenditures 16-24, L116	Total Expenditures		\$	175,755,859	
9	O&M	Expenditures 16-24, L155	Total Expenditures			12,432,246	
10	DS	Expenditures 16-24, L178	Total Expenditures			21,188,656	
11	TR	Expenditures 16-24, L214	Total Expenditures			13,332,889	
12	MR/SS	Expenditures 16-24, L292	Total Expenditures			3,723,636	
13	TORT	Expenditures 16-24, L429	Total Expenditures			0	
14			<b>Total Expenditures</b>		\$	<b>226,433,286</b>	
15	<b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>						
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)			187,535	
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			835,179	
35	ED	Expenditures 16-24, L9, Col K - (G+I)	1225 Special Education Programs Pre-K			1,514,709	
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			532,108	
39	ED	Expenditures 16-24, L20, Col K	1910 Pre-K Programs - Private Tuition			0	
40	ED	Expenditures 16-24, L21, Col K	1911 Regular K-12 Programs - Private Tuition			0	
41	ED	Expenditures 16-24, L22, Col K	1912 Special Education Programs K-12 - Private Tuition			9,379,720	
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			1,126,363	
53	ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units			1,952,758	
54	ED	Expenditures 16-24, L116, Col G	- Capital Outlay			1,442,812	
55	ED	Expenditures 16-24, L116, Col I	- Non-Capitalized Equipment			476,370	
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			12,109	
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			18,892,301	
62	TR	Expenditures 16-24, L189, Col K - (G+I)	3000 Community Services			0	
63	TR	Expenditures 16-24, L200, Col K	4000 Total Payments to Other Govt Units			0	
64	TR	Expenditures 16-24, L210, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			127,359	
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			9,839	
68	MR/SS	Expenditures 16-24, L222, Col K	1225 Special Education Programs - Pre-K			71,605	
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			23,845	
72	MR/SS	Expenditures 16-24, L277, Col K	3000 Community Services			97,828	
73	MR/SS	Expenditures 16-24, L282, Col K	4000 Total Payments to Other Govt Units			0	
74	Tort	Expenditures 16-24, L318, Col K - (G+I)	1125 Pre-K Programs			0	
75	Tort	Expenditures 16-24, L320, Col K - (G+I)	1225 Special Education Programs Pre-K			0	
76	Tort	Expenditures 16-24, L322, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K			0	
77	Tort	Expenditures 16-24, L323, Col K - (G+I)	1300 Adult/Continuing Education Programs			0	
78	Tort	Expenditures 16-24, L326, Col K - (G+I)	1600 Summer School Programs			0	
79	Tort	Expenditures 16-24, L331, Col K	1910 Pre-K Programs - Private Tuition			0	
80	Tort	Expenditures 16-24, L332, Col K	1911 Regular K-12 Programs - Private Tuition			0	
81	Tort	Expenditures 16-24, L333, Col K	1912 Special Education Programs K-12 - Private Tuition			0	
82	Tort	Expenditures 16-24, L334, Col K	1913 Special Education Programs Pre-K - Tuition			0	
83	Tort	Expenditures 16-24, L335, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0	
84	Tort	Expenditures 16-24, L336, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0	
85	Tort	Expenditures 16-24, L337, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0	
86	Tort	Expenditures 16-24, L338, Col K	1917 CTE Programs - Private Tuition			0	
87	Tort	Expenditures 16-24, L339, Col K	1918 Interscholastic Programs - Private Tuition			0	
88	Tort	Expenditures 16-24, L340, Col K	1919 Summer School Programs - Private Tuition			0	
89	Tort	Expenditures 16-24, L341, Col K	1920 Gifted Programs - Private Tuition			0	
90	Tort	Expenditures 16-24, L342, Col K	1921 Bilingual Programs - Private Tuition			0	
91	Tort	Expenditures 16-24, L343, Col K	1922 Truants Alternative/Optional Ed Programs - Private Tuition			0	
92	Tort	Expenditures 16-24, L388, Col K - (G+I)	3000 Community Services			0	
93	Tort	Expenditures 16-24, L415, Col K	4000 Total Payments to Other Govt Units			0	
94	Tort	Expenditures 16-24, L429, Col G	- Capital Outlay			0	
95	Tort	Expenditures 16-24, L429, Col I	- Non-Capitalized Equipment			0	
96			<b>Total Deductions for OEPP Computation (Sum of Lines 18 - 95)</b>		\$	<b>36,682,440</b>	



	A	B	C	D	E	F	H
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2023 - 2024)</b>						
2	<i>This schedule is completed for school districts only.</i>						
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>	
97			Total Operating Expenses Regular K-12 (Line 14 minus Line 96)			189,750,846	
98			9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2023-2024			10,251.25	
99			Estimated OEPP (Line 97 divided by Line 98)			\$ 18,510.02	
100							

	A	B	C	D	E	F	H
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2023 - 2024)</b>						
2	<i>This schedule is completed for school districts only.</i>						
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>	
101	<b>PER CAPITA TUITION CHARGE</b>						
103	<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>						
104	TR	Revenues 10-15, L42, Col F	1411	Regular - Transp Fees from Pupils or Parents (In State)		\$ 0	
105	TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0	
106	TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0	
107	TR	Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0	
108	TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0	
109	TR	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0	
110	TR	Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0	
111	TR	Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0	
112	TR	Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0	
113	TR	Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0	
114	ED	Revenues 10-15, L75, Col C	1600	Total Food Service		1,319,830	
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		484,022	
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		2,197,217	
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		15,483	
119	ED	Revenues 10-15, L93, Col C	1829	Sales - Other (Describe & Itemize)		0	
120	ED	Revenues 10-15, L94, Col C	1890	Other (Describe & Itemize)		117,730	
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910	Rentals		97,038	
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts		0	
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991	Payment from Other Districts		0	
124	ED	Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)		0	
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education		3,496,712	
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		102,612	
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		29,648	
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		81,785	
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation		4,512,116	
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		9,552	
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		2,542,918	
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		1,157,761	
147	ED-O&M-TR-MR/SS	Revenues 10-15, L212, Col C,D,F,G	4400	Total Title IV		20,604	
148	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		2,670,824	
149	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		479,719	
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		46,746	
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)		18,590	
181	ED-TR-MR/SS	Revenues 10-15, L259, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		168,413	
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		311,120	
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		385,064	
190	ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		1,411,636	
191	ED-O&M-TR-MR/SS	Revenues 10-15, L269, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)		3,806,014	
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		(635,632)	
193	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		5,219,829	
194	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **		375,239	
196				<b>Total Deductions for PCTC Computation (Line 104 through Line 194)</b>		<b>\$ 30,492,590</b>	
197				<b>Net Operating Expense for Tuition Computation (Line 97 minus Line 196)</b>		<b>159,258,256</b>	
198				<b>Total Depreciation Allowance (from page 36, Line 18, Col I)</b>		<b>8,888,234</b>	
199				<b>Total Allowance for PCTC Computation (Line 197 plus Line 198)</b>		<b>168,146,490</b>	
200				<b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2023-2024</b>		<b>10,251.25</b>	
201				<b>Total Estimated PCTC (Line 199 divided by Line 200) *</b>		<b>\$ 16,402.54</b>	
202							
203	<b>*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.</b>						
204	<b>**Go to the Evidence-Based Funding Distribution Calculation webpage.</b>						
205	Under Reports, open the FY 2024 Special Education Funding Allocation Calculation Details and the FY 2024 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. <b>Please enter "0" if the district does not have allocations for lines 193 and 194.</b>						





**ESTIMATED INDIRECT COST DATA**

	A	B	C	D	E	F	G	H
1	<b>ESTIMATED INDIRECT COST RATE DATA</b>							
2	<b>SECTION I</b>							
3	<b>Financial Data To Assist Indirect Cost Rate Determination</b>							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>							
5	<p><b>ALL OBJECTS EXCLUDE CAPITAL OUTLAY.</b> With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.</p>							
6	<b>Support Services - Direct Costs</b>							
7	Direction of Business Support Services (10, 50, and 80 -2510)							
8	Fiscal Services (10, 50, & 80 -2520)							
9	Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540)							
10	Food Services (10 & 80 -2560) <i>Must be less than (P16, Col E-F, L65) *Only include food costs.</i>				3,536,857			
11	Value of Commodities Received for Fiscal Year 2024 (Include the value of commodities when determining if a Single Audit is required).				262,469			
12	Internal Services (10, 50, and 80 -2570)							
13	Staff Services (10, 50, and 80 -2640)							
14	Data Processing Services (10, 50, & 80 -2660)							
15	<b>SECTION II</b>							
16	<b>Estimated Indirect Cost Rate for Federal Programs</b>							
17				<b>Restricted Program</b>		<b>Unrestricted Program</b>		
18		<b>Function</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>		
19	<b>Instruction</b>	1000		121,699,371		121,699,371		
20	<b>Support Services:</b>							
21	Pupil	2100		19,566,486		19,566,486		
22	Instructional Staff	2200		7,511,100		7,511,100		
23	General Admin.	2300		2,872,943		2,872,943		
24	School Admin.	2400		10,023,951		10,023,951		
25	<b>Business:</b>							
26	Direction of Business Spt. Srv.	2510	939,512	0	939,512	0		
27	Fiscal Services	2520	117,628	0	117,628	0		
28	Oper. & Maint. Plant Services	2540		12,974,413	12,974,413			
29	Pupil Transportation	2550		13,199,768			13,199,768	
30	Food Services	2560		264,739			264,739	
31	Internal Services	2570	0	0	0	0		
32	<b>Central:</b>							
33	Direction of Central Spt. Srv.	2610		0		0		
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0		
35	Information Services	2630		962,567			962,567	
36	Staff Services	2640	1,037,137	0	1,037,137	0		
37	Data Processing Services	2660	4,192,050	0	4,192,050	0		
38	<b>Other:</b>	2900		1,078,780			1,078,780	
39	<b>Community Services</b>							
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)			(22,638,492)			(22,638,492)	
41	<b>Total</b>		6,286,327	168,739,817	19,260,740	155,765,404		
42			<b>Restricted Rate</b>		<b>Unrestricted Rate</b>			
43			Total Indirect Costs:	6,286,327	Total Indirect Costs:	19,260,740		
44			Total Direct Costs:	168,739,817	Total Direct Costs:	155,765,404		
45				<b>= 3.73%</b>		<b>= 12.37%</b>		
46								

	A	B	C	D	E	F
1	<b>REPORT ON SHARED SERVICES OR OUTSOURCING</b>					
2	School Code, Section 17-1.1 ( <i>Public Act 97-0357</i> )					
3	Fiscal Year Ending June 30, 2024					
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current, and next fiscal years.					
6				CUSD 200	19-022-2000-26_AFR24 CUSD 200	
7				19022200026		
8	<i>Check box if this schedule is not applicable.....</i>	<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 <span style="float: right;">➔</span>					
10	<b>Service or Function ( <i>Check all that apply</i> )</b>				<b>Barriers to Implementation</b>	(Limit text to 200 characters, for additional space use line 33 and 38)
11	Curriculum Planning					
12	Custodial Services					
13	Educational Shared Programs					
14	Employee Benefits		X	X	None	NIHIP - Northern Illinois Health Insurance Program
15	Energy Purchasing		X	X	None	IGC - Illinois Gas Cooperative
16	Food Services					
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance		X	X	None	SELF and CLIC
20	Investment Pools					
21	Legal Services					
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development					
25	Shared Personnel					
26	Special Education Cooperatives		X	X	None	SASED and CASE
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing					
29	Technology Services					
30	Transportation					
31	Vocational Education Cooperatives		X	X	None	Technology Center of DuPage
32	All Other Joint/Cooperative Agreements					
33	Other					
34						
35	<i>Additional space for Column (D) - Barriers to Implementation:</i>					
36						
37						
38						
40	<i>Additional space for Column (E) - Name of LEA :</i>					
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: CUSD 200  
 RCDT Number: 19022200026

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	498,667		0	498,667	491,245		0	491,245
2. Special Area Administration Services	2330	2,115,647		0	2,115,647	2,286,474		0	2,286,474
3. Other Support Services - School Administration	2490	0		0	0	0		0	0
4. Direction of Business Support Services	2510	891,419	0	0	891,419	914,000	0	0	914,000
5. Internal Services	2570	0		0	0	0		0	0
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
<b>8. Totals</b>		3,505,733	0	0	3,505,733	3,691,719	0	0	3,691,719
<b>9. Percent Increase (Decrease) for FY2025 (Budgeted) over FY2024 (Actual)</b>									5%

**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 5, Row 12 Other Current Assets                               | Developer donations receivable   |
| 2. Page 11, Row 81 Other District/School Activity Revenue            | Miscellaneous revenue  |
| 3. Page 11, Row 94 Other Textbook Income                             | Textbook rentals   |
| 4. Page 12, Row 109 Other Local Revenues                             | Misc. Other  |
| 5. Page 13, Row 170 Other Restricted Revenue from State Sources      | State library grants   |
| 6. Page 14, Row 199 Food Service - Other                             | Non-cash food commodities and fresh fruits & vegetables                            |
| 7. Page 15, Row 269 Other Restricted Revenue from Federal Sources    | ESSER and ECF Funding  |
| 8. Ed Fund - Page 16, Row 43 Other Support Services - Pupils         | Other support services   |
| 9. Ed Fund - Page 17, Row 75 Other Support Services                  | Other support services   |
| 10. Ed Fund - Page 17, Row 85 Other Payments to In-State Govt. Units | Miscellaneous payments   |
| 11. DS Fund - Page 19, Row 175 Debt Services - Other                 | Fees on bonds  |
| 12. IMRF Fund - Page 20, Row 241 Other Support Services - Pupils     | Other support services   |
| 13. IMRF Fund - Page 21, Row 275 Other Support Services              | Other support services   |
| 14. Page 25, Row 18 Other (Ad Valorem Tax Receipts)                  | Aggregate Refund Levy  |
| 15. Page 26, Rows 31 & 33  | Leases expired during the year   |
| 16. Page 26, Row 39  | New lease entered into during the year and principal paid from transportation fund |
| 17. Page 26, Row 40  | New lease entered into during the year   |



Reference Pages.

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

**Embed signed Audit Questionnaire below:**

***[Please insert files above]***

**Instructions to insert word doc or pdf files:**

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

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

	A	B	C	D	E	F
1	<b>DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION</b> <b>Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)</b>					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2025 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell F11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	- If the FY 2025 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.					
5	- If the Annual Financial Report requires a deficit reduction plan even though the FY2025 budget does not, a completed deficit reduction plan is still required.					
6	<b>DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only</b> <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	177,477,735	18,661,846	11,095,858	1,374,762	208,610,201
9	Direct Expenditures	175,755,859	12,432,246	13,332,889		201,520,994
10	Difference	1,721,876	6,229,600	(2,237,031)	1,374,762	<b>7,089,207</b>
11	Fund Balance - June 30, 2024	27,647,602	5,026,816	1,160,770	30,922,350	<b>64,757,538</b>
12	<b>Balanced - no deficit reduction plan is required.</b>					
13						
14						
15						

# FY 2024 Audit Checklist

RCDT: 1902220026
School District/Joint Agreement Name: CUSD 200
Auditor Name: Nick Cavaliere, CPA CFE
License #: 065-040118 License Expiration Date (below): 9/30/2027
19-022-2000-26_AFR24 CUSD 200

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

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

## Balancing Schedule

*Check this Section for Error Messages*

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

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

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

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**SINGLE AUDIT WORKPAPERS**

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

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

[Single Audit Workpapers](#)

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**GATA REQUIREMENTS**

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

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

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

[Guidance for the AARR Requirements](#)