

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

☒ School District
☐ Joint Agreement

School District/Joint Agreement Information

School District/Joint Agreement Number:

06016201017

County Name:

Cook

Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will populate):

J S Morton HSD 201

Address:

5801 W. Cermak Road

City:

Cicero

Email Address:

cbloomquist@ismorton.org

Zip Code:

60804

Annual Financial Report

Type of Auditor's Report Issued:

☒ Qualified
☒ Adverse
☐ Disclaimer

☒ Unqualified

☐ Reviewed by District Superintendent/Administrator

District Superintendent/Administrator Name (Type or Print):

Timothy Truesdale

Email Address:

truesdale@ismorton.org

Telephone:

708-780-2800

Signature & Date:

 4/15/25

Fax Number:

708-780-2800

* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).

ISBE Form SD50-35/JA50-50 (07/24-version3)

06-016-2010-17_AFR24 J S Morton HSD 201

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

Accounting Basis:

☐ CASH
☒ ACCRUAL

[School District Lookup Tool](#)

[School District Directory](#)

Filing Status:

Submit electronic AFR directly to ISBE via IVAS- School District Financial Reports system (for Auditor Use only)

[Annual Financial Report \(AFR\) Instructions](#)

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Annual Financial Report Questions 217-785-8779 or finance1@lsbe.net

Single Audit Questions 217-782-7970 or GATA@lsbe.net

☐ Reviewed by Township Treasurer (Cook County only)

Township Treasurer Name (type or print):

CHRISTOPHER BLOMQUIST

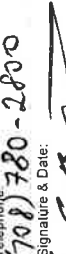
Email Address:

cbloomquist@ismorton.org

Telephone:

(708) 780-2800

Signature & Date:

 4/15/25

Fax Number:

708-780-2800

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).

Certified Public Accountant Information

Name of Auditing Firm:

Sikich CPA LLC

Name of Audit Manager:

Lindsey Fish

Address:

1415 W. Diehl Road, Suite 400

City:

Naperville

State:

IL

Phone Number:

630.566.8400

Fax Number:

630.566.8401

IL License Number (9 digit):

065-043657

Expiration Date:

11/30/2027

Email Address:

☐ Reviewed by Regional Superintendent/Cook ISC

Regional Superintendent/Cook (ISC Name (Type or Print):

Email Address:

Telephone:

Fax Number:

Signature & Date:

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

- ☐ 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- ☒ 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- ☒ 21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: **10/1/1991** (Ex: 00/00/0000)
- ☐ 22. The district reports that its high schools did not withhold a student's grades, transcripts, or diploma because of an unpaid balance on the student's school account, per the requirements of Section 10-20.9a (c) of the School Code. The code also requires that each school district report to the State Board of Education the total amount that remains unpaid by students due to this prohibition. Please enter the total amount in the yellow box to the right.
- ☒ 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.

Sec. 10-20.9a(c)

\$ -

Matter Giving Rise to Adverse Opinion on Governmental Activities

J. Sterling Morton High School District #201 does not maintain detailed historical cost records of its capital assets. The amount by which this disclosure would affect the financial statements is not readily determinable.

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: 12/31/2024
25. For the listed mandated categorical payments (Revenue Code (3100, 3120, 3500, 3510, 3950) that were vouchered prior to June 30, but not released until after year end as reported in ISBE Financial Reimbursement Information System (FRIS), enter the amounts that were accrued in the chart below.

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

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

PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

Sikich CPA LLC

Name of Audit Firm (print)

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

Lindsey Fish

Signature of Audit Manager (not firm)

4/9/2025

mm/dd/yyyy

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

FINANCIAL PROFILE INFORMATION*Required to be completed for school districts only.***A. Tax Rates** (Enter the tax rate - ex: .0150 for \$1.50)

Tax Year 2023		Equalized Assessed Valuation (EAV):		2,612,876,617	
	Educational	Operations & Maintenance	Transportation	Combined Total	Working Cash
Rate(s):	0.009711	0.004078	0.002340	0.016130	0.000000

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

B. Results of Operations *

Receipts/Revenues	Disbursements/Expenditures	Excess/ (Deficiency)	Fund Balance
166,471,058	147,449,514	19,021,544	108,643,449

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

C. Short-Term Debt **

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

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

D. Long-Term Debt

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

☒	a. 6.9% for elementary and high school districts.	180,288,487
☐	b. 13.8% for unit districts.	

Long-Term Debt Outstanding:

c. Long-Term Debt (Principal only)	Acct
Outstanding:.....	511 66,260,072

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:

Comments:

ESTIMATED FINANCIAL PROFILE SUMMARY[Financial Profile Website](#)

District Name: J S Morton HSD 201
District Code: 06016201017
County Name: Cook

1. Fund Balance to Revenue Ratio:

Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)
 Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)
 Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)
 (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)

2. Expenditures to Revenue Ratio:

Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)
 Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)
 Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)
 (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)
 Possible Adjustment:

3. Days Cash on Hand:

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

4. Percent of Short-Term Borrowing Maximum Remaining:

Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)
 EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)

5. Percent of Long-Term Debt Margin Remaining:

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

Total	Ratio	Score	4
108,643,449.00	0.653	Weight	0.35
166,471,058.00		Value	1.40
0.00			
Total	Ratio	Score	4
147,449,514.00	0.886	Adjustment	0
166,471,058.00		Weight	0.35
0.00		Value	1.40
	0		
Total	Days	Score	4
110,179,353.00	269.00	Weight	0.10
409,581.98		Value	0.40
Total	Percent	Score	4
0.00	100.00	Weight	0.10
35,823,844.86		Value	0.40
Total	Percent	Score	3
66,260,072.00	63.24	Weight	0.10
180,288,486.57		Value	0.30
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 SBE.

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

	A	B	C	D	E	F	G	H	I	J	K
1	ASSETS										
	(Enter Whole Dollars)										
2		Acct. #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
3	CURRENT ASSETS (100)										
4	Cash Accounts (111 through 115) 1		61,952,449	26,963,396	5,976,910	12,970,195	7,235,872	39,764,065	8,343,313		5,726,776
5	Impairments	120			5,355,259						
6	Taxes Receivable	130	13,415,884	5,708,555	4,691,147	2,973,070	1,486,534				4,833
7	Interfund Receivables	140									
8	Interfund Receivables	150	3,265,527								
9	Other Receivables	160	4,067,535								
10	Inventory	170									
11	Prepaid Items	180	705,648	405,817	1,725						
12	Other Current Assets (Describe & Itemize)	190									
13	Total Current Assets		83,403,083	33,077,768	16,024,541	15,893,265	8,722,406	39,764,065	8,343,313	0	5,731,609
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410									
26	Interfund Payables	420									
27	Other Payables	430	1,991,352	1,155,077		854,384		1,034,646			
28	Contracts Payable	440	1,291,338								
29	Loans Payable	460									
30	Salaries & Benefits Payable	470	750,405	40,425		39	13,216				
31	Payroll Deductions & Withholdings	480									
32	Deferred Revenues & Other Current Liabilities	490	17,309,335	5,708,555	4,691,147	2,973,070	1,486,534				4,833
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		21,342,430	6,904,057	4,691,147	3,827,493	1,499,750	1,034,646	0	0	4,833
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligations, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714	67,060,653	26,173,711	11,333,394	12,065,772	7,227,656	38,729,419	8,343,313		5,726,776
39	Unreserved Fund Balance	740									
40	Investment in General Fund Assets		81,403,083	33,077,768	16,024,541	15,893,265	8,722,406	39,764,065	8,343,313	0	5,731,609
41	Total Liabilities and Fund Balance										
42											
43	ASSETS / LIABILITIES for Student Activity Funds										
44	CURRENT ASSETS (100) for Student Activity Funds										
45	Student Activity Fund Cash and Investments	126	1,338,467								
46	Total Student Activity Current Assets for Student Activity Funds		1,338,467								
47	CURRENT LIABILITIES (400) for Student Activity Funds										
48	Total Current Liabilities for Student Activity Funds		0								
49	Reserved Student Activity Fund Balance for Student Activity Funds	715	1,338,467								
50	Total Student Activity Liabilities and Fund Balance for Student Activity Funds		1,338,467								
51											
52	Total ASSETS / LIABILITIES District with Student Activity Funds										
53	Total Current Assets District with Student Activity Funds		84,741,550	33,077,768	16,024,541	15,893,265	8,722,406	39,764,065	8,343,313	0	5,731,609
54	Total Capital Assets District with Student Activity Funds										
55	CURRENT LIABILITIES (400) District with Student Activity Funds										
56	Total Current Liabilities District with Student Activity Funds		21,342,430	6,904,057	4,691,147	3,827,493	1,499,750	1,034,646	0	0	4,833
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds										
58	Total Long-Term Liabilities District with Student Activity Funds										
59	Reserved Fund Balance District with Student Activity Funds	714	1,338,467	26,173,711	11,333,394	12,065,772	7,227,656	0	0	0	5,726,776
60	Unreserved Fund Balance District with Student Activity Funds	740	62,060,653	0	0	0	0	38,729,419	8,343,313	0	0
61	Investment in General Fund Assets District with Student Activity Funds										
62	Total Liabilities and Fund Balance District with Student Activity Funds		84,741,550	33,077,768	16,024,541	15,893,265	8,722,406	39,764,065	8,343,313	0	5,731,609

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
ASSETS		Account Groups			
[Enter Whole Dollars]		Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
1	CURRENT ASSETS (100)				
2	Cash (Accounts 111 through 115)	120			
3	Investments	130			
4	Interfund Receivables	140			
5	Interfund Payables	150			
6	Other Receivables	160			
7	Inventory	170			
8	Prepaid Items	180			
9	Other Current Assets (Describe & Itemize)	190			
10	Total Current Assets		0		
11	CAPITAL ASSETS (200)				
12	Works of Art & Historical Treasures	210			
13	Land	220		16,236,852	
14	Building & Building Improvements	230		142,656,796	
15	Site Improvements & Infrastructure	240		17,352,419	
16	Capitalized Equipment	250		7,113,152	
17	Construction in Progress	260		15,188,494	
18	Amount Accrued in Debt Service Funds	340			11,313,394
19	Amount to be Provided for Payment on Long-Term Debt	350			54,926,678
20	Total Capital Assets			198,507,713	66,260,072
21	CURRENT LIABILITIES (400)				
22	Interfund Payables	410			
23	Inter-governmental Accounts Payable	420			
24	Other Payables	430			
25	Contracts Payable	440			
26	Loans Payable	460			
27	Salaries & Benefits Payable	470			
28	Payroll Deductions & Withholdings	480			
29	Deferred Revenues & Other Current Liabilities	490			
30	Due to Activity Fund Organizations	493			
31	Total Current Liabilities		0		
32	LONG-TERM LIABILITIES (500)				
33	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			66,260,072
34	Total Long-Term Liabilities				66,260,072
35	Unreserved Fund Balance	714			
36	Investment in General Fund Assets	730			
37	Total Liabilities and Fund Balance		0	198,507,713	66,260,072
38	ASSETS / LIABILITIES for Student Activity Funds				
39	CURRENT ASSETS (100) for Student Activity Funds				
40	Student Activity Fund Cash and Investments	126			
41	Total Student Activity Current Assets For Student Activity Funds				
42	CURRENT LIABILITIES (400) For Student Activity Funds				
43	Total Current Liabilities For Student Activity Funds	715			
44	Total Student Activity Liabilities and Fund Balance For Student Activity Funds				
45	ASSETS / LIABILITIES District with Student Activity Funds				
46	Total Current Assets District with Student Activity Funds		0		
47	Total Capital Assets District with Student Activity Funds			198,507,713	66,260,072
48	CURRENT LIABILITIES (400) District with Student Activity Funds				
49	Total Current Liabilities District with Student Activity Funds		0		
50	LONG-TERM LIABILITIES (500) District with Student Activity Funds				
51	Total Long-Term Liabilities District with Student Activity Funds				66,260,072
52	Unreserved Fund Balance District with Student Activity Funds	714			
53	Investment in General Fund Assets District with Student Activity Funds	730			
54	Total Liabilities and Fund Balance District with Student Activity Funds		0	198,507,713	66,260,072

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2	RECEIPTS/REVENUES										
3	LOCAL SOURCES	1000	34,897,359	11,683,311	10,847,302	6,187,353	5,543,330	11,486,226	0	0	312,672
4	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	18,870	0		0	0				
5	STATE SOURCES	3000	60,527,075	22,276,657	0	4,096,501	0	0	0	0	0
6	FEDERAL SOURCES	4000	26,783,932	0	959,890	0	0	0	0	0	0
7	Total Direct Receipts/Revenues		122,227,226	33,959,968	11,807,192	10,283,854	5,543,330	11,486,226	0	0	312,672
8	Receipts/Revenues for "On Behalf" Payments ²	3998	30,070,501								
9	Total Receipts/Revenues		152,297,737	33,959,968	11,807,192	10,283,854	5,543,330	11,486,226	0	0	312,672
10	DISBURSEMENTS/EXPENDITURES										
11	Instruction	1000	72,258,152				988,056				
12	Support Services	2000	34,072,047	33,426,376		6,308,185	2,588,513	6,202,797			0
13	Community Services	3000	850,695	0		351	29,502				0
14	Payments to Other Districts & Governmental Units	4000	533,708	0	0	0	0	0			0
15	Debt Service	5000	0	0	11,617,500	0	0				0
16	Total Direct Disbursements/Expenditures		107,714,602	33,426,376	11,617,500	6,308,536	3,606,471	6,202,797			0
17	Disbursements/Expenditures for "On Behalf" Payments ²	4180	30,070,501	0	0	0	0	0			0
18	Total Disbursements/Expenditures		137,785,103	33,426,376	11,617,500	6,308,536	3,606,471	6,202,797			0
19	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		14,512,634	533,592	189,692	3,975,318	1,936,859	5,283,429	0	0	312,672
20	OTHER SOURCES/USES OF FUNDS										
21	OTHER SOURCES OF FUNDS (7000)										
22	PERMANENT TRANSFER FROM VARIOUS FUNDS										
23	Abolishment of the Working Cash Fund ¹²	7110									
24	Abolishment of the Working Cash Fund ¹²	7110									
25	Transfer of Working Cash Fund Interest	7120									
26	Transfer Among Funds	7130									
27	Transfer of Interest	7140									
28	Transfer from Capital Project Fund to O&M Fund	7150									
29	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160									
30	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service	7170									
31	Fund ⁵										
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210									
34	Premium on Bonds Sold	7220									
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets ⁶	7300									
37	Transfer to Debt Service to Pay Principal on GASB 87 Leases ¹¹	7400			0						
38	Transfer to Debt Service to Pay Interest on GASB 87 Leases ¹¹	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900									
43	Other Sources: Not Classified Elsewhere	7990		1,655,727							
44	Total Other Sources of Funds		0	1,655,727	0	0	0	0	0	0	0

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct. #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1											
2											
45	OTHER USES OF FUNDS (8000)										
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund 12	8110									
48	Transfer of Working Cash Fund Interest 12	8120							0		
49	Transfer Among Funds	8130							0		
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund 4	8160									
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund 5	8170									0
54	Taxes Pledged to Pay Principal on GASB 87 Leases 13	8410									0
55	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases 13	8420									
56	Other Revenues Pledged to Pay Principal on GASB 87 Leases 13	8430									
57	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases 13	8440									
58	Taxes Pledged to Pay Interest on GASB 87 Leases 13	8510									
59	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases 13	8520									
60	Other Revenues Pledged to Pay Interest on GASB 87 Leases 13	8530									
61	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases 13	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	Total Other Uses of Funds		0	0	0	0	0	1,655,727	0	0	0
77	Total Other Sources/Uses of Funds		0	1,655,727	0	0	0	1,655,727	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		14,512,634	2,189,319	189,692	3,975,318	1,936,859	3,627,702	0	0	312,672
79	Fund Balances without Student Activity Funds - July 1, 2023		47,548,019	23,984,392	11,143,702	8,090,454	5,285,797	35,101,717	8,343,313		5,414,104
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances without Student Activity Funds - June 30, 2024		62,060,653	26,173,711	11,333,394	12,065,772	7,222,656	38,729,419	8,343,313	0	5,726,776
84											
85	Student Activity Fund Balance - July 1, 2023		1,247,554								
86	RECEIPTS/REVENUES - Student Activity Funds										
87	Total Student Activity Direct Receipts/Revenues	1799	1,074,884								
88	DISBURSEMENTS/EXPENDITURES - Students Activity Funds										
89	Total Student Activity Disbursements/Expenditures	1999	983,971								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures 3		90,913								
91	Student Activity Fund Balance - June 30, 2024		1,338,467								

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
93	RECEIPTS/REVENUES (with Student Activity Funds)										
94	LOCAL SOURCES	1000	35,972,243	11,683,311	10,847,302	6,187,353	5,543,330	11,486,226	0	0	312,672
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	18,870	0	0	0	0	0	0	0	0
96	STATE SOURCES	3000	60,527,075	22,276,657	0	4,096,501	0	0	0	0	0
97	FEDERAL SOURCES	4000	26,783,932	0	959,890	0	0	0	0	0	0
98	Total Direct Receipts/Revenues		123,302,120	33,959,968	11,807,192	10,283,854	5,543,330	11,486,226	0	0	312,672
99	Receipts/Revenues for "On Behalf" Payments ¹	3998	30,070,501	0	0	0	0	0	0	0	0
100	Total Receipts/Revenues		153,372,621	33,959,968	11,807,192	10,283,854	5,543,330	11,486,226	0	0	312,672
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	73,242,123				988,056			0	
103	Support Services	2000	34,072,047	33,426,376		6,308,185	2,588,913	6,202,797		0	0
104	Community Services	3000	850,695	0		351	29,502				
105	Payments to Other Districts & Governmental Units	4000	533,708	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	11,617,500	0	0			0	0
107	Total Direct Disbursements/Expenditures		108,698,573	33,426,376	11,617,500	6,308,536	3,606,471	6,202,797		0	0
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	30,070,501	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		138,769,074	33,426,376	11,617,500	6,308,536	3,606,471	6,202,797		0	0
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		14,603,547	533,592	189,692	3,975,318	1,936,859	5,283,429	0	0	312,672
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)		0	1,655,727	0	0	0	0	0	0	0
113	Total Other Sources of Funds										
114	OTHER USES OF FUNDS (8000)		0	0	0	0	0	1,655,727	0	0	0
115	Total Other Uses of Funds							(1,655,727)	0	0	0
116	Total Other Sources/Uses of Funds		0	1,655,727	0	0	0	0	0	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2024		63,399,120	26,173,711	11,333,394	12,065,772	7,222,556	38,729,419	8,343,313	0	5,726,776

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		24,722,779	10,362,416	10,395,378	5,914,682	1,319,203				9,777
6	Leasing Purposes Levy ⁸	1130									
7	Special Education Purposes Levy	1140	1,453,139								
8	FICA/Medicare Only Purposes Levies	1150					1,638,139				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied by District		26,175,918	10,362,416	10,395,378	5,914,682	2,957,342	0	0	0	9,777
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes ⁹	1230					2,026,981	11,486,226			
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		0	0	0	0	2,026,981	11,486,226	0	0	0
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (in State)	1311									
21	Regular - Tuition from Other Districts (in State)	1312									
22	Regular - Tuition from Other Sources (in State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (in State)	1321	161,071								
25	Summer Sch - Tuition from Other Districts (in State)	1322									
26	Summer Sch - Tuition from Other Sources (in State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (in State)	1331									
29	CTE - Tuition from Other Districts (in State)	1332									
30	CTE - Tuition from Other Sources (in State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (in State)	1341									
33	Special Ed - Tuition from Other Districts (in State)	1342									
34	Special Ed - Tuition from Other Sources (in State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (in State)	1351	143,914								
37	Adult - Tuition from Other Districts (in State)	1352									
38	Adult - Tuition from Other Sources (in State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		304,985								

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)	Act #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2											
41	TRANSPORTATION FEES	1400									
42	Regular - Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	4,521,454	1,067,607	452,202	227,304	465,680				252,343
66	Gain or Loss on Sale of Investments	1520	893,083	213,873	1278	45,367	93,327				50,552
67	Total Earnings on Investments		5,414,537	1,281,480	451,924	272,671	559,007	0	0	0	302,895
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	241,492								
70	Sales to Pupils - Breakfast	1612	10,039								
71	Sales to Pupils - A la Carte	1613	524,308								
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	266,383								
74	Other Food Service (Describe & Itemize)	1690	2,234								
75	Total Food Service		1,044,456								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	8,489								
78	Admissions - Other (Describe & Itemize)	1719	14,380								
79	Fees	1720	433,237								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	521,631								
82	Student Activity Funds Revenues	1799	1,074,884								
83	Total District/School Activity Income (without Student Activity Funds)		977,737	0							
84	Total District/School Activity Income (with Student Activity Funds)		2,052,621								

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) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
2	TEXTBOOK INCOME	1800									
85	Rentals - Regular Textbooks	1811									
86	Rentals - Summer School Textbooks	1812									
87	Rentals - Adult/Continuing Education Textbooks	1813									
88	Rentals - Other (Describe & Itemize)	1819	1,157								
89	Sales - Regular Textbooks	1821									
90	Sales - Summer School Textbooks	1822									
91	Sales - Adult/Continuing Education Textbooks	1823									
92	Sales - Other (Describe & Itemize)	1829									
93	Other (Describe & Itemize)	1899									
94	Total Textbook Income		1,157								
95	OTHER REVENUE FROM LOCAL SOURCES	1900									
96	Rentals	1910		39,415							
97	Contributions and Donations from Private Sources	1920	1,000								
98	Impact Fees from Municipal or County Governments	1930									
99	Services Provided Other Districts	1940									
100	Refund of Prior Years' Expenditures	1950									
101	Payments of Surplus Monies from TIF Districts	1960	25								
102	Drivers' Education Fees	1970	26,175								
103	Proceeds from Vendor's Contracts	1980									
104	School Facility Occupation Tax Proceeds	1983									
105	Payment from Other Districts	1991									
106	Sale of Vocational Projects	1992									
107	Other Local Revenues (Describe & Itemize)	1993									
108	Other Local Revenues (Describe & Itemize)	1999	951,369								
109	Other Local Revenues (Describe & Itemize)		978,569								
110	Total Other Revenue from Local Sources			39,415	0	0	0	0	0	0	0
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	34,897,359	11,683,311	10,847,302	6,187,353	5,543,330	11,486,226	0	0	312,672
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	35,972,243								
113	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
114	Flow through Revenue from State Sources	2100									
115	Flow through Revenue from Federal Sources	2200	18,870								
116	Other Flow Through (Describe & Itemize)	2300									
117	Total Flow-Through Receipts/Revenues from One District to Another District	2000	18,870	0		0	0				
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
119	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
120	Evidence Based Funding Formula (Section 18 & 15)	3001	55,867,416	22,276,657		1,757,842					
121	Reorganization Incentives (Accounts 3005, 3021)	3005									
122	General State Aid - Fast Growth District Grant	3030									
123	Other Unrestricted Grants-in-Aid from State Sources (Describe & Itemize)	3099									
124	Total Unrestricted Grants-in-Aid		55,867,416	22,276,657	0	1,757,842	0	0	0	0	0

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2											
125	RESTRICTED GRANTS-IN-AID (\$300 - \$800)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	2,627,177								
128	Special Education - Funding for Children Requiring Sp Ed Services	3105									
129	Special Education - Personnel	3110									
130	Special Education - Orphanage - Individual	3120	230,324								
131	Special Education - Orphanage - Summer/Individual	3130									
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3159									
134	Total Special Education		2,857,501	0			0				
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200									
137	CTE - Secondary Program Improvement (CTEI)	3220	834,779								
138	CTE - WEECEP	3225									
139	CTE - Agriculture Education	3235									
140	CTE - Instructor Practicum	3240									
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3299									
143	Total Career and Technical Education		834,779	0			0				
144	BILINGUAL EDUCATION										
145	Bilingual Ed - Downstate - TPI and TBE	3305									
146	Bilingual Education Downstate - Transitional Bilingual Education	3310									
147	Total Bilingual Ed		0				0				
148	State Free Lunch & Breakfast	3360	50,967								
149	School Breakfast Initiative	3365									
150	Driver Education	3370	31,775								
151	Adult Ed (from ICCB)	3410									
152	Adult Ed - Other (Describe & Itemize)	3459									
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500				14,137					
155	Transportation - Special Education	3510				2,324,522					
156	Transportation - Other (Describe & Itemize)	3599									
157	Total Transportation		0	0		2,338,659	0				
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Tuam Alternative/Optional Education	3695									
161	Early Childhood - Block Grant	3705									
162	Chicago General Education Block Grant	3746	357,262								
163	Chicago Educational Services Block Grant	3757									
164	School Safety & Educational Improvement Block Grant	3775									
165	Technology - Technology for Success	3790									
166	State Charter Schools	3815									
167	Extended Learning Opportunities - Summer Bridges	3825									
168	Infrastructure Improvements - Planning/Construction	3920									
169	School Infrastructure - Maintenance Projects	3925									
170	Other Restricted Revenue from State Sources (Describe & Itemize)	9999	527,375	0	0	2,338,659	0	0	0	0	0
171	Total Restricted Grants-In-Aid		4,659,659	0	0	2,338,659	0	0	0	0	0
172	Total Receipts from State Sources	3000	60,527,075	22,276,657	0	4,096,501	0	0	0	0	0

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

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter whole dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2											
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
175	Federal Impact Aid	4001									
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
177	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4005-4090)										
179	Head Start	4005									
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0	0	0	0	0	0	0	0
184	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
185	TITLE V										
186	Title V - Innovation and Flexibility Formula	4100									
187	Title V - District Projects	4105									
188	Title V - Rural Education Initiative (REI)	4107									
189	Title V - Other (Describe & Itemize)	4199									
190	Total Title V		0	0			0				
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program	4210	3,155,251								
194	Special Milk Program	4215									
195	School Breakfast Program	4220	286,577								
196	Summer Food Service Program	4225									
197	Child and Adult Care Food Program	4226	123,456								
198	Fresh Fruits & Vegetables	4240									
199	Food Service- Other (Describe & Itemize)	4299	3,565,284				0				
200	Total Food Service										
201	TITLE I										
202	Title I - Low Income	4300	2,951,404								
203	Title I - Low Income - Neglected, Private	4305									
204	Title I - Migrant Education	4340									
205	Title I - Other (Describe & Itemize)	4399									
206	Total Title I		2,951,404	0			0				
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400	56,125								
209	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415									
210	Title IV - 21st Century Comm Learning Centers	4421									
211	Title IV - Other (Describe & Itemize)	4499									
212	Total Title IV		56,125	0			0				
213	FEDERAL - SPECIAL EDUCATION										
214	Fed - Spec Education - Prechool Flow Through	4600									
215	Fed - Spec Education - Prechool Discretionary	4605									
216	Fed - Spec Education - IDEA - Flow Through	4620	1,227,566								
217	Fed - Spec Education - IDEA - Room & Board	4625	151,922								
218	Fed - Spec Education - IDEA - Discretionary	4630									
219	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
220	Total Federal - Special Education		1,379,488	0			0				
221	CTE - PERKINS										
222	CTE - Perkins - Title III - Tech Prep	4770									
223	CTE - Other (Describe & Itemize)	4799	1,898								
224	Total CTE - Perkins		1,898	0			0				

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

	A	B	C	D	E	F	G	H	I	J	K
1	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2											
225	Federal - Adult Education	4810									
226	ARRA - General State Aid - Education Stabilization	4850									
227	ARRA - Title I - Low Income	4851									
228	ARRA - Title I - Neglected, Private	4852									
229	ARRA - Title I - Delinquent, Private	4853									
230	ARRA - Title I - School Improvement (Part A)	4854									
231	ARRA - Title I - School Improvement (Section 1003g)	4855									
232	ARRA - IDEA - Part B - Preschool	4856									
233	ARRA - IDEA - Part B - Flow-Through	4857									
234	ARRA - Title ID - Technology-Formula	4860									
235	ARRA - Title ID - Technology-Competitive	4861									
236	ARRA - McKinney - Vento Homeless Education	4862									
237	ARRA - Child Nutrition Equipment Assistance	4863									
238	Impact Aid Formula Grants	4864									
239	Impact Aid Competitive Grants	4865									
240	Qualified Zone Academy Bond Tax Credits	4866									
241	Qualified School Construction Bond Credits	4867			959,890						
242	Build America Bond Tax Credits	4868									
243	Build America Bond Interest Reimbursement	4869									
244	ARRA - General State Aid - Other Govt Services Stabilization	4870									
245	Other ARRA Funds - II	4871									
246	Other ARRA Funds - III	4872									
247	Other ARRA Funds - IV	4873									
248	Other ARRA Funds - V	4874									
249	ARRA - Early Childhood	4875									
250	Other ARRA Funds VII	4876									
251	Other ARRA Funds VIII	4877									
252	Other ARRA Funds IX	4878									
253	Other ARRA Funds X	4879									
254	Other ARRA Funds Ed Job Fund Program	4880									
255	Total Stimulus Programs		0	0	959,890	0	0	0	0	0	0
256	Race to the Top Program	4901									
257	Race to the Top - Preschool Expansion Grant	4902									
258	Title III - Immigrant Education Program (IEP)	4905									
259	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	240,770								
260	McKinney Education for Homeless Children	4920									
261	Title II - Eisenhower Professional Development Formula	4930									
262	Title II - Teacher Quality	4932	318,345								
263	Title II - Part A - Supporting Effective Instruction - State Grants	4935									
264	Federal Charter Schools	4960									
265	State Assessment Grants	4981									
266	Grant for State Assessments and Related Activities	4982									
267	Medicaid Matching Funds - Administrative Outreach	4991	490,566								
268	Medicaid Matching Funds - Free-For-Service Program	4992	517,522								
269	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	17,262,529								
270	Total Restricted Grants-in-Aid Received from the Federal Govt Thru the State		26,783,932	0	959,890	0	0	0	0	0	0
271	Total Receipts/Revenues from Federal Sources	4000	26,783,932	0	959,890	0	0	0	0	0	0
272	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		122,227,236	33,959,968	11,807,192	10,283,854	5,543,330	11,486,226	0	0	312,672
273	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		123,302,120	33,959,968	11,807,192	10,283,854	5,543,330	11,486,226	0	0	312,672

**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)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
		Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	31,383,679	5,981,334	231,437	1,217,504	51,513	21,639			38,887,106	43,933,420
6	Tuition Payment to Charter Schools	1115									0	0
7	Pre-K Programs	1125									0	0
8	Special Education Programs (Functions 1200-1220)	1200	9,123,345	1,990,230	206,117	86,040	127,265				11,532,997	9,509,188
9	Special Education Programs Pre-K	1225									0	0
10	Remedial and Supplemental Programs K-12	1250	1,227,856	364,571	562,771	1,186,253	326,726				3,668,177	0
11	Remedial and Supplemental Programs Pre-K	1275									0	0
12	Adult/Continuing Education Programs	1300	476,744	8,672							485,416	23,273
13	CTE Programs	1400	3,175,310	705,736	127,474	502,573	299,975	972	545		4,812,585	3,781,888
14	Interscholastic Programs	1500	1,472,113	61,238	235,567	220,020	123,977	370			2,113,285	1,937,720
15	Summer School Programs	1600	662,425	38,823	156	61,896	15,687				778,987	206,910
16	Gifted Programs	1650									0	0
17	Driver's Education Programs	1700	61,525	888	40	2,922					65,375	63,208
18	Bilingual Programs	1800	2,700,699	636,062	1,587	15,392					3,353,740	2,466,023
19	Tuition Alternative & Optional Programs	1900	35,504	503	326	12,048					48,381	70,562
20	Pre-K Programs - Private Tuition	1910						6,512,103			6,512,103	0
21	Regular K-12 Programs - Private Tuition	1911									0	0
22	Special Education Programs K-12 - Private Tuition	1912									0	0
23	Special Education Programs Pre-K - Tuition	1913									0	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	0
26	Adult/Continuing Education Programs - Private Tuition	1916									0	0
27	CTE Programs - Private Tuition	1917									0	0
28	Interscholastic Programs - Private Tuition	1918									0	0
29	Summer School Programs - Private Tuition	1919									0	0
30	Gifted Programs - Private Tuition	1920									0	0
31	Bilingual Programs - Private Tuition	1921									0	0
32	Tuitions Alternative/Optional Ed Progrms - Private Tuition	1922									0	0
33	Student Activity Fund Expenditures	1999									983,971	0
34	Total Instruction ¹⁰ (Without Student Activity Funds)	1000	50,319,200	9,788,057	1,365,475	3,304,648	945,143	6,535,084	545	0	72,258,152	67,994,192
35	Total Instruction ¹⁰ (With Student Activity Funds)	1000	50,319,200	9,788,057	1,365,475	3,304,648	945,143	7,519,055	545	0	73,242,123	67,994,192
36	SUPPORT SERVICES (ED)	2000										
37	SUPPORT SERVICES - PUPILS											
38	Attendance & Social Work Services	2110	3,389,712	808,930	4,743	38,903					4,242,288	4,074,416
39	Guidance Services	2120	3,097,980	699,228	65,099	7,262					3,869,569	3,348,427
40	Health Services	2130	1,018,804	176,947	814,398	8,752	1,817	669	782		2,022,169	1,085,933
41	Psychological Services	2140	496,678	123,173	103,070						722,921	453,862
42	Speech Pathology & Audiology Services	2150	303,485	67,193							370,678	347,919
43	Other Support Services - Pupils (Describe & Itemize)	2190	285,667	16,645		1,699		495			304,506	491,187
44	Total Support Services - Pupils	2100	8,592,326	1,892,116	987,310	56,616	1,817	1,164	782	0	11,532,131	9,801,744
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46	Improvement of Instruction Services	2210	2,808,665	763,690	527,593	40,843		6,977			4,147,768	2,691,730
47	Educational Media Services	2230	672,913	171,955	74,198	195,743			7,085		1,121,894	972,584
48	Assessment & Testing	2230	83,111	136	4						106,771	2,538
49	Total Support Services - Instructional Staff	2200	3,481,714	935,649	684,902	260,106	0	6,977	7,085	0	5,376,433	3,666,852
50	SUPPORT SERVICES - GENERAL ADMINISTRATION											
51	Board of Education Services	2310	468,515	361,292	354,167	35,473	775	35,454			1,255,676	1,090,055
52	Executive Administration Services	2330	444,571	108,710	90,046	37,528		16,884			697,739	694,127
53	Special Area Administration Services	2330	1,135,811	225,972	3,869	362		954			1,365,968	796,402
54	Tort Immunity Services	2361									0	0
55	Total Support Services - General Administration	2300	2,048,897	695,974	448,082	73,363	775	53,292	0	0	3,320,383	2,580,584

**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)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
		Func #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
1												
2												
56	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
57	Office of the Principal Services	2410	2,490,019	662,271	167,526	90,315	2,403	15,369	11,718		3,434,621	3,503,041
58	Other Support Services - School Admin (Describe & Itemize)	2490				85,593					85,593	63,078
59	Total Support Services - School Administration	2400	2,490,019	662,271	167,526	175,908	2,403	15,369	11,718	0	3,520,214	3,566,119
60	SUPPORT SERVICES - BUSINESS											
61	Direction of Business Support Services	2510	130,089	63,890							193,979	198,341
62	Fiscal Services	2520	605,043	141,945	496,109	16,507	5,158	4,854			1,267,416	1,056,952
63	Operation & Maintenance of Plant Services	2540									0	0
64	Pupil Transportation Services	2550			246		94,457				94,703	1,418
65	Food Services	2560	1,875,153	445,513	193,112	1,906,133	270,473	8,659	26,096		4,725,139	4,385,146
66	Internal Services	2570	285,344	49,713	11,758	182,099					528,914	422,903
67	Total Support Services - Business	2500	2,893,629	701,061	701,225	2,104,739	370,088	13,313	26,096	0	6,810,151	6,064,760
68	SUPPORT SERVICES - CENTRAL											
69	Direction of Central Support Services	2610									0	0
70	Planning, Research, Development, & Evaluation Services	2620									0	0
71	Information Services	2630	54,343	22,087	152,790						229,220	365,542
72	Staff Services	2640									0	0
73	Data Processing Services	2660	691,489	190,413	917,358	29,237	921,821				2,750,318	4,066,065
74	Total Support Services - Central	2600	745,832	212,500	1,070,148	29,237	921,821	0	0	0	2,979,538	4,431,607
75	Other Support Services (Describe & Itemize)	2900	51,163	9,273	461,140	11,621					533,197	918,105
76	Total Support Services	3000	20,303,580	5,108,844	4,515,333	2,711,590	1,296,904	90,115	45,681	0	34,072,047	31,029,771
77	COMMUNITY SERVICES (ED)	3000	196,501	66,718	561,376	26,100					850,695	35,167
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
80	Payments for Regular Programs	4110			197,274			83,805			281,079	
81	Payments for Special Education Programs	4120									0	
82	Payments for Adult/Continuing Education Programs	4130									0	
83	Payments for CTE Programs	4140						26,994			26,994	
84	Payments for Community College Programs	4170									0	
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
86	Total Payments to Other Govt Units (In-State)	4200			197,274			110,799			308,073	0
87	Payments for Regular Programs - Tuition	4210									0	
88	Payments for Special Education Programs - Tuition	4220						225,635			225,635	600,000
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
90	Payments for CTE Programs - Tuition	4240									0	
91	Payments for Community College Programs - Tuition	4270									0	
92	Payments for Other Programs - Tuition	4280									0	
93	Other Payments to In-State Govt Units	4290									0	
94	Total Payments to Other Govt Units - Tuition (In State)	4200						225,635			225,635	600,000
95	Payments for Regular Programs - Transfers	4310									0	
96	Payments for Special Education Programs - Transfers	4320									0	
97	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	
98	Payments for CTE Programs - Transfers	4340									0	
99	Payments for Community College Program - Transfers	4370									0	
100	Payments for Other Programs - Transfers	4380									0	
101	Other Payments to In-State Govt Units - Transfers	4390									0	
102	Total Payments to Other Govt Units - Transfers (In-State)	4300			0			0			0	0
103	Payments to Other Govt Units (Out-of-State)	4400									0	
104	Total Payments to Other Govt Units	4000			197,274			336,434			533,708	600,000

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)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
1												
2												
105	DEBT SERVICES (ED)	5000										
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
107	Tax Anticipation Warrants	5110										0
108	Tax Anticipation Notes	5120										0
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										0
110	State Aid Anticipation Certificates	5140										0
111	Other Interest on Short-Term Debt	5150										0
112	Total Interest on Short-Term Debt	5100						0				0
113	Debt Services - Interest on Long-Term Debt	5200										0
114	Total Debt Services	5000						0				0
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		70,819,281	14,963,619	6,639,458	6,042,338	2,242,047	6,961,633	46,226	0	107,714,602	99,659,130
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		70,819,281	14,963,619	6,639,458	6,042,338	2,242,047	7,945,604	46,226	0	108,698,573	99,659,130
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										14,512,634	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										14,603,547	
120												
121	20 - OPERATIONS & MAINTENANCE FUND (O&M)	2000										
122	SUPPORT SERVICES (O&M)											
123	SUPPORT SERVICES - PUPILS	2100										
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)										0	
125	SUPPORT SERVICES - BUSINESS											
126	Direction of Business Support Services	2510									0	0
127	Facilities Acquisition & Construction Services	2530			5,582		11,884,832				11,890,414	2,730,723
128	Operation & Maintenance of Plant Services	2540	7,931,452	1,528,818	7,134,446	3,818,515	832,283	621	17,150		21,263,285	20,742,874
129	Pupil Transportation Services	2550									0	0
130	Food Services	2560										
131	Total Support Services - Business	2500	7,931,452	1,528,818	7,140,028	3,818,515	12,717,115	621	17,150	0	33,153,699	23,473,597
132	Other Support Services (Describe & Itemize)	2900			272,677						272,677	574,252
133	Total Support Services	2000	7,931,452	1,528,818	7,412,705	3,818,515	12,717,115	621	17,150	0	33,426,376	24,047,849
134	COMMUNITY SERVICES (O&M)	3000									0	
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
137	Payments for Regular Programs	4110									0	
138	Payments for Special Education Programs	4120									0	
139	Payments for CTE Programs	4140									0	
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
141	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
142	Payments to Other Govt. Units (Out of State)	4400									0	
143	Total Payments to Other Govt. Units	4000			0			0			0	0
144	DEBT SERVICES (O&M)	5000										
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
146	Tax Anticipation Warrants	5110									0	
147	Tax Anticipation Notes	5120									0	
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
149	State Aid Anticipation Certificates	5140									0	
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
152	Debt Service - Interest on Long-Term Debt	5200									0	0
153	Total Debt Services	5000							0		0	0
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										
155	Total Direct Disbursements/Expenditures		7,931,452	1,528,818	7,412,705	3,818,515	12,717,115	621	17,150	0	33,426,376	24,047,849
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/Expenditures										533,592	

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)	
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
1												
2												
158	30 - DEBT SERVICES (DS)											
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (in-State)											
161	Payments for Regular Programs	6110										0
162	Payments for Special Education Programs	4120										0
163	Other Payments to In-State Govt Units (Describe & Itemize)	4100										0
164	Total Payments to Other Districts & Govt Units (in-State)	4000						0				0
165	DEBT SERVICES (DS)	5000										
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110										0
168	Tax Anticipation Notes	5120										0
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5140										0
170	State Aid Anticipation Certificates	5150										0
171	Other Interest on Short-Term Debt (Describe & Itemize)	5100										0
172	Total Debt Services - Interest On Short-Term Debt	5100						0				0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						2,422,500			2,422,500	8,239,443
174	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Refund) ¹¹	5300										
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400						9,195,000			9,195,000	3,778,057
176	Total Debt Services	5000			0			11,617,500			11,617,500	12,017,500
177	PROVISION FOR CONTINGENCIES (DS)	6000										
178	Total Disbursements/Expenditures				0			11,617,500			11,617,500	12,017,500
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										189,692	
180												
181	40 - TRANSPORTATION FUND (TR)											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS										0	
184	Other Support Services - Pupils (Func. 3190 Describe & Itemize)	2100										
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550	6,621		6,290,687	10,553		324			6,308,185	6,269,528
187	Other Support Services (Describe & Itemize)	2900									0	
188	Total Support Services	2000	6,621	0	6,290,687	10,553	0	324	0	0	6,308,185	6,269,528
189	COMMUNITY SERVICES (TR)	3000			351						351	
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER GOVT UNITS (in-STATE)											
192	Payments for Regular Programs	4110									0	
193	Payments for Special Education Programs	4120									0	
194	Payments for Adult/Continuing Education Programs	4130									0	
195	Payments for CTE Programs	4140									0	
196	Payments for Community College Programs	4170									0	
197	Other Payments to In-State Govt Units (Describe & Itemize)	4190			0			0			0	0
198	Total Payments to Other Govt. Units (in-State)	4100			0			0			0	0
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400										
200	Total Payments to Other Govt Units	4000			0			0			0	0
201	DEBT SERVICES (TR)	5000										
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110									0	
204	Tax Anticipation Notes	5120									0	
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5140									0	
206	State Aid Anticipation Certificates	5150									0	
207	Other Interest on Short-Term Debt (Describe & Itemize)	5100									0	
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0

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

1	2	A	B	C	D	E	F	G	H	I	J	K	L
		Description (Enter Whole Dollars)	Func #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
2009		DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	0
		DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
210		(Lease/Purchase Principal Retired) ¹¹										0	0
211		DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	0
212		Total Debt Services	5000						0			0	0
213		PROVISION FOR CONTINGENCIES (Tr)	6000										
214		Total Disbursements/ Expenditures		6,621	0	6,291,038	10,553	0	324	0	0	6,308,536	6,269,528
215		Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										3,975,318	
216													
217		50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
218		INSTRUCTION (MR/SS)	1000										
219		Regular Programs	1100		404,449							404,449	454,157
220		Pre-K Programs	1125		343,896							343,896	176,240
221		Special Education Programs (Functions 1200-1220)	1200										
222		Special Education Programs - Pre-K	1225		21,603							21,603	0
223		Remedial and Supplemental Programs - K-12	1250									(955)	540
224		Remedial and Supplemental Programs - Pre-K	1275		84,605							84,605	36,582
225		Adult/Continuing Education Programs	1300		53,441							53,441	51,934
226		CTE Programs	1400		19,607							19,607	6,674
227		Interscholastic Programs	1500										0
228		Summer School Programs	1600										0
229		Gifted Programs	1650										0
230		Driver's Education Programs	1700		885							885	804
231		Bilingual Programs	1800		44,070							44,070	31,969
232		Truants' Alternative & Optional Programs	1900		529							529	218
233		Total Instruction	1000		988,056							988,056	775,630
234		SUPPORT SERVICES (MR/SS)	2000										
235		SUPPORT SERVICES - PUPILS											
236		Attendance & Social Work Services	2110		166,622							166,622	200,142
237		Guidance Services	2120		74,815							74,815	60,627
238		Health Services	2130		158,365							158,365	136,333
239		Psychological Services	2140		6,980							6,980	6,196
240		Speech Pathology & Audiology Services	2150		4,286							4,286	4,123
241		Other Support Services - Pupils (Describe & Itemize)	2190		11,768							11,768	15,896
242		Total Support Services - Pupils	2100		422,836							422,836	423,317
243		SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244		Improvement of Instruction Services	2210		87,786							87,786	70,968
245		Educational Media Services	2220		43,211							43,211	42,737
246		Assessment & Testing	2230		2							2	4
247		Total Support Services - Instructional Staff	2200		130,999							130,999	113,709
248		SUPPORT SERVICES - GENERAL ADMINISTRATION											
249		Board of Education Services	2310		67,067							67,067	34,153
250		Executive Administration Services	2320		29,412							29,412	32,903
251		Special Area Administration Services	2330		95,713							95,713	39,582
252		Claims Paid from Self Insurance Fund	2361									0	0
253		Risk Management and Claims Services Payments	2365									0	0
254		Total Support Services - General Administration	2300		192,192							192,192	106,638
255		SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256		Office of the Principal Services	2410		137,115							137,115	136,164
257		Other Support Services - School Administration (Describe & Itemize)	2490									0	0
258		Total Support Services - School Administration	2400		137,115							137,115	136,164

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

1	2	A	B	C	D	E	F	G	H	I	J	K	L
		Description (Enter Whole Dollars)	Funct #	(1000)	(200)	(3000)	(4000)	(5000)	(6000)	(7000)	(8000)	(9000)	
				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
2559		SUPPORT SERVICES - BUSINESS											
2600	2510	Direction of Business Support Services			1,813							1,813	2,236
2610	2520	Fiscal Services			91,526							91,526	84,189
2620	2530	Facilities Acquisition & Construction Services										0	0
2630	2540	Operation & Maintenance of Plant Services			1,205,094							1,205,094	1,338,472
2640	2550	Pupil Transportation Services			1,049							1,049	221
2650	2560	Food Services			239,559							239,559	239,152
2660	2570	Internal Services			43,626							43,626	46,803
2670	2580	Total Support Services - Business	2500		1,582,667							1,582,667	1,711,073
2680		SUPPORT SERVICES - CENTRAL											
2690	2610	Direction of Central Support Services										0	0
2700	2620	Planning, Research, Development, & Evaluation Services										0	0
2710	2630	Information Services			8,251							8,251	9,005
2720	2640	Staff Services										0	0
2730	2660	Data Processing Services			106,894							106,894	104,143
2740	2600	Total Support Services - Central	2600		115,145							115,145	113,148
2750	2900	Other Support Services (Describe & Itemize)			7,959							7,959	15,714
2760	2000	Total Support Services	2000		2,588,913							2,588,913	2,619,763
2770	3000	COMMUNITY SERVICES (MR/SS)	3000		29,502							29,502	4,453
2780	4000	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
2790	4110	Payments for Regular Programs										0	0
2800	4120	Payments for Special Education Programs										0	0
2810	4140	Payments for CTE Programs										0	0
2820	4000	Total Payments to Other Govt Units	4000		0							0	0
2830	5000	DEBT SERVICES (MR/SS)	5000										
2840	5110	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
2850	5120	Tax Anticipation Warrants										0	0
2860	5130	Corporate Personal Prop. Repl. Tax Anticipation Notes										0	0
2870	5140	State Aid Anticipation Certificates										0	0
2880	5150	Other (Describe & Itemize)										0	0
2890	5000	Total Debt Services - Interest	5000									0	0
2900	6000	PROVISION FOR CONTINGENCIES (MR/SS)	6000										
2910		Total Disbursements/Expenditures			3,606,471							3,606,471	3,399,846
2920		Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1,936,859	
2930													
2940													
2950		60 - CAPITAL PROJECTS (CP)											
2960	2000	SUPPORT SERVICES (CP)	2000										
2970		SUPPORT SERVICES - BUSINESS											
2980	2530	Facilities Acquisition and Construction Services						6,202,797				6,202,797	4,728,751
2990	2800	Other Support Services (Describe & Itemize)										0	0
3000	2000	Total Support Services	2000		0	0	0	6,202,797	0	0	0	6,202,797	4,728,751
3010	4000	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
3020		PAYMENTS TO OTHER GOVT UNITS (In-State)											
3030	4110	Payments to Regular Programs (In State)										0	0
3040	4120	Payments for Special Education Programs										0	0
3050	4140	Payments for CTE Programs										0	0
3060	4190	Other Payments to In-State Govt. Units (Describe & Itemize)										0	0
3070	4000	Total Payments to Other Govt Units	4000			0			0			0	0
3080	6000	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										
3090		Total Disbursements/Expenditures			0	0	0	6,202,797	0	0	0	6,202,797	4,728,751
3100		Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										5,283,429	
3110													
3120													

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

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

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

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
1			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
2		Funct #:										
416	DEBT SERVICES (TF)	9000										
417	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
418	Tax Anticipation Warrants	5110									0	0
419	Tax Anticipation Notes	5120									0	0
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
421	State Aid Anticipation Certificates	5140									0	0
422	Other Interest or Short-Term Debt	5150									0	0
423	Total Debt Services - Interest on Short-Term Debt	5100						0			0	0
424	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	0
425	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300									0	0
426	(Lease/Purchase Principal Retired) ¹¹										0	0
427	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
428	Total Debt Services	5000						0			0	0
429	PROVISIONS FOR CONTINGENCIES (TF)	6000										
430	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
431	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											0
432	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
433	SUPPORT SERVICES (FP&S)	2000										
434	SUPPORT SERVICES - BUSINESS											
435	Facilities Acquisition & Construction Services	2530									0	0
436	Operation & Maintenance of Plant Services	2540									0	0
437	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
438	Other Support Services (Describe & Itemize)	2900									0	0
439	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
440	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
441	Payments to Regular Programs	4110									0	0
442	Payments to Special Education Programs	4120									0	0
443	Other Payments to In State Govt. Units (Describe & Itemize)	4190									0	0
444	Total Payments to Other Govt Units	4000						0			0	0
445	DEBT SERVICES (FP&S)	5000										
446	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
447	Tax Anticipation Warrants	5110									0	0
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
449	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	0
451	Debt Service - Payments of Principal on Long-Term Debt ¹⁵	5300									0	0
452	(Lease/Purchase Principal Retired)										0	0
453	Total Debt Service	5000						0			0	0
454	PROVISION FOR CONTINGENCIES (FP&S)	6000										
455	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										312,672	

	A		B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS						
2	Description (Enter Whole Dollars)		Taxes Received 7-1-23 thru 6-30-24 (from 2022 Levy & Prior Levies) *	Taxes Received (from the 2023 Levy)	Taxes Received (from 2022 & Prior Levies)	Total Estimated Taxes (from the 2023 Levy)	Estimated Taxes Due (from the 2023 Levy)
3					(Column B - C)		(Column E - C)
4	Educational		24,722,779	12,123,787	12,598,992	26,037,559	13,913,772
5	Operations & Maintenance		10,362,416	4,961,445	5,400,971	10,654,499	5,693,054
6	Debt Services **		10,395,378	4,954,145	5,441,233	10,639,652	5,685,507
7	Transportation		5,914,682	2,846,930	3,067,752	6,114,031	3,267,101
8	Municipal Retirement		1,319,203	711,733	607,470	1,528,508	816,775
9	Capital Improvements		0		0		0
10	Working Cash		0		0		0
11	Tort Immunity		0		0		0
12	Fire Prevention & Safety		9,777	4,867	4,910	10,115	5,248
13	Leasing Levy		0		0		0
14	Special Education		1,453,139	711,733	741,406	1,528,508	816,775
15	Area Vocational Construction		0		0		0
16	Social Security/Medicare Only		1,638,139	711,733	926,406	1,528,508	816,775
17	Summer School		0		0		0
18	Other (Describe & Itemize)		0		0		0
19	Totals		55,815,513	27,026,373	28,789,140	58,041,380	31,015,007
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	K	
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES											
2	Description (Enter Whole Dollars)											
3	Cash Basis Fund Balance as of July 1, 2023											
4	RECEIPTS:											
5	Ad Valorem Taxes Received by District											
6	Earnings on Investments											
7	Drivers' Education Fees											
8	School Facility Occupation Tax Proceeds											
9	Driver Education											
10	Other Receipts (Describe & Itemize)											
11	Sale of Bonds											
12	Total Receipts											
13	DISBURSEMENTS:											
14	Instruction											
15	Facilities Acquisition & Construction Services											
16	Tort Immunity Services											
17	DEBT SERVICE:											
18	Debt Services - Interest on Long-Term Debt											
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)											
20	Debt Services Other (Describe & Itemize)											
21	Total Debt Services											
22	Other Disbursements (Describe & Itemize)											
23	Total Disbursements											
24	Ending Cash Basis Fund Balance as of June 30, 2024											
25	Reserved Cash Balance											
26	Unreserved Cash Balance											
27												
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES *											
29												
30	Yes ☐ No ☒ 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											
33	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	Expenditures:											
36	Workers' Compensation Act and/or Workers' Occupational Disease Act											
37	Unemployment Insurance Act											
38	Insurance (Regular or Self-Insurance)											
39	Risk Management and Claims Service											
40	Judgments/Settlements											
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction											
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)											
43	Legal Services											
44	Principal and Interest on Tort Bonds											
45	Other - Explain on Itemization 44 tab											
46	Total											
47	G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0											
48	OK											
49	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund [80] during the year.											
50	55 ILCS 5/5-1006.7											

A										J									
SCHEDULE OF SHORT-TERM DEBT																			
Description (Enter Whole Dollars)																			
COMPOSITE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRNT)																			
Total CPPRNT Notes																			
TAX ANTICIPATION WARRANTS (TAW)																			
Educational Fund																			
Operations & Maintenance Fund																			
Debt Services - Construction																			
Debt Services - Working Cash																			
Debt Services - Refunding Bonds																			
Transportation Fund																			
Municipal Retirement/Social Security Fund																			
Fire Prevention & Safety Fund																			
Other - (Describe & Itemize)																			
Total TAWs																			
TAX ANTICIPATION NOTES (TAN)																			
Educational Fund																			
Operations & Maintenance Fund																			
Fire Prevention & Safety Fund																			
Other - (Describe & Itemize)																			
Total TANs																			
TEACHERS/EMPLOYEES' ORDERS (T/EO)																			
Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)																			
General State Aid/Volume-Based Funding Anticipation Certificates																			
Total (All Funds)																			
OTHER SHORT-TERM BORROWING																			
Total Other Short-Term Borrowing (Describe & Itemize)																			
SCHEDULE OF LONG-TERM DEBT																			
Part A: GASB 87 Leases Only																			
Date of Issue (mm/dd/yy)																			
Amount of Original Issue																			
Type of Issue *																			
Outstanding Beginning July 1, 2023																			
Issued July 1, 2023 thru June 30, 2024																			
Retired July 1, 2023 thru June 30, 2024																			
Any differences (Describe and Itemize)																			
Outstanding Ending June 30, 2024																			
Amount to be Provided for Payment on Long-Term Debt																			

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

1	A	B	C	D	E	F	G	H	I	J	K	L								
2	CARES, CRRSA, and ARP SCHEDULE - FY 2024																			
3	Please read schedule instructions before completing.																			
4	Did the school district/joint agreement receive/expense CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2024																			
5	If the answer to the above question is "YES", this schedule must be completed.																			
6	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.																			
7	Part 1: CARES, CRRSA, and ARP REVENUE																			
8	Section A is for revenue recognized in FY 2024 reported on the FY 2024 AFR for FY 2021, FY 2022 and/or FY 2023 EXPENDITURES claimed on July 1, 2023, through June 30, 2024, FRIS grant expenditure reports for expenditures reported in the prior year FY 2021, FY 2022, and/or FY 2023 AFR.																			
9	Revenue Section A																			
10	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue																			
11	Acct #	(10)	Educational	(20)	Operations & Maintenance	(30)	Debt Services	(40)	Transportation	(50)	Municipal Retirement/ Social Security	(60)	Capital Projects	(70)	Working Cash	(80)	Tort	(90)	Fire Prevention & Safety	Total
12	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, JET, ST, J23)	4998																		0
13	ESSER II (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, E3, ES, PM, D3, JET, ST, J23)	4998																		0
14	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK, JF)	4998																		0
15	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998																		0
16	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HJ)	4998																		0
17	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, JS, AS, SW)	4998																		0
18	Other CARES Act Revenue (not accounted for above) (Describe on Remitization tab)	4998																		0
19	Other CRRSA Revenue (not accounted for above) (Describe on Remitization tab)	4998																		0
20	Other ARP Revenue (not accounted for above) (Describe on Remitization tab)	4998																		0
21	Total Revenue Section A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Section B is for revenue recognized in FY 2024 reported on the FY 2024 AFR and for FY 2024 EXPENDITURES claimed on July 1, 2023, through June 30, 2024, FRIS grant expenditure reports and reported in the FY 2024 AFR.																			
23	Revenue Section B																			
24	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue																			
25	Acct #	(10)	Educational	(20)	Operations & Maintenance	(30)	Debt Services	(40)	Transportation	(50)	Municipal Retirement/ Social Security	(60)	Capital Projects	(70)	Working Cash	(80)	Tort	(90)	Fire Prevention & Safety	Total
26	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, JET, ST, J23)	4998	264,000																	264,000
27	ESSER II (only) (ARP) (FRIS SUBPROGRAM CODE: GO, RC, JK, JF)	4998																		0
28	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, E3, ES, PM, D3, JET, ST, J23)	4998	16,764,263																	16,764,263
29	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998	35,435																	35,435
30	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HJ)	4998																		0
31	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, JS, AS, SW)	4998																		0
32	Other CARES Act Revenue (not accounted for above) (Describe on Remitization tab)	4998																		0
33	Other CRRSA Revenue (not accounted for above) (Describe on Remitization tab)	4998																		0
34	Other ARP Revenue (not accounted for above) (Describe on Remitization tab)	4998																		0
35	(Remaining) Other Federal Revenues in Revenue Act 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998	198,831										0							198,831
36	Total Revenue Section B		17,262,529	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17,262,529

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

	A	B	C	D	E	F	G	H	I	J	K	L
Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue												
37												
38	Total Other Federal Revenue (Section A plus Section B)	4998	17,262,529	0		0	0	0			0	17,262,529
39	Total Other Federal Revenue From Revenue Tab	4998	17,262,529	0		0	0	0			0	17,262,529
40	Difference (must equal 0)		0	0		0	0	0			0	0
41	Error must be corrected before submitting to GBE		OK	OK		OK	OK	OK			OK	OK
42												
Part 2: CARES, CRRSA, and ARP EXPENDITURES												
Review of the July 1, 2023 through June 30, 2024 FRIS Expenditures reports may assist in determining the expenditures to use below.												
Expenditure Section A:												
ESSER I EXPENDITURES (CARES)												
45												
46												
47												
48												
49	FUNCTION											
50	1. List the total expenditures for the Functions 1000 and 2000 below											
51	INSTRUCTION Total Expenditures	1000										0
52	SUPPORT SERVICES Total Expenditures	2000										0
53	2. List the specific expenditures in Functions 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
54	Facilities Acquisition and Construction Services (Total)	2530										0
55	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
56	FOOD SERVICES (Total)	2560										0
57												
58	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
59	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
60	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
61	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
62												
63												
64												
65												
66												
67	FUNCTION											
68	1. List the total expenditures for the Functions 1000 and 2000 below											
69	INSTRUCTION Total Expenditures	1000										264,000
70	SUPPORT SERVICES Total Expenditures	2000										0
71	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
72	Facilities Acquisition and Construction Services (Total)	2530										0
73	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
74	FOOD SERVICES (Total)	2560										0
75												
76	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
77	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
78	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
79	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
80												

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

	A	B	C	D	E	F	G	H	I	J	K	L
81	Expenditure Section C: GEER I EXPENDITURES (CARES) FUNCTION 1. List the total expenditures for the Functions 1000 and 2000 below 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) 3. List the technology expenses in Functions: 1000 & 2000 below (these expenses are also included in Functions 1000 & 2000 above).	82										
83		84										
85		86										
87		88										
89		90										
91		92										
93		94										
95		96										
97		98										
99		100										
101	Expenditure Section D: GEER II EXPENDITURES (CRRSA) FUNCTION 1. List the total expenditures for the Functions 1000 and 2000 below 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) 3. List the technology expenses in Functions: 1000 & 2000 below (these expenses are also included in Functions 1000 & 2000 above).	102										
103		104										
105		106										
107		108										
109		110										
111		112										
113		114										
115		116										
117		118										
119		120										

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

	A	B	C	D	E	F	G	H	I	J	K	L
117	Expenditure Section E:											
118												
119	ESSER III EXPENDITURES (ARP)											
120												
121	FUNCTION											
122	1. List the total expenditures for the Functions 1000 and 2000 below											
123	INSTRUCTION Total Expenditures	1000										2,007,503
124	SUPPORT SERVICES Total Expenditures	2000										14,878,240
125												
126	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
127	Facilities Acquisition and Construction Services (Total)	2530										14,781,534
128	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										784,412
129	FOOD SERVICES (Total)	2560										0
130												
131	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
132	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT	1000										0
133	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT	2000										0
134	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology										0
135												
136	Expenditure Section F:											
137												
138	CRRSA Child Nutrition (CRRSA)											
139	FUNCTION											
140	1. List the total expenditures for the Functions 1000 and 2000 below											
141	INSTRUCTION Total Expenditures	1000										0
142	SUPPORT SERVICES Total Expenditures	2000										0
143												
144	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
145	Facilities Acquisition and Construction Services (Total)	2530										0
146	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
147	FOOD SERVICES (Total)	2560										0
148												
149	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
150	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT	1000										0
151	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT	2000										0
152	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology										0

CARES, CRRSA, ARP Schedule

	A	B	C	D	E	F	G	H	I	J	K	L
	Expenditure Section G:											
153												
154												
155	ARP Child Nutrition (ARP)											
156												
157	FUNCTION											
158	1. List the total expenditures for the Functions 1000 and 2000 below											
159	INSTRUCTION Total Expenditures 1000 2000											
160	SUPPORT SERVICES Total Expenditures 1000 2000											
161												
162	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
163	Facilities Acquisition and Construction Services (Total) 2530											
164	OPERATION & MAINTENANCE OF PLANT SERVICES (Total) 2540											
165	FOOD SERVICES (Total) 2560											
166												
167	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
168	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT 1000											
169	(Included in function 1000)											
170	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT 2000											
171	(Included in function 2000)											
172	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) Total Technology											
173												
174												
175	Expenditure Section H:											
176	ARP IDEA (ARP)											
177												
178	FUNCTION											
179	1. List the total expenditures for the Functions: 1000 and 2000 below											
180	INSTRUCTION Total Expenditures 1000 2000											
181	SUPPORT SERVICES Total Expenditures 1000 2000											
182												
183	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
184	Facilities Acquisition and Construction Services (Total) 2530											
185	OPERATION & MAINTENANCE OF PLANT SERVICES (Total) 2540											
186	FOOD SERVICES (Total) 2560											
187												
188	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
189	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT 1000											
190	(Included in function 1000)											
191	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT 2000											
192	(Included in function 2000)											
193	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) Total Technology											
194												
195												

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

A	B	C	D	E	F	G	H	I	J	K	L
	Expenditure Section I:										
189											
190											
191											
192											
193											
194											
195											
196											
197											
198											
199											
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216											
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219											
220											
221											
222											
223											
224											

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

A	B	C	D	E	F	G	H	I	J	K	L
225	Expenditure Section K:										
226	Other CARES Act Expenditures (not accounted for above)										
227			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
228											
229											
230	FUNCTION										
231	1. List the total expenditures for the Functions: 1000 & 2000 below										
232	INSTRUCTION Total Expenditures										
233	SUPPORT SERVICES Total Expenditures										
234	2. List the specific expenditures in Functions: 2530, 2540, & 2550 below (these expenditures are also included in Function 2000 above)										
235	Facilities Acquisition and Construction Services (Total)										
236	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)										
237	FOOD SERVICES (Total)										
238	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
239	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT										
240	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT										
241	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)										
242											
243	Expenditure Section L:										
244	Other CRRSA Expenditures (not accounted for above)										
245			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
246											
247	FUNCTION										
248	1. List the total expenditures for the Functions: 1000 and 2000 below										
249	INSTRUCTION Total Expenditures										
250	SUPPORT SERVICES Total Expenditures										
251	2. List the specific expenditures in Functions: 2530, 2540, & 2550 below (these expenditures are also included in Function 2000 above)										
252	Facilities Acquisition and Construction Services (Total)										
253	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)										
254	FOOD SERVICES (Total)										
255	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
256	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT										
257	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT										
258	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)										
259											
260											

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

A	B	C	D	E	F	G	H	I	J	K	L
261	Expenditure Section M:										
262	Other ARP Expenditures (not accounted for above)										
263			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
264			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
265	FUNCTION										
266	1. List the total expenditures for the Functions 1000 & 2000 below										
267	INSTRUCTION Total Expenditures	1000									0
268	SUPPORT SERVICES Total Expenditures	2000									0
269	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
270	Facilities Acquisition and Construction Services (Total)	2530									0
271	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0
272	FOOD SERVICES (Total)	2560									0
273	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
274	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0
275	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0
276	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Included in all Expenditure Functions)	Total Technology			0	0	0		0		0
277	Expenditure Section N:										
278	TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)										
279			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
280			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
281	FUNCTION										
282	INSTRUCTION	1000	1,640,210	387,777	-57,423	46,939	287,000	0	0		2,294,503
283	SUPPORT SERVICES	2000	398,436	146,564	13,469,963	5,340	670,372	0	0		14,690,675
284	Facilities Acquisition and Construction Services (Total)	2530	0	0	15,521,104	-37,609	-701,961	0	0		14,781,534
285	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	0	0	-62,232	37,609	809,035	0	0		784,412
286	FOOD SERVICES (Total)	2560	0	0	0	0	0	0	0		0
287	TOTAL EXPENDITURES										
288	Functions 1000 & 2000 total										
289											16,985,178
290	Expenditure Section O:										
291	TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)										
292			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
293			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
294	FUNCTION										
295	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology			0	0	0		0		0
296											
297											

	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
2	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2023	Add: Additions July 1, 2023 thru June 30, 2024	Less: Deletions July 1, 2023 thru June 30, 2024	Cost Ending June 30, 2024	Life in Years	Accumulated Depreciation Beginning July 1, 2023	Add: Depreciation Allowable July 1, 2023 thru June 30, 2024	Less: Depreciation Deletions July 1, 2023 thru June 30, 2024	Accumulated Depreciation Ending June 30, 2024	Ending Balance Undepreciated June 30, 2024
3	Works of Art & Historical Treasures	210				0					0	0
4	Land	220										
5	Non-Depreciable Land	221	16,226,852			16,226,852						16,226,852
6	Depreciable Land	222	2,506,131	2,660,432		5,166,563	50	750,073	258,328		1,008,401	4,158,162
7	Buildings	230										
8	Permanent Buildings	231	193,680,005	3,416,260		197,096,265	50	50,527,544	3,941,925		54,469,469	142,626,796
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	19,129,743	2,927,846		22,057,589	20	8,422,180	441,152		8,863,332	13,194,257
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	45,572,932	2,688,082	37,300	48,223,714	10	36,325,491	4,822,371	37,300	41,110,562	7,113,152
13	5 Yr Schedule	252				0	5				0	0
14	3 Yr Schedule	253				0	3				0	0
15	Construction In Progress	260	5,305,313	13,299,441	3,416,260	15,188,494	-					
16	Total Capital Assets	200	282,420,976	24,992,061	3,453,560	303,959,477		96,025,288	9,463,776	37,300	105,451,764	15,188,494
17	Non-Capitalized Equipment	700										
18	Allowable Depreciation					63,376	10		6,338		9,470,114	198,507,713

	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2023 - 2024)						
2	This schedule is completed for school districts only.						
4	Fund	Sheet, Row	ACCOUNT NO. - TITLE	Amount			
6	OPERATING EXPENSE PER PUPIL						
7	EXPENDITURES:						
8	ED	Expenditures 16-24, L116	Total Expenditures	\$	107,714,602		
9	O&M	Expenditures 16-24, L155	Total Expenditures		33,426,376		
10	DS	Expenditures 16-24, L178	Total Expenditures		11,617,500		
11	TR	Expenditures 16-24, L214	Total Expenditures		6,308,536		
12	MR/SS	Expenditures 16-24, L292	Total Expenditures		3,606,471		
13	TORT	Expenditures 16-24, L429	Total Expenditures		0		
14			Total Expenditures	\$	162,673,485		
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:						
18	TR	Revenues 10-15, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)	\$	0		
19	TR	Revenues 10-15, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)		0		
20	TR	Revenues 10-15, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)		0		
21	TR	Revenues 10-15, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)		0		
22	TR	Revenues 10-15, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)		0		
23	TR	Revenues 10-15, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)		0		
24	TR	Revenues 10-15, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)		0		
25	TR	Revenues 10-15, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)		0		
26	TR	Revenues 10-15, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)		0		
27	TR	Revenues 10-15, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)		0		
28	TR	Revenues 10-15, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)		0		
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410 Adult Ed (from ICCB)		0		
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499 Adult Ed - Other (Describe & Itemize)		0		
31	O&M-TR	Revenues 10-15, L214, Col D, F	4600 Fed - Spec Education - Preschool Flow-Through		0		
32	O&M-TR	Revenues 10-15, L215, Col D, F	4605 Fed - Spec Education - Preschool Discretionary		0		
33	O&M	Revenues 10-15, L225, Col D	4810 Federal - Adult Education		0		
34	ED	Expenditures 16-24, L7, Col K - (G+I)	1125 Pre-K Programs		0		
35	ED	Expenditures 16-24, L9, Col K - (G+I)	1225 Special Education Programs Pre-K		0		
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		485,416		
38	ED	Expenditures 16-24, L15, Col K - (G+I)	1600 Summer School Programs		763,300		
39	ED	Expenditures 16-24, L20, Col K	1910 Pre-K Programs - Private Tuition		6,512,103		
40	ED	Expenditures 16-24, L21, Col K	1911 Regular K-12 Programs - Private Tuition		0		
41	ED	Expenditures 16-24, L22, Col K	1912 Special Education Programs K-12 - Private Tuition		0		
42	ED	Expenditures 16-24, L23, Col K	1913 Special Education Programs Pre-K - Tuition		0		
43	ED	Expenditures 16-24, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition		0		
44	ED	Expenditures 16-24, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition		0		
45	ED	Expenditures 16-24, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition		0		
46	ED	Expenditures 16-24, L27, Col K	1917 CTE Programs - Private Tuition		0		
47	ED	Expenditures 16-24, L28, Col K	1918 Interscholastic Programs - Private Tuition		0		
48	ED	Expenditures 16-24, L29, Col K	1919 Summer School Programs - Private Tuition		0		
49	ED	Expenditures 16-24, L30, Col K	1920 Gifted Programs - Private Tuition		0		
50	ED	Expenditures 16-24, L31, Col K	1921 Bilingual Programs - Private Tuition		0		
51	ED	Expenditures 16-24, L32, Col K	1922 Truants Alternative/Optional Ed Progs - Private Tuition		0		
52	ED	Expenditures 16-24, L77, Col K - (G+I)	3000 Community Services		850,695		
53	ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units		533,708		
54	ED	Expenditures 16-24, L116, Col G	- Capital Outlay		2,242,047		
55	ED	Expenditures 16-24, L116, Col I	- Non-Capitalized Equipment		46,226		
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		12,717,115		
59	O&M	Expenditures 16-24, L155, Col I	- Non-Capitalized Equipment		17,150		
60	DS	Expenditures 16-24, L164, Col K	4000 Payments to Other Dist & Govt Units		0		

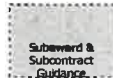
	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2023 - 2024)						
2	This schedule is completed for school districts only.						
3							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount	
61	DS	Expenditures 16-24, L174, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			9,195,000	
62	TR	Expenditures 16-24, L189, Col K - (G+I)	3000 Community Services			351	
63	TR	Expenditures 16-24, L200, Col K	4000 Total Payments to Other Govt Units			0	
64	TR	Expenditures 16-24, L210, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			0	
65	TR	Expenditures 16-24, L214, Col G	Capital Outlay			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			15,926	
68	MR/SS	Expenditures 16-24, L222, Col K	1225 Special Education Programs - Pre-K			0	
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			(955)	
71	MR/SS	Expenditures 16-24, L228, Col K	1600 Summer School Programs			19,607	
72	MR/SS	Expenditures 16-24, L277, Col K	3000 Community Services			29,502	
73	MR/SS	Expenditures 16-24, L282, Col K	4000 Total Payments to Other Govt Units			0	
74	Tort	Expenditures 16-24, L318, Col K - (G+I)	1125 Pre-K Programs			0	
75	Tort	Expenditures 16-24, L320, Col K - (G+I)	1225 Special Education Programs Pre-K			0	
76	Tort	Expenditures 16-24, L322, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K			0	
77	Tort	Expenditures 16-24, L323, Col K - (G+I)	1300 Adult/Continuing Education Programs			0	
78	Tort	Expenditures 16-24, L326, Col K - (G+I)	1600 Summer School Programs			0	
79	Tort	Expenditures 16-24, L331, Col K	1910 Pre-K Programs - Private Tuition			0	
80	Tort	Expenditures 16-24, L332, Col K	1911 Regular K-12 Programs - Private Tuition			0	
81	Tort	Expenditures 16-24, L333, Col K	1912 Special Education Programs K-12 - Private Tuition			0	
82	Tort	Expenditures 16-24, L334, Col K	1913 Special Education Programs Pre-K - Tuition			0	
83	Tort	Expenditures 16-24, L335, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0	
84	Tort	Expenditures 16-24, L336, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0	
85	Tort	Expenditures 16-24, L337, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0	
86	Tort	Expenditures 16-24, L338, Col K	1917 CTE Programs - Private Tuition			0	
87	Tort	Expenditures 16-24, L339, Col K	1918 Interscholastic Programs - Private Tuition			0	
88	Tort	Expenditures 16-24, L340, Col K	1919 Summer School Programs - Private Tuition			0	
89	Tort	Expenditures 16-24, L341, Col K	1920 Gifted Programs - Private Tuition			0	
90	Tort	Expenditures 16-24, L342, Col K	1921 Bilingual Programs - Private Tuition			0	
91	Tort	Expenditures 16-24, L343, Col K	1922 Truants Alternative/Optional Ed Programs - Private Tuition			0	
92	Tort	Expenditures 16-24, L388, Col K - (G+I)	3000 Community Services			0	
93	Tort	Expenditures 16-24, L415, Col K	4000 Total Payments to Other Govt Units			0	
94	Tort	Expenditures 16-24, L429, Col G	Capital Outlay			0	
95	Tort	Expenditures 16-24, L429, Col I	Non-Capitalized Equipment			0	
96			Total Deductions for OEPP Computation (Sum of Lines 18 - 95)		\$	33,427,191	
97			Total Operating Expenses Regular K-12 (Line 14 minus Line 96)			129,246,294	
98			9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2023-2024			6,893.25	
99			Estimated OEPP (Line 97 divided by Line 98)		\$	18,749.69	
100							
101	PER CAPITA TUITION CHARGE						
103	LESS OFFSETTING RECEIPTS/REVENUES:						
104	TR	Revenues 10-15, L42, Col F	1411 Regular - Transp Fees from Pupils or Parents (In State)		\$	0	
105	TR	Revenues 10-15, L44, Col F	1413 Regular - Transp Fees from Other Sources (In State)			0	
106	TR	Revenues 10-15, L45, Col F	1415 Regular - Transp Fees from Co-curricular Activities (In State)			0	
107	TR	Revenues 10-15, L46, Col F	1416 Regular Transp Fees from Other Sources (Out of State)			0	
108	TR	Revenues 10-15, L51, Col F	1431 CTE - Transp Fees from Pupils or Parents (In State)			0	
109	TR	Revenues 10-15, L53, Col F	1433 CTE - Transp Fees from Other Sources (In State)			0	
110	TR	Revenues 10-15, L54, Col F	1434 CTE - Transp Fees from Other Sources (Out of State)			0	
111	TR	Revenues 10-15, L55, Col F	1441 Special Ed - Transp Fees from Pupils or Parents (In State)			0	
112	TR	Revenues 10-15, L57, Col F	1443 Special Ed - Transp Fees from Other Sources (In State)			0	
113	TR	Revenues 10-15, L58, Col F	1444 Special Ed - Transp Fees from Other Sources (Out of State)			0	
114	ED	Revenues 10-15, L75, Col C	1600 Total Food Service			1,044,456	
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700 Total District/School Activity Income (without Student Activity Funds)			977,737	
116	ED	Revenues 10-15, L86, Col C	1811 Rentals - Regular Textbooks			0	
117	ED	Revenues 10-15, L89, Col C	1819 Rentals - Other (Describe & Itemize)			1,157	
118	ED	Revenues 10-15, L90, Col C	1821 Sales - Regular Textbooks			0	
119	ED	Revenues 10-15, L93, Col C	1829 Sales - Other (Describe & Itemize)			0	
120	ED	Revenues 10-15, L94, Col C	1890 Other (Describe & Itemize)			0	
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910 Rentals			39,415	
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			2,857,501	
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200 Total Career and Technical Education			834,779	
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			50,967	
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			31,775	

	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2023 - 2024)						
2	This schedule is completed for school districts only.						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE	Amount			
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500 Total Transportation	2,338,659			
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	0			
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999 Other Restricted Revenue from State Sources	527,375			
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	3,565,284			
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300 Total Title I	2,951,404			
147	ED-O&M-TR-MR/SS	Revenues 10-15, L212, Col C,D,F,G	4400 Total Title IV	56,125			
148	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620 Fed - Spec Education - IDEA - Flow Through	1,227,566			
149	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4625 Fed - Spec Education - IDEA - Room & Board	151,922			
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	1,898			
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C225 thru J254)	4800 Total ARRA Program Adjustments	959,890			
178	ED	Revenues 10-15, L256, Col C	4901 Race to the Top	0			
179	ED-O&M-TR-MR/SS	Revenues 10-15, L257, Col C,D,F,G	4902 Race to the Top-Preschool Expansion Grant	0			
180	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4905 Title III - Immigrant Education Program (IEP)	0			
181	ED-TR-MR/SS	Revenues 10-15, L259, Col C,F,G	4909 Title III - Language Inst Program - Limited Eng (LIPLEP)	240,770			
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	318,346			
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	490,566			
190	ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program	517,522			
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)	17,262,529			
	Federal Stimulus Revenue	CARES CRRSA ARP Schedule	Adjusting for FY20, FY21, FY22, FY23, or FY24 revenue received in FY24 for FY20, FY21, FY22, FY23, or FY24 Expenses	0			
193	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100 Special Education Contributions from EBF Funds **	4,286,966			
194	ED-MR/SS	Revenues (Part of EBF Payment)	3300 English Learning (Bilingual) Contributions from EBF Funds **	1,729,487			
196			Total Deductions for PCTC Computation (Line 104 through Line 194)	\$	42,464,096		
197			Net Operating Expense for Tuition Computation (Line 97 minus Line 196)		86,782,198		
198			Total Depreciation Allowance (from page 36, Line 18, Col I)		9,470,114		
199			Total Allowance for PCTC Computation (Line 197 plus Line 198)		96,252,312		
200		9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2023-2024			6,893.25		
201			Total Estimated PCTC (Line 199 divided by Line 200)	\$	13,963.27		
202							
203	*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.						
204	**Go to the Evidence-Based Funding Distribution Calculation webpage.						
	Under Reports, open the FY 2024 Special Education Funding Allocation Calculation Details and the FY 2024 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. Please enter "0" if the district does not have allocations for lines 193 and 194.						

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

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

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



Indirect Cost Rate Plan

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

[illegible]

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)							
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.							
6	Support Services - Direct Costs							
7	Direction of Business Support Services (10, 50, and 80 -2510)							
8	Fiscal Services (10, 50, & 80 -2520)							
9	Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540)							
10	Food Services (10 & 80 -2560) Must be less than (P16, Col E-F, L65) *Only include food costs.							
11	Value of Commodities Received for Fiscal Year 2024 (Include the value of commodities when determining if a Single Audit is required).							
12	Internal Services (10, 50, and 80 -2570)							
13	Staff Services (10, 50, and 80 -2640)							
14	Data Processing Services (10, 50, & 80 -2660)							
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs							
17	Function	Indirect Costs	Restricted Program	Direct Costs	Indirect Costs	Unrestricted Program	Direct Costs	
18	1000			72,300,520			72,300,520	
19	Instruction							
20	Support Services:							
21	Pupil							
22	Instructional Staff							
23	General Admin.							
24	School Admin.							
25	Business:							
26	Direction of Business Spt. Srv.							
27	Fiscal Services							
28	Oper. & Maint. Plant Services							
29	Pupil Transportation							
30	Food Services							
31	Internal Services							
32	Central:							
33	Direction of Central Spt. Srv.							
34	Plan, Rsrch, Dvlp, Eval. Srv.							
35	Information Services							
36	Staff Services							
37	Data Processing Services							
38	Other:							
39	Community Services							
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)							
41	Total							
42								
43								
44								
45								

	A	B	C	D	E	F
1	REPORT ON SHARED SERVICES OR OUTSOURCING					
2	School Code, Section 17-1.1 (Public Act 97-0357)					
3	Fiscal Year Ending June 30, 2024					
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current, and next fiscal years.					
6	J S Morton HSD 201					
7	06-016-2010-17_AFR24 J S Morton HSD 201					
8	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative, or Shared Service.					
9	Check box if this schedule is not applicable. Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget		Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	(Limit text to 200 characters, for additional space use line 33 and 38)
10	Service or Function (Check all that apply)					
11	Curriculum Planning					
12	Custodial Services					
13	Educational Shared Programs					
14	Employee Benefits					
15	Energy Purchasing					
16	Food Services					
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance					
20	Investment Pools					
21	Legal Services					
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development					
25	Shared Personnel					
26	Special Education Cooperatives					
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing					
29	Technology Services					
30	Transportation					
31	Vocational Education Cooperatives					
32	All Other Joint/Cooperative Agreements					
33	Other					
34						
35	Additional space for Column (D) - Barriers to Implementation:					
36						
37						
38						
40	Additional space for Column (E) - Name of LEA:					
41						
42						
43						

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

LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET

(Section 17-1.5 of the School Code)

School District Name: J S Morton HSD 201
RCDT Number: 06016201017

Description	Funct. No.	Actual Expenditures, Fiscal Year 2024			Budgeted Expenditures, Fiscal Year 2025		
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund
1. Executive Administration Services	2320	697,739		0	701,095		
2. Special Area Administration Services	2330	1,366,968		0	1,111,296		
3. Other Support Services - School Administration	2490	85,593		0	137,897		
4. Direction of Business Support Services	2510	193,979	0	0	196,670		
5. Internal Services	2570	528,914		0	439,961		
6. Direction of Central Support Services	2610	0		0			
7. Deduct - Early Retirement or other pension obligations required by state law and included above.							
8. Totals		2,873,193	0	0	2,873,193	0	0
9. Percent Increase (Decrease) for FY2025 (Budgeted) over FY2024 (Actual)							-10%

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.

☐

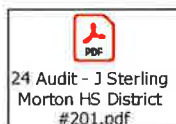
This page is provided for detailed itemizations as requested within the body of the report.
Type Below.

1. Note - Negative amounts on the CARES tab relates to reclassifying amounts between functions in FRIS submissions for 2023-4998-E3 grant
2. 7990/8990: In FY24 the Capital projects fund reimbursed the O&M for certain capital expenditures that were expensed out of fund 20 in the previous fiscal year when it was determined that the District would like to utilize capital projects fund for these projects.
- 3.
- 4.

Reference Pages.

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

Embed signed Audit Questionnaire below:



[Please insert files above]

Instructions to insert word doc or pdf files:

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

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

	A	B	C	D	E	F
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2025 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell F11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	- If the FY 2025 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.					
5	- If the Annual Financial Report requires a deficit reduction plan even though the FY2025 budget does not, a completed deficit reduction plan is still required.					
6	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	122,227,236	33,959,968	10,283,854	0	166,471,058
9	Direct Expenditures	107,714,602	33,426,376	6,308,536		147,449,514
10	Difference	14,512,634	533,592	3,975,318	0	19,021,544
11	Fund Balance - June 30, 2024	62,060,653	26,173,711	12,065,772	8,343,313	108,643,449
12						
13						
14						
15	Balanced - no deficit reduction plan is required.					

FY 2024 Audit Checklist

RCDT: 06016201017

School District/Joint Agreement Name: J S Morton HSD 201

Auditor Name: Lindsey Fish

License #: 065-043657 License Expiration Date (below):
11/30/2027

06-016-2010-17_AFR24 J S Morton HSD 201

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

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

Balancing Schedule

Check this Section for Error Messages

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

Description:

Error Message

1. **Cover Page: The Accounting Basis must be Cash or Accrual. Choose School District or Joint Agreement.**

What Basis of Accounting is used?

Choose School District or Joint Agreement.

Accounting for late payments (Audit Questionnaire Section D).

Is Budget Deficit Reduction Plan Required?

ACCRUAL

SCHOOL DISTRICT

OK

Congratulations! You have a balanced AFR.

2. **Page 2: Audit Questionnaire, Part C - Other Issues #22**

School districts are required to catalogue and report unpaid fees from students that result from the high school's inability to withhold student grades, transcripts, and diplomas.

OK

3. **Page 3: Financial Information must be completed.**

Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.

OK

Section A: Tax rates are not entered. Cells D10, F10, H10, L10 on tab 3 must have a tax rate or 0 entered.

OK

Section D: Check a or b that agrees with the school district type.

OK

Section E: Is there a material impact on the entity's financial position?

NO

4. **Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.**

Fund (10) ED: Cash balances cannot be negative.

OK

Fund (20) O&M: Cash balances cannot be negative.

OK

Fund (30) DS: Cash balances cannot be negative.

OK

Fund (40) TR: Cash balances cannot be negative.

OK

Fund (50) MR/SS: Cash balances cannot be negative.

OK

Fund (60) CP: Cash balances cannot be negative.

OK

Fund (70) WC: Cash balances cannot be negative.

OK

Fund (80) Tort: Cash balances cannot be negative.

OK

Fund (90) FP&S: Cash balances cannot be negative.

OK

5. **Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.**

Fund 10, Cell C13 must = Cell C41.

OK

Fund 20, Cell D13 must = Cell D41.

OK

Fund 30, Cell E13 must = Cell E41.

OK

Fund 40, Cell F13 must = Cell F41.

OK

Fund 50, Cell G13 must = Cell G41.

OK

Fund 60, Cell H13 must = Cell H41.

OK

Fund 70, Cell I13 must = Cell I41.

OK

Fund 80, Cell J13 must = Cell J41.

OK

Fund 90, Cell K13 must = Cell K41.

OK

Agency Fund, Cell L13 must = Cell L41.

OK

General Fixed Assets, Cell M23 must = Cell M41.

OK

General Long-Term Debt, Cell N23 must = Cell N41.

OK

6. **Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.**

Fund 10, Cells C38+C39 must = Cell C81.

OK

Fund 20, Cells D38+D39 must = Cell D81.

OK

Fund 30, Cells E38+E39 must = Cell E81.

OK

Fund 40, Cells F38+F39 must = Cell F81.

OK

Fund 50, Cells G38+G39 must = Cell G81.

OK

Fund 60, Cells H38+H39 must = Cell H81.

OK

Fund 70, Cells I38+I39 must = Cell I81.

OK

Fund 80, Cells J38+J39 must = Cell J81.

OK

Fund 90, Cells K38+K39 must = Cell K81.

OK

8. **Page 26: Schedule of Long-Term Debt**

Note: Explain any unreconcilable differences in the Itemization sheet.

Total Long-Term Debt Issued (P26, Cell F64) must = Principal on Long-Term Debt Sold (P7, Cells C33 K33).

OK

Total Long-Term Debt (Principal) Retired (P19, Cell H174) must = Debt Service - Long-Term Debt (Principal) Retired (P26, Cell H64).

OK

9. **Page 7-9: Other Sources of Funds must = Other Uses of Funds**

Acct 7130 - Transfer Among Funds, Cells C27 K27 must = Acct 8130 Transfer Among Funds, Cells C49 K49.

OK

Acct 7140 - Transfer of Interest, Cells C28 K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.

OK

Acct 7900 - ISBE Loan Proceeds (Cells C42 K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74).

OK

10. **Restricted Tax Levies Page 27, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.**

Reserved Fund Balance, Page 5, Cells C38 H38 must be => Reserve Fund Balance Cell G25 K25.

OK

Unreserved Fund Balance, Page 5, Cells C39 H39 must be > 0

OK

11. **Page 7: "On behalf" payments to the Educational Fund**

Fund (10) ED: Account 3998, cell C9 must be entered or explain why this is zero on the Itemization 44 tab.

OK

12. **Page 37-39: The 9 Month ADA must be entered on Line 98.**

OK

13. **Page 37-39: The Special Education Contributions from EBF Funds (line 192) must be entered.**

OK

14. **Page 37-39: The English Learning (Bilingual) Contributions from EBF Funds (line 193) must be entered.**

OK

15. **Page 40: Contracts Paid in Current Year (CY) MUST be completed.** If there are no contracts, state "no contracts" in cell A20 on Contracts Paid in CY tab.

OK

16. **Page 42: SHARED OUTSOURCED SERVICES, Completed.**

OK

17. **Page 43: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.**

OK

18. **Page 27: Rest Tax Levies-Tort Im 27, G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0.**

OK

19. **Assets-Liab (C45, C48, C49), Acct Summary (C85), Revenues (C82), Expenditures (H33) -Enter Student Activity Funds.**

OK

20. **Page 28-35: CARES CRRSA ARP Schedule - Revenue 4998 listed on schedule must equal Revenue 4998 listed on Revenue tab.**

OK

21. **Page 28-35: CARES CRRSA ARP Schedule -check box yes or no if district/joint agreement received/expended funds.**

OK