AUBURN COMMUNITY UNIT SCHOOL DISTRICT #10
AUBURN, ILLINOIS

ILLINOIS STATE BOARD OF EDUCATION
ANNUAL FINANCIAL REPORT
AND
INDEPENDENT AUDITORS' REPORT

For the Year Ended June 30, 2024

Auburn Community Unit School District #10

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Auburn Community Unit School District #10

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ECK, SCHAFER & PUNKE, LLP
CERTIFIED PUBLIC ACCOUNTANTS

227 South Seventh Street
Springfield, Illinois 62701
217-525-1111
Fax 217-525-1120
www.espcpa.com

Independent Auditors' Report

Board of Education
Auburn Community Unit School District #10
Auburn, Illinois

Opinions

We have audited the accompanying basic financial statements of Auburn Community Unit School District #10 (the District) as of and for the year ended June 30, 2024, and the related notes to the financial statements.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion section of our report, the basic financial statements referred to above do not present fairly the financial position of the District, as of June 30, 2024, or the changes in financial position, in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinion on Modified Cash Basis of Accounting

In our opinion, the basic financial statements referred to in the first paragraph present fairly, in all material respects, the assets and liabilities arising from cash transactions of the District as of June 30, 2024, and its revenues received and expenditures disbursed during the year then ended, on the modified cash basis of accounting, in accordance with the regulatory financial reporting provisions of the Illinois State Board of Education.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

As described in Note 1, the financial statements were prepared by the District on the modified cash basis of accounting, in accordance with the regulatory financial reporting provisions of the Illinois State Board of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the requirements of the Illinois State Board of Education. They are intended to assure effective legislative and public oversight of school district financing and spending activities of accountable Illinois public school districts. The effects on the financial statements of the variances between the modified cash basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the District's basic financial statements. The schedules listed in the table of contents as supplementary information are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and, except for the average daily attendance figure included in the computation of operating expense per pupil on page 77 and per capita tuition charges on page 78, was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The information on pages 79 through 81 is propagated from information in the audited financial statements, but we take no responsibility for the accuracy of those calculations. The administrative cost worksheet on page 83 contains unaudited information concerning the current year budget which was provided by the District. The actual expenditure information on this page is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 19, 2024, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Eck, Schafer + Punke, LLP

Springfield, Illinois
November 19, 2024

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

[X] School District
[ ] Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Department
100 North First Street, Springfield, Illinois 62777-0001
217/785-8779

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

School District/Joint Agreement Information
(See instructions on the inside of this page.)

School District/Joint Agreement Number:
51084010026

County Name:
Sangamon

Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will populate):
Auburn CUSD 10

Address:
606 North Street

City:
Auburn

Email Address:
droot@auburn.k12.il.us

Zip Code:
62515

Accounting Basis:
[X] 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

0

Certified Public Accountant Information

Name of Auditing Firm:
Eck, Schafer & Punke, LLP

Name of Audit Manager:
Kristi Corpin, CPA

Address:
227 South 7th Street

City:	State:	Zip Code:
Springfield	**IL**	**62701**

Phone Number:	Fax Number:
217-525-1111	**217-525-1120**

IL License Number (9 digit):	Expiration Date:
065-034821	**9/30/2027**

Email Address:
kcorpin@espcpa.com

Annual Financial Report
Type of Auditor's Report Issued:
[ ] Qualified
[X] Adverse
[ ] Disclaimer
[X] Unqualified

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

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

ISBE Use Only

[X] Reviewed by District Superintendent/Administrator

District Superintendent/Administrator Name (Type or Print):
Darren Root

Email Address:
droot@auburn.k12.il.us

Telephone:	Fax Number:
217-438-6164	

Signature & Date:

[ ] Reviewed by Township Treasurer (Cook County only)
Name of Township:

Township Treasurer Name (type or print):

Email Address:

Telephone:	Fax Number:

Signature & Date:

[ ] Reviewed by Regional Superintendent/Cook ISC

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

Email Address:

Telephone:	Fax Number:

Signature & Date:

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

This form is based on 23 Illinois Administrative Code, Subtitle A, Chapter I, Subchapter C, Part 100.
In some instances, use of open account codes (cells) may not be authorized by statute or administrative rule.
Each school district or joint agreement is responsible for obtaining the concurring legal opinion and/or other supporting authorization/documentation, as necessary, to use the applicable account code (cell).

51-084-0100-26_AFR24 Auburn CUSD 10

The accompanying notes are an integral part of these financial statements.

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

- [ ] 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- [ ] 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- [X] 21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: **9/1/1988** (Ex: 00/00/0000)
- [X] 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) **$ 142,375.00**

Warning. Large amount listed. Please ensure amount is correct.

- [X] 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.

Adverse opinion on a GAAP basis. Unmodified opinion on a modified cash basis in accordance with the regulatory financial reporting provisions of ISBE.

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 Intergovermental Receivables, Other Recievables, 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.

	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:

Eck, Schafer & Punke, LLP
Name of Audit Firm (print)

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

Christ Lorpin, Partner
Signature of Audit Manager (not firm)

11/19/2024
mm/dd/yyyy

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

FINANCIAL PROFILE INFORMATION

Required to be completed for school districts only.

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

Tax Year 2023 Equalized Assessed Valuation (EAV): 156,645,153

	Educational		Operations & Maintenance		Transportation		Combined Total	Working Cash
Rate(s):	0.022705	+	0.005980	+	0.001877	=	0.030560	0.000349

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
14,732,558	13,094,491	1,638,067	17,219,303

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

C. Short-Term Debt **

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

Other		Total
0	=	0

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

D. Long-Term Debt

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

☐	a. 6.9% for elementary and high school districts.	21,617,031
X	b. 13.8% for unit districts.	

Long-Term Debt Outstanding:

	Acct	
c. Long-Term Debt (Principal only) Outstanding:................................	511	6,073,540

E. Material Impact on Financial Position

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

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

Comments:

The accompanying notes are an integral part of these financial statements.

ESTIMATED FINANCIAL PROFILE SUMMARY

Financial Profile Website

District Name: Auburn CUSD 10
District Code: 51084010026
County Name: Sangamon

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)	17,219,303.00	1.169	**Weight**	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	14,732,558.00		**Value**	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	0.00			
2. Expenditures to Revenue Ratio:		**Total**	**Ratio**	**Score**	4
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	13,094,491.00	0.889	**Adjustment**	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	14,732,558.00		**Weight**	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	0.00			
Possible Adjustment:			0	**Value**	1.40
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	17,271,207.00	474.82	**Weight**	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	36,373.59		**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	4,069,014.49		**Value**	0.40
5. Percent of Long-Term Debt Margin Remaining:		**Total**	**Percent**	**Score**	3
Long-Term Debt Outstanding (P3, Cell H38)		6,073,540.00	71.90	**Weight**	0.10
Total Long-Term Debt Allowed (P3, Cell H32)		21,617,031.11		**Value**	0.30

Total Profile Score: **3.90** *

Estimated 2025 Financial Profile Designation: **RECOGNITION**

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

The accompanying notes are an integral part of these financial statements.

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	ASSETS (Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) [1]		13,467,651	2,026,443	236,176	625,758	1,042,419	476,180	1,151,355	0	254,292
5	Investments	120									
6	Taxes Receivable	130									
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150									
9	Other Receivables	160									
10	Inventory	170									
11	Prepaid Items	180	(51,835)	(16)	0	(53)					
12	Other Current Assets (Describe & Itemize)	190									
13	Total Current Assets		13,415,816	2,026,427	236,176	625,705	1,042,419	476,180	1,151,355	0	254,292
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430									
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470									
31	Payroll Deductions & Withholdings	480									
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		0	0	0	0	0	0	0	0	0
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714									
39	Unreserved Fund Balance	730	13,415,816	2,026,427	236,176	625,705	1,042,419	476,180	1,151,355	0	254,292
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		13,415,816	2,026,427	236,176	625,705	1,042,419	476,180	1,151,355	0	254,292
42											
43	ASSETS /LIABILITIES for Student Activity Funds										
44	CURRENT ASSETS (100) for Student Activity Funds										
45	Student Activity Fund Cash and Investments	126	193,131								
46	Total Student Activity Current Assets For Student Activity Funds		193,131								
47	CURRENT LIABILITIES (400) For Student Activity Funds										
48	Total Current Liabilities For Student Activity Funds		0								
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	193,131								
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		193,131								
51											
52	Total ASSETS /LIABILITIES District with Student Activity Funds										
53	Total Current Assets District with Student Activity Funds		13,608,947	2,026,427	236,176	625,705	1,042,419	476,180	1,151,355	0	254,292
54	Total Capital Assets District with Student Activity Funds										
55	CURRENT LIABILITIES (400) District with Student Activity Funds										
56	Total Current Liabilities District with Student Activity Funds		0	0	0	0	0	0	0	0	0
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds										
58	Total Long-Term Liabilities District with Student Activity Funds										
59	Reserved Fund Balance District with Student Activity Funds	714	193,131	0	0	0	0	0	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	13,415,816	2,026,427	236,176	625,705	1,042,419	476,180	1,151,355	0	254,292
61	Investment in General Fixed Assets District with Student Activity Funds										
62	Total Liabilities and Fund Balance District with Student Activity Funds		13,608,947	2,026,427	236,176	625,705	1,042,419	476,180	1,151,355	0	254,292

The accompanying notes are an integral part of these financial statements.

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

	A	B	L	M	N
1				Account Groups	
2	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) [1]				
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	Total Current Assets		0		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210		0	
16	Land	220		858,650	
17	Building & Building Improvements	230		24,344,667	
18	Site Improvements & Infrastructure	240		3,816,915	
19	Capitalized Equipment	250		9,672,559	
20	Construction in Progress	260		1,386,183	
21	Amount Available in Debt Service Funds	340			236,176
22	Amount to be Provided for Payment on Long-Term Debt	350			5,837,364
23	Total Capital Assets			40,078,974	6,073,540
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		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			6,073,540
37	Total Long-Term Liabilities				6,073,540
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			40,078,974	
41	Total Liabilities and Fund Balance		0	40,078,974	6,073,540
42					
43	ASSETS /LIABILITIES for Student Activity Funds				
44	CURRENT ASSETS (100) for Student Activity Funds				
45	Student Activity Fund Cash and Investments	126			
46	Total Student Activity Current Assets For Student Activity Funds				
47	CURRENT LIABILITIES (400) For Student Activity Funds				
48	Total Current Liabilities For Student Activity Funds				
49	Reserved Student Activity Fund Balance For Student Activity Funds	715			
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds				
51					
52	Total ASSETS /LIABILITIES District with Student Activity Funds				
53	Total Current Assets District with Student Activity Funds		0		
54	Total Capital Assets District with Student Activity Funds			40,078,974	6,073,540
55	CURRENT LIABILITIES (400) District with Student Activity Funds				
56	Total Current Liabilities District with Student Activity Funds		0		
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds				
58	Total Long-Term Liabilities District with Student Activity Funds				6,073,540
59	Reserved Fund Balance District with Student Activity Funds	714	0		
60	Unreserved Fund Balance District with Student Activity Funds	730	0		
61	Investment in General Fixed Assets District with Student Activity Funds			40,078,974	
62	Total Liabilities and Fund Balance District with Student Activity Funds		0	40,078,974	6,073,540

The accompanying notes are an integral part of these financial statements.

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

	A	B	C	D	E	F	G	H	I	J	K
1–2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	RECEIPTS/REVENUES										
4	LOCAL SOURCES	1000	4,504,117	1,507,786	660,797	296,277	550,023	1,260,775	54,198	0	59,019
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	6,129,751	610,366	0	398,012	0	0	0	0	0
7	FEDERAL SOURCES	4000	1,232,051	0	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		11,865,919	2,118,152	660,797	694,289	550,023	1,260,775	54,198	0	59,019
9	Receipts/Revenues for "On Behalf" Payments [2]	3998	3,296,967								
10	Total Receipts/Revenues		15,162,886	2,118,152	660,797	694,289	550,023	1,260,775	54,198	0	59,019
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	6,896,620				147,921			0	
13	Support Services	2000	2,860,249	2,155,433		579,659	298,989	1,607,602		0	21,337
14	Community Services	3000	1,954	0		0	0			0	
15	Payments to Other Districts & Governmental Units	4000	597,801	0	0	0	0	0		0	0
16	Debt Services	5000	0	2,775	650,061	0	0			0	6,817
17	Total Direct Disbursements/Expenditures		10,356,624	2,158,208	650,061	579,659	446,910	1,607,602		0	28,154
18	Disbursements/Expenditures for "On Behalf" Payments [2]	4180	3,296,967	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		13,653,591	2,158,208	650,061	579,659	446,910	1,607,602		0	28,154
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures [3]		1,509,295	(40,056)	10,736	114,630	103,113	(346,827)	54,198	0	30,865
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund [12]	7110									
25	Abatement of the Working Cash Fund [12]	7110									
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund [4]	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund [5]	7170									
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210									
34	Premium on Bonds Sold	7220									
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets [6]	7300									
37	Transfer to Debt Service to Pay Principal on GASB 87 Leases [13]	7400			0						
38	Transfer to Debt Service to Pay Interest on GASB 87 Leases [13]	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990									
44	Total Other Sources of Funds		0	0	0	0	0	0	0	0	0

The accompanying notes are an integral part of these financial statements.

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
45	OTHER USES OF FUNDS (8000):										
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund [12]	8110							0		
48	Transfer of Working Cash Fund Interest [12]	8120							0		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund [4]	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund [5]	8170									0
54	Taxes Pledged to Pay Principal on GASB 87 Leases[13]	8410									
55	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases[13]	8420									
56	Other Revenues Pledged to Pay Principal on GASB 87 Leases[13]	8430									
57	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases[13]	8440									
58	Taxes Pledged to Pay Interest on GASB 87 Leases[13]	8510									
59	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases[13]	8520									
60	Other Revenues Pledged to Pay Interest on GASB 87 Leases[13]	8530									
61	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases[13]	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	Total Other Uses of Funds		0	0	0	0	0	0	0	0	0
77	Total Other Sources/Uses of Funds		0	0	0	0	0	0	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		1,509,295	(40,056)	10,736	114,630	103,113	(346,827)	54,198	0	30,865
79	Fund Balances without Student Activity Funds - July 1, 2023		11,906,521	2,066,483	225,440	511,075	939,306	823,007	1,097,157		223,427
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances without Student Activity Funds - June 30, 2024		13,415,816	2,026,427	236,176	625,705	1,042,419	476,180	1,151,355	0	254,292
84											
85	Student Activity Fund Balance - July 1, 2023		164,366								
86	RECEIPTS/REVENUES - Student Activity Funds										
87	Total Student Activity Direct Receipts/Revenues	1799	339,507								
88	DISBURSEMENTS/EXPENDITURES - Students Activity Funds										
89	Total Student Activity Disbursements/Expenditures	1999	310,742								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures [3]		28,765								
91	Student Activity Fund Balance - June 30, 2024		193,131								

The accompanying notes are an integral part of these financial statements.

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
92											
93	RECEIPTS/REVENUES (with Student Activity Funds)										
94	LOCAL SOURCES	1000	4,843,624	1,507,786	660,797	296,277	550,023	1,260,775	54,198	0	59,019
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
96	STATE SOURCES	3000	6,129,751	610,366	0	398,012	0	0	0	0	0
97	FEDERAL SOURCES	4000	1,232,051	0	0	0	0	0	0	0	0
98	Total Direct Receipts/Revenues		12,205,426	2,118,152	660,797	694,289	550,023	1,260,775	54,198	0	59,019
99	*Receipts/Revenues for "On Behalf" Payments* [2]	3998	3,296,967	0	0	0	0	0		0	0
100	Total Receipts/Revenues		15,502,393	2,118,152	660,797	694,289	550,023	1,260,775	54,198	0	59,019
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	7,207,362				147,921			0	
103	Support Services	2000	2,860,249	2,155,433		579,659	298,989	1,607,602		0	21,337
104	Community Services	3000	1,954	0		0	0				
105	Payments to Other Districts & Governmental Units	4000	597,801	0	0	0	0	0		0	0
106	Debt Service	5000	0	2,775	650,061	0	0			0	6,817
107	Total Direct Disbursements/Expenditures		10,667,366	2,158,208	650,061	579,659	446,910	1,607,602		0	28,154
108	*Disbursements/Expenditures for "On Behalf" Payments* [2]	4180	3,296,967	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		13,964,333	2,158,208	650,061	579,659	446,910	1,607,602		0	28,154
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures [3]		1,538,060	(40,056)	10,736	114,630	103,113	(346,827)	54,198	0	30,865
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds		0	0	0	0	0	0	0	0	0
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		0	0	0	0	0	0	0	0	0
116	Total Other Sources/Uses of Funds		0	0	0	0	0	0	0	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2024		13,608,947	2,026,427	236,176	625,705	1,042,419	476,180	1,151,355	0	254,292

The accompanying notes are an integral part of these financial statements.

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	**RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)**										
4	**AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY**	1100									
5	Designated Purposes Levies (1110-1120) [7]		3,522,206	927,564	659,840	291,087	227,032		54,121		58,935
6	Leasing Purposes Levy [8]	1130									
7	Special Education Purposes Levy	1140	58,666								
8	FICA/Medicare Only Purposes Levies	1150					267,690				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190	5,107	1,327	957	436	708		77		84
12	**Total Ad Valorem Taxes Levied By District**		3,585,979	928,891	660,797	291,523	495,430	0	54,198	0	59,019
13	**PAYMENTS IN LIEU OF TAXES**	1200									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes [9]	1230	500,974				54,593				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	**Total Payments in Lieu of Taxes**		500,974	0	0	0	54,593	0	0	0	0
19	**TUITION**	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321									
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	**Total Tuition**		0								

The accompanying notes are an integral part of these financial statements.

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
41	**TRANSPORTATION FEES**	1400									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	**Total Transportation Fees**					0					
64	**EARNINGS ON INVESTMENTS**	1500									
65	Interest on Investments	1510		553,423							
66	Gain or Loss on Sale of Investments	1520									
67	**Total Earnings on Investments**		0	553,423	0	0	0	0	0	0	0
68	**FOOD SERVICE**	1600									
69	Sales to Pupils - Lunch	1611	187,938								
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	1,662								
74	Other Food Service (Describe & Itemize)	1690	155								
75	**Total Food Service**		189,755								
76	**DISTRICT/SCHOOL ACTIVITY INCOME**	1700									
77	Admissions - Athletic	1711									
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	96,095								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	3,923								
82	Student Activity Funds Revenues	1799	339,507								
83	**Total District/School Activity Income (without Student Activity Funds)**		100,018	0							
84	**Total District/School Activity Income (with Student Activity Funds)**		439,525								

The accompanying notes are an integral part of these financial statements.

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
85	TEXTBOOK INCOME	1800									
86	Rentals - Regular Textbooks	1811	78,646								
87	Rentals - Summer School Textbooks	1812									
88	Rentals - Adult/Continuing Education Textbooks	1813									
89	Rentals - Other (Describe & Itemize)	1819									
90	Sales - Regular Textbooks	1821									
91	Sales - Summer School Textbooks	1822									
92	Sales - Adult/Continuing Education Textbooks	1823									
93	Sales - Other (Describe & Itemize)	1829									
94	Other (Describe & Itemize)	1890									
95	Total Textbook Income		78,646								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910		11,474							
98	Contributions and Donations from Private Sources	1920									
99	Impact Fees from Municipal or County Governments	1930									
100	Services Provided Other Districts	1940									
101	Refund of Prior Years' Expenditures	1950									
102	Payments of Surplus Moneys from TIF Districts	1960									
103	Drivers' Education Fees	1970	5,250								
104	Proceeds from Vendors' Contracts	1980									
105	School Facility Occupation Tax Proceeds	1983						1,237,654			
106	Payment from Other Districts	1991									
107	Sale of Vocational Projects	1992									
108	Other Local Fees (Describe & Itemize)	1993									
109	Other Local Revenues (Describe & Itemize)	1999	43,495	13,998		4,754		23,121			
110	Total Other Revenue from Local Sources		48,745	25,472	0	4,754	0	1,260,775	0	0	0
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	4,504,117	1,507,786	660,797	296,277	550,023	1,260,775	54,198	0	59,019
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	4,843,624								
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)	2300									
117	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
119	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	5,665,924	560,366							
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		5,665,924	560,366	0	0	0	0		0	0

The accompanying notes are an integral part of these financial statements.

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
125	**RESTRICTED GRANTS-IN-AID (3100-3900)**										
126	**SPECIAL EDUCATION**										
127	Special Education - Private Facility Tuition	3100									
128	Special Education - Funding for Children Requiring Sp Ed Services	3105									
129	Special Education - Personnel	3110									
130	Special Education - Orphanage - Individual	3120	103,052								
131	Special Education - Orphanage - Summer Individual	3130									
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3199									
134	**Total Special Education**		103,052	0		0					
135	**CAREER AND TECHNICAL EDUCATION (CTE)**										
136	CTE - Technical Education - Tech Prep	3200									
137	CTE - Secondary Program Improvement (CTEI)	3220	17,661								
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**		17,661	0			0				
144	**BILINGUAL EDUCATION**										
145	Bilingual Ed - Downstate - TPI and TBE	3305									
146	Bilingual Education Downstate - Transitional Bilingual Education	3310									
147	**Total Bilingual Ed**		0				0				
148	State Free Lunch & Breakfast	3360	4,013								
149	School Breakfast Initiative	3365									
150	Driver Education	3370	15,088								
151	Adult Ed (from ICCB)	3410									
152	Adult Ed - Other (Describe & Itemize)	3499									
153	**TRANSPORTATION**										
154	Transportation - Regular and Vocational	3500				309,356					
155	Transportation - Special Education	3510				88,656					
156	Transportation - Other (Describe & Itemize)	3599									
157	**Total Transportation**		0	0		398,012	0				
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Truant Alternative/Optional Education	3695									
161	Early Childhood - Block Grant	3705	322,218								
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		50,000							
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	1,795								
171	**Total Restricted Grants-In-Aid**		463,827	50,000	0	398,012	0	0	0	0	0
172	**Total Receipts from State Sources**	3000	6,129,751	610,366	0	398,012	0	0	0	0	0

The accompanying notes are an integral part of these financial statements.

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
173	**RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)**										
174	**UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)**										
175	Federal Impact Aid	4001									
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
177	**Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt**		0	0	0	0	0	0	0	0	0
178	**RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)**										
179	Head Start	4045									
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
183	**Total Restricted Grants-In-Aid Received Directly from Federal Govt**		0	0		0	0	0			0
184	**RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)**										
185	**TITLE V**										
186	Title V - Innovation and Flexibility Formula	4100									
187	Title V - District Projects	4105									
188	Title V - Rural Education Initiative (REI)	4107									
189	Title V - Other (Describe & Itemize)	4199									
190	**Total Title V**		0	0		0	0				
191	**FOOD SERVICE**										
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program	4210	235,100								
194	Special Milk Program	4215									
195	School Breakfast Program	4220	57,049								
196	Summer Food Service Program	4225									
197	Child and Adult Care Food Program	4226									
198	Fresh Fruits & Vegetables	4240									
199	Food Service - Other (Describe & Itemize)	4299									
200	**Total Food Service**		292,149				0				
201	**TITLE I**										
202	Title I - Low Income	4300	281,440								
203	Title I - Low Income - Neglected, Private	4305									
204	Title I - Migrant Education	4340									
205	Title I - Other (Describe & Itemize)	4399	34,093								
206	**Total Title I**		315,533	0		0	0				
207	**TITLE IV**										
208	Title IV - Student Support & Academic Enrichment Grant	4400									
209	Title IV - Part A – Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415	776								
210	Title IV - 21st Century Comm Learning Centers	4421									
211	Title IV - Other (Describe & Itemize)	4499									
212	**Total Title IV**		776	0		0	0				
213	**FEDERAL - SPECIAL EDUCATION**										
214	Fed - Spec Education - Preschool Flow-Through	4600	25,637								
215	Fed - Spec Education - Preschool Discretionary	4605									
216	Fed - Spec Education - IDEA - Flow Through	4620	384,057								
217	Fed - Spec Education - IDEA - Room & Board	4625									
218	Fed - Spec Education - IDEA - Discretionary	4630									
219	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
220	**Total Federal - Special Education**		409,694	0		0	0				
221	**CTE - PERKINS**										
222	CTE - Perkins - Title IIIE - Tech Prep	4770									
223	CTE - Other (Describe & Itemize)	4799									
224	**Total CTE - Perkins**		0	0			0				

The accompanying notes are an integral part of these financial statements.

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
225	Federal - Adult Education	4810									
226	ARRA - General State Aid - Education Stabilization	4850									
227	ARRA - Title I - Low Income	4851									
228	ARRA - Title I - Neglected, Private	4852									
229	ARRA - Title I - Delinquent, Private	4853									
230	ARRA - Title I - School Improvement (Part A)	4854									
231	ARRA - Title I - School Improvement (Section 1003g)	4855									
232	ARRA - IDEA - Part B - Preschool	4856									
233	ARRA - IDEA - Part B - Flow-Through	4857									
234	ARRA - Title 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									
260	McKinney Education for Homeless Children	4920									
261	Title II - Eisenhower Professional Development Formula	4930									
262	Title II - Teacher Quality	4932	21,806								
263	Title II - Part A – Supporting Effective Instruction – State Grants	4935									
264	Federal Charter Schools	4960									
265	State Assessment Grants	4981									
266	Grant for State Assessments and Related Activities	4982									
267	Medicaid Matching Funds - Administrative Outreach	4991	13,459								
268	Medicaid Matching Funds - Fee-for-Service Program	4992	51,588								
269	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	127,046								
270	**Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State**		1,232,051	0	0	0	0	0		0	0
271	**Total Receipts/Revenues from Federal Sources**	4000	1,232,051	0	0	0	0	0	0	0	0
272	**Total Direct Receipts/Revenues (without Student Activity Funds 1799)**		11,865,919	2,118,152	660,797	694,289	550,023	1,260,775	54,198	0	59,019
273	**Total Direct Receipts/Revenues (with Student Activity Funds 1799)**		12,205,426	2,118,152	660,797	694,289	550,023	1,260,775	54,198	0	59,019

The accompanying notes are an integral part of these financial statements.

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
3	**10 - EDUCATIONAL FUND (ED)**											
4	**INSTRUCTION (ED)**	1000										
5	Regular Programs	1100	3,660,054	288,678	299,573	246,495	193,406	3,602			4,691,808	4,827,476
6	Tuition Payment to Charter Schools	1115									0	
7	Pre-K Programs	1125	218,602	42,819	3,705	15,585					280,711	268,783
8	Special Education Programs (Functions 1200-1220)	1200	1,029,509	81,558	68,906						1,179,973	1,165,525
9	Special Education Programs Pre-K	1225									0	
10	Remedial and Supplemental Programs K-12	1250									0	
11	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300									0	
13	CTE Programs	1400	187,400	8,390		4,283		3,700			203,773	208,900
14	Interscholastic Programs	1500	264,575	8,288	91,007	105,192	531	20,180			489,773	511,720
15	Summer School Programs	1600									0	
16	Gifted Programs	1650									0	
17	Driver's Education Programs	1700	41,924	5,468		3,190					50,582	55,315
18	Bilingual Programs	1800									0	
19	Truant Alternative & Optional Programs	1900									0	
20	Pre-K Programs - Private Tuition	1910									0	
21	Regular K-12 Programs - Private Tuition	1911									0	
22	Special Education Programs K-12 - Private Tuition	1912									0	
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 Progms - Private Tuition	1922									0	
33	Student Activity Fund Expenditures	1999						310,742			310,742	
34	**Total Instruction [18] (without Student Activity Funds)**	1000	5,402,064	435,201	463,191	374,745	193,937	27,482	0	0	6,896,620	7,037,719
35	**Total Instruction [18] (with Student Activity Funds)**	1000	5,402,064	435,201	463,191	374,745	193,937	338,224	0	0	7,207,362	7,037,719
36	**SUPPORT SERVICES (ED)**	2000										
37	**SUPPORT SERVICES - PUPILS**											
38	Attendance & Social Work Services	2110	112,126	6,446		4,113					122,685	130,632
39	Guidance Services	2120	71,688	912							72,600	73,120
40	Health Services	2130	130,822	32	650	1,902	0	60			133,466	135,732
41	Psychological Services	2140									0	
42	Speech Pathology & Audiology Services	2150									0	
43	Other Support Services - Pupils *(Describe & Itemize)*	2190									0	
44	**Total Support Services - Pupils**	2100	314,636	7,390	650	6,015	0	60	0	0	328,751	339,484
45	**SUPPORT SERVICES - INSTRUCTIONAL STAFF**											
46	Improvement of Instruction Services	2210		11,965	13,539						25,504	34,716
47	Educational Media Services	2220	78,846	12,628		3,550					95,024	100,160
48	Assessment & Testing	2230									0	13,860
49	**Total Support Services - Instructional Staff**	2200	78,846	24,593	13,539	3,550	0	0	0	0	120,528	148,736
50	**SUPPORT SERVICES - GENERAL ADMINISTRATION**											
51	Board of Education Services	2310			40,914	19,696		2,625			63,235	66,500
52	Executive Administration Services	2320	242,370	32,135	26,996	3,843		3,107			308,451	294,932
53	Special Area Administration Services	2330									0	
54	Tort Immunity Services	2361, 2365		60,381	17,495						77,876	80,400
55	**Total Support Services - General Administration**	2300	242,370	92,516	85,405	23,539	0	5,732	0	0	449,562	441,832

The accompanying notes are an integral part of these financial statements.

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
56	**SUPPORT SERVICES - SCHOOL ADMINISTRATION**											
57	Office of the Principal Services	2410	699,341	44,191	1,446			2,487			747,465	761,494
58	Other Support Services - School Admin (Describe & Itemize)	2490									0	
59	**Total Support Services - School Administration**	2400	699,341	44,191	1,446	0	0	2,487	0	0	747,465	761,494
60	**SUPPORT SERVICES - BUSINESS**											
61	Direction of Business Support Services	2510									0	
62	Fiscal Services	2520	114,451	6,032	12,988	1,075	3,760	47			138,353	144,833
63	Operation & Maintenance of Plant Services	2540									0	
64	Pupil Transportation Services	2550			18,723	2,100					20,823	15,060
65	Food Services	2560	291,960	29,927	316	343,891		4,311			670,405	733,230
66	Internal Services	2570									0	
67	**Total Support Services - Business**	2500	406,411	35,959	32,027	347,066	3,760	4,358	0	0	829,581	893,123
68	**SUPPORT SERVICES - CENTRAL**											
69	Direction of Central Support Services	2610									0	
70	Planning, Research, Development, & Evaluation Services	2620									0	
71	Information Services	2630									0	
72	Staff Services	2640									0	
73	Data Processing Services	2660	201,788	14,538	69,910	11,712	84,860				382,808	447,988
74	**Total Support Services - Central**	2600	201,788	14,538	69,910	11,712	84,860	0	0	0	382,808	447,988
75	Other Support Services (Describe & Itemize)	2900				1,554					1,554	1,544
76	**Total Support Services**	2000	1,943,392	219,187	202,977	393,436	88,620	12,637	0	0	2,860,249	3,034,201
77	**COMMUNITY SERVICES (ED):**	3000				1,954					1,954	6,456
78	**PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED):**	4000										
79	**PAYMENTS TO OTHER GOVT UNITS (IN-STATE)**											
80	Payments for Regular Programs	4110									0	
81	Payments for Special Education Programs	4120									0	45,991
82	Payments for Adult/Continuing Education Programs	4130									0	
83	Payments for CTE Programs	4140						55,110			55,110	55,500
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			0			55,110			55,110	101,491
87	Payments for Regular Programs - Tuition	4210									0	
88	Payments for Special Education Programs - Tuition	4220						462,691			462,691	557,900
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
90	Payments for CTE Programs - Tuition	4240						80,000			80,000	91,000
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						542,691			542,691	648,900
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			0			597,801			597,801	750,391
105	**DEBT SERVICES (ED):**	5000										

The accompanying notes are an integral part of these financial statements.

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
107	Tax Anticipation Warrants	5110									0	
108	Tax Anticipation Notes	5120									0	
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
110	State Aid Anticipation Certificates	5140									0	
111	Other Interest on Short-Term Debt	5150									0	
112	Total Interest on Short-Term Debt	5100						0			0	0
113	Debt Services - Interest on Long-Term Debt	5200									0	
114	Total Debt Services	5000						0			0	0
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		7,345,456	654,388	666,168	770,135	282,557	637,920	0	0	10,356,624	10,828,767
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		7,345,456	654,388	666,168	770,135	282,557	948,662	0	0	10,667,366	10,828,767
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										1,509,295	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										1,538,060	
120												
121	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
122	SUPPORT SERVICES (O&M)	2000										
123	SUPPORT SERVICES - PUPILS											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
125	SUPPORT SERVICES - BUSINESS											
126	Direction of Business Support Services	2510									0	
127	Facilities Acquisition & Construction Services	2530									0	
128	Operation & Maintenance of Plant Services	2540	546,190	66,159	348,074	451,743	687,983	55,284			2,155,433	2,939,134
129	Pupil Transportation Services	2550									0	
130	Food Services	2560									0	
131	Total Support Services - Business	2500	546,190	66,159	348,074	451,743	687,983	55,284	0	0	2,155,433	2,939,134
132	Other Support Services (Describe & Itemize)	2900									0	
133	Total Support Services	2000	546,190	66,159	348,074	451,743	687,983	55,284	0	0	2,155,433	2,939,134
134	COMMUNITY SERVICES (O&M)	3000									0	
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
137	Payments for Regular Programs	4110									0	
138	Payments for Special Education Programs	4120									0	
139	Payments for CTE Programs	4140									0	
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
141	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
142	Payments to Other Govt. Units (Out of State)	4400									0	
143	Total Payments to Other Govt Units	4000			0			0			0	0
144	DEBT SERVICES (O&M)	5000										
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
146	Tax Anticipation Warrants	5110									0	
147	Tax Anticipation Notes	5120									0	
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
149	State Aid Anticipation Certificates	5140									0	
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200						2,775			2,775	2,775
153	Total Debt Services	5000						2,775			2,775	2,775
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										
155	Total Direct Disbursements/Expenditures		546,190	66,159	348,074	451,743	687,983	58,059	0	0	2,158,208	2,941,909
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										(40,056)	

The accompanying notes are an integral part of these financial statements.

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
157												
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						122,561			122,561	122,561
174	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) [11]	5300						527,000			527,000	527,000
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400			500						500	500
176	Total Debt Services	5000			500			649,561			650,061	650,061
177	PROVISION FOR CONTINGENCIES (DS)	6000										
178	Total Disbursements/ Expenditures				500			649,561			650,061	650,061
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										10,736	
180												
181	40 - TRANSPORTATION FUND (TR)											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550	379,722	23,164	72,745	97,514	5,678	836			579,659	653,020
187	Other Support Services (Describe & Itemize)	2900									0	
188	Total Support Services	2000	379,722	23,164	72,745	97,514	5,678	836	0	0	579,659	653,020
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 (Lease/Purchase Principal Retired) [11]	5300									0	
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	

The accompanying notes are an integral part of these financial statements.

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
212	Total Debt Services	5000						0			0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										
214	Total Disbursements/ Expenditures		379,722	23,164	72,745	97,514	5,678	836	0	0	579,659	653,020
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										114,630	
216												
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		49,932							49,932	54,256
220	Pre-K Programs	1125		14,547							14,547	14,736
221	Special Education Programs (Functions 1200-1220)	1200		66,644							66,644	60,900
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		2,664							2,664	3,000
227	Interscholastic Programs	1500		13,663							13,663	21,300
228	Summer School Programs	1600									0	
229	Gifted Programs	1650									0	
230	Driver's Education Programs	1700		471							471	575
231	Bilingual Programs	1800									0	
232	Truants' Alternative & Optional Programs	1900									0	
233	Total Instruction	1000		147,921							147,921	154,767
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110		1,579							1,579	1,600
237	Guidance Services	2120		1,034							1,034	1,300
238	Health Services	2130		20,651							20,651	19,750
239	Psychological Services	2140									0	
240	Speech Pathology & Audiology Services	2150									0	
241	Other Support Services - Pupils (Describe & Itemize)	2190									0	
242	Total Support Services - Pupils	2100		23,264							23,264	22,650
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210									0	
245	Educational Media Services	2220		5,086							5,086	5,700
246	Assessment & Testing	2230									0	1,059
247	Total Support Services - Instructional Staff	2200		5,086							5,086	6,759
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310									0	
250	Executive Administration Services	2320		13,888							13,888	13,100
251	Special Area Administration Services	2330									0	
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		13,888							13,888	13,100
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		30,772							30,772	36,000
257	Other Support Services - School Administration (Describe & Itemize)	2490									0	
258	Total Support Services - School Administration	2400		30,772							30,772	36,000

The accompanying notes are an integral part of these financial statements.

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
259	SUPPORT SERVICES - BUSINESS											
260	Direction of Business Support Services	2510									0	
261	Fiscal Services	2520		17,702							17,702	18,100
262	Facilities Acquisition & Construction Services	2530									0	
263	Operation & Maintenance of Plant Services	2540		82,079							82,079	81,000
264	Pupil Transportation Services	2550		51,648							51,648	53,500
265	Food Services	2560		43,328							43,328	47,000
266	Internal Services	2570									0	
267	Total Support Services - Business	2500		194,757							194,757	199,600
268	SUPPORT SERVICES - CENTRAL											
269	Direction of Central Support Services	2610									0	
270	Planning, Research, Development, & Evaluation Services	2620									0	
271	Information Services	2630									0	
272	Staff Services	2640									0	
273	Data Processing Services	2660		31,222							31,222	32,000
274	Total Support Services - Central	2600		31,222							31,222	32,000
275	Other Support Services (Describe & Itemize)	2900									0	
276	Total Support Services	2000		298,989							298,989	310,109
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			446,910				0			446,910	464,876
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										103,113	
294												
295	60 - CAPITAL PROJECTS (CP)											
296	SUPPORT SERVICES (CP)	2000										
297	SUPPORT SERVICES - BUSINESS											
298	Facilities Acquisition and Construction Services	2530			117,803						117,803	110,000
299	Other Support Services (Describe & Itemize)	2900					1,489,799				1,489,799	1,515,000
300	Total Support Services	2000	0	0	117,803	0	1,489,799	0	0	0	1,607,602	1,625,000
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
302	PAYMENTS TO OTHER GOVT UNITS (In-State)											
303	Payments to Regular Programs (In-State)	4110									0	
304	Payments for Special Education Programs	4120									0	
305	Payments for CTE Programs	4140									0	
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
307	Total Payments to Other Govt Units	4000			0			0			0	0
308	PROVISION FOR CONTINGENCIES (SA/CP)	6000										
309	Total Disbursements/ Expenditures		0	0	117,803	0	1,489,799	0	0	0	1,607,602	1,625,000
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(346,827)	
311												

The accompanying notes are an integral part of these financial statements.

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
312	**70 - WORKING CASH (WC)**											
313												
314	**80 - TORT FUND (TF)**											
315	**INSTRUCTION (TF)**	1000										
316	Regular Programs	1100									0	
317	Tuition Payment to Charter Schools	1115									0	
318	Pre-K Programs	1125									0	
319	Special Education Programs (Functions 1200 - 1220)	1200									0	
320	Special Education Programs Pre-K	1225									0	
321	Remedial and Supplemental Programs K-12	1250									0	
322	Remedial and Supplemental Programs Pre-K	1275									0	
323	Adult/Continuing Education Programs	1300									0	
324	CTE Programs	1400									0	
325	Interscholastic Programs	1500									0	
326	Summer School Programs	1600									0	
327	Gifted Programs	1650									0	
328	Driver's Education Programs	1700									0	
329	Bilingual Programs	1800									0	
330	Truant Alternative & Optional Programs	1900									0	
331	Pre-K Programs - Private Tuition	1910									0	
332	Regular K-12 Programs Private Tuition	1911									0	
333	Special Education Programs K-12 Private Tuition	1912									0	
334	Special Education Programs Pre-K Tuition	1913									0	
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0	
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	
337	Adult/Continuing Education Programs Private Tuition	1916									0	
338	CTE Programs Private Tuition	1917									0	
339	Interscholastic Programs Private Tuition	1918									0	
340	Summer School Programs Private Tuition	1919									0	
341	Gifted Programs Private Tuition	1920									0	
342	Bilingual Programs Private Tuition	1921									0	
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0	
344	Total Instruction[14]	1000	0	0	0	0	0	0	0	0	0	0
345	**SUPPORT SERVICES (TF)**	2000										
346	**Support Services - Pupil**	2100										
347	Attendance & Social Work Services	2110									0	
348	Guidance Services	2120									0	
349	Health Services	2130									0	
350	Psychological Services	2140									0	
351	Speech Pathology & Audiology Services	2150									0	
352	Other Support Services - Pupils (Describe & Itemize)	2190									0	
353	**Total Support Services - Pupil**	2100	0	0	0	0	0	0	0	0	0	0
354	**Support Services - Instructional Staff**	2200										
355	Improvement of Instruction Services	2210									0	
356	Educational Media Services	2220									0	
357	Assessment & Testing	2230									0	
358	**Total Support Services - Instructional Staff**	2200	0	0	0	0	0	0	0	0	0	0
359	**SUPPORT SERVICES - GENERAL ADMINISTRATION**	2300										
360	Board of Education Services	2310									0	
361	Executive Administration Services	2320									0	
362	Special Area Administration Services	2330									0	
363	Claims Paid from Self Insurance Fund	2361									0	
364	Risk Management and Claims Services Payments	2365									0	
365	**Total Support Services - General Administration**	2300	0	0	0	0	0	0	0	0	0	0
366	**Support Services - School Administration**	2400										
367	Office of the Principal Services	2410									0	
368	Other Support Services - School Administration *(Describe & Itemize)*	2490									0	
369	**Total Support Services - School Administration**	2400	0	0	0	0	0	0	0	0	0	0

The accompanying notes are an integral part of these financial statements.

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
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									0	
375	Pupil Transportation Services	2550									0	
376	Food Services	2560									0	
377	Internal Services	2570									0	
378	**Total Support Services - Business**	2500	0	0	0	0	0	0	0	0	0	0
379	**Support Services - Central**	2600										
380	Direction of Central Support Services	2610									0	
381	Planning, Research, Development & Evaluation Services	2620									0	
382	Information Services	2630									0	
383	Staff Services	2640									0	
384	Data Processing Services	2660									0	
385	**Total Support Services - Central**	2600	0	0	0	0	0	0	0	0	0	0
386	**Other Support Services** *(Describe & Itemize)*	2900									0	
387	**Total Support Services**	2000	0	0	0	0	0	0	0	0	0	0
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

The accompanying notes are an integral part of these financial statements.

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
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 or 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 SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT [11] (Lease/Purchase Principal Retired)	5300									0	
426	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
427	Total Debt Services	5000						0			0	0
428	PROVISIONS FOR CONTINGENCIES (TF):	6000										
429	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	
432	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
433	SUPPORT SERVICES (FP&S):	2000										
434	SUPPORT SERVICES - BUSINESS											
435	Facilities Acquisition & Construction Services	2530									0	
436	Operation & Maintenance of Plant Services	2540			350			20,987			21,337	22,487
437	Total Support Services - Business	2500	0	0	350	0	0	20,987	0	0	21,337	22,487
438	Other Support Services (Describe & Itemize)	2900									0	
439	Total Support Services	2000	0	0	350	0	0	20,987	0	0	21,337	22,487
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						6,817			6,817	7,909
451	Debt Service - Payments of Principal on Long-Term Debt [15] (Lease/Purchase Principal Retired)	5300									0	
452	Total Debt Service	5000						6,817			6,817	7,909
453	PROVISION FOR CONTINGENCIES (FP&S):	6000										
454	Total Disbursements/Expenditures		0	0	350	0	0	27,804	0	0	28,154	30,396
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										30,865	

The accompanying notes are an integral part of these financial statements.

Auburn Community Unit School District #10
Auburn, Illinois

NOTES TO ILLINOIS STATE BOARD OF EDUCATION
ANNUAL FINANCIAL REPORT

June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of Auburn Community Unit School District #10 (the District or Auburn District) conform to the modified cash basis of accounting as defined by the Illinois State Board of Education Audit Guide and comply with regulatory provisions prescribed by the Illinois State Board of Education.

A. Annexation of Divernon Community Unit School District #13

In an order dated January 31, 2007, at the request of the Boards of Education of both the Auburn District and Divernon Community Unit School District #13 (the Divernon District), the Regional Board of School Trustees, Sangamon County, Illinois, approved the dissolution of the Divernon District and the annexation of the Divernon District territory to the Auburn District. Effective July 1, 2007, all assets of the Divernon District were transferred to the Auburn District and all liabilities of the Divernon District assumed by the Auburn District.

B. Principles used to Determine Scope of Entity

The Auburn Community Unit District #10 reporting entity includes the District's governing board and all related organizations for which the District exercises oversight responsibility.

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

B. Principles used to Determine Scope of Entity - Continued

The District is a member of the Capital Area Career Center and Sangamon Area Special Education District (SASED) joint agreements along with other school districts. The District's students benefit from programs administered under these joint agreements and the District benefits from jointly administered grants and programming. The joint agreements have been determined not to be part of the reporting entity after applying the manifesting of oversight, scope of public service and special financing relationships criteria and are therefore excluded from the accompanying financial statements because the District does not control the assets, operations or management of the joint agreements. In addition, the District is not aware of any entity that would exercise such oversight that would result in the District being considered a component unit of the entity. The joint agreements are separately audited and are not included in these financial statements. Financial information of the Capital Area Career Center may be obtained directly from Capital Area Career Center, 2201 Toronto Road, Springfield, IL 62712.

The District is the Administrative District for SASED. Financial information other than what is presented below may be obtained directly from SASED at 2500 Taylor Avenue, Springfield, IL 62703.

As the Administrative District, the following amounts were received from the Illinois State Board of Education and passed-through to SASED by the District:

State:	Evidence-based Funding	$ 1,388,339
	Other federal programs	72,633
	Transportation Regular and Vocational	23,017
	Total	$ 1,483,989

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

C. Basis of Presentation - Fund Accounting

The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets and liabilities (arising from cash transactions), fund balance, revenues received and expenditures disbursed. The District maintains individual funds required by the State of Illinois.

The District's resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following fund types and account groups are used by the District:

Governmental Fund Types

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

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

Special Revenue Funds: The Transportation Fund, the Municipal Retirement/Social Security Fund and the Tort Fund are special revenue funds and are used to account for the proceeds of specific revenue sources (other than those accounted for in the Debt Service Fund or Fiduciary Funds) that are legally restricted to cash disbursements for specified purposes.

Capital Project Funds: The Capital Projects Fund accounts for financial resources to be used for the acquisition or construction of major capital facilities. The Fire Prevention and Safety Fund is a capital project fund used for approved projects.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

C. Basis of Presentation - Fund Accounting - Continued

Governmental Fund Types - Continued

Working Cash Fund: The Working Cash Fund is used to account for financial resources held by the District to be used for temporary interfund loans to other funds.

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

Governmental Funds - Measurement Focus

The financial statements of all governmental funds focus on the measurement of spending or "financial flow" and the determination of changes in financial position, rather than upon net income determination. This means that only current assets and current liabilities are generally included on their statements of assets and liabilities arising from cash transactions. Their reported fund balance (net current assets) is considered a measure of "available spendable resources".

Governmental fund operating statements present increases (cash receipts and other financing sources) and decreases (cash disbursements and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

General Fixed Assets and General Long-Term Debt Account Group

The accounting and reporting treatment applied to the capital assets and long-term liabilities associated with a fund are determined by its measurement focus. Capital assets used in governmental fund type operations are accounted for in the General Fixed Assets Account Group, rather than in the governmental funds. Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, rather than in the governmental funds.

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

D. Basis of Accounting

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

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

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

E. Budgets and Budgetary Accounting

The budget for all governmental fund types is prepared on the modified cash basis of accounting which is the same basis that is used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with 105 ILCS 5/17-1 of the *Illinois Compiled Statutes.* The budget was originally passed on September 20, 2023, and was subsequently amended on June 21, 2024.

For each fund, total fund expenditures disbursed may not legally exceed the budgeted amounts. The budget lapses at the end of each fiscal year.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

E. Budgets and Budgetary Accounting - Continued

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

1. Prior to July 1, the Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing on that date. The operating budget includes proposed expenditures and the means of financing them.

2. A public hearing is conducted to obtain taxpayer comments.

3. Prior to October 1, the budget is legally adopted through passage of a resolution.

4. Formal budgetary integration is employed as a management control device during the year.

5. The Board of Education may make transfers between the various items in any fund not exceeding in the aggregate 10 percent of the total of such fund as set forth in the budget.

6. The Board of Education may amend the budget by the same procedures required of its original adoption.

F. Investments

The District has adopted a formal written investment policy. The institutions in which investments are made must be approved by the Board of Education. Investments consist of funds deposited in external investment pools.

G. Inventories

The District does not maintain inventories that would be material to the financial statements and therefore expenses items as they are purchased.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

H. Capital Assets

Capital assets have been acquired for general governmental purposes. At the time of purchase, capital assets are recorded as expenditures disbursed in the governmental funds and capitalized at cost in the General Fixed Assets Account Group. Donated capital assets are stated at estimated fair market value as of the date of acquisition. The capitalization threshold for all assets is $ 500. Depreciation accounting is not considered applicable (except to determine the per capita tuition charge). Depreciation calculated on the straight-line basis for the per capita tuition charge was $ 1,153,344 for the year ended June 30, 2024.

The estimated useful lives for capital assets are as follows:

Property Type	Estimated Useful Life (Years)
Buildings and building improvements	50
Site improvements and infrastructure	20
Transportation equipment	5
Food services equipment	10
Other equipment	10

I. Use of Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting requires the District to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues received and expenditures disbursed during the reporting period. Actual results could differ from these estimates.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

J. Risk Management

The District is exposed to various risks of loss including, but not limited to, general liability, property casualty, auto liability, workers compensation and public official liability. To limit exposure to these risks, the District purchased commercial insurance. There has not been a significant reduction in the District's insurance coverage during the year ended June 30, 2024. Also, there have been no settlement amounts which have exceeded insurance coverage in the past three years.

K. Subsequent Events

The District assessed events that have occurred subsequent to June 30, 2024 through November 19, 2024, the date the financial statements were available to be issued, for potential recognition and disclosure in the financial statements. No events have occurred that would require adjustment to or disclosure in the financial statements.

NOTE 2 - PROPERTY TAXES

The District's property taxes are levied each year on all taxable real property located in the District on or before the last Tuesday in December. The most recent levy was adopted by the Board at their November 15, 2023 meeting. Property taxes attach as an enforceable lien on property as of January 1 and are payable in two installments in June and September.

NOTE 2 - PROPERTY TAXES - Continued

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

		Actual	
	2023 Maximum	2023 Levy	2022 Levy
Educational	Unlimited	2.2705	2.3375
Operations and Maintenance	0.7500	0.5980	0.6155
Transportation	Unlimited	0.1877	0.1931
Municipal Retirement	Unlimited	0.1464	0.1506
Social Security	Unlimited	0.1726	0.1776
Working Cash	0.0500	0.0349	0.0359
Fire Prevention and Safety	0.1000	0.0380	0.0391
Special Education	0.8000	0.0307	0.0315
Levy Recapture	Unlimited	0.0166	0.0055
Bond and Interest	Unlimited	0.4175	0.4499
		3.9129	4.0362

Property tax proceeds are reported as receipts from local sources in the financial statements. Property tax collections for the year ended June 30, 2024 are as follows:

2022 and prior year levies	$ 2,446,570
2023 levy	3,609,464
	$ 6,056,034

NOTE 3 - CASH AND INVESTMENTS

Cash and investments as of June 30, 2024 consist of the following:

Deposits with financial institutions	$ 19,426,741
Deposits in external investment pool	46,664
Total cash and investments	$ 19,473,405

Investments Authorized by *Illinois Compiled Statutes* and the District's Investment Policy

The District is allowed to invest in securities as authorized by 30 ILCS 235/2 and 235/6 and 105 ILCS 5/8-7 of the *Illinois Compiled Statutes*. The District's investment policy is consistent with *Illinois Compiled Statutes*.

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the District manages its exposure to interest rate risk is by limiting its purchases of long-term investments. At June 30, 2024, the District's investments were deposits in financial institutions and an external investment pool. The deposits, including those in the external investment pool, are all demand deposits. None of the District's cash and investments are highly sensitive to interest rate fluctuations.

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District's investments that are deposits with financial institutions are not subject to credit risk rating. The external investment pool has been rated AAAm.

NOTE 3 - CASH AND INVESTMENTS - Continued

Concentration of Credit Risk

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer. Deposits with financial institutions and investments in external investment pools are exempt from the 5 percent investment in any one issuer disclosure.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. *Illinois Compiled Statutes* and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits.

As of June 30, 2024, the District's deposits with financial institutions in excess of federal depository insurance limits were held in accounts collateralized by securities held by the pledging financial institution.

Investment in External Investment Pool

The District is a participant in the Illinois School District Liquid Asset Fund Plus (the Fund), which is an inter-governmental investment program for school districts, community colleges and township officials. The Fund's stated purpose is to invest the available funds from its participants so as to enhance their investment opportunities pursuant to an investment program conducted in accordance with *Illinois Compiled Statutes* as they relate to school district funds. The investment is insured by the Federal Deposit Insurance Corporation (FDIC). Investments exceeding FDIC limits are collateralized. Investors are not required to maintain minimum account balances.

NOTE 3 - CASH AND INVESTMENTS - Continued

Foreign Currency Risk

Foreign currency risk is the risk that changes in foreign exchange rates will adversely affect the fair values of an investment or deposit. None of the District's investments are directly subject to foreign currency risk.

NOTE 4 - CAPITAL ASSETS

The changes in capital assets are as follows:

	Balance, July 1, 2023	Additions	Disposals	Balance, June 30, 2024
Capital Assets not being Depreciated				
Land	$ 858,650	$ -	$ -	$ 858,650
Construction in progress	42,174	1,386,183	(42,174)	1,386,183
Depreciable Capital Assets				
Buildings and building improvements	23,571,961	772,706	-	24,344,667
Site improvements and infrastructure	3,715,980	100,935	-	3,816,915
Transportation equipment	2,573,211	5,678	-	2,578,889
Food services equipment	192,161	9,095	-	201,256
Other equipment	6,538,472	353,942	-	6,892,414
Total capital assets	$ 37,492,609	$ 2,628,539	$ (42,174)	$ 40,078,974

As explained in Note 1, depreciation is calculated to determine the District's per capita tuition charge. Accumulated depreciation was $ 1,153,344 at June 30, 2024.

NOTE 5 - LONG-TERM DEBT

The changes in long-term debt are as follows:

	Balance, July 1, 2023	Additions	Retirements	Balance, June 30, 2024
General Obligation Debt Certificates, Series 2009	$ 141,527	$ -	$ (20,987)	$ 120,540
General Obligation Limited Tax Debt Certificates, Series 2014	115,000	-	(55,000)	60,000
General Obligation Limited Refunding School Bonds, Series 2020	635,000	-	(122,000)	513,000
General Obligation Limited Refunding School Bonds, Series 2020A	5,785,000	-	(405,000)	5,380,000
	$ 6,676,527	$ -	$ (602,987)	$ 6,073,540

The District is subject to a statutory debt limitation equal to 13.8 percent of the District's Equalized Assessed Valuation (EAV). The District's statutory debt limitation at June 30, 2024 was $ 21,617,031.

A. General Obligation Debt Certificates, Series 2009

In 2009, the District issued $ 367,000 of General Obligation Debt Certificates (the 2009 Debt Certificates). The 2009 Debt Certificates are dated August 14, 2009 and provide for serial retirement of principal each July 1 with interest payable on July 1 and January 1. Interest rates range from 1.50 percent to 5.10 percent. The proceeds of the 2009 Debt Certificates were used to pay for the costs of acquisition, construction, and installment of school building improvements.

NOTE 5 - LONG-TERM DEBT - Continued

B. General Obligation Limited Tax Debt Certificates, Series 2014

In 2014, the District issued $ 500,000 of General Obligation Limited Tax Debt Certificates (the 2014 Debt Certificates). The 2014 Debt Certificates were dated September 30, 2014 and provide for serial retirement of principal each December 1 with interest payable on December 1 and June 1. Interest ranges from 1.75 percent to 8.95 percent. The proceeds from 2014 Debt Certificates were used to pay for the costs of capital projects within the District.

C. General Obligation Limited Refunding School Bonds, Series 2020

In 2020, the District issued $ 1,000,000 of General Obligation Limited Refunding Bonds (the 2020 Bonds). The 2020 Bonds are dated July 22, 2020 and provide for serial retirement of principal and interest beginning July 2021 with interest payable on July 1 and January 1. The interest rate is 1.58 percent. A portion of the proceeds were used to refund the District's outstanding 2009 bonds. The remaining portion of the proceeds were used to finance capital improvements in the District.

D. General Obligation Limited Refunding School Bonds, Series 2020A

In 2020, the District issued $ 6,040,000 of General Obligation Limited Refunding Bonds (the 2020A Bonds). The 2020A Bonds are dated December 22, 2020 and provide for serial retirement of principal and interest beginning December 1, 2021 with interest payable on December 1 and June 1, beginning June 1, 2021. Interest rates range from 1.00 percent to 2.55 percent. A portion of the proceeds were used to refund a portion of the District's outstanding 2014 bonds. The remaining portion of the proceeds were used to finance capital improvements in the District.

Auburn Community Unit School District #10
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NOTES TO ILLINOIS STATE BOARD OF EDUCATION
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June 30, 2024

NOTE 5 - LONG-TERM DEBT - Continued

The future debt service requirements for these long-term liabilities is as follows at June 30, 2024:

	Principal	Interest	Total
Bonds for Life Safety Projects			
2025	$ 415,000	$ 111,863	$ 526,863
2026	545,000	109,708	654,708
2027	552,000	101,557	653,557
2028	559,000	92,402	651,402
2029	572,000	82,178	654,178
2030-2034	3,050,000	215,043	3,265,043
2035-2039	200,000	2,599	202,599
	$ 5,893,000	$ 715,350	$ 6,608,350
Debt Certificates for Life Safety Projects			
2025	$ -	$ 2,936	$ 2,936
2026	21,931	5,368	27,299
2027	22,940	4,325	27,265
2028	24,019	3,197	27,216
2029	25,195	1,979	27,174
2030	26,455	676	27,131
	$ 120,540	$ 18,481	$ 139,021
Debt Certificates for Capital Projects			
2025	$ 60,000	$ 975	$ 60,975

NOTE 5 - LONG-TERM DEBT - Continued

	Principal	Interest	Total
Total			
2025	$ 475,000	$ 115,774	$ 590,774
2026	566,931	115,076	682,007
2027	574,940	105,882	680,822
2028	583,019	95,599	678,618
2029	597,195	84,157	681,352
2030-2034	3,076,455	215,719	3,292,174
2035-2039	200,000	2,599	202,599
	$ 6,073,540	$ 734,806	$ 6,808,346

NOTE 6 - RETIREMENT FUND COMMITMENTS

A. Teachers' Retirement System of the State of Illinois

1. General Information about the Pension Plan

a. Plan Description

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

TRS issues a publicly available financial report that can be obtained at www.TRSil.org/financial/cafrs/fy2017; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling 888-678-3675, option 2.

NOTE 6 - RETIREMENT FUND COMMITMENTS - Continued

A. Teachers' Retirement System of the State of Illinois - Continued

b. Benefits Provided

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

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

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

Public Act 100-0023, enacted in 2017, creates an optional Tier III hybrid retirement plan, but it has not yet gone into effect. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2026. One program allows retiring Tier 1 members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier 1 and Tier 2 members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs began in 2019 and are funded by bonds issued by the State of Illinois.

NOTE 6 - RETIREMENT FUND COMMITMENTS - Continued

A. Teachers' Retirement System of the State of Illinois - Continued

c. Contributions

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

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

i. On-behalf contributions - The State of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2024, the State of Illinois contributions recognized by the District were based on the state's proportionate share of the collective net pension liability associated with the District, and the District recognized revenue and expenditures of $ 3,296,967 in pension contributions from the State of Illinois.

ii. 2.2 formula contributions - Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2024 were $ 33,427.

iii. Federal and special trust fund contributions - When TRS members are paid from federal and special trust funds administered by the District, there is a statutory requirement for the District to pay an employer pension contribution from those funds. Under Public Act 100-0340, the federal and special trust fund contribution rate is the total employer normal cost.

For the year ended June 30, 2024, the employer pension contribution was 10.60 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2024, salaries totaling $ 138,458 were paid from federal and special trust funds that required District contributions of $ 14,677.

NOTE 6 - RETIREMENT FUND COMMITMENTS - Continued

A. Teachers' Retirement System of the State of Illinois - Continued

c. Contributions - Continued

iv. Employer retirement cost contributions - Contributions that an employer is required to pay because of a TRS member retiring are categorized as specific liability payments. The employer is required to make a one-time contribution to TRS for members granted salary increases over 6 percent if those salaries are used to calculate a retiree's final average salary.

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

2. Pension Expense

For the fiscal year ended June 30, 2024, the District recognized TRS pension expense on a cash basis of $ 34,514 under this plan.

B. Illinois Municipal Retirement Fund

1. IMRF Plan Description

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

NOTE 6 - RETIREMENT FUND COMMITMENTS - Continued

B. Illinois Municipal Retirement Fund - Continued

2. Benefits Provided

IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

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

Employees hired on or after January 1, 2011, are eligible for Tier II benefits. For Tier II employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier II, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the less of:

- 3% of the original pension amount, or
- ½ of the increase in the Consumer Price Index of the original pension amount.

NOTE 6 - RETIREMENT FUND COMMITMENTS - Continued

B. Illinois Municipal Retirement Fund - Continued

3. Employees Covered by Benefit Terms

As of December 31, 2023, the following employees were covered by the benefit terms:

Retirees and beneficiaries currently receiving benefits	81
Inactive plan members entitled to but not yet receiving benefits	61
Active plan members	65
	207

4. Contributions

As set by statute, the Employer's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual contribution rate for calendar year 2023 was 8.02%. For the fiscal year ended June 30, 2024, the District contributed $ 184,848 to the plan. The District also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

C. TRS and IMRF Aggregate Info

The aggregate recognized pension expense on a cash basis for the fiscal year ended June 30, 2024 was $ 219,362.

NOTE 6 - RETIREMENT FUND COMMITMENTS - Continued

D. Social Security

Employees not qualifying for coverage under TRS or IMRF are considered "non-participating employees". These non-participating employees and those not qualifying for coverage under the Illinois Municipal Retirement Fund are covered under Social Security. The District paid $ 262,043, the total required employer contribution, for the year ended June 30, 2024.

NOTE 7 - OTHER POSTEMPLOYMENT BENEFITS

Teacher Health Insurance Security Fund

The District participates in the Teacher Health Insurance Security (THIS) Fund, a cost-sharing, multiple-employer defined benefit postemployment healthcare plan that was established by the Illinois legislature for the benefit of Illinois public school teachers employed outside the city of Chicago. The THIS Fund provides medical, prescription and behavioral health benefits, but it does not provide vision, dental or life insurance benefits to annuitants of TRS. Annuitants not enrolled in Medicare may participate in the state administered participating provider option plan or choose from several managed care options. Annuitants who are enrolled in Medicare Parts A and B may be eligible to enroll in a Medicare Advantage Plan.

The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions of the THIS Fund and amendments to the plan can be made only by legislative action with the Governor's approval. The plan is administered by the Illinois Department of Central Management Services (CMS) with the cooperation of TRS. Section 6.6 of the State Employees Group Insurance Act of 1971 requires all active contributors to TRS who are not employees of the State make a contribution to the THIS Fund.

The percentage of employer required contributions in the future will not exceed 105 percent of the percentage of salary actually required to be paid in the previous fiscal year.

NOTE 7 - OTHER POSTEMPLOYMENT BENEFITS - Continued

Employer contributions to the THIS Fund - The employer makes contributions to the THIS Fund. The employer THIS Fund contribution was 0.67 percent during the fiscal year ended June 30, 2024. For the fiscal year ended June 30, 2024, the employer paid $ 38,614 to the THIS Fund, which was 100 percent of the required contribution.

Further information on THIS Fund

The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General: http://www.auditor.illinois.gov/Audit-Reports/ABC-List.asp. The current reports are listed under "Central Management Services" (http://www.auditor.illinois.gov/Audit -Reports/CMS-THISF.asp). Prior reports are available under "Healthcare and Family Services." (http://www.auditor.illinois.gov/Audit-Reports/HEALTHCARE-FAMILY-SERVICES-TEACHER-HEALTH-Ins-Sec-Fund.asp).

NOTE 8 - FUND BALANCE REPORTING

Governmental Accounting Standards Board Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions," requires fund balance to be classified into five major classifications: Nonspendable Fund Balance; Restricted Fund Balance; Committed Fund Balance; Assigned Fund Balance; and Unassigned Fund Balance. However, the Regulatory Model, followed by the District, only reports Reserved and Unreserved Fund Balances. Below are definitions of the classifications and reconciliation between the presentations required by generally accepted accounting principles and the regulatory basis.

NOTE 8 - FUND BALANCE REPORTING - Continued

A. Nonspendable Fund Balance

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

B. Restricted Fund Balance

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

1. Special Education

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Educational Fund. At June 30, 2024, expenditures disbursed exceeded revenues received for this purpose, resulting in no restricted balances.

2. Driver Education

Cash receipts and the related cash disbursements of this restricted program are accounted for in the Educational Fund. At June 30, 2024, expenditures disbursed exceeded revenues received for this program, resulting in no restricted balances.

3. State Grants

Proceeds from state grants and the related expenditures have been included in the Educational and Transportation Funds. At June 30, 2024, expenditures disbursed exceeded revenues received from state grants, resulting in no restricted balances.

NOTE 8 - FUND BALANCE REPORTING - Continued

B. Restricted Fund Balance - Continued

4. Federal Grants

Proceeds from federal grants and the related expenditures have been included in the Educational Fund. At June 30, 2024, expenditures disbursed exceeded revenues received from federal grants, resulting in no restricted balances.

5. Student Activity Funds

Cash receipts and the related cash disbursements of these restricted monies are accounted for in the Educational Fund. Cumulative cash receipts exceeded cumulative disbursements by $ 191,131 resulting in a restricted balance in the Educational Fund. This amount is shown as reserved in the Educational Fund under the regulatory basis.

C. Committed Fund Balance

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

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

Unpaid Employment Contracts

Employee contracts for services rendered during the school year for employees electing twelve month pay schedules are recorded as disbursements in the fiscal year when such checks are drawn. At June 30, 2024, the total amount of unpaid contracts for services performed during the fiscal year ended June 30, 2024 was $ 734,549. This amount is shown as Unreserved in the Educational Fund under the regulatory basis.

NOTE 8 - FUND BALANCE REPORTING - Continued

C. Committed Fund Balance - Continued

Construction Commitments

During the year ended June 30, 2024, the Board approved new roofs for the high school and elementary school with contract prices totaling $ 775,058, a new phone system with a contract price of $ 191,318 and new multi-zone HVAC units with a contract price of $ 834,253. As of June 30, 2024, the District has expended $ 1,386,183 on these projects and has remaining committed funds of $ 414,446 at year end.

D. Assigned Fund Balance

The assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for a specific purpose, but are neither restricted nor committed. Intent may be expressed by (a) the Board of Education itself or (b) the finance committee or by the Superintendent with the Board of Education has delegated the authority to assign amounts to be used for specific purposes. At June 30, 2024, no amounts were classified as assigned.

E. Unassigned Fund Balance

The unassigned fund balance classification is the residual classification for amounts in the General Operating Funds for amounts that have not been restricted, committed, or assigned to specific purposes with the individual funds. Unassigned Fund Balance amounts are shown in the financial statements as Unreserved Fund Balances in the Educational, Operations and Maintenance, and Working Cash Funds.

F. Regulatory Basis Fund Balance Definitions

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

Auburn Community Unit School District #10
Auburn, Illinois

NOTES TO ILLINOIS STATE BOARD OF EDUCATION
ANNUAL FINANCIAL REPORT - CONTINUED

June 30, 2024

NOTE 8 - FUND BALANCE REPORTING - Continued

G. Reconciliation of Fund Balance Reporting

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

	Generally Accepted Accounting Principles					Regulatory Basis Financial Statement Presentation	
Fund	Non-spendable	Restricted	Committed	Assigned	Unassigned	Reserved	Unreserved
Educational	$ -	$ 193,131	$ 734,549	$ -	$12,681,267	$ 193,131	$13,415,816
Operations and Maintenance	-	-	-	-	2,026,427	-	2,026,427
Debt Services	-	236,176	-	-	-	-	236,176
Transportation	-	625,705	-	-	-	-	625,705
Municipal Retirement/ Social Security	-	1,042,419	-	-	-	-	1,042,419
Capital Projects	-	61,734	414,446	-	-	-	476,180
Working Cash	-	-	-	-	1,151,355	-	1,151,355
Tort	-	-	-	-	-	-	-
Fire Prevention and Safety	-	254,292	-	-	-	-	254,292

H. Expenditures of Fund Balance

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

NOTE 9 - REQUIRED INDIVIDUAL FUND DISCLOSURES

A. Overexpenditure of Budget

There were no funds in which actual expenditures exceeded budgeted amounts.

B. Deficit Fund Balances

There were no deficit fund balances at June 30, 2024.

C. Interfund Receivable and Payable Balances

There were no interfund receivables and payables at June 30, 2024.

D. Interfund Transfers

There were no interfund transfers for the year ended June 30, 2024.

NOTE 10 - COMMITMENTS AND CONTINGENCIES

A. Grants

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

NOTE 10 - COMMITMENTS AND CONTINGENCIES - Continued

B. Compensated Absences

Administrators and support staff of the District are entitled to paid vacation time depending on job classification, length of service and other factors. If these employees terminated their employment at June 30, 2024, the District would be required to compensate them for their unused vacation time.

C. Unpaid Employment Contracts

At June 30, 2024, the District was obligated for an estimated $ 734,549 in unpaid employment contracts.

NOTE 11 - OPERATING LEASES

The District leases copiers under non-cancelable operating leases. Lease expense under the long term operating leases totaled $ 25,200 for the year ended June 30, 2024. Future rental commitments on the operating leases for the fiscal years ending June 30 are as follows:

2025	$ 24,434
2026	14,566
	$ 39,000

NOTE 12 - REPORTING STANDARDS

In June 1999, the Governmental Accounting Standards Board issued Statement 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments* (GASB No. 34). This Statement established new financial reporting requirements for state and local governments throughout the United States. Implementation was required for the fiscal year ended June 30, 2004. The District elected not to implement GASB No. 34. Instead, the District adopted a regulatory basis of accounting as prescribed by the Illinois State Board of Education.

SUPPLEMENTARY INFORMATION

Auburn Community Unit School District #10
Auburn, Illinois

STUDENT ACTIVITY FUNDS
SCHEDULE OF CHANGES IN ASSETS AND RESERVED FUND BALANCE

Year Ended June 30, 2024

	Balance at July 1, 2023	Additions	Deductions	Balance at June 30, 2024
Class of 2024	$ 4,636	$ 1,990	$ 6,626	$ -
Class of 2025	754	7,429	2,608	5,575
Class of 2026	(246)	5,400	-	5,154
Class of 2027	1,905	2,600	-	4,505
Art Club	31	-	-	31
Athletic Resale	4,554	7,587	9,312	2,829
Baseball	3,626	321	2,851	1,096
Basketball - Boys	643	27,696	27,687	652
Basketball - Boys Golf Outing	4,678	15,403	21,474	(1,393)
Basketball - Girls	5,948	19,409	11,463	13,894
Business Club	877	415	359	933
Cheerleading	(253)	16,132	11,001	4,878
Cheerleading - Jr. High	434	-	275	159
Choral Dept (Music Resale)	4,206	9,313	13,158	361
Co-ed Track	1,196	-	266	930
Colorguard	103	-	-	103
Concession H.S.	5,168	13,113	16,193	2,088
County Classic Girls Basketball	(85)	-	-	(85)
Cross Country	1,852	1,249	2,490	611
Drama Club	7,695	21,824	14,952	14,567
Elementary School	919	3,806	1,546	3,179
FCCLA	491	-	-	491
Football	4,795	16,615	13,430	7,980
Gene Schneider Memorial Scholarship	-	2,000	2,000	-
Golf - Boys	153	1,964	1,880	237
Golf - Girls	3,253	3,250	4,798	1,705
H.S. Flags	55	-	-	55
H.S. Science Club Scholarship	294	-	-	294
H.S. Service	1,052	2,720	2,492	1,280
Industrial Technology	4,232	-	-	4,232
Jr. High Track	2,151	-	-	2,151
JRH Activity	15,467	21,017	20,693	15,791

Auburn Community Unit School District #10
Auburn, Illinois

STUDENT ACTIVITY FUNDS
SCHEDULE OF CHANGES IN ASSETS AND RESERVED FUND BALANCE - CONTINUED

Year Ended June 30, 2024

	Balance at July 1, 2023	Additions	Deductions	Balance at June 30, 2024
JRH Athletics	$ 18,738	$ 59,565	$ 52,596	$ 25,707
JRH Class Account	1,841	-	1,841	-
JRH Softball	1,054	550	759	845
JRH Student Council	3,330	-	111	3,219
JRH Volleyball	789	941	325	1,405
Library Club	1,229	2,522	2,620	1,131
Math Club	450	-	-	450
Middle School	(2,326)	6,796	4,052	418
Middle School Library	105	4,943	4,990	58
Music Trips	8,183	11,875	8,970	11,088
National Honor Society	848	270	536	582
Patrick Moose Memorial	208	915	1,123	-
PE Department	301	-	-	301
Pep Club	39	-	-	39
Reserved Football Tickets	4,812	12,606	15,309	2,109
Sangamon County Boys Hospitality	216	-	-	216
Sangamo Conference	5,121	5,809	3,351	7,579
Scholastic Bowl	32	735	227	540
Science Club	1,737	100	-	1,837
Sertoma Scholarship Fund	-	1,500	1,500	-
Soccer - Girls	5,257	111	727	4,641
Softball	901	2,434	2,857	478
Spanish Club	903	-	-	903
Student Assistance Program	4,578	1,480	1,899	4,159
Student Council	4,504	2,555	3,128	3,931
Tony Berola Athletic Memorial	249	-	-	249
Tri County Honor Band	4,185	-	-	4,185
Tri M	629	-	424	205
Trojan TV	5,897	-	-	5,897
Trojan Water	311	-	277	34
Volleyball	7,049	18,198	10,010	15,237
Wrestling	(83)	812	307	422
Yearbook	2,695	3,537	5,249	983
	$ 164,366	$ 339,507	$ 310,742	$ 193,131

Reference should be made to the Independent Auditors' Report regarding this information.

	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	3,522,206	2,103,378	1,418,828	3,556,628	1,453,250
5	Operations & Maintenance	927,564	553,967	373,597	936,738	382,771
6	Debt Services **	659,840	386,758	273,082	653,994	267,236
7	Transportation	291,087	173,879	117,208	294,023	120,144
8	Municipal Retirement	227,032	135,620	91,412	229,328	93,708
9	Capital Improvements	0		0		0
10	Working Cash	54,121	32,330	21,791	54,669	22,339
11	Tort Immunity	0		0		0
12	Fire Prevention & Safety	58,935	35,202	23,733	59,525	24,323
13	Leasing Levy	0		0		0
14	Special Education	58,666	28,439	30,227	48,090	19,651
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	267,690	159,891	107,799	270,370	110,479
17	Summer School	0		0		0
18	Other (Describe & Itemize)	8,696		8,696	26,003	26,003
19	**Totals**	6,075,837	3,609,464	2,466,373	6,129,368	2,519,904
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).*					

The accompanying notes are an integral part of these financial statements.

	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				
29	**SCHEDULE OF LONG-TERM DEBT**									
30	Part A: GASB 87 Leases Only	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2023	Issued July 1, 2023 thru June 30, 2024	Any differences (Described and Itemize)	Retired July 1, 2023 thru June 30, 2024	Outstanding Ending June 30, 2024	Amount to be Provided for Payment on Long-Term Debt
31									0	
32									0	
33									0	
34									0	
35									0	
36									0	
37									0	
38									0	
39									0	
40									0	
41									0	
42			0		0	0	0	0	0	0
43										
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	2009 Debt Certificates	08/14/19	367,000	7	141,527			20,987	120,540	
47	2014 Debt Certificates	09/30/14	500,000	7	115,000			55,000	60,000	
48	2020 Issue	07/22/20	1,000,000	3	635,000			122,000	513,000	457,364
49	2020A Issue	12/22/20	6,040,000	3	5,785,000			405,000	5,380,000	5,380,000
50									0	
51									0	
52									0	
53									0	
54									0	
55									0	
56									0	
57									0	
58									0	
59									0	
60									0	
61									0	
62									0	
63			7,907,000		6,676,527	0	0	602,987	6,073,540	5,837,364
64										
66	* Each type of debt issued must be identified separately with the amount:									
67	1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds			7. Other	Debt Certificates		10. Other		
68	2. Funding Bonds	5. Tort Judgment Bonds			8. Other			11. Other		
69	3. Refunding Bonds	6. Building Bonds			9. Other			12. Other		

The accompanying notes are an integral part of these financial statements.

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						
4	**RECEIPTS:**						
5	Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100, 80	0	58,666			
6	Earnings on Investments	10, 20, 40, 50 or 60-1500, 80	0				
7	Drivers' Education Fees	10-1970					5,250
8	School Facility Occupation Tax Proceeds	30 or 60-1983					
9	Driver Education	10 or 20-3370					15,088
10	Other Receipts (Describe & Itemize)	--	0				
11	Sale of Bonds	10, 20, 40 or 60-7200					
12	**Total Receipts**		0	58,666	0	0	20,338
13	**DISBURSEMENTS:**						
14	Instruction	10 or 50-1000		58,666			20,338
15	Facilities Acquisition & Construction Services	20 or 60-2530					
16	Tort Immunity Services	80	0				
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**		0	58,666	0	0	20,338
24	**Ending Cash Basis Fund Balance as of June 30, 2024**		0	0	0	0	0
25	**Reserved Cash Balance**	714					
26	**Unreserved Cash Balance**	730	0	0	0	0	0

28	**SCHEDULE OF TORT IMMUNITY EXPENDITURES** [a]		
29			
30	**Yes** ☐ **No** ☐ Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?		
31	If yes, list in the aggregate the following:	Total Claims Payments:	0
32		Total Reserve Remaining:	0
34	*In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter the total dollar amount for each category.*		
35	**Expenditures:**		
36	Workers' Compensation Act and/or Workers' Occupational Disease Act		0
37	Unemployment Insurance Act		0
38	Insurance (Regular or Self-Insurance)		0
39	Risk Management and Claims Service		0
40	Judgments/Settlements		0
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction		0
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)		0
43	Legal Services		0
44	Principal and Interest on Tort Bonds		0
45	Other -Explain on Itemization 44 tab		0
46	**Total**		0
47	**G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0**		OK
49	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.		
50	55 ILCS 5/5-1006.7		

The accompanying notes are an integral part of these financial statements.

	A	B	C	D	E	F	G	H	I	J	K	L
1	**CARES, CRRSA, and ARP SCHEDULE - FY 2024**								Click below for schedule instructions:			
2									SCHEDULE INSTRUCTIONS			
3	**Please read schedule instructions before completing.**											
4	Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2024			X	Yes			No				
5	**If the answer to the above question is "YES", this schedule must be completed.**											
6	PLEASE DO NOT REMOVE AND REINSERT THIS SCHEDULE INTO THE AFR. IF THE LINKS ARE BROKEN, THE AFR WILL BE SENT BACK TO THE AUDITOR FOR CORRECTION.											
7	**Part 1: CARES, CRRSA, and ARP REVENUE**											
8	**Revenue Section A**	Section A is for revenue recognized in FY 2024 reported on the FY 2024 AFR for FY 2021, FY 2022 and/or FY 2023 EXPENDITURES claimed on July 1, 2023, through June 30, 2024, FRIS grant expenditure reports for expenditures reported in the prior year FY 2021, FY 2022, and/or FY 2023 AFR.										
9			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
10-11	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
12	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST, D4)	4998										0
13	ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3, P4, 15, 25, 35, 45, 55, 65, 75)	4998										0
14	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK, JE)	4998										0
15	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998										0
16	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998										0
17	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)	4998										0
18	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
19	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
20	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
21	Total Revenue Section A		0	0		0	0	0			0	0
22	**Revenue Section B**	Section B is for revenue recognized in FY 2024 reported on the FY 2024 AFR and for FY 2024 EXPENDITURES claimed on July 1, 2023, through June 30, 2024, FRIS grant expenditure reports and reported in the FY 2024 AFR.										
23			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
24-25	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
26	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST, D4)	4998										0
27	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK, JE)	4998										0
28	ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3, P4, 15, 25, 35, 45, 55, 65, 75)	4998	101,997									101,997
29	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998	15,886									15,886
30	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998	9,163									9,163
31	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)	4998										0
32	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
33	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
34	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
35	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998										0
36	Total Revenue Section B		127,046	0		0	0	0			0	127,046
37	**Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue**											
38	Total Other Federal Revenue (Section A plus Section B)	4998	127,046	0		0	0	0			0	127,046
39	Total Other Federal Revenue from Revenue Tab	4998	127,046	0		0	0	0			0	127,046
40	Difference (must equal 0)		0	0		0	0	0			0	0
41	Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK			OK	OK
42												
43	**Part 2: CARES, CRRSA, and ARP EXPENDITURES**											
44	**Review of the July 1, 2023 through June 30, 2024 FRIS Expenditures reports may assist in determining the expenditures to use below.**											
45	**Expenditure Section A:**											

The accompanying notes are an integral part of these financial statements.

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

	A	B	C	D	E	F	G	H	I	J	K	L
46				DISBURSEMENTS								
47	ESSER I EXPENDITURES (CARES)			(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
48												
49												
50												
51	INSTRUCTION Total Expenditures	1000										0
52	SUPPORT SERVICES Total Expenditures	2000										0
53												
54												
55	Facilities Acquisition and Construction Services (Total)	2530										0
56	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
57	FOOD SERVICES (Total)	2560										0
58												
59												
60	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (included in Function 1000)	1000										0
61	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (included in Function 2000)	2000										0
62	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0

The accompanying notes are an integral part of these financial statements.

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

	A	B	C	D	E	F	G	H	I	J	K	L
63	**Expenditure Section B:**											
64	**ESSER II EXPENDITURES (CRRSA)**			DISBURSEMENTS								
65				(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
66												
67												
68												
69	INSTRUCTION Total Expenditures	1000										0
70	SUPPORT SERVICES Total Expenditures	2000										0
72												
73	Facilities Acquisition and Construction Services (Total)	2530										0
74	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
75	FOOD SERVICES (Total)	2560										0
77												
78	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
79	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
80	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
81	**Expenditure Section C:**											
82	**GEER I EXPENDITURES (CARES)**			DISBURSEMENTS								
83				(100) 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
84												
85												
86												
87	INSTRUCTION Total Expenditures	1000										0
88	SUPPORT SERVICES Total Expenditures	2000										0
90												
91	Facilities Acquisition and Construction Services (Total)	2530										0
92	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
93	FOOD SERVICES (Total)	2560										0
95												
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

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

	A	B	C	D	E	F	G	H	I	J	K	L
99	**Expenditure Section D:**											
100				DISBURSEMENTS								
101	**GEER II EXPENDITURES (CRRSA)**			(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
102												
103												
104												
105	INSTRUCTION Total Expenditures	1000										0
106	SUPPORT SERVICES Total Expenditures	2000										0
107												
108												
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												
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				DISBURSEMENTS								
119	**ESSER III EXPENDITURES (ARP)**			(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
120												
121												
122												
123	INSTRUCTION Total Expenditures	1000					95,231	655,264				750,495
124	SUPPORT SERVICES Total Expenditures	2000										0
125												
126												
127	Facilities Acquisition and Construction Services (Total)	2530										0
128	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
129	FOOD SERVICES (Total)	2560										0
130												
131												
132	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000					95,231	45,217				140,448
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	95,231	45,217		0		140,448

The accompanying notes are an integral part of these financial statements.

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				DISBURSEMENTS								
137	**CRRSA Child Nutrition (CRRSA)**			(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
138												
139												
140												
141	INSTRUCTION Total Expenditures	1000										0
142	SUPPORT SERVICES Total Expenditures	2000										0
143												
144												
145	Facilities Acquisition and Construction Services (Total)	2530										0
146	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
147	FOOD SERVICES (Total)	2560										0
148												
149												
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				DISBURSEMENTS								
155	**ARP Child Nutrition (ARP)**			(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
156												
157												
158												
159	INSTRUCTION Total Expenditures	1000										0
160	SUPPORT SERVICES Total Expenditures	2000										0
161												
162												
163	Facilities Acquisition and Construction Services (Total)	2530										0
164	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
165	FOOD SERVICES (Total)	2560										0
166												
167												
168	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
169	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
170	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Included in all Expenditure Functions)	Total Technology				0	0	0		0		0

The accompanying notes are an integral part of these financial statements.

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				DISBURSEMENTS								
173	**ARP IDEA (ARP)**			(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
174												
175												
176												
177	INSTRUCTION Total Expenditures	1000										0
178	SUPPORT SERVICES Total Expenditures	2000										0
180												
181	Facilities Acquisition and Construction Services (Total)	2530										0
182	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
183	FOOD SERVICES (Total)	2560										0
185												
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				DISBURSEMENTS								
191	**ARP Homeless I (ARP)**			(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
192												
193												
194												
195	INSTRUCTION Total Expenditures	1000		1,192			3,988					5,180
196	SUPPORT SERVICES Total Expenditures	2000					3,634					3,634
198												
199	Facilities Acquisition and Construction Services (Total)	2530										0
200	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
201	FOOD SERVICES (Total)	2560										0
203												
204	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (included in Function 1000)	1000										0
205	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (included in Function 2000)	2000										0
206	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0

The accompanying notes are an integral part of these financial statements.

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

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

The accompanying notes are an integral part of these financial statements.

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

	A	B	C	D	E	F	G	H	I	J	K	L
243	**Expenditure Section L:**											
244				DISBURSEMENTS								
245	**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
246												
247												
248												
249	INSTRUCTION Total Expenditures	1000										0
250	SUPPORT SERVICES Total Expenditures	2000										0
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
257												
258	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
259	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
260	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
261	**Expenditure Section M:**											
262				DISBURSEMENTS								
263	**Other ARP 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
264												
265												
266												
267	INSTRUCTION Total Expenditures	1000										0
268	SUPPORT SERVICES Total Expenditures	2000										0
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
275												
276	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
277	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
278	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
279												
280	**Expenditure Section N:**											
281				DISBURSEMENTS								
282	**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
283												
284												
285	INSTRUCTION	1000		1,192	0	0	99,219	655,264	0	0		755,675
286	SUPPORT SERVICES	2000		0	0	0	3,634	0	0	0		3,634
287	Facilities Acquisition and Construction Services (Total)	2530		0	0	0	0	0	0	0		0
288	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540		0	0	0	0	0	0	0		0
289	FOOD SERVICES (Total)	2560		0	0	0	0	0	0	0		0
290												759,309
291												
292	**Expenditure Section O:**											
293				DISBURSEMENTS								
294	**TOTAL TECHNOLOGY 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
295												
296												
297	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology				0	95,231	45,217		0		140,448

The accompanying notes are an integral part of these financial statements.

	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	Accumlated 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				0						0
6	Depreciable Land	222	858,650			858,650	50				0	858,650
7	Buildings	230										
8	Permanent Buildings	231	23,571,961	772,706		24,344,667	50	10,058,732	566,319		10,625,051	13,719,616
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	3,715,980	100,935		3,816,915	20	692,439	184,819		877,258	2,939,657
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	6,730,633	363,037		7,093,670	10	5,257,901	265,072		5,522,973	1,570,697
13	5 Yr Schedule	252	2,573,211	5,678		2,578,889	5	2,268,399	137,134		2,405,533	173,356
14	3 Yr Schedule	253				0	3				0	0
15	Construction in Progress	260	42,174	1,386,183	42,174	1,386,183	—					1,386,183
16	Total Capital Assets	200	37,492,609	2,628,539	42,174	40,078,974		18,277,471	1,153,344	0	19,430,815	20,648,159
17	Non-Capitalized Equipment	700				0	10		0			
18	Allowable Depreciation								1,153,344			

The accompanying notes are an integral part of these financial statements.

	A	B	C	D	E	F
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
101				**PER CAPITA TUITION CHARGE**		
103	LESS OFFSETTING RECEIPTS/REVENUES:					
104	TR	Revenues 10-15, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	$	0
105	TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0
106	TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0
107	TR	Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0
108	TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0
109	TR	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0
110	TR	Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0
111	TR	Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0
112	TR	Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0
113	TR	Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0
114	ED	Revenues 10-15, L75, Col C	1600	Total Food Service		189,755
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		100,018
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		78,646
117	ED	Revenues 10-15, L89, Col C	1819	Rentals - Other (Describe & Itemize)		0
118	ED	Revenues 10-15, L90, Col C	1821	Sales - Regular Textbooks		0
119	ED	Revenues 10-15, L93, Col C	1829	Sales - Other (Describe & Itemize)		0
120	ED	Revenues 10-15, L94, Col C	1890	Other (Describe & Itemize)		0
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910	Rentals		11,474
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts		0
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991	Payment from Other Districts		0
124	ED	Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)		0
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education		103,052
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		17,661
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		4,013
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		15,088
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation		398,012
132	ED	Revenues 10-15, L158, Col C	3610	Learning Improvement - Change Grants		0
133	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660	Scientific Literacy		0
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695	Truant Alternative/Optional Education		0
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant		0
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15. L164. Col C.D.E.F.G	3775	School Safety & Educational Improvement Block Grant		0
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15. L165. Col C.D.E.F.G	3780	Technology - Technology for Success		0
139	ED-TR	Revenues 10-15. L166. Col C.F	3815	State Charter Schools		0
140	O&M	Revenues 10-15, L169, Col D	3925	School Infrastructure - Maintenance Projects		50,000
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999	Other Restricted Revenue from State Sources		1,795
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		292,149
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		315,533
147	ED-O&M-TR-MR/SS	Revenues 10-15, L212, Col C,D,F,G	4400	Total Title IV		776
148	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		384,057
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)		0
182	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4920	McKinney Education for Homeless Children		0
183	ED-O&M-TR-MR/SS	Revenues 10-15. L261. Col C.D.F.G	4930	Title II - Eisenhower Professional Development Formula		0
184	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4932	Title II - Teacher Quality		21,806
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		13,459
190	ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		51,588
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)		127,046
192	Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY20, FY21, FY22, FY23, or FY24 revenue received in FY24 for FY20, FY21, FY22, FY23, or FY24 Expenses		0
193	**ED-TR-MR/SS**	**Revenues (Part of EBF Payment)**	**3100**	**Special Education Contributions from EBF Funds ****		475,397
194	**ED-MR/SS**	**Revenues (Part of EBF Payment)**	**3300**	**English Learning (Bilingual) Contributions from EBF Funds ****		0
196				**Total Deductions for PCTC Computation (Line 104 through Line 194)**	$	**2,651,325**
197				**Net Operating Expense for Tuition Computation (Line 97 minus Line 196)**		**9,141,906**
198				**Total Depreciation Allowance (from page 36, Line 18, Col I)**		**1,153,344**
199				**Total Allowance for PCTC Computation (Line 197 plus Line 198)**		**10,295,250**
200				**9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2023-2024**		**946.40**
201				**Total Estimated PCTC (Line 199 divided by Line 200) ***	$	**10,878.33**
202						
203	***The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.**					
204	**Go to the Evidence-Based Funding Distribution Calculation webpage.					
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.**					

	A	B	C	D	E	F
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
101				PER CAPITA TUITION CHARGE		
103	LESS OFFSETTING RECEIPTS/REVENUES:					
104	TR	Revenues 10-15, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	$	0
105	TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0
106	TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0
107	TR	Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0
108	TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0
109	TR	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0
110	TR	Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0
111	TR	Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0
112	TR	Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0
113	TR	Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0
114	ED	Revenues 10-15, L75, Col C	1600	Total Food Service		189,755
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		100,018
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		78,646
117	ED	Revenues 10-15, L89, Col C	1819	Rentals - Other (Describe & Itemize)		0
118	ED	Revenues 10-15, L90, Col C	1821	Sales - Regular Textbooks		0
119	ED	Revenues 10-15, L93, Col C	1829	Sales - Other (Describe & Itemize)		0
120	ED	Revenues 10-15, L94, Col C	1890	Other (Describe & Itemize)		0
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910	Rentals		11,474
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts		0
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991	Payment from Other Districts		0
124	ED	Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)		0
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education		103,052
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		17,661
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		4,013
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		15,088
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation		398,012
132	ED	Revenues 10-15, L158, Col C	3610	Learning Improvement - Change Grants		0
133	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660	Scientific Literacy		0
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695	Truant Alternative/Optional Education		0
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant		0
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780	Technology - Technology for Success		0
139	ED-TR	Revenues 10-15, L166, Col C,F	3815	State Charter Schools		0
140	O&M	Revenues 10-15, L169, Col D	3925	School Infrastructure - Maintenance Projects		50,000
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999	Other Restricted Revenue from State Sources		1,795
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		292,149
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		315,533
147	ED-O&M-TR-MR/SS	Revenues 10-15, L212, Col C,D,F,G	4400	Total Title IV		776
148	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		384,057
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)		0
182	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4920	McKinney Education for Homeless Children		0
183	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0
184	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4932	Title II - Teacher Quality		21,806
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		13,459
190	ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		51,588
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)		127,046
192	Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY20, FY21, FY22, FY23, or FY24 revenue received in FY24 for FY20, FY21, FY22, FY23, or FY24 Expenses		0
193	ED-TR-MR/SS	**Revenues (Part of EBF Payment)**	3100	**Special Education Contributions from EBF Funds ****		475,397
194	ED-MR/SS	**Revenues (Part of EBF Payment)**	3300	**English Learning (Bilingual) Contributions from EBF Funds ****		0
196				**Total Deductions for PCTC Computation (Line 104 through Line 194)**	$	2,651,325
197				**Net Operating Expense for Tuition Computation (Line 97 minus Line 196)**		9,141,906
198				**Total Depreciation Allowance (from page 36, Line 18, Col I)**		1,153,344
199				**Total Allowance for PCTC Computation (Line 197 plus Line 198)**		10,295,250
200				**9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2023-2024**		946.40
201				**Total Estimated PCTC (Line 199 divided by Line 200) ***	$	10,878.33
202						
203	***The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.**					
204	**Go to the Evidence-Based Funding Distribution Calculation webpage.					
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.					

Current Year Payment on Contracts For Indirect Cost Rate Computation

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

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

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

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

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

Indirect Cost Rate Plan

Column A, B, C, D below must be completed for each contract. Enter Column B without hypens. Ex) 101000600
Column (E) and (F) are calculated automatically based on the information provided in Columns (A through D).
The amount in column (E) is the amount allowed on each contract in the Indirect Cost Rate calculation. The amount in column (F) is the amount that will be deducted from the base in the indirect cost rate (tab 41) for Program Year 2026.

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 16-24" tab) (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
Enter as shown here: ED-Instruction-Other	*10-1000-600*	*Company Name*	*500,000*	*25,000*	*475,000*
ED-Instruction-Purchase Services	10-1000-300	CDS Office Technologies	25,331	25,000	331
ED-Instruction-Purchase Services	10-1000-300	Illinois Virtual School	106,580	25,000	81,580
ED-Instruction-Purchase Services	10-1000-300	De Lage Landen Public	27,300	25,000	2,300
ED-Instruction-Purchase Services	10-1000-300	Springfield Clinic Sports Medicine	38,808	25,000	13,808
ED-Instruction-Purchase Services	10-1000-300	McGraw-Hill School Education	74,431	25,000	49,431
ED-Instruction-Purchase Services	10-1000-300	IL Counties Risk Mgmt Trust	191,383	25,000	166,383
ED-Instruction-Purchase Services	10-1000-300	Heart Technologies Inc	25,839	25,000	839
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The accompanying notes are an integral part of these financial statements.

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 16-24" tab) (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
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Total			489,672	0	314,672

The accompanying notes are an integral part of these financial statements.

ESTIMATED INDIRECT COST DATA

	A / B	C	D	E	F	G
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.			292,149		
11	Value of Commodities Received for Fiscal Year 2024 (Include the value of commodities when determining if a Single Audit is required).			44,461		
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		6,850,604		6,850,604
20	**Support Services:**					
21	Pupil	2100		352,015		352,015
22	Instructional Staff	2200		125,614		125,614
23	General Admin.	2300		463,450		463,450
24	School Admin.	2400		778,237		778,237
25	**Business:**					
26	Direction of Business Spt. Srv.	2510	0	0	0	0
27	Fiscal Services	2520	152,295	0	152,295	0
28	Oper. & Maint. Plant Services	2540		1,549,529	1,549,529	0
29	Pupil Transportation	2550		646,452		646,452
30	Food Services	2560		421,584		421,584
31	Internal Services	2570	0	0	0	0
32	**Central:**					
33	Direction of Central Spt. Srv.	2610		0		0
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0
35	Information Services	2630		0		0
36	Staff Services	2640	0	0	0	0
37	Data Processing Services	2660	329,170	0	329,170	0
38	**Other:**	2900		1,554		1,554
39	**Community Services**	3000		1,954		1,954
40	**Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)**			(314,672)		(314,672)
41	**Total**		481,465	10,876,321	2,030,994	9,326,792
42			**Restricted Rate**		**Unrestricted Rate**	
43			Total Indirect Costs:	481,465	Total Indirect Costs:	2,030,994
44			Total Direct Costs:	10,876,321	Total Direct Costs:	9,326,792
45			= **4.43%**		= **21.78%**	

The accompanying notes are an integral part of these financial statements.

	A	B	C	D	E	F
1	**REPORT ON SHARED SERVICES OR OUTSOURCING**					
2	School Code, Section 17-1.1 (*Public Act 97-0357*)					
3	Fiscal Year Ending June 30, 2024					
5	*Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current, and next fiscal years.*					51-084-0100-26_AFR24 Auburn CUSD 10
6	Auburn CUSD 10					
7	51084010026					
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		X	X	X	SASED & CACC
14	Employee Benefits					
15	Energy Purchasing		X	X	X	Voltus
16	Food Services					
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance					
20	Investment Pools					
21	Legal Services					
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development					
25	Shared Personnel					
26	Special Education Cooperatives		X	X	X	SASED Admin Service
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing					
29	Technology Services					
30	Transportation					
31	Vocational Education Cooperatives		X	X	X	Capital Area Career Center (CACC)
32	All Other Joint/Cooperative Agreements					
33	Other					
34						
35	Additional space for Column (D) - Barriers to Implementation:					
36						
37						
38						
40	Additional space for Column (E) - Name of LEA :					
41						
42						
43						

The accompanying notes are an integral part of these financial statements.

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

School District Name: Auburn CUSD 10
RCDT Number: 51084010026

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

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	308,451		0	308,451	309,067			309,067
2. Special Area Administration Services	2330	0		0	0				0
3. Other Support Services - School Administration	2490	0		0	0				0
4. Direction of Business Support Services	2510	0	0	0	0				0
5. Internal Services	2570	0		0	0				0
6. Direction of Central Support Services	2610	0		0	0				0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		308,451	0	0	308,451	309,067	0	0	309,067
9. Percent Increase (Decrease) for FY2025 (Budgeted) over FY2024 (Actual)									0%

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.

The accompanying notes are an integral part of these financial statements.

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

1. Revenues - Line 11 - Interest on tax distributions
   Education Fund - $ 5,107
   Operations and Maintenance Fund - $ 1,327
   Debt Service Fund - $ 957
   Transportation Fund - $ 436
   Municipal retirement / Social Security Fund - $ 708
   Working Cash - $ 77
   Fire Prevention & Safety - $ 84

2. Revenue - Line 74 (Acct 1690) Other Food Service
   Education Fund - Miscellaneous sales $155

3. Revenue - Line 81 (Acct 1790) Other District / School Activity
   Education Fund - Parking permits and graduation fees - $ 3,923

4. Revenue - Line 109 (Acct 1999) Other Local Revenues
   Education Fund - Rebates, refunds, contributions and miscellaneous charges - $43,495
   Operations & maintenance fund - Miscellaneous - $ 13,998
   Transportation fund - Miscellaneous - $ 4,754
   Capital Projects fund - grain sales - $ 23,121

5 Revenue - Line 170 (Acct 3999) Other Restricted Revenue from State Sources
   Education Fund - State Library grant - $1,795

6. Revenue - Line 205 (Acct 4399) Title I - Other
   Education Fund - Title I School Improvement/Accountability $34,093

7. Revenue - Line 269 (Acc 4998) Other Restricted Revenue from Federal Sources
   Education Fund - Cares Act Fund - $ 127,046

8 Expenditures - Line 75 (Acct 2900) Other Support Services
   Education Fund - Miscellaneous Supplies - $ 1,554

9. Expenditures - Line 175 (Acct 5400) Debt Service - Other
   Fees for paying agents - $ 500

10. Expenditures - Line 299 (Acct 2900) Supports Services - Other
    Sales Tax projects - $ 1,489,799

11. Tax Sched - Line 18 - Other
    Interest on tax distributions - $ 8,696
    Levy Recap - $ 26,003

12. Audit Check line 75 "Error" Explanation
    Long-Term debt (bond principal) paid in Debt Service Fund - $ 527,000
    Long-Term debt (bond principal) paid in Operation and Maintenance Fund - $ 55,000
    Long-Term debt (bond principal) paid in Fire Prevention & Safety Fund - $ 20,987

    Total Principal paid - $ 602,987

Auburn CUSD 10
51084010026

The accompanying notes are an integral part of these financial statements.

DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION
Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)

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.

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.

- *If the FY 2025 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.*
- *If the Annual Financial Report requires a deficit reducton plan even though the FY2025 budget does not, a completed deficit reduction plan is still required.*

DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only
(All AFR pages must be completed to generate the following calculation)

Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
Direct Revenues	11,865,919	2,118,152	694,289	54,198	14,732,558
Direct Expenditures	10,356,624	2,158,208	579,659		13,094,491
Difference	1,509,295	(40,056)	114,630	54,198	**1,638,067**
Fund Balance - June 30, 2024	13,415,816	2,026,427	625,705	1,151,355	**17,219,303**

Balanced - no deficit reduction plan is required.

The accompanying notes are an integral part of these financial statements.

Illinois Grant Accountability and Transparency
Consolidated Year-End Financial Report

Grantee Name	Auburn CUSD 10
ID Numbers	**Audit:**53152 **Grantee:**679195 **UEI:**DMA2QKCCV7M1 **FEIN:**376004600
Audit Period	7/1/2023 - 6/30/2024
Last Update	11/18/2024 7:51:28 AM
Program Count	15

EXPENDITURES BY PROGRAM

CSFA #	Program Name	State	Federal	Total	Match
586-18-0868	Early Childhood Block Grant: Preschool for All 3-5	322,218.00	0.00	322,218.00	0.00
586-64-0417	Fed. - Sp. Ed. - I.D.E.A. - Flow Through	0.00	308,464.00	308,464.00	0.00
586-57-0420	Fed. - Sp. Ed. - Pre-School Flow Through: IDEA Part B - Consolidated Application	0.00	20,540.00	20,540.00	0.00
586-62-2402	Federal Programs - Elementary and Secondary School Emergency Relief Grant	0.00	0.00	0.00	0.00
586-62-2578	Federal Programs: ARP - LEA American Rescue Plan	0.00	610,047.00	610,047.00	0.00
586-18-2610	Federal Programs: ARP - McKinney-Vento Homeless Grant	0.00	8,814.00	8,814.00	0.00
586-43-2483	Federal Programs: Digital Equity Formula	0.00	140,448.00	140,448.00	0.00
478-00-0251	Medical Assistance Program	0.00	13,459.00	13,459.00	0.00
586-18-0407	National School Lunch Program	0.00	235,100.00	235,100.00	0.00
586-18-0406	School Breakfast Program	0.00	57,049.00	57,049.00	0.00
420-00-1758	Site Improvements	100,000.00	0.00	100,000.00	0.00
586-62-0414	Title I - Low Income: Improving the Academic Achievement of the Disadvantaged	0.00	289,424.00	289,424.00	0.00
586-73-1082	Title I - School Improvement and Accountability	0.00	84,866.00	84,866.00	0.00
586-62-0430	Title II - Teacher Quality: Preparing, Training, and Recruiting High-Quality Teachers, Principals, and Other School Leaders	0.00	21,806.00	21,806.00	0.00
586-62-1588	Title IVA Student Support and Academic Enrichment	0.00	2,053.00	2,053.00	0.00
	All other federal expenditures		0.00	0.00	
	TOTALS	422,218.00	1,792,070.00	2,214,288.00	0.00

EXPENDITURES BY CATEGORY

Amount	Category
1,192.00	Personal Services (Salaries and Wages)
655,496.00	Equipment
102,621.00	Supplies
3,449.00	1st Quarter (Jul.-Sept.) Admin. Expenditures
3,662.00	2nd Quarter (Oct.-Dec.) Admin. Expenditures
411.00	3rd Quarter (Jan.-Mar.) Admin. Expenditures

5,937.00	4th Quarter (Apr.-Jun.) Admin. Expenditures
100,000.00	Capital - Paving/Concrete/Masonry
1,000,068.00	Expenditure-Grant Projects during the Audit Period
292,149.00	Food costs and supplies
49,303.00	Prior year project lapse expends in CY
2,214,288.00	TOTAL