

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

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Department
100 North First Street, Springfield, Illinois 62777-8001
217/785-8779

Illinois School District/Joint Agreement
Annual Financial Report *
June 30, 2024

☒ School District
☐ Joint Agreement

School District/Joint Agreement Information

(See instructions on the inside of this page.)

School District/Joint Agreement Number:

35050120017

County Name:

LA SALLE

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

La Salle-Peru Twp HSD 120

Address:

541 CHARTRES STREET

City:

LA SALLE

Email Address:

SWROBLESKI@LPHS.NET

Zip Code:

61301

Annual Financial Report

Type of Auditor's Report Issued:

☐ Qualified ☐ Unqualified
☒ Adverse
☐ Disclaimer

☒ Reviewed by District Superintendent/Administrator

District Superintendent/Administrator Name (Type or Print):

STEVE WROBLESKI

Email Address:

SWROBLESKI@LPHS.NET

Telephone:

815-223-1721

Fax Number:

815-223-3444

Signature & Date:

Steve Wroblewski 10/22/24

* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).
ISBE Form SD50-35/JA50-60 (07/24-version1)

35-050-1200-17_AFR24 La Salle-Peru Twp HSD 120

Accounting Basis:

☒ CASH
☐ ACCRUAL

[School District Lookup Tool](#)

[School District Directory](#)

Filing Status:

Submit electronic AFR directly to ISBE via IWAS - 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)

Name of Township:

Township Treasurer Name (type or print):

Email Address:

Telephone:

Signature & Date:

Fax Number:

Signature & Date:

Certified Public Accountant Information

Name of Auditing Firm:

Newkirk & Associates, Inc.

Name of Audit Manager:

William Newkirk

Address:

2 W Main St

City:

Plano

Phone Number:

630-552-1040

IL License Number (if applicable):

066004656

Email Address:

wnawkirk@newkirkcpas.com

State:

IL

Zip Code:

60545

Fax Number:

630-562-7399

Expiration Date:

11/30/2024

Regional Superintendent/Cook ISC

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

Email Address:

Telephone:

Signature & Date:

Fax Number:

Signature & Date:

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).

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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 5/9-15.1; 5/10-17; 5/17-1].

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

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

PART C - OTHER ISSUES

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

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

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

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

24. Enter the date that the district used to accrue mandated categorical payments. Date: _____
25. For the listed mandated categorical payments (Revenue Code (3100, 3120, 3500, 3510, 3950) that were vouchered prior to June 30, but not released until after year end as reported in ISBE Financial Reimbursement Information System (FRIS), enter the amounts that were accrued in the chart below.

Account Name	3100	3120	3500	3510	3950	Total
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:

Newkirk & Associates, Inc.

Name of Audit Firm (print)

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

Signature of Audit Manager (not firm)

mm/dd/yyyy

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

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

Tax Year 2023		Equalized Assessed Valuation (EAV):		684,177,012	
	Educational	Operations & Maintenance	Transportation	Combined Total	Working Cash
Rate(s):	0.009200	0.002500	0.001200	0.012900	0.000500

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
21,135,853	19,516,995	1,618,858	13,908,665

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

C. Short-Term Debt **

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

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

D. Long-Term Debt

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

<input checked="" type="checkbox"/>	a. 6.9% for elementary and high school districts.	47,208,214
<input type="checkbox"/>	b. 13.8% for unit districts.	

Long-Term Debt Outstanding:

c. Long-Term Debt (Principal only)	Acct	
Outstanding:.....	511	48,496,607

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.

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

Comments:

ESTIMATED FINANCIAL PROFILE SUMMARY

[Financial Profile Website](#)

District Name: La Salle-Peru Twp HSD 120
District Code: 35050120017
County Name: LA SALLE

1. Fund Balance to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	13,908,665.00	0.666	Weight	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	20,873,282.00		Value	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	(262,571.00)			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)					
2. Expenditures to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	19,516,995.00	0.935	Adjustment	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	20,873,282.00		Weight	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	(262,571.00)			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)			0	Value	1.40
Possible Adjustment:					
3. Days Cash on Hand:		Total	Days	Score	4
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	13,908,665.00	256.55	Weight	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	54,213.88		Value	0.40
4. Percent of Short-Term Borrowing Maximum Remaining:		Total	Percent	Score	4
Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	Weight	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	7,502,000.94		Value	0.40
5. Percent of Long-Term Debt Margin Remaining:		Total	Percent	Score	1
Long-Term Debt Outstanding (P3, Cell H38)		48,496,607.00	(2.72)	Weight	0.10
Total Long-Term Debt Allowed (P3, Cell H32)		47,208,213.83		Value	0.10
Total Profile Score:					3.70 *

Estimated 2025 Financial Profile Designation: RECOGNITION

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

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

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
	ASSETS		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)		Account Groups	
	(Enter Whole Dollars)	Act. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	Agency Fund	General Fixed Assets	General Long-Term Debt
3	CURRENT ASSETS (100)													
4	Cash (Accounts 111 through 115) ¹		1,104,573	115,208	21,120	12,048	52,869		44,471		102,976	52,355		
5	Investments	120	7,591,199	2,697,624	269,760	1,168,942	664,879	1,680,283	954,400	83,744	506,669	195,207		
6	Taxes Receivable	130												
7	Interfund Receivables	140												
8	Intergovernmental Accounts Receivable	150												
9	Other Receivables	160												
10	Inventory	170												
11	Prepaid Items	180												
12	Other Current Assets (Describe & Itemize)	190												
13	Total Current Assets		8,695,972	2,832,832	290,900	1,380,990	717,748	1,680,283	998,871	83,744	609,645	247,562		
14	CAPITAL ASSETS (200)													
15	Works of Art & Historical Treasures	210												
16	Land	220											1,597,884	
17	Building & Building Improvements	230											66,158,767	
18	Site Improvements & Infrastructure	240											1,951,260	
19	Capitalized Equipment	250											3,017,603	
20	Construction in Progress	260											2,111,518	
21	Amount Available in Debt Service Funds	340												290,900
22	Amount to be Provided for Payment on Long-Term Debt	350												48,205,707
23	Total Capital Assets												74,837,032	48,496,607
24	CURRENT LIABILITIES (400)													
25	Interfund Payables	410												
26	Intergovernmental Accounts Payable	420												
27	Other Payables	430												
28	Contracts Payable	440												
29	Loans Payable	460												
30	Salaries & Benefits Payable	470												
31	Payroll Deductions & Withholdings	480												
32	Deferred Revenues & Other Current Liabilities	490												
33	Due to Activity Fund Organizations	493												
34	Total Current Liabilities		0	0	0	0	0	0	0	0	0	0		
35	LONG-TERM LIABILITIES (500)													
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511												48,496,607
37	Total Long-Term Liabilities													48,496,607
38	Reserved Fund Balance	714	416,536				302,592					247,562		
39	Unreserved Fund Balance	730	8,279,436	2,832,832	290,900	1,380,990	415,156	1,680,283	998,871	83,744	609,645		74,837,032	
40	Investment in General Fixed Assets													
41	Total Liabilities and Fund Balance		8,695,972	2,832,832	290,900	1,380,990	717,748	1,680,283	998,871	83,744	609,645	247,562	74,837,032	48,496,607
42	ASSETS / LIABILITIES for Student Activity Funds													
43	CURRENT ASSETS (100) for Student Activity Funds													
44	Student Activity Fund Cash and Investments	126	495,411											
45	Total Student Activity Current Assets for Student Activity Funds		495,411											
46	CURRENT LIABILITIES (400) for Student Activity Funds													
47	Total Current Liabilities for Student Activity Funds		0											
48	Reserved Student Activity Fund Balance for Student Activity Funds	715	495,411											
49	Total Student Activity Liabilities and Fund Balance for Student Activity Funds		495,411											
50	Total ASSETS / LIABILITIES District with Student Activity Funds													
51	Total Current Assets District with Student Activity Funds		9,191,383	2,832,832	290,900	1,380,990	717,748	1,680,283	998,871	83,744	609,645	247,562	74,837,032	48,496,607
52	Total Capital Assets District with Student Activity Funds													
53	CURRENT LIABILITIES (400) District with Student Activity Funds		0	0	0	0	0	0	0	0	0	0		
54	LONG-TERM LIABILITIES (500) District with Student Activity Funds													
55	Total Long-Term Liabilities District with Student Activity Funds													
56	Reserved Fund Balance District with Student Activity Funds	714	911,947	0	0	0	302,592	0	0	0	0	247,562		48,496,607
57	Unreserved Fund Balance District with Student Activity Funds	730	8,279,436	2,832,832	290,900	1,380,990	415,156	1,680,283	998,871	83,744	609,645	0	74,837,032	
58	Investment in General Fixed Assets District with Student Activity Funds													
59	Total Liabilities and Fund Balance District with Student Activity Funds		9,191,383	2,832,832	290,900	1,380,990	717,748	1,680,283	998,871	83,744	609,645	247,562	74,837,032	48,496,607

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
		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
1	Description (Enter Whole Dollars)	Act #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2	RECEIPTS/REVENUES										
3	LOCAL SOURCES	1000	12,252,349	2,174,051	4,890,192	858,169	809,910	51,539	316,104	2,044,603	416,780
4	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0
5	STATE SOURCES	3000	2,975,067	0	0	402,622	0	0	0	0	100,000
6	FEDERAL SOURCES	4000	2,104,060	53,431	0	0	0	0	0	0	0
7	Total Direct Receipts/Revenues		17,331,476	2,227,482	4,890,192	1,260,791	809,910	51,539	316,104	2,044,603	516,780
8	Receipts/Revenues for "On Behalf" Payments ²	3998	5,497,783					0	0	0	0
9	Total Receipts/Revenues		22,829,259	2,227,482	4,890,192	1,260,791	809,910	51,539	316,104	2,044,603	516,780
10	DISBURSEMENTS/EXPENDITURES										
11	Instruction	1000	10,847,680				181,963			812,342	
12	Support Services	2000	4,573,179	2,376,254		1,058,629	440,171	5,792,082		1,207,850	856,490
13	Community Services	3000	19,752	0		0	0			0	
14	Payments to Other Districts & Governmental Units	4000	641,501	0	0	0	0	0		0	0
15	Debt Service	5000	0		5,088,257		0			0	0
16	Total Direct Disbursements/Expenditures		16,082,112	2,376,254	5,088,257	1,058,629	622,134	5,792,082		2,020,192	856,490
17	Disbursements/Expenditures for "On Behalf" Payments ²	4180	5,497,783		5,088,257		0	0	0	0	0
18	Total Disbursements/Expenditures		21,579,895	2,376,254	5,088,257	1,058,629	622,134	5,792,082		2,020,192	856,490
19	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		1,249,364	(148,772)	(198,065)	202,162	187,776	(5,740,543)	316,104	24,411	(339,710)
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	Abatement of the Working Cash Fund ¹²	7110		300,000				5,950,000			
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 Fund ⁵	7170									
31	SALE OF BONDS (7200)										
32	Principal on Bonds Sold	7210									
33	Premium on Bonds Sold	7220									
34	Accrued Interest on Bonds Sold	7230									
35	Sale or Compensation for Fixed Assets ⁶	7300									
36	Transfer to Debt Service to Pay Principal on GASB 87 Leases ¹¹	7400			239,735						
37	Transfer to Debt Service to Pay Interest on GASB 87 Leases ¹¹	7500			22,836						
38	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
39	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
40	Transfer to Capital Projects Fund	7800							0		
41	ISBE Loan Proceeds	7900									
42	Other Sources Not Classified Elsewhere	7990									
43	Total Other Sources of Funds		0	300,000	262,571	0	0	5,950,000	0	0	0
44	OTHER USES OF FUNDS (8000)										
45	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
46	Abolishment or Abatement of the Working Cash Fund ¹²	8110							6,250,000		
47	Transfer of Working Cash Fund Interest ¹²	8120							0		
48	Transfer Among Funds	8130									
49	Transfer of Interest	8140									
50	Transfer from Capital Project Fund to O&M Fund	8150						0			
51	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160									0
52	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									0
53	Taxes Pledged to Pay Principal on GASB 87 Leases ¹¹	8410	239,735								
54	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases ¹¹	8420									
55	Other Revenues Pledged to Pay Principal on GASB 87 Leases ¹¹	8430									
56	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases ¹¹	8440									
57	Taxes Pledged to Pay Interest on GASB 87 Leases ¹¹	8510	22,836								
58	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases ¹¹	8520									
59	Other Revenues Pledged to Pay Interest on GASB 87 Leases ¹¹	8530									
60	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases ¹¹	8540									
61	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
62	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
63	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
64	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
65	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
66	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
67	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
68	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
69	Taxes Transferred to Pay for Capital Projects	8810									
70	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
71	Other Revenues Pledged to Pay for Capital Projects	8830									
72	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
73	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
74	Other Uses Not Classified Elsewhere	8990									
75	Total Other Uses of Funds		262,571	0	0	0	0	0	6,250,000	0	0
76	Total Other Sources/Uses of Funds		(262,571)	300,000	262,571	0	0	5,950,000	(6,250,000)	0	0
77	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		986,793	151,228	64,506	202,162	187,776	209,457	(5,933,896)	24,411	(339,710)
78	Fund Balances Without Student Activity Funds - July 1, 2023		7,709,179	2,681,604	226,394	1,178,838	529,972	1,470,826	6,932,767	59,333	949,355
79	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
80	Fund Balances Without Student Activity Funds - June 30, 2024		8,695,972	2,832,832	290,900	1,380,990	717,748	1,680,283	998,871	83,744	609,645
81	Student Activity Fund Balance - July 1, 2023		422,851								
82	RECEIPTS/REVENUES - Student Activity Funds										
83	Total Student Activity Direct Receipts/Revenues	1799	454,681								
84	DISBURSEMENTS/EXPENDITURES - Student Activity Funds										
85	Total Student Activity Disbursements/Expenditures	1999	382,121								
86	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		72,560								
87	Student Activity Fund Balance - June 30, 2024		495,411								
88	RECEIPTS/REVENUES (with Student Activity Funds)										
89	LOCAL SOURCES	1000	12,707,030	2,174,051	4,890,192	858,169	809,910	51,539	316,104	2,044,603	416,780
90	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0
91	STATE SOURCES	3000	2,975,067	0	0	402,622	0	0	0	0	100,000
92	FEDERAL SOURCES	4000	2,104,060	53,431	0	0	0	0	0	0	0
93	Total Direct Receipts/Revenues		17,786,157	2,227,482	4,890,192	1,260,791	809,910	51,539	316,104	2,044,603	516,780
94	Receipts/Revenues for "On Behalf" Payments ²	3998	5,497,783					0	0	0	0
95	Total Receipts/Revenues		23,283,940	2,227,482	4,890,192	1,260,791	809,910	51,539	316,104	2,044,603	516,780
96	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
97	Instruction	1000	11,229,801				181,963			812,342	
98	Support Services	2000	4,573,179	2,376,254		1,058,629	440,171	5,792,082		1,207,850	856,490
99	Community Services	3000	19,752	0		0	0			0	
100	Payments to Other Districts & Governmental Units	4000	641,501	0	0	0	0	0		0	0
101	Debt Service	5000	0		5,088,257		0			0	0
102	Total Direct Disbursements/Expenditures		16,464,233	2,376,254	5,088,257	1,058,629	622,134	5,792,082		2,020,192	856,490
103	Disbursements/Expenditures for "On Behalf" Payments ²	4180	5,497,783		5,088,257		0	0	0	0	0
104	Total Disbursements/Expenditures		21,962,016	2,376,254	5,088,257	1,058,629	622,134	5,792,082		2,020,192	856,490
105	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		1,321,924	(148,772)	(198,065)	202,162	187,776	(5,740,543)	316,104	24,411	(339,710)
106	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
107	OTHER SOURCES OF FUNDS (7000)										
108	Total Other Sources of Funds		0	300,000	262,571	0	0	5,950,000	0	0	0
109	OTHER USES OF FUNDS (8000)										
110	Total Other Uses of Funds		262,571	0	0	0	0	0	6,250,000	0	0
111	Total Other Sources/Uses of Funds		(262,571)	300,000	262,571	0	0	5,950,000	(6,250,000)	0	0
112	Fund Balances (All sources with Student Activity Funds) - June 30, 2024		9,191,363	2,832,832	290,900	1,380,990	717,748	1,680,283	998,871	83,744	609,645

1	A	B	C	D	E	F	G	H	I	J	K
2			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
3	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
4	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
5	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
6	Designated Purposes Levies (1110-1120) ⁷		5,793,213	1,574,211	4,362,642	755,622	288,963		314,843	1,984,512	314,843
7	Leasing Purposes Levy ⁸	1110	314,843								
8	Special Education Purposes Levy	1140	125,937								
9	FICA/Medicare Only Purposes Levies	1150					355,267				
10	Area Vocational Construction Purposes Levy	1160									
11	Summer School Purposes Levy	1170									
12	Other Tax Levies (Describe & Itemize)	1190									
13	Total Ad Valorem Taxes Levied By District		6,233,993	1,574,211	4,362,642	755,622	644,230	0	314,843	1,984,512	314,843
14	PAYMENTS IN LIEU OF TAXES	1200									
15	Mobile Home Privilege Tax	1210									
16	Payments from Local Housing Authorities	1220									
17	Corporate Personal Property Replacement Taxes ⁹	1230	2,569,040	259,697			82,500				
18	Other Payments In Lieu of Taxes (Describe & Itemize)	1290									
19	Total Payments In Lieu of Taxes		2,569,040	259,697	0	0	82,500	0	0	0	0
20	TUITION	1300									
21	Regular - Tuition from Pupils or Parents (In State)	1311									
22	Regular - Tuition from Other Districts (In State)	1312	18,476								
23	Regular - Tuition from Other Sources (In State)	1313									
24	Regular - Tuition from Other Sources (Out of State)	1314									
25	Summer Sch - Tuition from Pupils or Parents (In State)	1321									
26	Summer Sch - Tuition from Other Districts (In State)	1322									
27	Summer Sch - Tuition from Other Sources (In State)	1323									
28	Summer Sch - Tuition from Other Sources (Out of State)	1324									
29	CTE - Tuition from Pupils or Parents (In State)	1331									
30	CTE - Tuition from Other Districts (In State)	1332									
31	CTE - Tuition from Other Sources (In State)	1333									
32	CTE - Tuition from Other Sources (Out of State)	1334									
33	Special Ed - Tuition from Pupils or Parents (In State)	1341									
34	Special Ed - Tuition from Other Districts (In State)	1342									
35	Special Ed - Tuition from Other Sources (In State)	1343									
36	Special Ed - Tuition from Other Sources (Out of State)	1344									
37	Adult - Tuition from Pupils or Parents (In State)	1351									
38	Adult - Tuition from Other Districts (In State)	1352									
39	Adult - Tuition from Other Sources (In State)	1353									
40	Adult - Tuition from Other Sources (Out of State)	1354									
	Total Tuition		18,476								

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
3			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
41	TRANSPORTATION FEES	1400									
42	Regular - Transp Fees from Pupils or Parents (In State)	1411				540					
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					540					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	441,418	152,174	76,180	72,258	38,628	45,180		34,113	29,021
66	Gain or Loss on Sale of Investments	1520	181,465	69,535	40,274	29,749	15,841	6,359	1,261	14,327	12,468
67	Total Earnings on Investments		622,883	215,709	116,454	102,007	54,469	51,539	1,261	48,440	41,489
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	431,834								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620									
74	Other Food Service (Describe & Itemize)	1620	3,373								
75	Total Food Service		435,207								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	58,292								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	39,386								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	1,530								
82	Student Activity Funds Revenues	1799	454,681								
83	Total District/School Activity Income (without Student Activity Funds)		99,208	0							
84	Total District/School Activity Income (with Student Activity Funds)		553,889								

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
85	TEXTBOOK INCOME	1800									
86	Rentals - Regular Textbooks	1811	95,085								
87	Rentals - Summer School Textbooks	1812									
88	Rentals - Adult/Continuing Education Textbooks	1813									
89	Rentals - Other (Describe & Itemize)	1819									
90	Sales - Regular Textbooks	1821									
91	Sales - Summer School Textbooks	1822									
92	Sales - Adult/Continuing Education Textbooks	1823									
93	Sales - Other (Describe & Itemize)	1829	992								
94	Other (Describe & Itemize)	1890									
95	Total Textbook Income		96,077								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910		5,319							
98	Contributions and Donations from Private Sources	1920	600,423								
99	Impact Fees from Municipal or County Governments	1930									
100	Services Provided Other Districts	1940	1,159,822	107,162							
101	Refund of Prior Years' Expenditures	1950	64,811	1,751			595			11,651	60,448
102	Payments of Surplus Moneys from TIF Districts	1960	240,840		411,096						
103	Drivers' Education Fees	1970	22,500								
104	Proceeds from Vendors' Contracts	1980									
105	School Facility Occupation Tax Proceeds	1983									
106	Payment from Other Districts	1991					28,116				
107	Sale of Vocational Projects	1992									
108	Other Local Fees (Describe & Itemize)	1993	48,165								
109	Other Local Revenues (Describe & Itemize)	1999	41,304	10,202							
110	Total Other Revenues from Local Sources		2,177,465	124,434	411,096	0	28,711	0	0	11,651	60,448
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	12,252,349	2,174,051	4,890,192	858,169	809,910	51,539	316,104	2,044,603	416,780
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	12,707,030								
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									
116	Other Flow-Through (Describe & Itemize)	2100									
117	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
119	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
120	Evidence Based Funding Formula (Section 18-4.15)	3001	2,595,747								
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		2,595,747	0	0	0	0	0	0	0	0

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
125	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	209,759								
128	Special Education - Funding for Children Requiring Sp Ed Services	3105									
129	Special Education - Personnel	3110									
130	Special Education - Orphanage - Individual	3120	72,792								
131	Special Education - Orphanage - Summer Individual	3130									
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3199									
134	Total Special Education		282,551	0		0					
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200									
137	CTE - Secondary Program Improvement (CTE)	3220									
138	CTE - WECEP	3225									
139	CTE - Agriculture Education	3235									
140	CTE - Instructor Practicum	3240									
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3299									
143	Total Career and Technical Education		0	0			0				
144	BILINGUAL EDUCATION										
145	Bilingual Ed - Downstate - TP and TBE	3305									
146	Bilingual Education Downstate - Transitional Bilingual Education	3310									
147	Total Bilingual Ed		0				0				
148	State Free Lunch & Breakfast	3360	3,350								
149	School Breakfast Initiative	3365									
150	Driver Education	3370	38,441								
151	Adult Ed (from ICCB)	3410									
152	Adult Ed - Other (Describe & Itemize)	3499									
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500				98,061					
155	Transportation - Special Education	3510				304,561					
156	Transportation - Other (Describe & Itemize)	3599									
157	Total Transportation		0	0		402,622	0				
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Thruway Alternative/Optional Education	3695	53,984								
161	Early Childhood - Block Grant	3705									
162	Chicago General Education Block Grant	3766									
163	Chicago Educational Services Block Grant	3767									
164	School Safety & Educational Improvement Block Grant	3775									
165	Technology - Technology for Success	3780									
166	State Charter Schools	3815									
167	Extended Learning Opportunities - Summer Bridges	3825									
168	Infrastructure Improvements - Planning/Construction	3920									
169	School Infrastructure - Maintenance Projects	3925									100,000
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	994								
171	Total Restricted Grants-In-Aid		379,320	0	0	402,622	0	0	0	0	100,000
172	Total Receipts from State Sources	3000	2,975,067	0	0	402,622	0	0	0	0	100,000

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
172	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
173	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
174	Federal Impact Aid	4001									
175	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
176	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
177	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
178	Head Start	4045									
179	Construction (Impact Aid)	4050									
180	MACNET	4060									
181	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
182	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0
183	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
184	TITLE V										
185	Title V - Innovation and Flexibility Formula	4100									
186	Title V - District Projects	4105									
187	Title V - Rural Education Initiative (REI)	4107									
188	Title V - Other (Describe & Itemize)	4199									
189	Total Title V		0	0		0	0				
190	FOOD SERVICE										
191	Breakfast Start-Up Expansion	4200									
192	National School Lunch Program	4210	292,451								
193	Special Milk Program	4215									
194	School Breakfast Program	4220	26,620								
195	Summer Food Service Program	4225									
196	Child and Adult Care Food Program	4226									
197	Fresh Fruits & Vegetables	4240									
198	Food Service - Other (Describe & Itemize)	4299									
199	Total Food Service		319,071					0			
200	TITLE I										
201	Title I - Low Income	4300	261,122								
202	Title I - Low Income - Neglected, Private	4305									
203	Title I - Migrant Education	4340									
204	Title I - Other (Describe & Itemize)	4399									
205	Total Title I		261,122	0		0	0				
206	TITLE IV										
207	Title IV - Student Support & Academic Enrichment Grant	4400	16,738								
208	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415									
209	Title IV - 21st Century Comm Learning Centers	4421									
210	Title IV - Other (Describe & Itemize)	4499									
211	Total Title IV		16,738	0		0	0				
212	FEDERAL - SPECIAL EDUCATION										
213	Fed - Spec Education - Preschool Flow-Through	4600									
214	Fed - Spec Education - Preschool Discretionary	4605									
215	Fed - Spec Education - IDEA - Flow Through	4620	245,338								
216	Fed - Spec Education - IDEA - Room & Board	4625									
217	Fed - Spec Education - IDEA - Discretionary	4630									
218	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
219	Total Federal - Special Education		245,338	0		0	0				
220	CTE - PERKINS										
221	CTE - Perkins - Title III - Tech Prep	4770									
222	CTE - Other (Describe & Itemize)	4799									
223	Total CTE - Perkins		0	0			0				

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
225	Federal - Adult Education	4810									
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 1001g)	4855									
232	ARRA - IDEA - Part B - Preschool	4856									
233	ARRA - IDEA - Part B - Flow-Through	4857									
234	ARRA - Title IID - Technology-Formula	4860									
235	ARRA - Title IID - Technology-Competitive	4861									
236	ARRA - McKinney - Vento Homeless Education	4862									
237	ARRA - Child Nutrition Equipment Assistance	4863									
238	Impact Aid Formula Grants	4864									
239	Impact Aid Competitive Grants	4865									
240	Qualified Zone Academy Bond Tax Credits	4866									
241	Qualified School Construction Bond Credits	4867									
242	Build America Bond Tax Credits	4868									
243	Build America Bond Interest Reimbursement	4869									
244	ARRA - General State Aid - Other Govt Services Stabilization	4870									
245	Other ARRA Funds - II	4871									
246	Other ARRA Funds - III	4872									
247	Other ARRA Funds - IV	4873									
248	Other ARRA Funds - V	4874									
249	ARRA - Early Childhood	4875									
250	Other ARRA Funds VII	4876									
251	Other ARRA Funds VIII	4877									
252	Other ARRA Funds IX	4878									
253	Other ARRA Funds X	4879									
254	Other ARRA Funds Ed Job Fund Program	4880									
255	Total Stimulus Programs		0	0	0	0	0	0		0	0
256	Race to the Top Program	4901									
257	Race to the Top - Preschool Expansion Grant	4902									
258	Title III - Immigrant Education Program (IEP)	4905									
259	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	7,887								
260	McKinney Education for Homeless Children	4920									
261	Title II - Eisenhower Professional Development Formula	4920									
262	Title II - Teacher Quality	4922	32,713								
263	Title II - Part A - Supporting Effective Instruction - State Grants	4925									
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	56,199								
268	Medicaid Matching Funds - Fee-for-Service Program	4992	27,571								
269	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	1,138,421	53,431							
270	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		2,104,060	53,431	0	0	0	0		0	0
271	Total Receipts/Revenues from Federal Sources	4000	2,104,060	53,431	0	0	0	0	0	0	0
272	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		17,331,476	2,227,482	4,890,192	1,260,791	809,910	51,539	316,104	2,044,603	516,780
273	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		17,786,157	2,227,482	4,890,192	1,260,791	809,910	51,539	316,104	2,044,603	516,780

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	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	3,618,644	1,185,260	90,397	198,986	100,767	11,697			5,205,751	6,550,819
6	Tuition Payment to Charter Schools	1115									0	
7	Pre-K Programs	1125									0	
8	Special Education Programs (Functions 1200-1220)	1200	1,247,453	361,642	47,246	10,207	4,545	2,085			1,673,178	1,720,902
9	Special Education Programs Pre-K	1225									0	
10	Remedial and Supplemental Programs K-12	1250	158,999	79,517		11,246					249,762	191,721
11	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300									0	
13	CTE Programs	1400	1,290,821	315,099	9,325	92,702	172,729	3,200			1,883,876	1,739,802
14	Interscholastic Programs	1500	562,064	61,251	111,366	74,844	2,998	38,778			851,301	871,550
15	Summer School Programs	1600									0	
16	Gifted Programs	1650									0	
17	Driver's Education Programs	1700	172,579	48,409	4,494	3,632		12,463			241,577	306,220
18	Bilingual Programs	1800									0	
19	Truant Alternative & Optional Programs	1900	53,430	20,915							74,345	72,586
20	Pre-K Programs - Private Tuition	1910									0	
21	Regular K-12 Programs - Private Tuition	1911									0	
22	Special Education Programs K-12 - Private Tuition	1912						667,890			667,890	375,000
23	Special Education Programs Pre-K - Tuition	1913									0	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
26	Adult/Continuing Education Programs - Private Tuition	1916									0	
27	CTE Programs - Private Tuition	1917									0	
28	Interscholastic Programs - Private Tuition	1918									0	
29	Summer School Programs - Private Tuition	1919									0	
30	Gifted Programs - Private Tuition	1920									0	
31	Bilingual Programs - Private Tuition	1921									0	
32	Truants Alternative/Optional Ed Progs - Private Tuition	1922									0	
33	Student Activity Fund Expenditures	1999						382,121			382,121	530,000
34	Total Instruction ¹⁸ (without Student Activity Funds)	1000	7,103,990	2,072,093	262,828	391,617	281,039	736,113	0	0	10,847,680	11,828,600
35	Total Instruction ¹⁸ (with Student Activity Funds)	1000	7,103,990	2,072,093	262,828	391,617	281,039	1,118,234	0	0	11,229,801	12,358,600
36	SUPPORT SERVICES (ED)	2000										
37	SUPPORT SERVICES - PUPILS											
38	Attendance & Social Work Services	2110	221,546	101,324		370		50			323,290	304,966
39	Guidance Services	2120	538,209	174,119	2,363	1,169		536			716,396	693,155
40	Health Services	2130	86,327	13,095	104	2,910					102,436	98,744
41	Psychological Services	2140	94,195	27,939		198					122,332	122,558
42	Speech Pathology & Audiology Services	2150									0	
43	Other Support Services - Pupils (Describe & Itemize)	2190	173,525	93,131	405	9,050					276,111	274,745
44	Total Support Services - Pupils	2100	1,113,802	409,608	2,872	13,697	0	586	0	0	1,540,565	1,494,168
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46	Improvement of Instruction Services	2210			59,286	2,685					61,971	7,500
47	Educational Media Services	2220	96,593	27,323		27,773					151,689	148,110
48	Assessment & Testing	2230			33,657						33,657	0
49	Total Support Services - Instructional Staff	2200	96,593	27,323	92,943	30,458	0	0	0	0	247,317	155,610
50	SUPPORT SERVICES - GENERAL ADMINISTRATION											
51	Board of Education Services	2310	87,840	19,162	131,487	226		47,561			286,276	331,534
52	Executive Administration Services	2320	169,592	42,957	6,404	58		3,663			222,674	228,167
53	Special Area Administration Services	2330	30,137	20,868							51,005	61,252
54	Tort Immunity Services	2340									0	
55	Total Support Services - General Administration	2300	287,569	82,987	137,891	284	0	51,224	0	0	559,955	620,953

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
56	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
57	Office of the Principal Services	2410	302,052	55,637	5,566	16,281		2,391			381,927	372,187
58	Other Support Services - School Admin (Describe & Itemize)	2490									0	
59	Total Support Services - School Administration	2400	302,052	55,637	5,566	16,281	0	2,391	0	0	381,927	372,187
60	SUPPORT SERVICES - BUSINESS											
61	Direction of Business Support Services	2510	119,849	14,756	423			2,138			137,166	123,635
62	Fiscal Services	2520	101,981	7,843							109,824	108,682
63	Operation & Maintenance of Plant Services	2540									0	
64	Pupil Transportation Services	2550			35,354	1,500					36,854	0
65	Food Services	2560	191,585	39,684	4,798	349,660	32,907	1,444			620,078	663,570
66	Internal Services	2570	23,643	19	2,296	14,908					40,856	44,562
67	Total Support Services - Business	2500	437,058	62,302	42,871	366,068	32,907	3,582	0	0	944,788	940,549
68	SUPPORT SERVICES - CENTRAL											
69	Direction of Central Support Services	2610									0	
70	Planning, Research, Development, & Evaluation Services	2620	218,988	59,669							278,657	274,813
71	Information Services	2630	71,656	19,125	25,142	11,360	3,870	665			131,818	130,990
72	Staff Services	2640		1,190							1,190	1,400
73	Data Processing Services	2660	47,733	11,878		1,354					60,965	65,860
74	Total Support Services - Central	2600	338,377	91,862	25,142	12,714	3,870	665	0	0	472,630	473,063
75	Other Support Services (Describe & Itemize)	2900	219,966	38,331	123,002	9,256	35,442				425,997	469,327
76	Total Support Services	2000	2,795,417	768,050	430,287	448,758	72,219	58,448	0	0	4,573,179	4,525,857
77	COMMUNITY SERVICES (ED)	3000			12,000	7,752					19,752	0
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
80	Payments for Regular Programs	4110									0	
81	Payments for Special Education Programs	4120			185,735						185,735	220,230
82	Payments for Adult/Continuing Education Programs	4130									0	
83	Payments for CTE Programs	4140									0	
84	Payments for Community College Programs	4170									0	
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
86	Total Payments to Other Govt Units (In-State)	4100			185,735			0			185,735	220,230
87	Payments for Regular Programs - Tuition	4210						27,709			27,709	20,000
88	Payments for Special Education Programs - Tuition	4220						21,114			21,114	137,525
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
90	Payments for CTE Programs - Tuition	4240						406,943			406,943	400,000
91	Payments for Community College Programs - Tuition	4270									0	
92	Payments for Other Programs - Tuition	4280									0	
93	Other Payments to In-State Govt Units	4290									0	
94	Total Payments to Other Govt Units - Tuition (In State)	4200						455,766			455,766	557,525
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			185,735			455,766			641,501	777,755
105	DEBT SERVICES (ED)	5000										

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

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
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)		9,899,407	2,840,143	890,850	848,127	353,258	1,250,327	0	0	16,082,112	17,132,212
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		9,899,407	2,840,143	890,850	848,127	353,258	1,632,448	0	0	16,464,233	17,662,212
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures without Student Activity Funds 1999										1,249,364	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										1,321,924	
120												
121	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
122	SUPPORT SERVICES (O&M)	2000										
123	SUPPORT SERVICES - PUPILS											
124	Other Support Services - Pupils (Funct. 2190 Describe & Itemize)	2100									0	
125	SUPPORT SERVICES - BUSINESS											
126	Direction of Business Support Services	2510									0	
127	Facilities Acquisition & Construction Services	2530			17,668	119	301,500				319,287	548,500
128	Operation & Maintenance of Plant Services	2540	754,146	162,854	641,579	490,605	7,783				2,056,967	2,370,074
129	Pupil Transportation Services	2550									0	
130	Food Services	2560									0	
131	Total Support Services - Business	2500	754,146	162,854	659,247	490,724	309,283	0	0	0	2,376,254	2,918,574
132	Other Support Services (Describe & Itemize)	2900									0	
133	Total Support Services	2000	754,146	162,854	659,247	490,724	309,283	0	0	0	2,376,254	2,918,574
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	
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0	
153	Total Debt Services	5000						0			0	
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										
155	Total Direct Disbursements/Expenditures		754,146	162,854	659,247	490,724	309,283	0	0	0	2,376,254	2,918,574
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/Expenditures										(148,772)	

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
3			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
158	30 - DEBT SERVICES (DS)											
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (IN-STATE)											
161	Payments for Regular Programs	4110									0	
162	Payments for Special Education Programs	4120									0	
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
164	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
165	DEBT SERVICES (DS)	5000										
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110									0	
168	Tax Anticipation Notes	5120									0	
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
170	State Aid Anticipation Certificates	5140									0	
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						2,364,236			2,364,236	2,357,688
174	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
175	(Lease/Purchase Principal Retired) ¹¹							2,672,178			2,672,178	2,669,919
176	DEBT SERVICES - OTHER (Describe & Itemize)	5400						51,843			51,843	3,000
177	Total Debt Services	5000				0		5,088,257			5,088,257	5,030,607
178	PROVISION FOR CONTINGENCIES (DS)	6000										
179	Total Disbursements/Expenditures				0			5,088,257			5,088,257	5,030,607
180	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(138,065)	
181	40 - TRANSPORTATION FUND (TR)											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (Fund, 2190 Describe & Itemize)	2100									0	
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550	35,118	8,899	975,522	13,365	25,618	107			1,058,629	1,199,114
187	Other Support Services (Describe & Itemize)	2900									0	
188	Total Support Services	2000	35,118	8,899	975,522	13,365	25,618	107	0	0	1,058,629	1,199,114
189	COMMUNITY SERVICES (TR)	3000									0	
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110									0	
193	Payments for Special Education Programs	4120									0	
194	Payments for Adult/Continuing Education Programs	4130									0	
195	Payments for CTE Programs	4140									0	
196	Payments for Community College Programs	4170									0	
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
198	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	
200	Total Payments to Other Govt Units	4000			0			0			0	0
201	DEBT SERVICES (TR)	5000										
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110									0	
204	Tax Anticipation Notes	5120									0	
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
206	State Aid Anticipation Certificates	5140									0	
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
210	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
211	(Lease/Purchase Principal Retired) ¹¹										0	
212	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
213	Total Debt Services	5000						0			0	0
214	PROVISION FOR CONTINGENCIES (TR)	6000										
215	Total Disbursements/Expenditures		35,118	8,899	975,522	13,365	25,618	107	0	0	1,058,629	1,199,114
216	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										202,162	
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		65,714							65,714	70,285
220	Pre-K Programs	1125									0	
221	Special Education Programs (Functions 1200-1220)	1200		57,168							57,168	70,733
222	Special Education Programs - Pre-K	1225									0	
223	Remedial and Supplemental Programs - K-12	1250									0	
224	Remedial and Supplemental Programs - Pre-K	1275									0	
225	Adult/Continuing Education Programs	1300									0	
226	CTE Programs	1400		28,540							28,540	31,050
227	Interscholastic Programs	1500		27,638							27,638	27,745
228	Summer School Programs	1600									0	
229	Gifted Programs	1650									0	
230	Driver's Education Programs	1700		2,901							2,901	3,194
231	Bilingual Programs	1800									0	
232	Truants' Alternative & Optional Programs	1900		2							2	0
233	Total Instruction	1000		181,963							181,963	203,007
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110		10,228							10,228	10,644
237	Guidance Services	2120		15,166							15,166	13,629
238	Health Services	2130		16,278							16,278	17,288
239	Psychological Services	2140		1,382							1,382	1,523
240	Speech Pathology & Audiology Services	2150									0	
241	Other Support Services - Pupils (Describe & Itemize)	2190		58,060							58,060	64,036
242	Total Support Services - Pupils	2100		101,114							101,114	107,120
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210									0	
245	Educational Media Services	2220		5,090							5,090	5,291
246	Assessment & Testing	2230									0	
247	Total Support Services - Instructional Staff	2200		5,090							5,090	5,291
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310		17,430							17,430	17,419
250	Executive Administration Services	2320		3,037							3,037	3,127
251	Special Area Administration Services	2330		1,361							1,361	1,582
252	Claims Paid from Self Insurance Fund	2361									0	
253	Risk Management and Claims Services Payments	2365									0	
254	Total Support Services - General Administration	2300		21,828							21,828	22,128
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		13,145							13,145	13,412
257	Other Support Services - School Administration (Describe & Itemize)	2490									0	
258	Total Support Services - School Administration	2400		13,145							13,145	13,412

1	A	B	C	D	E	F	G	H	I	J	K	L
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
259	SUPPORT SERVICES - BUSINESS											
260	Direction of Business Support Services	2510		19,931							19,931	19,643
261	Rural Services	2520		17,215							17,215	17,489
262	Facilities Acquisition & Construction Services	2530									0	
263	Operation & Maintenance of Plant Services	2540		151,326							151,326	156,815
264	Pupil Transportation Services	2550		2,231							2,231	2,655
265	Food Services	2560		38,026							38,026	39,223
266	Internal Services	2570		4,022							4,022	4,022
267	Total Support Services - Business	2500		232,751							232,751	239,847
268	SUPPORT SERVICES - CENTRAL											
269	Direction of Central Support Services	2610									0	
270	Planning, Research, Development, & Evaluation Services	2620		7,165							7,165	7,657
271	Information Services	2630		11,998							11,998	12,392
272	Staff Services	2640									0	
273	Data Processing Services	2660		7,797							7,797	8,044
274	Total Support Services - Central	2600		26,960							26,960	28,093
275	Other Support Services (Describe & Itemize)	2900		39,283							39,283	40,319
276	Total Support Services	2000		440,171							440,171	456,210
277	COMMUNITY SERVICES (MR/SS)	3000									0	
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
279	Payments for Regular Programs	4110									0	
280	Payments for Special Education Programs	4120									0	
281	Payments for CTE Programs	4140									0	
282	Total Payments to Other Govt Units	4000		0							0	0
283	DEBT SERVICES (MR/SS)	5000										
284	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
285	Tax Anticipation Warrants	5110									0	
286	Tax Anticipation Notes	5120									0	
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
288	State Aid Anticipation Certificates	5140									0	
289	Other (Describe & Itemize)	5150									0	
290	Total Debt Services - Interest	5000						0			0	0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000										
292	Total Disbursements/Expenditures			622,134				0			622,134	659,217
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										187,776	
294												
295	60 - CAPITAL PROJECTS (CP)											
296	SUPPORT SERVICES (CP)	2000										
297	SUPPORT SERVICES - BUSINESS											
298	Facilities Acquisition and Construction Services	2530			5,792,082						5,792,082	7,449,161
299	Other Support Services (Describe & Itemize)	2900									0	
300	Total Support Services	2000	0	0	5,792,082	0	0	0	0	0	5,792,082	7,449,161
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
302	PAYMENTS TO OTHER GOVT UNITS (In-State)											
303	Payments to Regular Programs (In-State)	4110									0	
304	Payments for Special Education Programs	4120									0	
305	Payments for CTE Programs	4140									0	
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4150									0	
307	Total Payments to Other Govt Units	4000		0				0			0	0
308	PROVISION FOR CONTINGENCIES (S&C/O)	6000										
309	Total Disbursements/Expenditures		0	0	5,792,082	0	0	0	0	0	5,792,082	7,449,161
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(5,740,543)	
311												

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
3	70 - WORKING CASH (WC)											Budget
4	80 - TORT FUND (TF)											
5	INSTRUCTION (TF)	1000										
6	Regular Programs	1100	564,532								564,532	590,025
7	Tuition Payment to Charter Schools	1115									0	
8	Pre-K Programs	1125									0	
9	Special Education Programs (Functions 1200 - 1220)	1200	146,620								146,620	153,242
10	Special Education Programs Pre-K	1225									0	
11	Remedial and Supplemental Programs K-12	1230									0	
12	Remedial and Supplemental Programs Pre-K	1275									0	
13	Adult/Continuing Education Programs	1300									0	
14	CTE Programs	1400	69,272								69,272	72,400
15	Interscholastic Programs	1500	10,893								10,893	11,385
16	Summer School Programs	1600									0	
17	Gifted Programs	1650									0	
18	Driver's Education Programs	1700	21,025								21,025	21,975
19	Bilingual Programs	1800									0	
20	Truant Alternative & Optional Programs	1900									0	
21	Pre-K Programs - Private Tuition	1910									0	
22	Regular K-12 Programs Private Tuition	1911									0	
23	Special Education Programs K-12 Private Tuition	1912									0	
24	Special Education Programs Pre-K Tuition	1913									0	
25	Remedial/Supplemental Programs K-12 Private Tuition	1914									0	
26	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	
27	Adult/Continuing Education Programs Private Tuition	1916									0	
28	CTE Programs Private Tuition	1917									0	
29	Interscholastic Programs Private Tuition	1918									0	
30	Summer School Programs Private Tuition	1919									0	
31	Gifted Programs Private Tuition	1920									0	
32	Bilingual Programs Private Tuition	1921									0	
33	Truants Alternative/Opt Ed Programs Private Tuition	1922									0	
34	Total Instruction ¹⁴	1000	812,342	0	0	0	0	0	0	0	812,342	849,027
35	SUPPORT SERVICES (TF)	2000										
36	Support Services - Pupil	2100										
37	Attendance & Social Work Services	2110	38,356								38,356	40,088
38	Guidance Services	2120	10,290								10,290	10,692
39	Health Services	2130	16,390								16,390	17,131
40	Psychological Services	2140	1,052								1,052	1,100
41	Speech Pathology & Audiology Services	2150									0	
42	Other Support Services - Pupils (Describe & Itemize)	2190	172,463								172,463	190,002
43	Total Support Services - Pupil	2100	238,491	0	0	0	0	0	0	0	238,491	259,013
44	Support Services - Instructional Staff	2200										
45	Improvement of Instruction Services	2210									0	
46	Educational Media Services	2220									0	
47	Assessment & Testing	2230									0	
48	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0	0
49	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
50	Board of Education Services	2310	29,715								29,715	21,307
51	Executive Administration Services	2320	22,138								22,138	23,138
52	Special Area Administration Services	2330	58,718								58,718	61,369
53	Claims Paid from Self Insurance Fund	2361									0	
54	Risk Management and Claims Services Payments	2365			562,737	6,465	12,592				581,794	516,832
55	Total Support Services - General Administration	2300	110,571	0	562,737	6,465	12,592	0	0	0	692,365	622,646
56	Support Services - School Administration	2400										
57	Office of the Principal Services	2410	58,408								58,408	61,045
58	Other Support Services - School Administration (Describe & Itemize)	2490									0	
59	Total Support Services - School Administration	2400	58,408	0	0	0	0	0	0	0	58,408	61,045

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
3			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
370	Support Services - Business	2500										
371	Direction of Business Support Services	2510									0	
372	Fiscal Services	2520									0	
373	Facilities Acquisition and Construction Services	2530									0	
374	Operation & Maintenance of Plant Services	2540	158,747								158,747	165,916
375	Pupil Transportation Services	2550									0	
376	Food Services	2560	41,009								41,009	42,862
377	Internal Services	2570									0	
378	Total Support Services - Business	2500	199,756	0	0	0	0	0	0	0	199,756	208,778
379	Support Services - Central	2600										
380	Direction of Central Support Services	2610									0	
381	Planning, Research, Development & Evaluation Services	2620									0	
382	Information Services	2630	1,603								1,603	1,676
383	Staff Services	2640									0	
384	Data Processing Services	2660									0	
385	Total Support Services - Central	2600	1,603	0	0	0	0	0	0	0	1,603	1,676
386	Other Support Services (Describe & Itemize)	2900	17,227								17,227	18,006
387	Total Support Services	2000	626,956	0	562,737	6,465	12,592	0	0	0	1,207,850	1,171,164
388	COMMUNITY SERVICES (TF)	3000									0	
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
390	Payments to Other Dist & Govt Units (In-State)											
391	Payments for Regular Programs	4110									0	
392	Payments for Special Education Programs	4120									0	
393	Payments for Adult/Continuing Education Programs	4130									0	
394	Payments for CTE Programs	4140									0	
395	Payments for Community College Programs	4170									0	
396	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
397	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0	0
398	Payments for Regular Programs - Tuition	4210									0	
399	Payments for Special Education Programs - Tuition	4220									0	
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
401	Payments for CTE Programs - Tuition	4240									0	
402	Payments for Community College Programs - Tuition	4270									0	
403	Payments for Other Programs - Tuition	4280									0	
404	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0	
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0	0
406	Payments for Regular Programs - Transfers	4310									0	
407	Payments for Special Education Programs - Transfers	4320									0	
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	
409	Payments for CTE Programs - Transfers	4340									0	
410	Payments for Community College Program - Transfers	4370									0	
411	Payments for Other Programs - Transfers	4380									0	
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0	
413	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0	0
414	Payments to Other Dist & Govt Units (Out of State)	4400									0	
415	Total Payments to Other Dist & Govt Units	4000			0			0			0	0

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
416	DEBT SERVICES (TF)	5000										
417	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
418	Tax Anticipation Warrants	5110									0	
419	Tax Anticipation Notes	5120									0	
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
421	State Aid Anticipation Certificates	5140									0	
422	Other Interest on Short-Term Debt	5150									0	
423	Total Debt Services - Interest on Short-Term Debt	5100						0			0	0
424	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
425	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300									0	
426	(Lease/Purchase Principal Retired) ¹¹										0	
427	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
428	Total Debt Services	5000						0			0	0
429	PROVISIONS FOR CONTINGENCIES (TF)	6000										
429	Total Disbursements/Expenditures		1,438,398	0	562,737	6,465	12,592	0	0	0	2,020,192	2,020,191
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										24,411	
432	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
433	SUPPORT SERVICES (FP&S)	2000										
434	SUPPORT SERVICES - BUSINESS											
435	Facilities Acquisition & Construction Services	2530			856,490						856,490	950,000
436	Operation & Maintenance of Plant Services	2540									0	
437	Total Support Services - Business	2500	0	0	856,490	0	0	0	0	0	856,490	950,000
438	Other Support Services (Describe & Itemize)	2500									0	
439	Total Support Services	2000	0	0	856,490	0	0	0	0	0	856,490	950,000
440	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
441	Payments to Regular Programs	4110									0	
442	Payments to Special Education Programs	4120									0	
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
444	Total Payments to Other Govt Units	4000						0			0	0
445	DEBT SERVICES (FP&S)	5000										
446	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
447	Tax Anticipation Warrants	5110									0	
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
449	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
451	Debt Service - Payments of Principal on Long-Term Debt ¹¹ (Lease/Purchase Principal Retired)	5300									0	
452	Total Debt Service	5000						0			0	0
453	PROVISION FOR CONTINGENCIES (FP&S)	6000										
454	Total Disbursements/Expenditures		0	0	856,490	0	0	0	0	0	856,490	950,000
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(339,710)	

	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	5,793,213		5,793,213	6,292,503	6,292,503
5	Operations & Maintenance	1,574,211		1,574,211	1,709,919	1,709,919
6	Debt Services **	4,362,642		4,362,642	4,498,319	4,498,319
7	Transportation	755,622		755,622	820,761	820,761
8	Municipal Retirement	288,963		288,963	318,319	318,319
9	Capital Improvements	0		0		0
10	Working Cash	314,843		314,843	341,983	341,983
11	Tort Immunity	1,984,512		1,984,512	2,561,938	2,561,938
12	Fire Prevention & Safety	314,843		314,843	341,983	341,983
13	Leasing Levy	314,843		314,843	341,983	341,983
14	Special Education	125,937		125,937	136,794	136,794
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	355,267		355,267	391,298	391,298
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	16,184,896	0	16,184,896	17,755,800	17,755,800
20						
21	* The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	SCHEDULE OF SHORT-TERM DEBT									
2	Description (Enter Whole Dollars)		Outstanding Beginning July 1, 2023	Issued July 1, 2023 thru June 30, 2024	Retired July 1, 2023 thru June 30, 2024	Outstanding Ending June 30, 2024				
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)									
4	Total CPPRT Notes					0				
5	TAX ANTICIPATION WARRANTS (TAW)									
6	Educational Fund					0				
7	Operations & Maintenance Fund					0				
8	Debt Services - Construction					0				
9	Debt Services - Working Cash					0				
10	Debt Services - Refunding Bonds					0				
11	Transportation Fund					0				
12	Municipal Retirement/Social Security Fund					0				
13	Fire Prevention & Safety Fund					0				
14	Other - (Describe & Itemize)					0				
15	Total TAWs		0	0	0	0				
16	TAX ANTICIPATION NOTES (TAN)									
17	Educational Fund					0				
18	Operations & Maintenance Fund					0				
19	Fire Prevention & Safety Fund					0				
20	Other - (Describe & Itemize)					0				
21	Total TANs		0	0	0	0				
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)					0				
24	General State Aid/Evidence-Based Funding Anticipation Certificates									
25	Total (All Funds)					0				
26	OTHER SHORT-TERM BORROWING									
27	Total Other Short-Term Borrowing (Describe & Itemize)					0				
28										
29	SCHEDULE OF LONG-TERM DEBT									
30	Part A: GASB 87 Leases Only	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2023	Issued July 1, 2023 thru June 30, 2024	Any differences (Described and Itemize)	Retired July 1, 2023 thru June 30, 2024	Outstanding Ending June 30, 2024	Amount to be Provided for Payment on Long- Term Debt
31	Technology Lease- BB Community Leasing	07/12/22	127,024	7	93,837			30,177	63,660	63,660
32	Technology Lease- American Capital Financial Services	09/01/22	104,325	7	67,906			33,156	34,750	34,750
33	Technology Lease- Goldstar Learning	07/15/22	35,822	7	23,881			11,941	11,940	11,940
34	Technology Lease- American Capital Financial Services	07/20/23	488,161	7		488,161		131,904	356,257	356,257
35									0	
36									0	
37									0	
38									0	
39									0	
40									0	
41									0	
42									0	
43			755,332		185,624	488,161	0	207,178	466,607	466,607
44										
45	Part B: Other Long-Term Debt Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2023	Issued July 1, 2023 thru June 30, 2024	Any differences (Described and Itemize)	Retired July 1, 2023 thru June 30, 2024	Outstanding Ending June 30, 2024	Amount to be Provided for Payment on Long- Term Debt
46	General Obligation School Bonds, Series 2016	12/28/16	9,760,000	2	7,560,000			430,000	7,130,000	6,839,100
47	General Obligation School Bonds, Series 2017	02/21/17	26,195,000	2	20,810,000			1,085,000	19,725,000	19,725,000
48	General Obligation School Bonds, Series 2020	03/10/20	9,315,000	2	9,315,000			275,000	9,040,000	9,040,000
49	Alternate Revenue Bonds, Series 2020B	07/21/20	835,000	8	815,000			90,000	725,000	725,000
50	General Obligation School Bonds, Series 2023A	02/07/23	9,690,000	2	9,690,000			435,000	9,255,000	9,255,000
51	General Obligation School Bonds, Series 2023B	02/07/23	2,305,000	2	2,305,000			150,000	2,155,000	2,155,000
52									0	
53									0	
54									0	
55									0	
56									0	
57									0	
58									0	
59									0	
60									0	
61									0	
62									0	
63									0	
64			58,855,332		50,680,624	488,161	0	2,672,178	48,496,607	48,205,707
65	* Each type of debt issued must be identified separately with the amount:									
66	1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds			7. Other	GASB 87 Lease		10. Other		
67	2. Funding Bonds	5. Tort Judgment Bonds			8. Other			11. Other		
68	3. Refunding Bonds	6. Building Bonds			9. Other			12. Other		

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

	A	B	C	D	E	F	G	H	I	J	K
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES										
2	Description (Enter Whole Dollars)				Account No.	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education	
3	Cash Basis Fund Balance as of July 1, 2023					59,333					
4	RECEIPTS:										
5	Ad Valorem Taxes Received by District				10, 20, 40 or 50-1100, 80	1,984,512	125,937				
6	Earnings on Investments				10, 20, 40, 50 or 60-1500, 80	48,440					
7	Drivers' Education Fees				10-1970						22,500
8	School Facility Occupation Tax Proceeds				30 or 60-1983						
9	Driver Education				10 or 20-3370						38,441
10	Other Receipts (Describe & Itemize)				--	11,651					
11	Sale of Bonds				10, 20, 40 or 60-7200						
12	Total Receipts					2,044,603	125,937	0	0		60,941
13	DISBURSEMENTS:										
14	Instruction				10 or 50-1000		125,937				60,941
15	Facilities Acquisition & Construction Services				20 or 60-2530						
16	Tort Immunity Services				80	2,020,192					
17	DEBT SERVICE:										
18	Debt Services - Interest on Long-Term Debt				30-5200						
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)				30-5300						
20	Debt Services Other (Describe & Itemize)				30-5400						
21	Total Debt Services								0		
22	Other Disbursements (Describe & Itemize)				--						
23	Total Disbursements					2,020,192	125,937	0	0		60,941
24	Ending Cash Basis Fund Balance as of June 30, 2024					83,744	0	0	0		0
25	Reserved Cash Balance				714						
26	Unreserved Cash Balance				730	83,744	0	0	0		0
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a										
29											
30	Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>	Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?						
31					If yes, list in the aggregate the following:		Total Claims Payments:	2,020,192			
32							Total Reserve Remaining:	83,744			
34	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter the total dollar amount for each category.										
35	Expenditures:										
36	Workers' Compensation Act and/or Workers' Occupational Disease Act					0					
37	Unemployment Insurance Act					7,145					
38	Insurance (Regular or Self-Insurance)					255,744					
39	Risk Management and Claims Service					247,491					
40	Judgments/Settlements					0					
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction					1,438,398					
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)					0					
43	Legal Services					28,811					
44	Principal and Interest on Tort Bonds					0					
45	Other-Explain on Itemization 44 tab					42,603					
46	Total					0					
47	G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0					OK					
49	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.										
50	55 ILCS 5/5-1006.7										

	A	B	C	D	E	F	G	H	I	J	K	L
59	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
60	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
61	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
62	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0

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

	A	B	C	D	E	F	G	H	I	J	K	L
63	Expenditure Section B:											
64												
65	ESSER II EXPENDITURES (CRRSA)											
66												
67	FUNCTION											
68	1. List the total expenditures for the Functions 1000 and 2000 below											
69	INSTRUCTION Total Expenditures	1000										0
70	SUPPORT SERVICES Total Expenditures	2000										0
71												
72	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
73	Facilities Acquisition and Construction Services (Total)	2530										0
74	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
75	FOOD SERVICES (Total)	2560										0
76												
77	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
78	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
79	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
80	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0			0
81	Expenditure Section C:											
82												
83	GEER I EXPENDITURES (CARES)											
84												
85	FUNCTION											
86	1. List the total expenditures for the Functions 1000 and 2000 below											
87	INSTRUCTION Total Expenditures	1000										0
88	SUPPORT SERVICES Total Expenditures	2000										0
89												
90	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
91	Facilities Acquisition and Construction Services (Total)	2530										0
92	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
93	FOOD SERVICES (Total)	2560										0
94												
95	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
96	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
97	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
98	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0			0

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

	A	B	C	D	E	F	G	H	I	J	K	L
99	Expenditure Section D:											
100	GEER II EXPENDITURES (CRRSA)											
101												
102												
103	FUNCTION											
104	1. List the total expenditures for the Functions 1000 and 2000 below											
105	INSTRUCTION Total Expenditures	1000										0
106	SUPPORT SERVICES Total Expenditures	2000										0
107												
108	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
109	Facilities Acquisition and Construction Services (Total)	2530										0
110	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
111	FOOD SERVICES (Total)	2560										0
112												
113	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
114	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
115	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
116	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
117	Expenditure Section E:											
118	ESSER III EXPENDITURES (ARP)											
119												
120												
121	FUNCTION											
122	1. List the total expenditures for the Functions 1000 and 2000 below											
123	INSTRUCTION Total Expenditures	1000										19,710
124	SUPPORT SERVICES Total Expenditures	2000										1,037,508
125												
126	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
127	Facilities Acquisition and Construction Services (Total)	2530										0
128	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										456,340
129	FOOD SERVICES (Total)	2560										0
130												
131	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
132	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
133	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
134	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0

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

	A	B	C	D	E	F	G	H	I	J	K	L
135	Expenditure Section F:											
136												
137	CRRSA Child Nutrition (CRRSA)											
138												
139	FUNCTION											
140	1. List the total expenditures for the Functions 1000 and 2000 below											
141	INSTRUCTION Total Expenditures	1000										0
142	SUPPORT SERVICES Total Expenditures	2000										0
143												
144	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
145	Facilities Acquisition and Construction Services (Total)	2530										0
146	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
147	FOOD SERVICES (Total)	2560										0
148												
149	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
150	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
151	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
152	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0			0
153	Expenditure Section G:											
154												
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										0
160	SUPPORT SERVICES Total Expenditures	2000										0
161												
162	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
163	Facilities Acquisition and Construction Services (Total)	2530										0
164	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
165	FOOD SERVICES (Total)	2560										0
166												
167	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
168	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
169	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
170	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0			0

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

	A	B	C	D	E	F	G	H	I	J	K	L
171	Expenditure Section H:											
172												
173	ARP IDEA (ARP)											
174												
175	FUNCTION											
176	1. List the total expenditures for the Functions 1000 and 2000 below											
177	INSTRUCTION Total Expenditures	1000					2,304					2,304
178	SUPPORT SERVICES Total Expenditures	2000										0
179												
180	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
181	Facilities Acquisition and Construction Services (Total)	2530										0
182	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
183	FOOD SERVICES (Total)	2560										0
184												
185	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
186	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
187	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
188	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0			0
189	Expenditure Section I:											
190												
191	ARP Homeless I (ARP)											
192												
193	FUNCTION											
194	1. List the total expenditures for the Functions 1000 and 2000 below											
195	INSTRUCTION Total Expenditures	1000										0
196	SUPPORT SERVICES Total Expenditures	2000					3,238					3,238
197												
198	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
199	Facilities Acquisition and Construction Services (Total)	2530										0
200	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
201	FOOD SERVICES (Total)	2560										0
202												
203	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
204	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
205	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
206	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0			0

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

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

	A	B	C	D	E	F	G	H	I	J	K	L	
243	Expenditure Section L:												
244	Other CRRSA Expenditures (not accounted for above)			(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	
245													
246													
247		FUNCTION											
248		1. List the total expenditures for the Functions 1000 and 2000 below											
249		INSTRUCTION Total Expenditures	1000										0
250	SUPPORT SERVICES Total Expenditures	2000										0	
251	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above).												
252													
253	Facilities Acquisition and Construction Services (Total)	2530										0	
254	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0	
255	FOOD SERVICES (Total)	2560										0	
256													
257	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).												
258	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0	
259	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0	
260	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology		0	0	0			0			0	
261	Expenditure Section M:												
262	Other ARP Expenditures (not accounted above)			(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	
263													
264													
265		FUNCTION											
266		1. List the total expenditures for the Functions 1000 and 2000 below											
267		INSTRUCTION Total Expenditures	1000										0
268	SUPPORT SERVICES Total Expenditures	2000										0	
269	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above).												
270													
271	Facilities Acquisition and Construction Services (Total)	2530										0	
272	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0	
273	FOOD SERVICES (Total)	2560										0	
274													
275	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).												
276	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0	
277	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0	
278	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology		0	0	0			0			0	
279	Expenditure Section N:												
280	TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)			(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	
281													
282													
283		FUNCTION											
284		INSTRUCTION	1000	7,062	588	12,060	2,304	0	0	0			22,014
285		SUPPORT SERVICES	2000	379,443	92,556	500,562	66,930	1,255	0	0			1,040,746
286	Facilities Acquisition and Construction Services (Total)	2530	0	0	0	0	0	0	0			0	
287	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	0	0	391,393	63,692	1,255	0	0			456,340	
288	FOOD SERVICES (Total)	2560	0	0	0								

	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	1,457,098	140,786		1,597,884						1,597,884
6	Depreciable Land	222				0	50				0	0
7	Buildings	230										
8	Permanent Buildings	231	75,753,607	10,166,070		85,919,677	50	18,297,491	1,463,419		19,760,910	66,158,767
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	3,356,996	117,572		3,474,568	20	1,361,051	162,257		1,523,308	1,951,260
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	5,404,274	1,260,597	208,473	6,456,398	10	3,178,842	652,299	208,473	3,622,668	2,833,730
13	5 Yr Schedule	252	576,730	25,618		602,348	5	349,373	70,059		419,432	182,916
14	3 Yr Schedule	253	1,912			1,912	3	764	191		955	957
15	Construction in Progress	260	5,527,468	2,077,335	5,493,285	2,111,518	--					2,111,518
16	Total Capital Assets	200	92,078,085	13,787,978	5,701,758	100,164,305		23,187,521	2,348,225	208,473	25,327,273	74,837,032
17	Non-Capitalized Equipment	700				0	10		0			
18	Allowable Depreciation								2,348,225			

	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	\$	16,082,112		
9	O&M	Expenditures 16-24, L155	Total Expenditures		2,376,254		
10	DS	Expenditures 16-24, L178	Total Expenditures		5,088,257		
11	TR	Expenditures 16-24, L214	Total Expenditures		1,058,629		
12	MR/SS	Expenditures 16-24, L292	Total Expenditures		622,134		
13	TORT	Expenditures 16-24, L429	Total Expenditures		2,020,192		
14			Total Expenditures	\$	27,247,578		
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		0		
38	ED	Expenditures 16-24, L15, Col K - (G+I)	1600 Summer School Programs		0		
39	ED	Expenditures 16-24, L20, Col K	1910 Pre-K Programs - Private Tuition		0		
40	ED	Expenditures 16-24, L21, Col K	1911 Regular K-12 Programs - Private Tuition		0		
41	ED	Expenditures 16-24, L22, Col K	1912 Special Education Programs K-12 - Private Tuition		667,890		
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 Progrms - Private Tuition		0		
52	ED	Expenditures 16-24, L77, Col K - (G+I)	3000 Community Services		19,752		
53	ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units		641,501		
54	ED	Expenditures 16-24, L116, Col G	- Capital Outlay		353,258		
55	ED	Expenditures 16-24, L116, Col I	- Non-Capitalized Equipment		0		
56	O&M	Expenditures 16-24, L134, Col K - (G+I)	3000 Community Services		0		
57	O&M	Expenditures 16-24, L143, Col K	4000 Total Payments to Other Govt Units		0		
58	O&M	Expenditures 16-24, L155, Col G	- Capital Outlay		309,283		
59	O&M	Expenditures 16-24, L155, Col I	- Non-Capitalized Equipment		0		
60	DS	Expenditures 16-24, L164, Col K	4000 Payments to Other Dist & Govt Units		0		

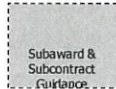
	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2023 - 2024)						
2	<i>This schedule is completed for school districts only.</i>						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE	Amount			
61	DS	Expenditures 16-24, L174, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			2,672,178	
62	TR	Expenditures 16-24, L189, Col K - (G+I)	3000 Community Services			0	
63	TR	Expenditures 16-24, L200, Col K	4000 Total Payments to Other Govt Units			0	
64	TR	Expenditures 16-24, L210, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			0	
65	TR	Expenditures 16-24, L214, Col G	- Capital Outlay			25,618	
66	TR	Expenditures 16-24, L214, Col I	- Non-Capitalized Equipment			0	
67	MR/SS	Expenditures 16-24, L220, Col K	1125 Pre-K Programs			0	
68	MR/SS	Expenditures 16-24, L222, Col K	1225 Special Education Programs - Pre-K			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			0	
71	MR/SS	Expenditures 16-24, L228, Col K	1600 Summer School Programs			0	
72	MR/SS	Expenditures 16-24, L277, Col K	3000 Community Services			0	
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			12,592	
95	Tort	Expenditures 16-24, L429, Col I	- Non-Capitalized Equipment			0	
96			Total Deductions for OEPP Computation (Sum of Lines 18 - 95)	\$		4,702,072	
97			Total Operating Expenses Regular K-12 (Line 14 minus Line 96)			22,545,506	
98			9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2023-2024			1,007.76	
99			Estimated OEPP (Line 97 divided by Line 98)	\$		22,371.90	
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)	\$		540	
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			435,207	
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700 Total District/School Activity Income (without Student Activity Funds)			99,208	
116	ED	Revenues 10-15, L86, Col C	1811 Rentals - Regular Textbooks			95,085	
117	ED	Revenues 10-15, L89, Col C	1819 Rentals - Other (Describe & Itemize)			0	
118	ED	Revenues 10-15, L90, Col C	1821 Sales - Regular Textbooks			0	
119	ED	Revenues 10-15, L93, Col C	1829 Sales - Other (Describe & Itemize)			992	
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			5,319	
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940 Services Provided Other Districts			1,266,984	
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991 Payment from Other Districts			28,116	
124	ED	Revenues 10-15, L108, Col C	1993 Other Local Fees (Describe & Itemize)			48,165	
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100 Total Special Education			282,551	
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200 Total Career and Technical Education			0	
127	ED-MR/SS	Revenues 10-15, L147, Col C,G	3300 Total Bilingual Ed			0	
128	ED	Revenues 10-15, L148, Col C	3360 State Free Lunch & Breakfast			3,350	
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			38,441	

	A	B	C	D	E	F	G
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	402,622			
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	53,984			
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	994			
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	319,071			
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300 Total Title I	261,122			
147	ED-O&M-TR-MR/SS	Revenues 10-15, L212, Col C,D,F,G	4400 Total Title IV	16,738			
148	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620 Fed - Spec Education - IDEA - Flow Through	245,338			
149	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4625 Fed - Spec Education - IDEA - Room & Board	0			
150	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4630 Fed - Spec Education - IDEA - Discretionary	0			
151	ED-O&M-TR-MR/SS	Revenues 10-15, L219, Col C,D,F,G	4699 Fed - Spec Education - IDEA - Other (Describe & Itemize)	0			
152	ED-O&M-MR/SS	Revenues 10-15, L224, Col C,D,G	4700 Total CTE - Perkins	0			
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C225 thru J254)	4800 Total ARRA Program Adjustments	0			
178	ED	Revenues 10-15, L256, Col C	4901 Race to the Top	0			
179	ED-O&M-TR-MR/SS	Revenues 10-15, L257, Col C,D,F,G	4902 Race to the Top-Preschool Expansion Grant	0			
180	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4905 Title III - Immigrant Education Program (IEP)	0			
181	ED-TR-MR/SS	Revenues 10-15, L259, Col C,F,G	4909 Title III - Language Inst Program - Limited Eng (LIPLEP)	7,887			
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	32,713			
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	55,199			
190	ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program	27,571			
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)	1,191,852			
192	Federal Stimulus Revenue	CARES CRRSA ARP Schedule	Adjusting for FY20, FY21, FY22, FY23, or FY24 revenue received in FY24 for FY20, FY21, FY22, FY23, or FY24 Expenses	(326,223)			
193	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100 Special Education Contributions from EBF Funds **	439,976			
194	ED-MR/SS	Revenues (Part of EBF Payment)	3300 English Learning (Bilingual) Contributions from EBF Funds **	5,562			
196	Total Deductions for PCTC Computation (Line 104 through Line 194)			\$ 5,038,364			
197	Net Operating Expense for Tuition Computation (Line 97 minus Line 196)			17,507,142			
198	Total Depreciation Allowance (from page 36, Line 18, Col I)			2,348,225			
199	Total Allowance for PCTC Computation (Line 197 plus Line 198)			19,855,367			
200	9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2023-2024			1,007.76			
201	Total Estimated PCTC (Line 199 divided by Line 200) *			\$ 19,702.48			
203	*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.						
204	**Go to the Evidence-Based Funding Distribution Calculation webpage.						
205	Under Reports, open the FY 2024 Special Education Funding Allocation Calculation Details and the FY 2024 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. Please enter "0" if the district does not have allocations for lines 193 and 194.						

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

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

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

[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				Restricted Program		Unrestricted Program		
18		Function		Indirect Costs	Direct Costs	Indirect Costs	Direct Costs	
19	Instruction	1000			11,560,946		11,560,946	
20	Support Services:							
21	Pupil	2100			1,880,170		1,880,170	
22	Instructional Staff	2200			252,407		252,407	
23	General Admin.	2300			1,261,556		1,261,556	
24	School Admin.	2400			453,480		453,480	
25	Business:							
26	Direction of Business Spt. Srv.	2510	157,097	0	157,097	0	0	
27	Fiscal Services	2520	127,039	0	127,039	0	0	
28	Oper. & Maint. Plant Services	2540		2,359,257	2,359,257		0	
29	Pupil Transportation	2550		1,072,096			1,072,096	
30	Food Services	2560		666,206			666,206	
31	Internal Services	2570	44,888	0	44,888	0	0	
32	Central:							
33	Direction of Central Spt. Srv.	2610		0			0	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		285,822			285,822	
35	Information Services	2630		141,549			141,549	
36	Staff Services	2640	1,190	0	1,190	0	0	
37	Data Processing Services	2660	68,762	0	68,762	0	0	
38	Other:	2900		447,065			447,065	
39	Community Services	3000		19,752			19,752	
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)							
41	Total			398,976	18,924,419	2,758,233	16,565,162	
42								
43				Restricted Rate		Unrestricted Rate		
44				Total Indirect Costs:	398,976	Total Indirect Costs:	2,758,233	
45				Total Direct Costs:	18,924,419	Total Direct Costs:	16,565,162	
				= 2.11%		= 16.65%		

	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					
4	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current, and next fiscal years.					
5	La Salle-Peru Twp HSD 120			35-050-1200-17_AFR24 La Salle-Peru Twp HSD 120		
6	35050120017					
7						
8	Check box if this schedule is not applicable.....		Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative, or Shared Service.
9	Indicate with an (X) if Deficit Reduction Plan is Required in the Budget					
10	Service or Function (Check all that apply)				Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)
11	Curriculum Planning					
12	Custodial Services					
13	Educational Shared Programs					
14	Employee Benefits					
15	Energy Purchasing		X	X		Constellation Newenergy
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		X	X		Peru, LaSalle, Oglesby, Dimmick, Deer Park, Tonica, Waltham
25	Shared Personnel					
26	Special Education Cooperatives		X	X		LEASE
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing					
29	Technology Services					
30	Transportation		X	X		Johannes Bus Service, Inc
31	Vocational Education Cooperatives		X	X		Area Career Center
32	All Other Joint/Cooperative Agreements					
33	Other					
34						
35	Additional space for Column (D) - Barriers to Implementation:					
36						
37						
38						
39						
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: La Salle-Peru Twp HSD 120
RCDT Number: 35050120017

Description	Funct. No.	Actual Expenditures, Fiscal Year 2024				Budgeted Expenditures, Fiscal Year 2025			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	222,674		22,138	244,812	229,409		31,008	260,417
2. Special Area Administration Services	2330	51,005		58,718	109,723	49,677		63,361	113,038
3. Other Support Services - School Administration	2490	0		0	0				0
4. Direction of Business Support Services	2510	137,166	0	0	137,166	138,912			138,912
5. Internal Services	2570	40,866		0	40,866	43,194			43,194
6. Direction of Central Support Services	2610	0		0	0			3,673	3,673
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		451,711	0	80,856	532,567	461,192	0	98,042	559,234
9. Percent Increase (Decrease) for FY2025 (Budgeted) over FY2024 (Actual)									5%

CERTIFICATION

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

Signature of Superintendent

Date

Contact Name (for questions)

Contact Telephone Number

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

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

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

1. Account 1690, page 11, Fund 10, line 74- Food rebates \$3,374
2. Account 1790, page 11, Fund 10, line 81- Other District revenue \$1,530
3. Account 1829, page 12, Fund 10, line 93- Lost/damaged books \$992
4. Account 1993, page 12, Fund 10, line 108- Retiree insurance payments \$48,165
5. Account 1999, page 12, Fund 10, line 109- Reimbursement of employee's salary for services provided outside the District \$36,300, refunds and miscellaneous revenues \$4,804
6. Account 1999, page 12, Fund 20, line 109- Reimbursement of custodial and maintenance \$10,202
7. Account 3999, page 13, Fund 10, line 170- Library grant \$994
8. Account 4998, page 15, Fund 10, line 269- ESSER and ARP programs \$1,116,396, STEP \$22,025
9. Account 4998, page 15, Fund 20, line 269- ESSER programs \$53,431
10. Account 2190, page 16, Fund 10, line 43- Security, greeter, and detention staff salaries/benefits \$266,656, graduation supplies \$9,455
11. Account 2900, page 17, Fund 10, line 75- Technology staff salaries/benefits, services, and capital outlay \$425,997
12. Account 5400, page 19, Fund 30, line 175- Payment on short-term capital lease \$48,843, bond fees \$3,000
13. Account 2190, page 20, Fund 50, line 241- Security, greeter, and detention staff IMRF/SS \$58,060
14. Account 2900, page 21, Fund 50, line 275- Technology staff IMRF/SS \$39,283
15. Account 2190, page 22, Fund 80, line 352- Security, greeter, and detention staff risk management \$172,463
16. Account 2900, page 23, Fund 80, line 386- Technology staff risk management \$17,227
17. Page 27 - Other Tort Expenditures - supplies and capital outlay related to tort mitigation
18. There is an error on the Audit Check tab related to debt issuances due to the new GASB 87 lease not showing up as issued debt on the AFR

	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	17,331,476	2,227,482	1,260,791	316,104	21,135,853
9	Direct Expenditures	16,082,112	2,376,254	1,058,629		19,516,995
10	Difference	1,249,364	(148,772)	202,162	316,104	1,618,858
11	Fund Balance - June 30, 2024	8,695,972	2,832,832	1,380,990	998,871	13,908,665
12	Balanced - no deficit reduction plan is required.					
13						
14						
15						