

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

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

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

School District
 Joint Agreement

| School District/Joint Agreement Information <i>(See instructions on the inside of this page.)</i> | | Accounting Basis: | | Certified Public Accountant Information | |
|--|--------------------------------------|---|--------------------------------------|--|--------------------------------------|
| School District/Joint Agreement Number: 07016802060 | | <input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL | | Name of Auditing Firm: Miller, Cooper & Co., Ltd. | |
| County Name: Cook | | | | Name of Audit Manager: Betsy Allen | |
| Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDDT will populate): Speed SEJA #802 | | School District Lookup Tool School District Directory | | Address: 1751 Lake Cook Road | |
| Address: 1125 Division Street | | Filing Status: Submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system (for Auditor Use only) Annual Financial Report (AFR) Instructions | | City: State: Zip Code: Deerfield IL 60015 | |
| City: Chicago Heights | | | | Phone Number: Fax Number: (847) 205-5000 (847) 205-1400 | |
| Email Address: bmurillo@speed802.org | | | | IL License Number (9 digit): Expiration Date: 065-046525 09/30/2027 | |
| Zip Code: 60411 | | | | Email Address: ballen@millercooper.com | |
| Annual Financial Report Type of Auditor's Report Issued: <input checked="" type="checkbox"/> Qualified <input type="checkbox"/> Unqualified <input checked="" type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer | | Annual Financial Report Questions 217-785-8779 or finance1@isbe.net Single Audit Questions 217-782-7970 or GATA@isbe.net | | ISBE Use Only | |
| <input checked="" type="checkbox"/> Reviewed by District Superintendent/Administrator | | <input checked="" type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: Bloom | | <input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC | |
| District Superintendent/Administrator Name (Type or Print): Dr. Tina Halliman | | Township Treasurer Name (type or print): Dr. Robert G. Grossi | | Regional Superintendent/Cook ISC Name (Type or Print): Dr. Vanessa Kinder (ISC#4) | |
| Email Address: thalliman@speed802.org | | Email Address: rgrossi@bloomtts.org | | Email Address: vkinder@s-cook.org | |
| Telephone: (708) 481-6100 | Fax Number: (708) 481-5713 | Telephone: (708) 754-3677 | Fax Number: (708) 754-0208 | Telephone: (708) 754-6600 | Fax Number: (708) 754-8687 |
| Signature & Date: | | Signature & Date: | | Signature & Date: | |

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

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

07-016-8020-60_AFR24 Speed SEJA #802

TABLE OF CONTENTS

| | TAB Name | AFR Page No. |
|--|-----------------------------------|--------------|
| Auditor's Questionnaire..... | Aud Quest | 2 |
| Comments Applicable to the Auditor's Questionnaire..... | Aud Quest | 2 |
| Financial Profile Information | FP Info | 3 |
| Estimated Financial Profile Summary..... | Financial Profile | 4 |
| Basic Financial Statements | | |
| Statement of Assets and Liabilities Arising from Cash Transactions/Statement of Position | Assets-Liab | 5 - 6 |
| Statement of Revenues Received/Revenues, Expenditures Disbursed/Expenditures, Other Sources (Uses) and Changes in Fund Balances (All Funds)..... | Acct Summary | 7-9 |
| Statements of Revenues Received/Revenues (All Funds)..... | Revenues | 10-15 |
| Statements of Expenditures Disbursed/Expenditures Budget to Actual (All Funds)..... | Expenditures | 16-24 |
| Supplementary Schedules | | |
| Schedule of Ad Valorem Tax Receipts..... | Tax Sched | 25 |
| Schedule of Short-Term Debt/Long-Term Debt | Short-Term Long-Term Debt | 26 |
| Schedule of Restricted Local Tax Levies and Selected Revenue Sources/ | | |
| Schedule of Tort Immunity Expenditures..... | Rest Tax Levies-Tort Im | 27 |
| CARES CRRSA ARP Schedule..... | CARES CRRSA ARP | 28-35 |
| Statistical Section | | |
| Schedule of Capital Outlay and Depreciation..... | Cap Outlay Deprec | 36 |
| Estimated Operating Expenditures Per Pupil and Per Capita Tuition Charge Computation..... | PCTC-OEPP | 37-39 |
| Indirect Cost Rate - Contracts paid in Current Year..... | Contracts Paid in CY | 40 |
| Indirect Cost Rate - Computation..... | ICR Computation | 41 |
| Report on Shared Services or Outsourcing | Shared Outsourced Serv. | 42 |
| Administrative Cost Worksheet..... | AC | 43 |
| Itemization Schedule..... | ITEMIZATION | 44 |
| Reference Page..... | REF | 45 |
| Notes, Opinion Letters, etc..... | Opinion-Notes | 46 |
| Deficit Reduction Calculation..... | Deficit AFR Sum Calc | 47 |
| Audit Checklist/Balancing Schedule..... | AUDITCHECK | Auditcheck |
| Single Audit and GATA Information..... | Single Audit and GATA Informatior | --- |

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

[23. Illinois Administrative Code 100, Subtitle A, Chapter 1, Subchapter C \(Part 100\)](#)

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

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

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

An adverse opinion was issued due to the financial statements using accounting practices prescribed by the Illinois State Board of Education, which practices differ from accounting principles generally accepted in the United States of America.

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

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

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

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

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

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

PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

Miller, Cooper & Co., Ltd.

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.

Miller, Cooper & Co., LTD.

Signature of Audit Manager (not firm)

12/19/2024

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): | | | - |
| | Educational | Operations & Maintenance | Transportation | Combined Total | Working Cash |
| Rate(s): | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |

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

B. Results of Operations *

| Receipts/Revenues | Disbursements/Expenditures | Excess/ (Deficiency) | Fund Balance |
|-------------------|----------------------------|----------------------|--------------|
| 19,248,769 | 15,681,223 | 3,567,546 | 7,784,460 |

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

C. Short-Term Debt **

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

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

D. Long-Term Debt

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

| | | |
|--------------------------|---|---------------------|
| <input type="checkbox"/> | a. 6.9% for elementary and high school districts. | Enter x in a. or b. |
| <input type="checkbox"/> | b. 13.8% for unit districts. | |

Long-Term Debt Outstanding:

| | | |
|------------------------------------|------|---|
| c. Long-Term Debt (Principal only) | Acct | |
| Outstanding:..... | 511 | 0 |

E. Material Impact on Financial Position

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

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

Comments:

ESTIMATED FINANCIAL PROFILE SUMMARY

[Financial Profile Website](#)

District Name: Speed SEJA #802
District Code: 07016802060
County Name: Cook

| | | | | | |
|---|--|--------------------|----------------|-------------------|------------------|
| 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) | 7,784,460.00 | 0.404 | Weight | 0.35 |
| Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8) | Funds 10, 20, 40, & 70, | 19,248,769.00 | | 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 | 15,681,223.00 | 0.815 | Adjustment | 0 |
| Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8) | Funds 10, 20, 40 & 70, | 19,248,769.00 | | 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 | 3 |
| Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5) | Funds 10, 20 40 & 70 | 7,784,460.00 | 178.71 | Weight | 0.10 |
| Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17) | Funds 10, 20, 40 divided by 360 | 43,558.95 | | Value | 0.30 |
| 4. Percent of Short-Term Borrowing Maximum Remaining: | | Total | Percent | Score | #DIV/0! |
| Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11) | Funds 10, 20 & 40 | 0.00 | #DIV/0! | Weight | 0.10 |
| EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10) | (.85 x EAV) x Sum of Combined Tax Rates | 0.00 | | Value | #DIV/0! |
| 5. Percent of Long-Term Debt Margin Remaining: | | Total | Percent | Score | #VALUE! |
| Long-Term Debt Outstanding (P3, Cell H38) | | 0.00 | #VALUE! | Weight | 0.10 |
| Total Long-Term Debt Allowed (P3, Cell H32) | | Enter x in a.or b. | | Value | #VALUE! |
| Total Profile Score: | | | | | #DIV/0! * |
| Estimated 2025 Financial Profile Designation: | | | | | #DIV/0! |

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

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

| | A | B | C | D | E | F | G | H | I | J | K | |
|----|---|---------|-------------|--------------------------|---------------|----------------|--------------------------------------|------------------|--------------|------|--------------------------|--|
| 1 | ASSETS | Acct. # | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) | |
| 2 | (Enter Whole Dollars) | | 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 | | 7,784,460 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 5 | Investments | 120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 6 | Taxes Receivable | 130 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 7 | Interfund Receivables | 140 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 8 | Intergovernmental Accounts Receivable | 150 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 9 | Other Receivables | 160 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 10 | Inventory | 170 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 11 | Prepaid Items | 180 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 12 | Other Current Assets (Describe & Itemize) | 190 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 13 | Total Current Assets | | 7,784,460 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 14 | CAPITAL ASSETS (200) | | | | | | | | | | | |
| 15 | Works of Art & Historical Treasures | 210 | | | | | | | | | | |
| 16 | Land | 220 | | | | | | | | | | |
| 17 | Building & Building Improvements | 230 | | | | | | | | | | |
| 18 | Site Improvements & Infrastructure | 240 | | | | | | | | | | |
| 19 | Capitalized Equipment | 250 | | | | | | | | | | |
| 20 | Construction in Progress | 260 | | | | | | | | | | |
| 21 | Amount Available in Debt Service Funds | 340 | | | | | | | | | | |
| 22 | Amount to be Provided for Payment on Long-Term Debt | 350 | | | | | | | | | | |
| 23 | Total Capital Assets | | | | | | | | | | | |
| 24 | CURRENT LIABILITIES (400) | | | | | | | | | | | |
| 25 | Interfund Payables | 410 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 26 | Intergovernmental Accounts Payable | 420 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 27 | Other Payables | 430 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 28 | Contracts Payable | 440 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 29 | Loans Payable | 460 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 30 | Salaries & Benefits Payable | 470 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 31 | Payroll Deductions & Withholdings | 480 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 32 | Deferred Revenues & Other Current Liabilities | 490 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 33 | Due to Activity Fund Organizations | 493 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 39 | Unreserved Fund Balance | 730 | 7,784,460 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 40 | Investment in General Fixed Assets | | | | | | | | | | | |
| 41 | Total Liabilities and Fund Balance | | 7,784,460 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 42 | ASSETS /LIABILITIES for Student Activity Funds | | | | | | | | | | | |
| 43 | CURRENT ASSETS (100) for Student Activity Funds | | | | | | | | | | | |
| 44 | Student Activity Fund Cash and Investments | 126 | 47,219 | | | | | | | | | |
| 45 | Total Student Activity Current Assets For Student Activity Funds | | 47,219 | | | | | | | | | |
| 46 | CURRENT LIABILITIES (400) For Student Activity Funds | | | | | | | | | | | |
| 47 | Total Current Liabilities For Student Activity Funds | | 0 | | | | | | | | | |
| 48 | Reserved Student Activity Fund Balance For Student Activity Funds | 715 | 47,219 | | | | | | | | | |
| 49 | Total Student Activity Liabilities and Fund Balance For Student Activity Funds | | 47,219 | | | | | | | | | |
| 50 | LONG-TERM LIABILITIES (500) District with Student Activity Funds | | | | | | | | | | | |
| 51 | Total ASSETS /LIABILITIES District with Student Activity Funds | | | | | | | | | | | |
| 52 | Total Current Assets District with Student Activity Funds | | 7,831,679 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 53 | Total Capital Assets District with Student Activity Funds | | | | | | | | | | | |
| 54 | CURRENT LIABILITIES (400) District with Student Activity Funds | | | | | | | | | | | |
| 55 | Total Current Liabilities District with Student Activity Funds | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 56 | LONG-TERM LIABILITIES (500) District with Student Activity Funds | | | | | | | | | | | |
| 57 | Total Long-Term Liabilities District with Student Activity Funds | | | | | | | | | | | |
| 58 | Reserved Fund Balance District with Student Activity Funds | 714 | 47,219 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 59 | Unreserved Fund Balance District with Student Activity Funds | 730 | 7,784,460 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 60 | Investment in General Fixed Assets District with Student Activity Funds | | | | | | | | | | | |
| 61 | Total Liabilities and Fund Balance District with Student Activity Funds | | 7,831,679 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 62 | | | | | | | | | | | | |

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

| | A | B | L | M | N |
|----|---|------------|-------------|-------------------------|---------------------------|
| 1 | ASSETS (Enter Whole Dollars) | Acct. # | Agency Fund | Account Groups | |
| 2 | | | | General Fixed Assets | General Long-Term Debt |
| 3 | CURRENT ASSETS (100) | | | | |
| 4 | Cash (Accounts 111 through 115) ¹ | | 0 | | |
| 5 | Investments | 120 | | | |
| 6 | Taxes Receivable | 130 | | | |
| 7 | Interfund Receivables | 140 | | | |
| 8 | Intergovernmental Accounts Receivable | 150 | | | |
| 9 | Other Receivables | 160 | 0 | | |
| 10 | Inventory | 170 | 0 | | |
| 11 | Prepaid Items | 180 | 0 | | |
| 12 | Other Current Assets (Describe & Itemize) | 190 | 0 | | |
| 13 | Total Current Assets | | 0 | | |
| 14 | CAPITAL ASSETS (200) | | | | |
| 15 | Works of Art & Historical Treasures | 210 | | 0 | |
| 16 | Land | 220 | | 515,000 | |
| 17 | Building & Building Improvements | 230 | | 23,537,702 | |
| 18 | Site Improvements & Infrastructure | 240 | | 367,232 | |
| 19 | Capitalized Equipment | 250 | | 3,450,067 | |
| 20 | Construction in Progress | 260 | | 0 | |
| 21 | Amount Available in Debt Service Funds | 340 | | | 0 |
| 22 | Amount to be Provided for Payment on Long-Term Debt | 350 | | | 0 |
| 23 | Total Capital Assets | | | 27,870,001 | 0 |
| 24 | CURRENT LIABILITIES (400) | | | | |
| 25 | Interfund Payables | 410 | | | |
| 26 | Intergovernmental Accounts Payable | 420 | | | |
| 27 | Other Payables | 430 | | | |
| 28 | Contracts Payable | 440 | | | |
| 29 | Loans Payable | 460 | | | |
| 30 | Salaries & Benefits Payable | 470 | | | |
| 31 | Payroll Deductions & Withholdings | 480 | | | |
| 32 | Deferred Revenues & Other Current Liabilities | 490 | | | |
| 33 | Due to Activity Fund Organizations | 493 | 0 | | |
| 34 | Total Current Liabilities | | 0 | | |
| 35 | LONG-TERM LIABILITIES (500) | | | | |
| 36 | Long-Term Debt Payable (General Obligation, Revenue, Other) | 511 | | | 0 |
| 37 | Total Long-Term Liabilities | | | | 0 |
| 38 | Reserved Fund Balance | 714 | 0 | | |
| 39 | Unreserved Fund Balance | 730 | 0 | | |
| 40 | Investment in General Fixed Assets | | | 27,870,001 | |
| 41 | Total Liabilities and Fund Balance | | 0 | 27,870,001 | 0 |
| 42 | | | | | |
| 43 | ASSETS /LIABILITIES for Student Activity Funds | | | | |
| 44 | CURRENT ASSETS (100) for Student Activity Funds | | | | |
| 45 | Student Activity Fund Cash and Investments | 126 | | | |
| 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 | | | 27,870,001 | 0 |
| 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 | | | | 0 |
| 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 | | | 27,870,001 | |
| 62 | Total Liabilities and Fund Balance District with Student Activity Funds | | 0 | 27,870,001 | 0 |

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

| 1 | A | B | C | D | E | F | G | H | I | J | K |
|----|--|--------|-------------|--------------------------|---------------|----------------|---------------------------------------|------------------|--------------|------|--------------------------|
| 2 | Description (Enter Whole Dollars) | Acct # | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| 3 | RECEIPTS/REVENUES | | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 4 | LOCAL SOURCES | 1000 | 16,105,498 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT | 2000 | 0 | 0 | | 0 | 0 | | | | |
| 6 | STATE SOURCES | 3000 | 1,488,673 | 50,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | FEDERAL SOURCES | 4000 | 1,604,598 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | Total Direct Receipts/Revenues | | 19,198,769 | 50,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | Receipts/Revenues for "On Behalf" Payments ² | 3998 | 2,033,181 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 10 | Total Receipts/Revenues | | 21,231,950 | 50,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | DISBURSEMENTS/EXPENDITURES | | | | | | | | | | |
| 12 | Instruction | 1000 | 5,125,235 | | | | 0 | | | 0 | |
| 13 | Support Services | 2000 | 10,205,178 | 84,501 | | 0 | 0 | 0 | | 0 | 0 |
| 14 | Community Services | 3000 | 219,934 | 0 | | 0 | 0 | | | 0 | |
| 15 | Payments to Other Districts & Governmental Units | 4000 | 46,375 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 16 | Debt Service | 5000 | 0 | 0 | 0 | 0 | 0 | | | 0 | 0 |
| 17 | Total Direct Disbursements/Expenditures | | 15,596,722 | 84,501 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 18 | Disbursements/Expenditures for "On Behalf" Payments ² | 4180 | 2,033,181 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 19 | Total Disbursements/Expenditures | | 17,629,903 | 84,501 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 20 | Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³ | | 3,602,047 | (34,501) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 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 | 0 | | | | | | | | |
| 25 | Abatement of the Working Cash Fund ¹² | 7110 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 26 | Transfer of Working Cash Fund Interest | 7120 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 27 | Transfer Among Funds | 7130 | 0 | 0 | | 0 | | | | | |
| 28 | Transfer of Interest | 7140 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | Transfer from Capital Project Fund to O&M Fund | 7150 | | 0 | | | | | | | |
| 30 | Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴ | 7160 | | 0 | | | | | | | |
| 31 | Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵ | 7170 | | 0 | | 0 | | | | | |
| 32 | SALE OF BONDS (7200) | | | | | | | | | | |
| 33 | Principal on Bonds Sold | 7210 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 |
| 34 | Premium on Bonds Sold | 7220 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 |
| 35 | Accrued Interest on Bonds Sold | 7230 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 |
| 36 | Sale or Compensation for Fixed Assets ⁶ | 7300 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 |
| 43 | Other Sources Not Classified Elsewhere | 7990 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | Total Other Sources of Funds | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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

| 1 | A | B | C | D | E | F | G | H | I | J | K |
|----|--|--------|-------------|--------------------------|---------------|----------------|---------------------------------------|------------------|--------------|------|--------------------------|
| 2 | Description (Enter Whole Dollars) | Acct # | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| 2 | | | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 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 | 0 | 0 | | 0 | | | | | |
| 50 | Transfer of Interest | 8140 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | |
| 51 | Transfer from Capital Project Fund to O&M Fund | 8150 | | | | | | 0 | | | |
| 52 | Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴ | 8160 | | | | | | | | | 0 |
| 53 | Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵ | 8170 | | | | | | | | | 0 |
| 54 | Taxes Pledged to Pay Principal on GASB 87 Leases ¹³ | 8410 | 0 | 0 | | | | 0 | | | |
| 55 | Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases ¹³ | 8420 | 0 | 0 | | | | 0 | | | |
| 56 | Other Revenues Pledged to Pay Principal on GASB 87 Leases ¹³ | 8430 | 0 | 0 | | | | 0 | | | |
| 57 | Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases ¹³ | 8440 | 0 | 0 | | | | 0 | | | |
| 58 | Taxes Pledged to Pay Interest on GASB 87 Leases ¹³ | 8510 | 0 | 0 | | | | 0 | | | |
| 59 | Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases ¹³ | 8520 | 0 | 0 | | | | 0 | | | |
| 60 | Other Revenues Pledged to Pay Interest on GASB 87 Leases ¹³ | 8530 | 0 | 0 | | | | 0 | | | |
| 61 | Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases ¹³ | 8540 | 0 | 0 | | | | 0 | | | |
| 62 | Taxes Pledged to Pay Principal on Revenue Bonds | 8610 | 0 | 0 | | | | | | | |
| 63 | Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds | 8620 | 0 | 0 | | | | | | | |
| 64 | Other Revenues Pledged to Pay Principal on Revenue Bonds | 8630 | 0 | 0 | | | | | | | |
| 65 | Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds | 8640 | 0 | 0 | | | | | | | |
| 66 | Taxes Pledged to Pay Interest on Revenue Bonds | 8710 | 0 | 0 | | | | | | | |
| 67 | Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds | 8720 | 0 | 0 | | | | | | | |
| 68 | Other Revenues Pledged to Pay Interest on Revenue Bonds | 8730 | 0 | 0 | | | | | | | |
| 69 | Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds | 8740 | 0 | 0 | | | | | | | |
| 70 | Taxes Transferred to Pay for Capital Projects | 8810 | 0 | 0 | | | | | | | |
| 71 | Grants/Reimbursements Pledged to Pay for Capital Projects | 8820 | 0 | 0 | | | | | | | |
| 72 | Other Revenues Pledged to Pay for Capital Projects | 8830 | 0 | 0 | | | | | | | |
| 73 | Fund Balance Transfers Pledged to Pay for Capital Projects | 8840 | 0 | 0 | | | | | | | |
| 74 | Transfer to Debt Service Fund to Pay Principal on ISBE Loans | 8910 | 0 | 0 | | 0 | 0 | 0 | | | 0 |
| 75 | Other Uses Not Classified Elsewhere | 8990 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 76 | Total Other Uses of Funds | | 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 | | 3,602,047 | (34,501) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 79 | Fund Balances without Student Activity Funds - July 1, 2023 | | 4,182,413 | 34,501 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 80 | Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 81 | Fund Balances without Student Activity Funds - June 30, 2024 | | 7,784,460 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 84 | | | | | | | | | | | |
| 85 | Student Activity Fund Balance - July 1, 2023 | | 40,488 | | | | | | | | |
| 86 | RECEIPTS/REVENUES -Student Activity Funds | | | | | | | | | | |
| 87 | Total Student Activity Direct Receipts/Revenues | 1799 | 17,280 | | | | | | | | |
| 88 | DISBURSEMENTS/EXPENDITURES -Students Activity Funds | | | | | | | | | | |
| 89 | Total Student Activity Disbursements/Expenditures | 1999 | 10,549 | | | | | | | | |
| 90 | Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³ | | 6,731 | | | | | | | | |
| 91 | Student Activity Fund Balance - June 30, 2024 | | 47,219 | | | | | | | | |

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

| 1 | A | B | C | D | E | F | G | H | I | J | K |
|-----|--|--------|-------------|--------------------------|---------------|----------------|---------------------------------------|------------------|--------------|------|--------------------------|
| 2 | Description (Enter Whole Dollars) | Acct # | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| 92 | | | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 93 | RECEIPTS/REVENUES (with Student Activity Funds) | | | | | | | | | | |
| 94 | LOCAL SOURCES | 1000 | 16,122,778 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 95 | FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT | 2000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 96 | STATE SOURCES | 3000 | 1,488,673 | 50,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 97 | FEDERAL SOURCES | 4000 | 1,604,598 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 98 | Total Direct Receipts/Revenues | | 19,216,049 | 50,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | Receipts/Revenues for "On Behalf" Payments ² | 3998 | 2,033,181 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 100 | Total Receipts/Revenues | | 21,249,230 | 50,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 101 | DISBURSEMENTS/EXPENDITURES (with Student Activity Funds) | | | | | | | | | | |
| 102 | Instruction | 1000 | 5,135,784 | | | | 0 | | | 0 | |
| 103 | Support Services | 2000 | 10,205,178 | 84,501 | | 0 | 0 | 0 | | 0 | 0 |
| 104 | Community Services | 3000 | 219,934 | 0 | | 0 | 0 | | | | |
| 105 | Payments to Other Districts & Governmental Units | 4000 | 46,375 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 106 | Debt Service | 5000 | 0 | 0 | 0 | 0 | 0 | | | 0 | 0 |
| 107 | Total Direct Disbursements/Expenditures | | 15,607,271 | 84,501 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 108 | Disbursements/Expenditures for "On Behalf" Payments ² | 4180 | 2,033,181 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 109 | Total Disbursements/Expenditures | | 17,640,452 | 84,501 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 110 | Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³ | | 3,608,778 | (34,501) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 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 | | 7,831,679 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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

| 1 | A | B | C | D | E | F | G | H | I | J | K |
|----|--|-------------|-------------------|--------------------------|---------------|----------------|---------------------------------------|------------------|--------------|----------|--------------------------|
| 2 | Description (Enter Whole Dollars) | Acct # | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| 3 | | | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 3 | RECEIPTS/REVENUES FROM LOCAL SOURCES (1000) | | | | | | | | | | |
| 4 | AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY | 1100 | | | | | | | | | |
| 5 | Designated Purposes Levies (1110-1120) ⁷ | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Leasing Purposes Levy ⁸ | 1130 | 0 | 0 | | | | | | | |
| 7 | Special Education Purposes Levy | 1140 | 0 | 0 | | 0 | 0 | 0 | | | |
| 8 | FICA/Medicare Only Purposes Levies | 1150 | | | | | 0 | | | | |
| 9 | Area Vocational Construction Purposes Levy | 1160 | | 0 | 0 | | | 0 | | | |
| 10 | Summer School Purposes Levy | 1170 | 0 | | | | | | | | |
| 11 | Other Tax Levies (Describe & Itemize) | 1190 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | Total Ad Valorem Taxes Levied By District | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | PAYMENTS IN LIEU OF TAXES | 1200 | | | | | | | | | |
| 14 | Mobile Home Privilege Tax | 1210 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | Payments from Local Housing Authorities | 1220 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | Corporate Personal Property Replacement Taxes ⁹ | 1230 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | Other Payments in Lieu of Taxes (Describe & Itemize) | 1290 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | Total Payments in Lieu of Taxes | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | TUITION | 1300 | | | | | | | | | |
| 20 | Regular - Tuition from Pupils or Parents (In State) | 1311 | 0 | | | | | | | | |
| 21 | Regular - Tuition from Other Districts (In State) | 1312 | 0 | | | | | | | | |
| 22 | Regular - Tuition from Other Sources (In State) | 1313 | 0 | | | | | | | | |
| 23 | Regular - Tuition from Other Sources (Out of State) | 1314 | 0 | | | | | | | | |
| 24 | Summer Sch - Tuition from Pupils or Parents (In State) | 1321 | 0 | | | | | | | | |
| 25 | Summer Sch - Tuition from Other Districts (In State) | 1322 | 374,686 | | | | | | | | |
| 26 | Summer Sch - Tuition from Other Sources (In State) | 1323 | 0 | | | | | | | | |
| 27 | Summer Sch - Tuition from Other Sources (Out of State) | 1324 | 0 | | | | | | | | |
| 28 | CTE - Tuition from Pupils or Parents (In State) | 1331 | 0 | | | | | | | | |
| 29 | CTE - Tuition from Other Districts (In State) | 1332 | 0 | | | | | | | | |
| 30 | CTE - Tuition from Other Sources (In State) | 1333 | 0 | | | | | | | | |
| 31 | CTE - Tuition from Other Sources (Out of State) | 1334 | 0 | | | | | | | | |
| 32 | Special Ed - Tuition from Pupils or Parents (In State) | 1341 | 0 | | | | | | | | |
| 33 | Special Ed - Tuition from Other Districts (In State) | 1342 | 10,795,171 | | | | | | | | |
| 34 | Special Ed - Tuition from Other Sources (In State) | 1343 | 0 | | | | | | | | |
| 35 | Special Ed - Tuition from Other Sources (Out of State) | 1344 | 0 | | | | | | | | |
| 36 | Adult - Tuition from Pupils or Parents (In State) | 1351 | 0 | | | | | | | | |
| 37 | Adult - Tuition from Other Districts (In State) | 1352 | 0 | | | | | | | | |
| 38 | Adult - Tuition from Other Sources (In State) | 1353 | 0 | | | | | | | | |
| 39 | Adult - Tuition from Other Sources (Out of State) | 1354 | 0 | | | | | | | | |
| 40 | Total Tuition | | 11,169,857 | | | | | | | | |

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

| 1 | A | B | C | D | E | F | G | H | I | J | K |
|----|---|-------------|----------------|--------------------------|---------------|----------------|---------------------------------------|------------------|--------------|----------|--------------------------|
| | | | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| 2 | Description (Enter Whole Dollars) | Acct # | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 41 | TRANSPORTATION FEES | 1400 | | | | | | | | | |
| 42 | Regular - Transp Fees from Pupils or Parents (In State) | 1411 | | | | 0 | | | | | |
| 43 | Regular - Transp Fees from Other Districts (In State) | 1412 | | | | 0 | | | | | |
| 44 | Regular - Transp Fees from Other Sources (In State) | 1413 | | | | 0 | | | | | |
| 45 | Regular - Transp Fees from Co-curricular Activities (In State) | 1415 | | | | 0 | | | | | |
| 46 | Regular Transp Fees from Other Sources (Out of State) | 1416 | | | | 0 | | | | | |
| 47 | Summer Sch - Transp. Fees from Pupils or Parents (In State) | 1421 | | | | 0 | | | | | |
| 48 | Summer Sch - Transp. Fees from Other Districts (In State) | 1422 | | | | 0 | | | | | |
| 49 | Summer Sch - Transp. Fees from Other Sources (In State) | 1423 | | | | 0 | | | | | |
| 50 | Summer Sch - Transp. Fees from Other Sources (Out of State) | 1424 | | | | 0 | | | | | |
| 51 | CTE - Transp Fees from Pupils or Parents (In State) | 1431 | | | | 0 | | | | | |
| 52 | CTE - Transp Fees from Other Districts (In State) | 1432 | | | | 0 | | | | | |
| 53 | CTE - Transp Fees from Other Sources (In State) | 1433 | | | | 0 | | | | | |
| 54 | CTE - Transp Fees from Other Sources (Out of State) | 1434 | | | | 0 | | | | | |
| 55 | Special Ed - Transp Fees from Pupils or Parents (In State) | 1441 | | | | 0 | | | | | |
| 56 | Special Ed - Transp Fees from Other Districts (In State) | 1442 | | | | 0 | | | | | |
| 57 | Special Ed - Transp Fees from Other Sources (In State) | 1443 | | | | 0 | | | | | |
| 58 | Special Ed - Transp Fees from Other Sources (Out of State) | 1444 | | | | 0 | | | | | |
| 59 | Adult - Transp Fees from Pupils or Parents (In State) | 1451 | | | | 0 | | | | | |
| 60 | Adult - Transp Fees from Other Districts (In State) | 1452 | | | | 0 | | | | | |
| 61 | Adult - Transp Fees from Other Sources (In State) | 1453 | | | | 0 | | | | | |
| 62 | Adult - Transp Fees from Other Sources (Out of State) | 1454 | | | | 0 | | | | | |
| 63 | Total Transportation Fees | | | | | 0 | | | | | |
| 64 | EARNINGS ON INVESTMENTS | 1500 | | | | | | | | | |
| 65 | Interest on Investments | 1510 | 137,934 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 66 | Gain or Loss on Sale of Investments | 1520 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 67 | Total Earnings on Investments | | 137,934 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 68 | FOOD SERVICE | 1600 | | | | | | | | | |
| 69 | Sales to Pupils - Lunch | 1611 | 0 | | | | | | | | |
| 70 | Sales to Pupils - Breakfast | 1612 | 0 | | | | | | | | |
| 71 | Sales to Pupils - A la Carte | 1613 | 0 | | | | | | | | |
| 72 | Sales to Pupils - Other (Describe & Itemize) | 1614 | 0 | | | | | | | | |
| 73 | Sales to Adults | 1620 | 2,813 | | | | | | | | |
| 74 | Other Food Service (Describe & Itemize) | 1690 | 0 | | | | | | | | |
| 75 | Total Food Service | | 2,813 | | | | | | | | |
| 76 | DISTRICT/SCHOOL ACTIVITY INCOME | 1700 | | | | | | | | | |
| 77 | Admissions - Athletic | 1711 | 0 | 0 | | | | | | | |
| 78 | Admissions - Other (Describe & Itemize) | 1719 | 0 | 0 | | | | | | | |
| 79 | Fees | 1720 | 0 | 0 | | | | | | | |
| 80 | Book Store Sales | 1730 | 0 | 0 | | | | | | | |
| 81 | Other District/School Activity Revenue (Describe & Itemize) | 1790 | 0 | 0 | | | | | | | |
| 82 | Student Activity Funds Revenues | 1799 | 17,280 | | | | | | | | |
| 83 | Total District/School Activity Income (without Student Activity Funds) | | 0 | 0 | | | | | | | |
| 84 | Total District/School Activity Income (with Student Activity Funds) | | 17,280 | | | | | | | | |

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

| 1 | A | B | C | D | E | F | G | H | I | J | K |
|-----|---|--------|-------------|--------------------------|---------------|----------------|---------------------------------------|------------------|--------------|------|--------------------------|
| | | | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| 2 | Description (Enter Whole Dollars) | Acct # | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 85 | TEXTBOOK INCOME | 1800 | | | | | | | | | |
| 86 | Rentals - Regular Textbooks | 1811 | 0 | | | | | | | | |
| 87 | Rentals - Summer School Textbooks | 1812 | 0 | | | | | | | | |
| 88 | Rentals - Adult/Continuing Education Textbooks | 1813 | 0 | | | | | | | | |
| 89 | Rentals - Other (Describe & Itemize) | 1819 | 0 | | | | | | | | |
| 90 | Sales - Regular Textbooks | 1821 | 0 | | | | | | | | |
| 91 | Sales - Summer School Textbooks | 1822 | 0 | | | | | | | | |
| 92 | Sales - Adult/Continuing Education Textbooks | 1823 | 0 | | | | | | | | |
| 93 | Sales - Other (Describe & Itemize) | 1829 | 0 | | | | | | | | |
| 94 | Other (Describe & Itemize) | 1890 | 0 | | | | | | | | |
| 95 | Total Textbook Income | | 0 | | | | | | | | |
| 96 | OTHER REVENUE FROM LOCAL SOURCES | 1900 | | | | | | | | | |
| 97 | Rentals | 1910 | 39,542 | 0 | | | | | | | |
| 98 | Contributions and Donations from Private Sources | 1920 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | Impact Fees from Municipal or County Governments | 1930 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100 | Services Provided Other Districts | 1940 | 3,577,249 | 0 | | 0 | | | | | |
| 101 | Refund of Prior Years' Expenditures | 1950 | 71,766 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 102 | Payments of Surplus Moneys from TIF Districts | 1960 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 103 | Drivers' Education Fees | 1970 | 0 | | | | | | | | |
| 104 | Proceeds from Vendors' Contracts | 1980 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 105 | School Facility Occupation Tax Proceeds | 1983 | 0 | 0 | | | | | | | |
| 106 | Payment from Other Districts | 1991 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| 107 | Sale of Vocational Projects | 1992 | 0 | | | | | | | | |
| 108 | Other Local Fees (Describe & Itemize) | 1993 | 1,079,074 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 109 | Other Local Revenues (Describe & Itemize) | 1999 | 27,263 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110 | Total Other Revenue from Local Sources | | 4,794,894 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 111 | Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799) | 1000 | 16,105,498 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 112 | Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799) | 1000 | 16,122,778 | | | | | | | | |
| 113 | FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000) | | | | | | | | | | |
| 114 | Flow-through Revenue from State Sources | 2100 | 0 | 0 | | 0 | 0 | | | | |
| 115 | Flow-through Revenue from Federal Sources | 2200 | 0 | 0 | | 0 | 0 | | | | |
| 116 | Other Flow-Through (Describe & Itemize) | 2300 | 0 | 0 | | 0 | 0 | | | | |
| 117 | Total Flow-Through Receipts/Revenues from One District to Another District | 2000 | 0 | 0 | | 0 | 0 | | | | |
| 118 | RECEIPTS/REVENUES FROM STATE SOURCES (3000) | | | | | | | | | | |
| 119 | UNRESTRICTED GRANTS-IN-AID (3001-3099) | | | | | | | | | | |
| 120 | Evidence Based Funding Formula (Section 18-8.15) | 3001 | 1,201,076 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 121 | Reorganization Incentives (Accounts 3005-3021) | 3005 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 122 | General State Aid - Fast Growth District Grant | 3030 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 123 | Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize) | 3099 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 124 | Total Unrestricted Grants-In-Aid | | 1,201,076 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |

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

| 1 | A | B | C | D | E | F | G | H | I | J | K |
|-----|---|-------------|------------------|--------------------------|---------------|----------------|---------------------------------------|------------------|--------------|----------|--------------------------|
| | Description (Enter Whole Dollars) | Acct # | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| 2 | | | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 125 | RESTRICTED GRANTS-IN-AID (3100 - 3900) | | | | | | | | | | |
| 126 | SPECIAL EDUCATION | | | | | | | | | | |
| 127 | Special Education - Private Facility Tuition | 3100 | 0 | | | 0 | | | | | |
| 128 | Special Education - Funding for Children Requiring Sp Ed Services | 3105 | 0 | | | 0 | | | | | |
| 129 | Special Education - Personnel | 3110 | | 0 | | 0 | | | | | |
| 130 | Special Education - Orphanage - Individual | 3120 | 0 | | | 0 | | | | | |
| 131 | Special Education - Orphanage - Summer Individual | 3130 | 0 | | | 0 | | | | | |
| 132 | Special Education - Summer School | 3145 | | | | 0 | | | | | |
| 133 | Special Education - Other (Describe & Itemize) | 3199 | 0 | | | 0 | | | | | |
| 134 | Total Special Education | | 0 | 0 | | 0 | | | | | |
| 135 | CAREER AND TECHNICAL EDUCATION (CTE) | | | | | | | | | | |
| 136 | CTE - Technical Education - Tech Prep | 3200 | 0 | 0 | | | 0 | | | | |
| 137 | CTE - Secondary Program Improvement (CTEI) | 3220 | 0 | 0 | | | 0 | | | | |
| 138 | CTE - WECEP | 3225 | 0 | 0 | | | 0 | | | | |
| 139 | CTE - Agriculture Education | 3235 | 0 | 0 | | | 0 | | | | |
| 140 | CTE - Instructor Practicum | 3240 | 0 | 0 | | | 0 | | | | |
| 141 | CTE - Student Organizations | 3270 | 0 | 0 | | | 0 | | | | |
| 142 | CTE - Other (Describe & Itemize) | 3299 | 0 | 0 | | | 0 | | | | |
| 143 | Total Career and Technical Education | | 0 | 0 | | | 0 | | | | |
| 144 | BILINGUAL EDUCATION | | | | | | | | | | |
| 145 | Bilingual Ed - Downstate - TPI and TBE | 3305 | 0 | | | | 0 | | | | |
| 146 | Bilingual Education Downstate - Transitional Bilingual Education | 3310 | 0 | | | | 0 | | | | |
| 147 | Total Bilingual Ed | | 0 | | | | 0 | | | | |
| 148 | State Free Lunch & Breakfast | 3360 | 4,827 | | | | | | | | |
| 149 | School Breakfast Initiative | 3365 | 0 | 0 | | | 0 | | | | |
| 150 | Driver Education | 3370 | 0 | 0 | | | | | | | |
| 151 | Adult Ed (from ICCB) | 3410 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 152 | Adult Ed - Other (Describe & Itemize) | 3499 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 153 | TRANSPORTATION | | | | | | | | | | |
| 154 | Transportation - Regular and Vocational | 3500 | 0 | 0 | | 0 | 0 | | | | |
| 155 | Transportation - Special Education | 3510 | 8,486 | 0 | | 0 | 0 | | | | |
| 156 | Transportation - Other (Describe & Itemize) | 3599 | 0 | 0 | | 0 | 0 | | | | |
| 157 | Total Transportation | | 8,486 | 0 | | 0 | 0 | | | | |
| 158 | Learning Improvement - Change Grants | 3610 | 0 | | | | | | | | |
| 159 | Scientific Literacy | 3660 | 0 | 0 | | 0 | 0 | | | | |
| 160 | Truant Alternative/Optional Education | 3695 | 0 | | | 0 | 0 | | | | |
| 161 | Early Childhood - Block Grant | 3705 | 274,284 | 0 | | | | | | | |
| 162 | Chicago General Education Block Grant | 3766 | 0 | 0 | | 0 | 0 | | | | |
| 163 | Chicago Educational Services Block Grant | 3767 | 0 | 0 | | 0 | 0 | | | | |
| 164 | School Safety & Educational Improvement Block Grant | 3775 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 |
| 165 | Technology - Technology for Success | 3780 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 |
| 166 | State Charter Schools | 3815 | 0 | | | 0 | | | | | |
| 167 | Extended Learning Opportunities - Summer Bridges | 3825 | 0 | | | 0 | | | | | |
| 168 | Infrastructure Improvements - Planning/Construction | 3920 | | 0 | | | | 0 | | | |
| 169 | School Infrastructure - Maintenance Projects | 3925 | | 50,000 | | | | 0 | | | 0 |
| 170 | Other Restricted Revenue from State Sources (Describe & Itemize) | 3999 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 171 | Total Restricted Grants-In-Aid | | 287,597 | 50,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 172 | Total Receipts from State Sources | 3000 | 1,488,673 | 50,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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

| 1 | A | B | C | D | E | F | G | H | I | J | K |
|-----|---|--------|----------------|--------------------------|---------------|----------------|---------------------------------------|------------------|--------------|----------|--------------------------|
| 2 | Description (Enter Whole Dollars) | Acct # | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| | | | 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 176 | Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize) | 4009 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 177 | Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 178 | RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090) | | | | | | | | | | |
| 179 | Head Start | 4045 | 0 | | | | | | | | |
| 180 | Construction (Impact Aid) | 4050 | 0 | 0 | | | | 0 | | | |
| 181 | MAGNET | 4060 | 0 | 0 | | | 0 | 0 | | | |
| 182 | Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize) | 4090 | 0 | 0 | | | 0 | 0 | | | 0 |
| 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 | 0 | 0 | | | 0 | 0 | | | |
| 187 | Title V - District Projects | 4105 | 0 | 0 | | | 0 | 0 | | | |
| 188 | Title V - Rural Education Initiative (REI) | 4107 | 0 | 0 | | | 0 | 0 | | | |
| 189 | Title V - Other (Describe & Itemize) | 4199 | 0 | 0 | | | 0 | 0 | | | |
| 190 | Total Title V | | 0 | 0 | | | 0 | 0 | | | |
| 191 | FOOD SERVICE | | | | | | | | | | |
| 192 | Breakfast Start-Up Expansion | 4200 | 0 | | | | | 0 | | | |
| 193 | National School Lunch Program | 4210 | 153,171 | | | | | 0 | | | |
| 194 | Special Milk Program | 4215 | 0 | | | | | 0 | | | |
| 195 | School Breakfast Program | 4220 | 101,203 | | | | | 0 | | | |
| 196 | Summer Food Service Program | 4225 | 0 | | | | | 0 | | | |
| 197 | Child and Adult Care Food Program | 4226 | 0 | | | | | 0 | | | |
| 198 | Fresh Fruits & Vegetables | 4240 | 0 | | | | | | | | |
| 199 | Food Service - Other (Describe & Itemize) | 4299 | 2,235 | | | | | 0 | | | |
| 200 | Total Food Service | | 256,609 | | | | | 0 | | | |
| 201 | TITLE I | | | | | | | | | | |
| 202 | Title I - Low Income | 4300 | 0 | 0 | | | 0 | 0 | | | |
| 203 | Title I - Low Income - Neglected, Private | 4305 | 0 | 0 | | | 0 | 0 | | | |
| 204 | Title I - Migrant Education | 4340 | 0 | 0 | | | 0 | 0 | | | |
| 205 | Title I - Other (Describe & Itemize) | 4399 | 0 | 0 | | | 0 | 0 | | | |
| 206 | Total Title I | | 0 | 0 | | | 0 | 0 | | | |
| 207 | TITLE IV | | | | | | | | | | |
| 208 | Title IV - Student Support & Academic Enrichment Grant | 4400 | 0 | 0 | | | 0 | 0 | | | |
| 209 | Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools | 4415 | 0 | 0 | | | 0 | 0 | | | |
| 210 | Title IV - 21st Century Comm Learning Centers | 4421 | 0 | 0 | | | 0 | 0 | | | |
| 211 | Title IV - Other (Describe & Itemize) | 4499 | 0 | 0 | | | 0 | 0 | | | |
| 212 | Total Title IV | | 0 | 0 | | | 0 | 0 | | | |
| 213 | FEDERAL - SPECIAL EDUCATION | | | | | | | | | | |
| 214 | Fed - Spec Education - Preschool Flow-Through | 4600 | 0 | 0 | | | 0 | 0 | | | |
| 215 | Fed - Spec Education - Preschool Discretionary | 4605 | 0 | 0 | | | 0 | 0 | | | |
| 216 | Fed - Spec Education - IDEA - Flow Through | 4620 | 0 | 0 | | | 0 | 0 | | | |
| 217 | Fed - Spec Education - IDEA - Room & Board | 4625 | 0 | 0 | | | 0 | 0 | | | |
| 218 | Fed - Spec Education - IDEA - Discretionary | 4630 | 0 | 0 | | | 0 | 0 | | | |
| 219 | Fed - Spec Education - IDEA - Other (Describe & Itemize) | 4699 | 0 | 0 | | | 0 | 0 | | | |
| 220 | Total Federal - Special Education | | 0 | 0 | | | 0 | 0 | | | |
| 221 | CTE - PERKINS | | | | | | | | | | |
| 222 | CTE - Perkins - Title III E - Tech Prep | 4770 | 0 | 0 | | | | 0 | | | |
| 223 | CTE - Other (Describe & Itemize) | 4799 | 0 | 0 | | | | 0 | | | |
| 224 | Total CTE - Perkins | | 0 | 0 | | | | 0 | | | |

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

| 1 | A | B | C | D | E | F | G | H | I | J | K |
|-----|---|-------------|-------------------|--------------------------|---------------|----------------|---------------------------------------|------------------|--------------|----------|--------------------------|
| | | | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| 2 | Description (Enter Whole Dollars) | Acct # | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 225 | Federal - Adult Education | 4810 | 0 | 0 | | | 0 | | | | |
| 226 | ARRA - General State Aid - Education Stabilization | 4850 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 227 | ARRA - Title I - Low Income | 4851 | 0 | 0 | | 0 | 0 | | | | |
| 228 | ARRA - Title I - Neglected, Private | 4852 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 229 | ARRA - Title I - Delinquent, Private | 4853 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 230 | ARRA - Title I - School Improvement (Part A) | 4854 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 231 | ARRA - Title I - School Improvement (Section 1003g) | 4855 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 232 | ARRA - IDEA - Part B - Preschool | 4856 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 233 | ARRA - IDEA - Part B - Flow-Through | 4857 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 234 | ARRA - Title IID - Technology-Formula | 4860 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 235 | ARRA - Title IID - Technology-Competitive | 4861 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 236 | ARRA - McKinney - Vento Homeless Education | 4862 | 0 | 0 | | 0 | 0 | | | | |
| 237 | ARRA - Child Nutrition Equipment Assistance | 4863 | 0 | 0 | | | | | | | |
| 238 | Impact Aid Formula Grants | 4864 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 239 | Impact Aid Competitive Grants | 4865 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 240 | Qualified Zone Academy Bond Tax Credits | 4866 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 241 | Qualified School Construction Bond Credits | 4867 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 242 | Build America Bond Tax Credits | 4868 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 243 | Build America Bond Interest Reimbursement | 4869 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 244 | ARRA - General State Aid - Other Govt Services Stabilization | 4870 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 245 | Other ARRA Funds - II | 4871 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 246 | Other ARRA Funds - III | 4872 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 247 | Other ARRA Funds - IV | 4873 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 248 | Other ARRA Funds - V | 4874 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 249 | ARRA - Early Childhood | 4875 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 250 | Other ARRA Funds VII | 4876 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 251 | Other ARRA Funds VIII | 4877 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 252 | Other ARRA Funds IX | 4878 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 253 | Other ARRA Funds X | 4879 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 254 | Other ARRA Funds Ed Job Fund Program | 4880 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 255 | Total Stimulus Programs | | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 256 | Race to the Top Program | 4901 | 0 | | | | | | | | |
| 257 | Race to the Top - Preschool Expansion Grant | 4902 | 0 | 0 | | 0 | 0 | | | | |
| 258 | Title III - Immigrant Education Program (IEP) | 4905 | 0 | | | 0 | 0 | | | | |
| 259 | Title III - Language Inst Program - Limited Eng (LI/LEP) | 4909 | 0 | | | 0 | 0 | | | | |
| 260 | McKinney Education for Homeless Children | 4920 | 0 | 0 | | 0 | 0 | | | | |
| 261 | Title II - Eisenhower Professional Development Formula | 4930 | 0 | 0 | | 0 | 0 | | | | |
| 262 | Title II - Teacher Quality | 4932 | 0 | 0 | | 0 | 0 | | | | |
| 263 | Title II - Part A - Supporting Effective Instruction - State Grants | 4935 | 0 | 0 | | 0 | 0 | | | | |
| 264 | Federal Charter Schools | 4960 | 0 | 0 | | 0 | 0 | | | | |
| 265 | State Assessment Grants | 4981 | 0 | 0 | | 0 | 0 | | | | |
| 266 | Grant for State Assessments and Related Activities | 4982 | 0 | 0 | | 0 | 0 | | | | |
| 267 | Medicaid Matching Funds - Administrative Outreach | 4991 | 163,798 | 0 | | 0 | 0 | | | | |
| 268 | Medicaid Matching Funds - Fee-for-Service Program | 4992 | 574,884 | 0 | | 0 | 0 | | | | |
| 269 | Other Restricted Revenue from Federal Sources (Describe & Itemize) | 4998 | 609,307 | 0 | | 0 | 0 | 0 | | | 0 |
| 270 | Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State | | 1,604,598 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 271 | Total Receipts/Revenues from Federal Sources | 4000 | 1,604,598 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 272 | Total Direct Receipts/Revenues (without Student Activity Funds 1799) | | 19,198,769 | 50,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 273 | Total Direct Receipts/Revenues (with Student Activity Funds 1799) | | 19,216,049 | 50,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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

| 1 | A | B | C | D | E | F | G | H | I | J | K | L |
|----|---|---------------|-------------------|----------------------------|-----------------------------|-------------------------------|-------------------------|------------------------|------------------------------------|-------------------------------|------------------|------------------|
| 2 | Description (Enter Whole Dollars) | Funct # | (100) Salaries | (200) Employee Benefits | (300) Purchased Services | (400) Supplies & Materials | (500) Capital Outlay | (600) Other Objects | (700) Non-Capitalized Equipment | (800) Termination Benefits | (900) Total | Budget |
| 3 | 10 - EDUCATIONAL FUND (ED) | | | | | | | | | | | |
| 4 | INSTRUCTION (ED) | 1000 | | | | | | | | | | |
| 5 | Regular Programs | 1100 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Tuition Payment to Charter Schools | 1115 | | | 0 | | | | | | 0 | 0 |
| 7 | Pre-K Programs | 1125 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | Special Education Programs (Functions 1200-1220) | 1200 | 3,571,528 | 602,633 | 571,478 | 39,738 | 0 | 0 | 0 | 0 | 4,785,377 | 8,404,284 |
| 9 | Special Education Programs Pre-K | 1225 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | Remedial and Supplemental Programs K-12 | 1250 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | Remedial and Supplemental Programs Pre-K | 1275 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | Adult/Continuing Education Programs | 1300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | CTE Programs | 1400 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | Interscholastic Programs | 1500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | Summer School Programs | 1600 | 212,791 | 15,909 | 109,878 | 1,280 | 0 | 0 | 0 | 0 | 339,858 | 391,726 |
| 16 | Gifted Programs | 1650 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | Driver's Education Programs | 1700 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | Bilingual Programs | 1800 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | Truant Alternative & Optional Programs | 1900 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | Pre-K Programs - Private Tuition | 1910 | | | | | | 0 | | | 0 | 0 |
| 21 | Regular K-12 Programs - Private Tuition | 1911 | | | | | | 0 | | | 0 | 0 |
| 22 | Special Education Programs K-12 - Private Tuition | 1912 | | | | | | 0 | | | 0 | 0 |
| 23 | Special Education Programs Pre-K - Tuition | 1913 | | | | | | 0 | | | 0 | 0 |
| 24 | Remedial/Supplemental Programs K-12 - Private Tuition | 1914 | | | | | | 0 | | | 0 | 0 |
| 25 | Remedial/Supplemental Programs Pre-K - Private Tuition | 1915 | | | | | | 0 | | | 0 | 0 |
| 26 | Adult/Continuing Education Programs - Private Tuition | 1916 | | | | | | 0 | | | 0 | 0 |
| 27 | CTE Programs - Private Tuition | 1917 | | | | | | 0 | | | 0 | 0 |
| 28 | Interscholastic Programs - Private Tuition | 1918 | | | | | | 0 | | | 0 | 0 |
| 29 | Summer School Programs - Private Tuition | 1919 | | | | | | 0 | | | 0 | 0 |
| 30 | Gifted Programs - Private Tuition | 1920 | | | | | | 0 | | | 0 | 0 |
| 31 | Bilingual Programs - Private Tuition | 1921 | | | | | | 0 | | | 0 | 0 |
| 32 | Truants Alternative/Optional Ed Progs - Private Tuition | 1922 | | | | | | 0 | | | 0 | 0 |
| 33 | Student Activity Fund Expenditures | 1999 | | | | | | 10,549 | | | 10,549 | 0 |
| 34 | Total Instruction ¹⁰ (without Student Activity Funds) | 1000 | 3,784,319 | 618,542 | 681,356 | 41,018 | 0 | 0 | 0 | 0 | 5,125,235 | 8,796,010 |
| 35 | Total Instruction ¹⁰ (with Student Activity Funds) | 1000 | 3,784,319 | 618,542 | 681,356 | 41,018 | 0 | 10,549 | 0 | 0 | 5,135,784 | 8,796,010 |
| 36 | SUPPORT SERVICES (ED) | 2000 | | | | | | | | | | |
| 37 | SUPPORT SERVICES - PUPILS | | | | | | | | | | | |
| 38 | Attendance & Social Work Services | 2110 | 182,889 | 20,871 | 196,319 | 0 | 0 | 0 | 0 | 0 | 400,079 | 670,754 |
| 39 | Guidance Services | 2120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | Health Services | 2130 | 1,028,454 | 224,431 | 436,514 | 2,454 | 0 | 0 | 0 | 0 | 1,691,853 | 2,603,237 |
| 41 | Psychological Services | 2140 | 0 | 0 | 202,716 | 0 | 0 | 0 | 0 | 0 | 202,716 | 277,146 |
| 42 | Speech Pathology & Audiology Services | 2150 | 0 | 58 | 661,715 | 0 | 0 | 0 | 0 | 0 | 661,773 | 1,189,414 |
| 43 | Other Support Services - Pupils (Describe & Itemize) | 2190 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | Total Support Services - Pupils | 2100 | 1,211,343 | 245,360 | 1,497,264 | 2,454 | 0 | 0 | 0 | 0 | 2,956,421 | 4,740,551 |
| 45 | SUPPORT SERVICES - INSTRUCTIONAL STAFF | | | | | | | | | | | |
| 46 | Improvement of Instruction Services | 2210 | 69,432 | 3,400 | 180,531 | 22,916 | 0 | 195 | 0 | 0 | 276,474 | 281,497 |
| 47 | Educational Media Services | 2220 | 397,844 | 98,335 | 11,015 | 118,372 | 0 | 0 | 36,217 | 0 | 661,783 | 1,038,099 |
| 48 | Assessment & Testing | 2230 | 0 | 0 | 0 | 3,714 | 0 | 0 | 0 | 0 | 3,714 | 4,500 |
| 49 | Total Support Services - Instructional Staff | 2200 | 467,276 | 101,735 | 191,546 | 145,002 | 0 | 195 | 36,217 | 0 | 941,971 | 1,324,096 |
| 50 | SUPPORT SERVICES - GENERAL ADMINISTRATION | | | | | | | | | | | |
| 51 | Board of Education Services | 2310 | 0 | 0 | 123,238 | 0 | 0 | 0 | 0 | 0 | 123,238 | 97,000 |
| 52 | Executive Administration Services | 2320 | 306,313 | 90,746 | 3,489 | 8,031 | 0 | 12,723 | 0 | 0 | 421,302 | 468,143 |
| 53 | Special Area Administration Services | 2330 | 217,149 | 61,764 | 0 | 0 | 0 | 0 | 0 | 0 | 278,913 | 318,632 |
| 54 | Tort Immunity Services | 2361, 2365 | 0 | 0 | 557,211 | 0 | 0 | 0 | 0 | 0 | 557,211 | 377,000 |
| 55 | Total Support Services - General Administration | 2300 | 523,462 | 152,510 | 683,938 | 8,031 | 0 | 12,723 | 0 | 0 | 1,380,664 | 1,260,775 |

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

| 1 | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|---|-------------|-------------------|----------------------------|-----------------------------|-------------------------------|-------------------------|------------------------|------------------------------------|-------------------------------|-------------------|-------------------|
| 2 | Description (Enter Whole Dollars) | Funct # | (100) Salaries | (200) Employee Benefits | (300) Purchased Services | (400) Supplies & Materials | (500) Capital Outlay | (600) Other Objects | (700) Non-Capitalized Equipment | (800) Termination Benefits | (900) Total | Budget |
| 56 | SUPPORT SERVICES - SCHOOL ADMINISTRATION | | | | | | | | | | | |
| 57 | Office of the Principal Services | 2410 | 1,154,810 | 377,002 | 0 | 4,159 | 0 | 1,160 | 0 | 0 | 1,537,131 | 1,832,083 |
| 58 | Other Support Services - School Admin (Describe & Itemize) | 2490 | 2,998 | 281 | 0 | 0 | 0 | 0 | 0 | 0 | 3,279 | 0 |
| 59 | Total Support Services - School Administration | 2400 | 1,157,808 | 377,283 | 0 | 4,159 | 0 | 1,160 | 0 | 0 | 1,540,410 | 1,832,083 |
| 60 | SUPPORT SERVICES - BUSINESS | | | | | | | | | | | |
| 61 | Direction of Business Support Services | 2510 | 357,001 | 111,911 | 0 | 0 | 0 | 0 | 0 | 0 | 468,912 | 593,306 |
| 62 | Fiscal Services | 2520 | 0 | 0 | 139,355 | 57 | 0 | 0 | 0 | 0 | 139,412 | 155,575 |
| 63 | Operation & Maintenance of Plant Services | 2540 | 479,576 | 139,616 | 331,687 | 607,350 | 82,821 | 1,174 | 28,185 | 0 | 1,670,409 | 1,818,331 |
| 64 | Pupil Transportation Services | 2550 | 0 | 0 | 4,208 | 0 | 0 | 0 | 0 | 0 | 4,208 | 27,000 |
| 65 | Food Services | 2560 | 0 | 0 | 217,595 | 832 | 0 | 0 | 0 | 0 | 218,427 | 306,150 |
| 66 | Internal Services | 2570 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 67 | Total Support Services - Business | 2500 | 836,577 | 251,527 | 692,845 | 608,239 | 82,821 | 1,174 | 28,185 | 0 | 2,501,368 | 2,900,362 |
| 68 | SUPPORT SERVICES - CENTRAL | | | | | | | | | | | |
| 69 | Direction of Central Support Services | 2610 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 70 | Planning, Research, Development, & Evaluation Services | 2620 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 71 | Information Services | 2630 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72 | Staff Services | 2640 | 233,318 | 73,631 | 0 | 7,731 | 0 | 10,949 | 0 | 0 | 325,629 | 410,092 |
| 73 | Data Processing Services | 2660 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 74 | Total Support Services - Central | 2600 | 233,318 | 73,631 | 0 | 7,731 | 0 | 10,949 | 0 | 0 | 325,629 | 410,092 |
| 75 | Other Support Services (Describe & Itemize) | 2900 | 33,561 | 17,403 | 464,485 | 43,266 | 0 | 0 | 0 | 0 | 558,715 | 537,230 |
| 76 | Total Support Services | 2000 | 4,463,345 | 1,219,449 | 3,530,078 | 818,882 | 82,821 | 26,201 | 64,402 | 0 | 10,205,178 | 13,005,189 |
| 77 | COMMUNITY SERVICES (ED) | 3000 | 172,490 | 39,752 | (13,813) | 21,505 | 0 | 0 | 0 | 0 | 219,934 | 324,383 |
| 78 | PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED) | 4000 | | | | | | | | | | |
| 79 | PAYMENTS TO OTHER GOVT UNITS (IN-STATE) | | | | | | | | | | | |
| 80 | Payments for Regular Programs | 4110 | | | 0 | | | 0 | | | 0 | 0 |
| 81 | Payments for Special Education Programs | 4120 | | | 0 | | | 0 | | | 0 | 0 |
| 82 | Payments for Adult/Continuing Education Programs | 4130 | | | 0 | | | 0 | | | 0 | 0 |
| 83 | Payments for CTE Programs | 4140 | | | 0 | | | 0 | | | 0 | 0 |
| 84 | Payments for Community College Programs | 4170 | | | 0 | | | 0 | | | 0 | 0 |
| 85 | Other Payments to In-State Govt. Units (Describe & Itemize) | 4190 | | | 0 | | | 46,375 | | | 46,375 | 51,860 |
| 86 | Total Payments to Other Govt Units (In-State) | 4100 | | | 0 | | | 46,375 | | | 46,375 | 51,860 |
| 87 | Payments for Regular Programs - Tuition | 4210 | | | | | | 0 | | | 0 | 0 |
| 88 | Payments for Special Education Programs - Tuition | 4220 | | | | | | 0 | | | 0 | 0 |
| 89 | Payments for Adult/Continuing Education Programs - Tuition | 4230 | | | | | | 0 | | | 0 | 0 |
| 90 | Payments for CTE Programs - Tuition | 4240 | | | | | | 0 | | | 0 | 0 |
| 91 | Payments for Community College Programs - Tuition | 4270 | | | | | | 0 | | | 0 | 0 |
| 92 | Payments for Other Programs - Tuition | 4280 | | | | | | 0 | | | 0 | 0 |
| 93 | Other Payments to In-State Govt Units | 4290 | | | | | | 0 | | | 0 | 0 |
| 94 | Total Payments to Other Govt Units -Tuition (In State) | 4200 | | | | | | 0 | | | 0 | 0 |
| 95 | Payments for Regular Programs - Transfers | 4310 | | | | | | 0 | | | 0 | 0 |
| 96 | Payments for Special Education Programs - Transfers | 4320 | | | | | | 0 | | | 0 | 0 |
| 97 | Payments for Adult/Continuing Ed Programs-Transfers | 4330 | | | | | | 0 | | | 0 | 0 |
| 98 | Payments for CTE Programs - Transfers | 4340 | | | | | | 0 | | | 0 | 0 |
| 99 | Payments for Community College Program - Transfers | 4370 | | | | | | 0 | | | 0 | 0 |
| 100 | Payments for Other Programs - Transfers | 4380 | | | | | | 0 | | | 0 | 0 |
| 101 | Other Payments to In-State Govt Units - Transfers | 4390 | | | 0 | | | 0 | | | 0 | 0 |
| 102 | Total Payments to Other Govt Units -Transfers (In-State) | 4300 | | | 0 | | | 0 | | | 0 | 0 |
| 103 | Payments to Other Govt Units (Out-of-State) | 4400 | | | 0 | | | 0 | | | 0 | 0 |
| 104 | Total Payments to Other Govt Units | 4000 | | | 0 | | | 46,375 | | | 46,375 | 51,860 |
| 105 | DEBT SERVICES (ED) | 5000 | | | | | | | | | | |

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

| 1 | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|---|-------------|-------------------|----------------------------|-----------------------------|-------------------------------|-------------------------|------------------------|------------------------------------|-------------------------------|----------------|------------|
| 2 | Description (Enter Whole Dollars) | Funct # | (100) Salaries | (200) Employee Benefits | (300) Purchased Services | (400) Supplies & Materials | (500) Capital Outlay | (600) Other Objects | (700) Non-Capitalized Equipment | (800) Termination Benefits | (900) Total | Budget |
| 106 | DEBT SERVICES - INTEREST ON SHORT-TERM DEBT | | | | | | | | | | | |
| 107 | Tax Anticipation Warrants | 5110 | | | | | | 0 | | | 0 | 0 |
| 108 | Tax Anticipation Notes | 5120 | | | | | | 0 | | | 0 | 0 |
| 109 | Corporate Personal Prop. Repl. Tax Anticipation Notes | 5130 | | | | | | 0 | | | 0 | 0 |
| 110 | State Aid Anticipation Certificates | 5140 | | | | | | 0 | | | 0 | 0 |
| 111 | Other Interest on Short-Term Debt | 5150 | | | | | | 0 | | | 0 | 0 |
| 112 | Total Interest on Short-Term Debt | 5100 | | | | | | 0 | | | 0 | 0 |
| 113 | Debt Services - Interest on Long-Term Debt | 5200 | | | | | | 0 | | | 0 | 0 |
| 114 | Total Debt Services | 5000 | | | | | | 0 | | | 0 | 0 |
| 115 | PROVISIONS FOR CONTINGENCIES (ED) | 6000 | | | | | | | | | | 0 |
| 116 | Total Direct Disbursements/Expenditures (without Student Activity Funds 1999) | | 8,420,154 | 1,877,743 | 4,197,621 | 881,405 | 82,821 | 72,576 | 64,402 | 0 | 15,596,722 | 22,177,442 |
| 117 | Total Direct Disbursements/Expenditures (with Student Activity Funds 1999) | | 8,420,154 | 1,877,743 | 4,197,621 | 881,405 | 82,821 | 83,125 | 64,402 | 0 | 15,607,271 | 22,177,442 |
| 118 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999) | | | | | | | | | | 3,602,047 | |
| 119 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999) | | | | | | | | | | 3,608,778 | |
| 120 | | | | | | | | | | | | |
| 121 | 20 - OPERATIONS & MAINTENANCE FUND (O&M) | | | | | | | | | | | |
| 122 | SUPPORT SERVICES (O&M) | 2000 | | | | | | | | | | |
| 123 | SUPPORT SERVICES - PUPILS | | | | | | | | | | | |
| 124 | Other Support Services - Pupils (Func. 2190 Describe & Itemize) | 2100 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 125 | SUPPORT SERVICES - BUSINESS | | | | | | | | | | | |
| 126 | Direction of Business Support Services | 2510 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 127 | Facilities Acquisition & Construction Services | 2530 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128 | Operation & Maintenance of Plant Services | 2540 | 0 | 0 | 0 | 34,501 | 50,000 | 0 | 0 | 0 | 84,501 | 0 |
| 129 | Pupil Transportation Services | 2550 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 130 | Food Services | 2560 | | | | | 0 | 0 | 0 | 0 | 0 | 0 |
| 131 | Total Support Services - Business | 2500 | 0 | 0 | 0 | 34,501 | 50,000 | 0 | 0 | 0 | 84,501 | 0 |
| 132 | Other Support Services (Describe & Itemize) | 2900 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 133 | Total Support Services | 2000 | 0 | 0 | 0 | 34,501 | 50,000 | 0 | 0 | 0 | 84,501 | 0 |
| 134 | COMMUNITY SERVICES (O&M) | 3000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 135 | PAYMENTS TO OTHER DIST & GOVT UNITS (O&M) | 4000 | | | | | | | | | | |
| 136 | PAYMENTS TO OTHER GOVT UNITS (IN-STATE) | | | | | | | | | | | |
| 137 | Payments for Regular Programs | 4110 | | | 0 | | | 0 | | | 0 | 0 |
| 138 | Payments for Special Education Programs | 4120 | | | 0 | | | 0 | | | 0 | 0 |
| 139 | Payments for CTE Programs | 4140 | | | 0 | | | 0 | | | 0 | 0 |
| 140 | Other Payments to In-State Govt. Units (Describe & Itemize) | 4190 | | | 0 | | | 0 | | | 0 | 0 |
| 141 | Total Payments to Other Govt. Units (In-State) | 4100 | | | 0 | | | 0 | | | 0 | 0 |
| 142 | Payments to Other Govt. Units (Out of State) | 4400 | | | 0 | | | 0 | | | 0 | 0 |
| 143 | Total Payments to Other Govt Units | 4000 | | | 0 | | | 0 | | | 0 | 0 |
| 144 | DEBT SERVICES (O&M) | 5000 | | | | | | | | | | |
| 145 | DEBT SERVICES - INTEREST ON SHORT-TERM DEBT | | | | | | | | | | | |
| 146 | Tax Anticipation Warrants | 5110 | | | | | | 0 | | | 0 | 0 |
| 147 | Tax Anticipation Notes | 5120 | | | | | | 0 | | | 0 | 0 |
| 148 | Corporate Personal Prop. Repl. Tax Anticipation Notes | 5130 | | | | | | 0 | | | 0 | 0 |
| 149 | State Aid Anticipation Certificates | 5140 | | | | | | 0 | | | 0 | 0 |
| 150 | Other Interest on Short-Term Debt (Describe & Itemize) | 5150 | | | | | | 0 | | | 0 | 0 |
| 151 | Total Debt Service - Interest on Short-Term Debt | 5100 | | | | | | 0 | | | 0 | 0 |
| 152 | DEBT SERVICE - INTEREST ON LONG-TERM DEBT | 5200 | | | | | | 0 | | | 0 | 0 |
| 153 | Total Debt Services | 5000 | | | | | | 0 | | | 0 | 0 |
| 154 | PROVISIONS FOR CONTINGENCIES (O&M) | 6000 | | | | | | | | | | 0 |
| 155 | Total Direct Disbursements/Expenditures | | 0 | 0 | 0 | 34,501 | 50,000 | 0 | 0 | 0 | 84,501 | 0 |
| 156 | Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures | | | | | | | | | | (34,501) | |

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

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

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

| 1 | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|--|---------|-------------------|----------------------------|-----------------------------|-------------------------------|-------------------------|------------------------|------------------------------------|-------------------------------|----------------|--------|
| 2 | Description (Enter Whole Dollars) | Funct # | (100) Salaries | (200) Employee Benefits | (300) Purchased Services | (400) Supplies & Materials | (500) Capital Outlay | (600) Other Objects | (700) Non-Capitalized Equipment | (800) Termination Benefits | (900) Total | Budget |
| 211 | DEBT SERVICES - OTHER (Describe & Itemize) | 5400 | | | | | | 0 | | | 0 | 0 |
| 212 | Total Debt Services | 5000 | | | | | | 0 | | | 0 | 0 |
| 213 | PROVISION FOR CONTINGENCIES (TR) | 6000 | | | | | | | | | | 0 |
| 214 | Total Disbursements/ Expenditures | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 215 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | 0 | |
| 216 | | | | | | | | | | | | |
| 217 | 50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS) | | | | | | | | | | | |
| 218 | INSTRUCTION (MR/SS) | 1000 | | | | | | | | | | |
| 219 | Regular Programs | 1100 | | 0 | | | | | | | 0 | 0 |
| 220 | Pre-K Programs | 1125 | | 0 | | | | | | | 0 | 0 |
| 221 | Special Education Programs (Functions 1200-1220) | 1200 | | 0 | | | | | | | 0 | 0 |
| 222 | Special Education Programs - Pre-K | 1225 | | 0 | | | | | | | 0 | 0 |
| 223 | Remedial and Supplemental Programs - K-12 | 1250 | | 0 | | | | | | | 0 | 0 |
| 224 | Remedial and Supplemental Programs - Pre-K | 1275 | | 0 | | | | | | | 0 | 0 |
| 225 | Adult/Continuing Education Programs | 1300 | | 0 | | | | | | | 0 | 0 |
| 226 | CTE Programs | 1400 | | 0 | | | | | | | 0 | 0 |
| 227 | Interscholastic Programs | 1500 | | 0 | | | | | | | 0 | 0 |
| 228 | Summer School Programs | 1600 | | 0 | | | | | | | 0 | 0 |
| 229 | Gifted Programs | 1650 | | 0 | | | | | | | 0 | 0 |
| 230 | Driver's Education Programs | 1700 | | 0 | | | | | | | 0 | 0 |
| 231 | Bilingual Programs | 1800 | | 0 | | | | | | | 0 | 0 |
| 232 | Truants' Alternative & Optional Programs | 1900 | | 0 | | | | | | | 0 | 0 |
| 233 | Total Instruction | 1000 | | 0 | | | | | | | 0 | 0 |
| 234 | SUPPORT SERVICES (MR/SS) | 2000 | | | | | | | | | | |
| 235 | SUPPORT SERVICES - PUPILS | | | | | | | | | | | |
| 236 | Attendance & Social Work Services | 2110 | | 0 | | | | | | | 0 | 0 |
| 237 | Guidance Services | 2120 | | 0 | | | | | | | 0 | 0 |
| 238 | Health Services | 2130 | | 0 | | | | | | | 0 | 0 |
| 239 | Psychological Services | 2140 | | 0 | | | | | | | 0 | 0 |
| 240 | Speech Pathology & Audiology Services | 2150 | | 0 | | | | | | | 0 | 0 |
| 241 | Other Support Services - Pupils (Describe & Itemize) | 2190 | | 0 | | | | | | | 0 | 0 |
| 242 | Total Support Services - Pupils | 2100 | | 0 | | | | | | | 0 | 0 |
| 243 | SUPPORT SERVICES - INSTRUCTIONAL STAFF | | | | | | | | | | | |
| 244 | Improvement of Instruction Services | 2210 | | 0 | | | | | | | 0 | 0 |
| 245 | Educational Media Services | 2220 | | 0 | | | | | | | 0 | 0 |
| 246 | Assessment & Testing | 2230 | | 0 | | | | | | | 0 | 0 |
| 247 | Total Support Services - Instructional Staff | 2200 | | 0 | | | | | | | 0 | 0 |
| 248 | SUPPORT SERVICES - GENERAL ADMINISTRATION | | | | | | | | | | | |
| 249 | Board of Education Services | 2310 | | 0 | | | | | | | 0 | 0 |
| 250 | Executive Administration Services | 2320 | | 0 | | | | | | | 0 | 0 |
| 251 | Special Area Administration Services | 2330 | | 0 | | | | | | | 0 | 0 |
| 252 | Claims Paid from Self Insurance Fund | 2361 | | 0 | | | | | | | 0 | 0 |
| 253 | Risk Management and Claims Services Payments | 2365 | | 0 | | | | | | | 0 | 0 |
| 254 | Total Support Services - General Administration | 2300 | | 0 | | | | | | | 0 | 0 |
| 255 | SUPPORT SERVICES - SCHOOL ADMINISTRATION | | | | | | | | | | | |
| 256 | Office of the Principal Services | 2410 | | 0 | | | | | | | 0 | 0 |
| 257 | Other Support Services - School Administration (Describe & Itemize) | 2490 | | 0 | | | | | | | 0 | 0 |
| 258 | Total Support Services - School Administration | 2400 | | 0 | | | | | | | 0 | 0 |

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

| 1 | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|---|-------------|-------------------|----------------------------|-----------------------------|-------------------------------|-------------------------|------------------------|------------------------------------|-------------------------------|----------------|----------|
| 2 | Description (Enter Whole Dollars) | Funct # | (100) Salaries | (200) Employee Benefits | (300) Purchased Services | (400) Supplies & Materials | (500) Capital Outlay | (600) Other Objects | (700) Non-Capitalized Equipment | (800) Termination Benefits | (900) Total | Budget |
| 259 | SUPPORT SERVICES - BUSINESS | | | | | | | | | | | |
| 260 | Direction of Business Support Services | 2510 | | 0 | | | | | | | 0 | 0 |
| 261 | Fiscal Services | 2520 | | 0 | | | | | | | 0 | 0 |
| 262 | Facilities Acquisition & Construction Services | 2530 | | 0 | | | | | | | 0 | 0 |
| 263 | Operation & Maintenance of Plant Services | 2540 | | 0 | | | | | | | 0 | 0 |
| 264 | Pupil Transportation Services | 2550 | | 0 | | | | | | | 0 | 0 |
| 265 | Food Services | 2560 | | 0 | | | | | | | 0 | 0 |
| 266 | Internal Services | 2570 | | 0 | | | | | | | 0 | 0 |
| 267 | Total Support Services - Business | 2500 | | 0 | | | | | | | 0 | 0 |
| 268 | SUPPORT SERVICES - CENTRAL | | | | | | | | | | | |
| 269 | Direction of Central Support Services | 2610 | | 0 | | | | | | | 0 | 0 |
| 270 | Planning, Research, Development, & Evaluation Services | 2620 | | 0 | | | | | | | 0 | 0 |
| 271 | Information Services | 2630 | | 0 | | | | | | | 0 | 0 |
| 272 | Staff Services | 2640 | | 0 | | | | | | | 0 | 0 |
| 273 | Data Processing Services | 2660 | | 0 | | | | | | | 0 | 0 |
| 274 | Total Support Services - Central | 2600 | | 0 | | | | | | | 0 | 0 |
| 275 | Other Support Services (Describe & Itemize) | 2900 | | 0 | | | | | | | 0 | 0 |
| 276 | Total Support Services | 2000 | | 0 | | | | | | | 0 | 0 |
| 277 | COMMUNITY SERVICES (MR/SS) | 3000 | | 0 | | | | | | | 0 | 0 |
| 278 | PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS) | 4000 | | | | | | | | | | |
| 279 | Payments for Regular Programs | 4110 | | 0 | | | | | | | 0 | 0 |
| 280 | Payments for Special Education Programs | 4120 | | 0 | | | | | | | 0 | 0 |
| 281 | Payments for CTE Programs | 4140 | | 0 | | | | | | | 0 | 0 |
| 282 | Total Payments to Other Govt Units | 4000 | | 0 | | | | | | | 0 | 0 |
| 283 | DEBT SERVICES (MR/SS) | 5000 | | | | | | | | | | |
| 284 | DEBT SERVICE - INTEREST ON SHORT-TERM DEBT | | | | | | | | | | | |
| 285 | Tax Anticipation Warrants | 5110 | | | | | | 0 | | | 0 | 0 |
| 286 | Tax Anticipation Notes | 5120 | | | | | | 0 | | | 0 | 0 |
| 287 | Corporate Personal Prop. Repl. Tax Anticipation Notes | 5130 | | | | | | 0 | | | 0 | 0 |
| 288 | State Aid Anticipation Certificates | 5140 | | | | | | 0 | | | 0 | 0 |
| 289 | Other (Describe & Itemize) | 5150 | | | | | | 0 | | | 0 | 0 |
| 290 | Total Debt Services - Interest | 5000 | | | | | | 0 | | | 0 | 0 |
| 291 | PROVISION FOR CONTINGENCIES (MR/SS) | 6000 | | | | | | | | | | |
| 292 | Total Disbursements/Expenditures | | | 0 | | | | 0 | | | 0 | 0 |
| 293 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | 0 | |
| 294 | | | | | | | | | | | | |
| 295 | 60 - CAPITAL PROJECTS (CP) | | | | | | | | | | | |
| 296 | SUPPORT SERVICES (CP) | 2000 | | | | | | | | | | |
| 297 | SUPPORT SERVICES - BUSINESS | | | | | | | | | | | |
| 298 | Facilities Acquisition and Construction Services | 2530 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 299 | Other Support Services (Describe & Itemize) | 2900 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 300 | Total Support Services | 2000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 301 | PAYMENTS TO OTHER DIST & GOVT UNITS (CP) | 4000 | | | | | | | | | | |
| 302 | PAYMENTS TO OTHER GOVT UNITS (In-State) | | | | | | | | | | | |
| 303 | Payments to Regular Programs (In-State) | 4110 | | | 0 | | | 0 | | | 0 | 0 |
| 304 | Payments for Special Education Programs | 4120 | | | 0 | | | 0 | | | 0 | 0 |
| 305 | Payments for CTE Programs | 4140 | | | 0 | | | 0 | | | 0 | 0 |
| 306 | Other Payments to In-State Govt. Units (Describe & Itemize) | 4190 | | | 0 | | | 0 | | | 0 | 0 |
| 307 | Total Payments to Other Govt Units | 4000 | | | 0 | | | 0 | | | 0 | 0 |
| 308 | PROVISION FOR CONTINGENCIES (S&C/CI) | 6000 | | | | | | | | | | |
| 309 | Total Disbursements/Expenditures | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 310 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | 0 | |
| 311 | | | | | | | | | | | | |

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|---|-------------|-------------------|----------------------------|-----------------------------|-------------------------------|-------------------------|------------------------|------------------------------------|-------------------------------|----------------|----------|
| | Description (Enter Whole Dollars) | Funct # | (100) Salaries | (200) Employee Benefits | (300) Purchased Services | (400) Supplies & Materials | (500) Capital Outlay | (600) Other Objects | (700) Non-Capitalized Equipment | (800) Termination Benefits | (900) Total | Budget |
| 312 | 70 - WORKING CASH (WC) | | | | | | | | | | | |
| 313 | | | | | | | | | | | | |
| 314 | 80 - TORT FUND (TF) | | | | | | | | | | | |
| 315 | INSTRUCTION (TF) | 1000 | | | | | | | | | | |
| 316 | Regular Programs | 1100 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 317 | Tuition Payment to Charter Schools | 1115 | | | 0 | | | | | | 0 | 0 |
| 318 | Pre-K Programs | 1125 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 319 | Special Education Programs (Functions 1200 - 1220) | 1200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 320 | Special Education Programs Pre-K | 1225 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 321 | Remedial and Supplemental Programs K-12 | 1250 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 322 | Remedial and Supplemental Programs Pre-K | 1275 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 323 | Adult/Continuing Education Programs | 1300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 324 | CTE Programs | 1400 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 325 | Interscholastic Programs | 1500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 326 | Summer School Programs | 1600 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 327 | Gifted Programs | 1650 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 328 | Driver's Education Programs | 1700 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 329 | Bilingual Programs | 1800 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 330 | Truant Alternative & Optional Programs | 1900 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 331 | Pre-K Programs - Private Tuition | 1910 | | | | | | 0 | | | 0 | 0 |
| 332 | Regular K-12 Programs Private Tuition | 1911 | | | | | | 0 | | | 0 | 0 |
| 333 | Special Education Programs K-12 Private Tuition | 1912 | | | | | | 0 | | | 0 | 0 |
| 334 | Special Education Programs Pre-K Tuition | 1913 | | | | | | 0 | | | 0 | 0 |
| 335 | Remedial/Supplemental Programs K-12 Private Tuition | 1914 | | | | | | 0 | | | 0 | 0 |
| 336 | Remedial/Supplemental Programs Pre-K Private Tuition | 1915 | | | | | | 0 | | | 0 | 0 |
| 337 | Adult/Continuing Education Programs Private Tuition | 1916 | | | | | | 0 | | | 0 | 0 |
| 338 | CTE Programs Private Tuition | 1917 | | | | | | 0 | | | 0 | 0 |
| 339 | Interscholastic Programs Private Tuition | 1918 | | | | | | 0 | | | 0 | 0 |
| 340 | Summer School Programs Private Tuition | 1919 | | | | | | 0 | | | 0 | 0 |
| 341 | Gifted Programs Private Tuition | 1920 | | | | | | 0 | | | 0 | 0 |
| 342 | Bilingual Programs Private Tuition | 1921 | | | | | | 0 | | | 0 | 0 |
| 343 | Truants Alternative/Opt Ed Programs Private Tuition | 1922 | | | | | | 0 | | | 0 | 0 |
| 344 | Total Instruction¹⁴ | 1000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 345 | SUPPORT SERVICES (TF) | 2000 | | | | | | | | | | |
| 346 | Support Services - Pupil | 2100 | | | | | | | | | | |
| 347 | Attendance & Social Work Services | 2110 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 348 | Guidance Services | 2120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 349 | Health Services | 2130 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 350 | Psychological Services | 2140 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 351 | Speech Pathology & Audiology Services | 2150 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 352 | Other Support Services - Pupils (Describe & Itemize) | 2190 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 353 | Total Support Services - Pupil | 2100 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 354 | Support Services - Instructional Staff | 2200 | | | | | | | | | | |
| 355 | Improvement of Instruction Services | 2210 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 356 | Educational Media Services | 2220 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 357 | Assessment & Testing | 2230 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 358 | Total Support Services - Instructional Staff | 2200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 359 | SUPPORT SERVICES - GENERAL ADMINISTRATION | 2300 | | | | | | | | | | |
| 360 | Board of Education Services | 2310 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 361 | Executive Administration Services | 2320 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 362 | Special Area Administration Services | 2330 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 363 | Claims Paid from Self Insurance Fund | 2361 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 364 | Risk Management and Claims Services Payments | 2365 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 368 | Other Support Services - School Administration (Describe & Itemize) | 2490 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 369 | Total Support Services - School Administration | 2400 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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

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

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

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

| | A | B | C | D | E | F |
|----|--|---|--|--|---|---|
| 1 | SCHEDULE OF AD VALOREM TAX RECEIPTS | | | | | |
| 2 | Description (Enter Whole Dollars) | Taxes Received 7-1-23 thru 6-30-24 (from 2022 Levy & Prior Levies) * | Taxes Received (from the 2023 Levy) | Taxes Received (from 2022 & Prior Levies) | Total Estimated Taxes (from the 2023 Levy) | Estimated Taxes Due (from the 2023 Levy) |
| 3 | | | | (Column B - C) | | (Column E - C) |
| 4 | Educational | 0 | | 0 | | 0 |
| 5 | Operations & Maintenance | 0 | | 0 | | 0 |
| 6 | Debt Services ** | 0 | | 0 | | 0 |
| 7 | Transportation | 0 | | 0 | | 0 |
| 8 | Municipal Retirement | 0 | | 0 | | 0 |
| 9 | Capital Improvements | 0 | | 0 | | 0 |
| 10 | Working Cash | 0 | | 0 | | 0 |
| 11 | Tort Immunity | 0 | | 0 | | 0 |
| 12 | Fire Prevention & Safety | 0 | | 0 | | 0 |
| 13 | Leasing Levy | 0 | | 0 | | 0 |
| 14 | Special Education | 0 | | 0 | | 0 |
| 15 | Area Vocational Construction | 0 | | 0 | | 0 |
| 16 | Social Security/Medicare Only | 0 | | 0 | | 0 |
| 17 | Summer School | 0 | | 0 | | 0 |
| 18 | Other (Describe & Itemize) | 0 | | 0 | | 0 |
| 19 | Totals | 0 | 0 | 0 | 0 | 0 |
| 20 | | | | | | |
| 21 | * The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis. | | | | | |
| 22 | ** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services). | | | | | |

| | A | B | C | D | E | F | G | H | I | J | |
|----|---|---|---|---|--|---|--|--|---|--|--|
| 1 | SCHEDULE OF SHORT-TERM DEBT | | | | | | | | | | |
| 2 | Description (Enter Whole Dollars) | | Outstanding Beginning July 1, 2023 | Issued July 1, 2023 thru June 30, 2024 | Retired July 1, 2023 thru June 30, 2024 | Outstanding Ending June 30, 2024 | | | | | |
| 3 | CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT) | | | | | | | | | | |
| 4 | Total CPPRT Notes | | | | | 0 | | | | | |
| 5 | TAX ANTICIPATION WARRANTS (TAW) | | | | | | | | | | |
| 6 | Educational Fund | | | | | 0 | | | | | |
| 7 | Operations & Maintenance Fund | | | | | 0 | | | | | |
| 8 | Debt Services - Construction | | | | | 0 | | | | | |
| 9 | Debt Services - Working Cash | | | | | 0 | | | | | |
| 10 | Debt Services - Refunding Bonds | | | | | 0 | | | | | |
| 11 | Transportation Fund | | | | | 0 | | | | | |
| 12 | Municipal Retirement/Social Security Fund | | | | | 0 | | | | | |
| 13 | Fire Prevention & Safety Fund | | | | | 0 | | | | | |
| 14 | Other - (Describe & Itemize) | | | | | 0 | | | | | |
| 15 | Total TAWs | | 0 | 0 | 0 | 0 | | | | | |
| 16 | TAX ANTICIPATION NOTES (TAN) | | | | | | | | | | |
| 17 | Educational Fund | | | | | 0 | | | | | |
| 18 | Operations & Maintenance Fund | | | | | 0 | | | | | |
| 19 | Fire Prevention & Safety Fund | | | | | 0 | | | | | |
| 20 | Other - (Describe & Itemize) | | | | | 0 | | | | | |
| 21 | Total TANs | | 0 | 0 | 0 | 0 | | | | | |
| 22 | TEACHERS'/EMPLOYEES' ORDERS (T/EO) | | | | | | | | | | |
| 23 | Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds) | | | | | 0 | | | | | |
| 24 | General State Aid/Evidence-Based Funding Anticipation Certificates | | | | | | | | | | |
| 25 | Total (All Funds) | | | | | 0 | | | | | |
| 26 | OTHER SHORT-TERM BORROWING | | | | | | | | | | |
| 27 | Total Other Short-Term Borrowing (Describe & Itemize) | | | | | 0 | | | | | |
| 28 | | | | | | | | | | | |
| 29 | SCHEDULE OF LONG-TERM DEBT | | | | | | | | | | |
| 30 | Part A: GASB 87 Leases Only | Date of Issue (mm/dd/yy) | Amount of Original Issue | Type of Issue * | Outstanding Beginning July 1, 2023 | Issued July 1, 2023 thru June 30, 2024 | Any differences (Described and Itemize) | Retired July 1, 2023 thru June 30, 2024 | Outstanding Ending June 30, 2024 | Amount to be Provided for Payment on Long-Term Debt | |
| 31 | | | | | | | | | 0 | 0 | |
| 32 | | | | | | | | | 0 | 0 | |
| 33 | | | | | | | | | 0 | 0 | |
| 34 | | | | | | | | | 0 | 0 | |
| 35 | | | | | | | | | 0 | 0 | |
| 36 | | | | | | | | | 0 | 0 | |
| 37 | | | | | | | | | 0 | 0 | |
| 38 | | | | | | | | | 0 | 0 | |
| 39 | | | | | | | | | 0 | 0 | |
| 40 | | | | | | | | | 0 | 0 | |
| 41 | | | | | | | | | 0 | 0 | |
| 42 | | | | | | | | | 0 | 0 | |
| 43 | | | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | |
| 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 | | | | | | | | | 0 | 0 | |
| 47 | | | | | | | | | 0 | 0 | |
| 48 | | | | | | | | | 0 | 0 | |
| 49 | | | | | | | | | 0 | 0 | |
| 50 | | | | | | | | | 0 | 0 | |
| 51 | | | | | | | | | 0 | 0 | |
| 52 | | | | | | | | | 0 | 0 | |
| 53 | | | | | | | | | 0 | 0 | |
| 54 | | | | | | | | | 0 | 0 | |
| 55 | | | | | | | | | 0 | 0 | |
| 56 | | | | | | | | | 0 | 0 | |
| 57 | | | | | | | | | 0 | 0 | |
| 58 | | | | | | | | | 0 | 0 | |
| 59 | | | | | | | | | 0 | 0 | |
| 60 | | | | | | | | | 0 | 0 | |
| 61 | | | | | | | | | 0 | 0 | |
| 62 | | | | | | | | | 0 | 0 | |
| 63 | | | | | | | | | 0 | 0 | |
| 64 | | | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | |
| 65 | | | | | | | | | | | |
| 66 | * Each type of debt issued must be identified separately with the amount: | | | | | | | | | | |
| 67 | 1. Working Cash Fund Bonds | 4. Fire Prevent, Safety, Environmental and Energy Bonds | 7. Other | 10. Other | | | | | | | |
| 68 | 2. Funding Bonds | 5. Tort Judgment Bonds | 8. Other | 11. Other | | | | | | | |
| 69 | 3. Refunding Bonds | 6. Building Bonds | 9. Other | 12. Other | | | | | | | |

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

| | A | B | C | D | E | F | G | H | I | J | K | |
|----|---|---|---|---|-------------------------------|-----------------------------------|--------------------------|-------------------------------------|--|-------------------------|---|----------|
| 1 | SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES | | | | | | | | | | | |
| 2 | Description (Enter Whole Dollars) | | | | Account No. | Tort Immunity ^a | Special Education | Area Vocational Construction | School Facility Occupation Taxes ^b | Driver Education | | |
| 3 | Cash Basis Fund Balance as of July 1, 2023 | | | | | | | | | | | |
| 4 | RECEIPTS: | | | | | | | | | | | |
| 5 | Ad Valorem Taxes Received by District | | | | 10, 20, 40 or 50-1100, 80 | 0 | 0 | 0 | | | | |
| 6 | Earnings on Investments | | | | 10, 20, 40, 50 or 60-1500, 80 | 0 | 0 | 0 | 0 | | | 0 |
| 7 | Drivers' Education Fees | | | | 10-1970 | | | | | | | 0 |
| 8 | School Facility Occupation Tax Proceeds | | | | 30 or 60-1983 | | | | 0 | | | |
| 9 | Driver Education | | | | 10 or 20-3370 | | | | | | | 0 |
| 10 | Other Receipts (Describe & Itemize) | | | | -- | 0 | 0 | 0 | 0 | | | 0 |
| 11 | Sale of Bonds | | | | 10, 20, 40 or 60-7200 | | 0 | 0 | 0 | | | 0 |
| 12 | Total Receipts | | | | | 0 | 0 | 0 | 0 | | | 0 |
| 13 | DISBURSEMENTS: | | | | | | | | | | | |
| 14 | Instruction | | | | 10 or 50-1000 | | 0 | | | | | 0 |
| 15 | Facilities Acquisition & Construction Services | | | | 20 or 60-2530 | | 0 | 0 | 0 | | | 0 |
| 16 | Tort Immunity Services | | | | 80 | 0 | | | | | | |
| 17 | DEBT SERVICE: | | | | | | | | | | | |
| 18 | Debt Services - Interest on Long-Term Debt | | | | 30-5200 | | | | 0 | | | |
| 19 | Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired) | | | | 30-5300 | | | | 0 | | | |
| 20 | Debt Services Other (Describe & Itemize) | | | | 30-5400 | | | | 0 | | | |
| 21 | Total Debt Services | | | | | | | | 0 | | | |
| 22 | Other Disbursements (Describe & Itemize) | | | | -- | 0 | 0 | 0 | 0 | | | 0 |
| 23 | Total Disbursements | | | | | 0 | 0 | 0 | 0 | | | 0 |
| 24 | Ending Cash Basis Fund Balance as of June 30, 2024 | | | | | | | | | | | |
| 25 | Reserved Cash Balance | | | | 714 | 0 | 0 | 0 | 0 | | | 0 |
| 26 | Unreserved Cash Balance | | | | 730 | 0 | 0 | 0 | 0 | | | 0 |

| | | | | | | | | | | | |
|----|--|--|--|--|--|--|--|--|--|--|-----------|
| 28 | SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a | | | | | | | | | | |
| 29 | | | | | | | | | | | |
| 30 | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103? | | | | | | | | | | |
| 31 | If yes, list in the aggregate the following: | | | | | | | | | | |
| 32 | Total Claims Payments: | | | | | | | | | | 0 |
| 32 | Total Reserve Remaining: | | | | | | | | | | 0 |
| 34 | <i>In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter the total dollar amount for each category.</i> | | | | | | | | | | |
| 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 | | | | | | | | | | |

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

| | | | | | | | | | | | | |
|----|---|--|-------------|--------------------------|---------------|----------------|--------------------------------------|------------------|--------------|------|--------------------------|--|
| | A | B | C | D | E | F | G | H | I | J | K | L |
| 1 | CARES, CRRSA, and ARP SCHEDULE - FY 2024 | | | | | | | | | | | Click below for schedule instructions: |
| 2 | Please read schedule instructions before completing. | | | | | | | | | | | SCHEDULE INSTRUCTIONS |
| 3 | Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2024 | | | | | | | | | | | |
| 4 | | 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 | Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue | Acct # | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety | |
| 11 | | | | | | | | | | | | |
| 12 | ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST, D4) | 4998 | | | | | | | | | | 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 | 207,024 | | | | | | | | | 207,024 |
| 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 | | 207,024 | 0 | | 0 | 0 | 0 | | | 0 | 207,024 |
| 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 | Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue | Acct # | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety | |
| 25 | | | | | | | | | | | | |
| 26 | ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST, D4) | 4998 | | | | | | | | | | 0 |
| 27 | GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK, JE) | 4998 | | | | | | | | | | 0 |
| 28 | ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3, P4, 15, 25, 35, 45, 55, 65, 75) | 4998 | 136,642 | | | | | | | | | 136,642 |
| 29 | ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE) | 4998 | | | | | | | | | | 0 |
| 30 | ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL) | 4998 | | | | | | | | | | 0 |
| 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 | 265,641 | | | | | | | | | 265,641 |
| 36 | Total Revenue Section B | | 402,283 | 0 | | 0 | 0 | 0 | | | 0 | 402,283 |
| 37 | Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue | | | | | | | | | | | |
| 38 | Total Other Federal Revenue (Section A plus Section B) | 4998 | 609,307 | 0 | | 0 | 0 | 0 | | | 0 | 609,307 |
| 39 | Total Other Federal Revenue from Revenue Tab | 4998 | 609,307 | 0 | | 0 | 0 | 0 | | | 0 | 609,307 |
| 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 | | | | | | | | | | | | |

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|----|---|------------------|-------------------------|-------------------|--------------------|----------------------|----------------|-------|---------------------------|----------------------|--------------------|---|
| 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: | | | | | | | | | | | |
| 46 | ESSER I EXPENDITURES (CARES) | | -----DISBURSEMENTS----- | | | | | | | | | |
| 47 | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | |
| 48 | | | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | Termination Benefits | Total Expenditures | |
| 49 | FUNCTION | | | | | | | | | | | |
| 50 | 1. List the total expenditures for the Functions 1000 and 2000 below | | | | | | | | | | | |
| 51 | INSTRUCTION Total Expenditures | 1000 | | | | | | | | | | 0 |
| 52 | SUPPORT SERVICES Total Expenditures | 2000 | | | | | | | | | | 0 |
| 53 | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) | | | | | | | | | | | |
| 54 | | | | | | | | | | | | |
| 55 | Facilities Acquisition and Construction Services (Total) | 2530 | | | | | | | | | | 0 |
| 56 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total) | 2540 | | | | | | | | | | 0 |
| 57 | FOOD SERVICES (Total) | 2560 | | | | | | | | | | 0 |
| 58 | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). | | | | | | | | | | | |
| 59 | | | | | | | | | | | | |
| 60 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (included in Function 1000) | 1000 | | | | | | | | | | 0 |
| 61 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (included in Function 2000) | 2000 | | | | | | | | | | 0 |
| 62 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) | Total Technology | 0 | 0 | 0 | | | | 0 | | | 0 |

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

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

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|---|------------------|-------------------------|-------------------|--------------------|----------------------|----------------|-------|---------------------------|----------------------|--------------------|---------|
| 99 | Expenditure Section D: | | | | | | | | | | | |
| 100 | | | -----DISBURSEMENTS----- | | | | | | | | | |
| 101 | GEER II EXPENDITURES (CRRSA) | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | |
| 102 | | | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | Termination Benefits | Total Expenditures | |
| 103 | FUNCTION | | | | | | | | | | | |
| 104 | 1. List the total expenditures for the Functions 1000 and 2000 below | | | | | | | | | | | |
| 105 | INSTRUCTION Total Expenditures | 1000 | | | | | | | | | | 0 |
| 106 | SUPPORT SERVICES Total Expenditures | 2000 | | | | | | | | | | 0 |
| 107 | | | | | | | | | | | | |
| 108 | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) | | | | | | | | | | | |
| 109 | Facilities Acquisition and Construction Services (Total) | 2530 | | | | | | | | | | 0 |
| 110 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total) | 2540 | | | | | | | | | | 0 |
| 111 | FOOD SERVICES (Total) | 2560 | | | | | | | | | | 0 |
| 112 | | | | | | | | | | | | |
| 113 | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). | | | | | | | | | | | |
| 114 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000) | 1000 | | | | | | | | | | 0 |
| 115 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000) | 2000 | | | | | | | | | | 0 |
| 116 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) | Total Technology | | | 0 | 0 | 0 | | 0 | | | 0 |
| 117 | Expenditure Section E: | | | | | | | | | | | |
| 118 | | | -----DISBURSEMENTS----- | | | | | | | | | |
| 119 | ESSER III EXPENDITURES (ARP) | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | |
| 120 | | | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | Termination Benefits | Total Expenditures | |
| 121 | FUNCTION | | | | | | | | | | | |
| 122 | 1. List the total expenditures for the Functions 1000 and 2000 below | | | | | | | | | | | |
| 123 | INSTRUCTION Total Expenditures | 1000 | | | | | | | | | | 77,900 |
| 124 | SUPPORT SERVICES Total Expenditures | 2000 | 77,900 | 43,132 | 3,400 | 175,843 | 36,177 | | | | | 258,552 |
| 125 | | | | | | | | | | | | |
| 126 | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) | | | | | | | | | | | |
| 127 | Facilities Acquisition and Construction Services (Total) | 2530 | | | | | | | | | | 0 |
| 128 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total) | 2540 | | | | | | | | | | 0 |
| 129 | FOOD SERVICES (Total) | 2560 | | | | | | | | | | 0 |
| 130 | | | | | | | | | | | | |
| 131 | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). | | | | | | | | | | | |
| 132 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000) | 1000 | | | | | | | | | | 0 |
| 133 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000) | 2000 | | | | | | | | | | 0 |
| 134 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) | Total Technology | | | 0 | 0 | 0 | | 0 | | | 0 |

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|--|------------------|---|---|---|--------|---|---|---|---|---|--------|
| 135 | Expenditure Section F: | | | | | | | | | | | |
| 136 | | | | | | | | | | | | |
| 137 | CRRSA Child Nutrition (CRRSA) | | | | | | | | | | | |
| 138 | | | | | | | | | | | | |
| 139 | FUNCTION | | | | | | | | | | | |
| 140 | 1. List the total expenditures for the Functions 1000 and 2000 below | | | | | | | | | | | |
| 141 | INSTRUCTION Total Expenditures | 1000 | | | | | | | | | | 0 |
| 142 | SUPPORT SERVICES Total Expenditures | 2000 | | | | | | | | | | 0 |
| 143 | | | | | | | | | | | | |
| 144 | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) | | | | | | | | | | | |
| 145 | Facilities Acquisition and Construction Services (Total) | 2530 | | | | | | | | | | 0 |
| 146 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total) | 2540 | | | | | | | | | | 0 |
| 147 | FOOD SERVICES (Total) | 2560 | | | | | | | | | | 0 |
| 148 | | | | | | | | | | | | |
| 149 | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). | | | | | | | | | | | |
| 150 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000) | 1000 | | | | | | | | | | 0 |
| 151 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000) | 2000 | | | | | | | | | | 0 |
| 152 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) | Total Technology | | | 0 | 0 | 0 | | | 0 | | 0 |
| 153 | Expenditure Section G: | | | | | | | | | | | |
| 154 | | | | | | | | | | | | |
| 155 | ARP Child Nutrition (ARP) | | | | | | | | | | | |
| 156 | | | | | | | | | | | | |
| 157 | FUNCTION | | | | | | | | | | | |
| 158 | 1. List the total expenditures for the Functions 1000 and 2000 below | | | | | | | | | | | |
| 159 | INSTRUCTION Total Expenditures | 1000 | | | | | | | | | | 0 |
| 160 | SUPPORT SERVICES Total Expenditures | 2000 | | | | 20,828 | | | | | | 20,828 |
| 161 | | | | | | | | | | | | |
| 162 | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) | | | | | | | | | | | |
| 163 | Facilities Acquisition and Construction Services (Total) | 2530 | | | | | | | | | | 0 |
| 164 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total) | 2540 | | | | | | | | | | 0 |
| 165 | FOOD SERVICES (Total) | 2560 | | | | 20,828 | | | | | | 20,828 |
| 166 | | | | | | | | | | | | |
| 167 | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). | | | | | | | | | | | |
| 168 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000) | 1000 | | | | | | | | | | 0 |
| 169 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000) | 2000 | | | | | | | | | | 0 |
| 170 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) | Total Technology | | | 0 | 0 | 0 | | | 0 | | 0 |

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|--|------------------|-------------------------|-------------------|--------------------|----------------------|----------------|-------|---------------------------|----------------------|--------------------|---|
| 171 | Expenditure Section H: | | | | | | | | | | | |
| 172 | ARP IDEA (ARP) | | -----DISBURSEMENTS----- | | | | | | | | | |
| 173 | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | |
| 174 | | | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | Termination Benefits | Total Expenditures | |
| 175 | FUNCTION | | | | | | | | | | | |
| 176 | 1. List the total expenditures for the Functions 1000 and 2000 below | | | | | | | | | | | |
| 177 | INSTRUCTION Total Expenditures | 1000 | | | | | | | | | | 0 |
| 178 | SUPPORT SERVICES Total Expenditures | 2000 | | | | | | | | | | 0 |
| 179 | | | | | | | | | | | | |
| 180 | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) | | | | | | | | | | | |
| 181 | Facilities Acquisition and Construction Services (Total) | 2530 | | | | | | | | | | 0 |
| 182 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total) | 2540 | | | | | | | | | | 0 |
| 183 | FOOD SERVICES (Total) | 2560 | | | | | | | | | | 0 |
| 184 | | | | | | | | | | | | |
| 185 | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). | | | | | | | | | | | |
| 186 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000) | 1000 | | | | | | | | | | 0 |
| 187 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000) | 2000 | | | | | | | | | | 0 |
| 188 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) | Total Technology | | | 0 | 0 | 0 | | 0 | | | 0 |
| 189 | Expenditure Section I: | | | | | | | | | | | |
| 190 | ARP Homeless I (ARP) | | -----DISBURSEMENTS----- | | | | | | | | | |
| 191 | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | |
| 192 | | | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | Termination Benefits | Total Expenditures | |
| 193 | FUNCTION | | | | | | | | | | | |
| 194 | 1. List the total expenditures for the Functions 1000 and 2000 below | | | | | | | | | | | |
| 195 | INSTRUCTION Total Expenditures | 1000 | | | | | | | | | | 0 |
| 196 | SUPPORT SERVICES Total Expenditures | 2000 | | | | | | | | | | 0 |
| 197 | | | | | | | | | | | | |
| 198 | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) | | | | | | | | | | | |
| 199 | Facilities Acquisition and Construction Services (Total) | 2530 | | | | | | | | | | 0 |
| 200 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total) | 2540 | | | | | | | | | | 0 |
| 201 | FOOD SERVICES (Total) | 2560 | | | | | | | | | | 0 |
| 202 | | | | | | | | | | | | |
| 203 | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). | | | | | | | | | | | |
| 204 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000) | 1000 | | | | | | | | | | 0 |
| 205 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000) | 2000 | | | | | | | | | | 0 |
| 206 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) | Total Technology | | | 0 | 0 | 0 | | 0 | | | 0 |

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|---|------------------|-------------------------|----------------------------|-----------------------------|-------------------------------|-------------------------|----------------|------------------------------------|-------------------------------|-----------------------------|---|
| 207 | Expenditure Section J: | | | | | | | | | | | |
| 208 | CURES (Coronavirus State and Local Fiscal Recovery Funds) | | -----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 | FUNCTION | | | | | | | | | | | |
| 211 | 1. List the total expenditures for the Functions 1000 and 2000 below | | | | | | | | | | | |
| 212 | INSTRUCTION Total Expenditures | 1000 | | | | | | | | | | 0 |
| 213 | SUPPORT SERVICES Total Expenditures | 2000 | | | | | | | | | | 0 |
| 214 | | | | | | | | | | | | |
| 215 | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) | | | | | | | | | | | |
| 216 | Facilities Acquisition and Construction Services (Total) | 2530 | | | | | | | | | | 0 |
| 217 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total) | 2540 | | | | | | | | | | 0 |
| 218 | FOOD SERVICES (Total) | 2560 | | | | | | | | | | 0 |
| 219 | | | | | | | | | | | | |
| 220 | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). | | | | | | | | | | | |
| 221 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000) | 1000 | | | | | | | | | | 0 |
| 222 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000) | 2000 | | | | | | | | | | 0 |
| 223 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) | Total Technology | | | 0 | 0 | 0 | | | 0 | | 0 |
| 224 | | | | | | | | | | | | |
| 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 | FUNCTION | | | | | | | | | | | |
| 229 | 1. List the total expenditures for the Functions 1000 and 2000 below | | | | | | | | | | | |
| 230 | INSTRUCTION Total Expenditures | 1000 | | | | | | | | | | 0 |
| 231 | SUPPORT SERVICES Total Expenditures | 2000 | | | | | | | | | | 0 |
| 232 | | | | | | | | | | | | |
| 233 | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) | | | | | | | | | | | |
| 234 | Facilities Acquisition and Construction Services (Total) | 2530 | | | | | | | | | | 0 |
| 235 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total) | 2540 | | | | | | | | | | 0 |
| 236 | FOOD SERVICES (Total) | 2560 | | | | | | | | | | 0 |
| 237 | | | | | | | | | | | | |
| 238 | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). | | | | | | | | | | | |
| 239 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000) | 1000 | | | | | | | | | | 0 |
| 240 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000) | 2000 | | | | | | | | | | 0 |
| 241 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) | Total Technology | | | 0 | 0 | 0 | | | 0 | | 0 |
| 242 | | | | | | | | | | | | |

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

| | A | B | C | D | E | F | G | H | I | J | K | L | |
|-----|--|------------------|-------------------------|-------------------|--------------------|----------------------|----------------|-------|---------------------------|----------------------|--------------------|-----------------------------|---------|
| 243 | Expenditure Section L: | | | | | | | | | | | | |
| 244 | Other CRRSA Expenditures (not accounted for above) | | -----DISBURSEMENTS----- | | | | | | | | | | |
| 245 | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | | |
| 246 | | | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | Termination Benefits | Total Expenditures | | |
| 247 | FUNCTION | | | | | | | | | | | | |
| 248 | 1. List the total expenditures for the Functions 1000 and 2000 below | | | | | | | | | | | | |
| 249 | INSTRUCTION Total Expenditures | 1000 | | | | | | | | | | 0 | |
| 250 | SUPPORT SERVICES Total Expenditures | 2000 | | | | | | | | | | 0 | |
| 251 | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) | | | | | | | | | | | | |
| 252 | | | | | | | | | | | | | |
| 253 | Facilities Acquisition and Construction Services (Total) | 2530 | | | | | | | | | | 0 | |
| 254 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total) | 2540 | | | | | | | | | | 0 | |
| 255 | FOOD SERVICES (Total) | 2560 | | | | | | | | | | 0 | |
| 256 | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). | | | | | | | | | | | | |
| 257 | | | | | | | | | | | | | |
| 258 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000) | 1000 | | | | | | | | | | 0 | |
| 259 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000) | 2000 | | | | | | | | | | 0 | |
| 260 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) | Total Technology | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 261 | Expenditure Section M: | | | | | | | | | | | | |
| 262 | Other ARP Expenditures (not accounted for above) | | -----DISBURSEMENTS----- | | | | | | | | | | |
| 263 | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | | |
| 264 | | | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | Termination Benefits | Total Expenditures | | |
| 265 | FUNCTION | | | | | | | | | | | | |
| 266 | 1. List the total expenditures for the Functions 1000 and 2000 below | | | | | | | | | | | | |
| 267 | INSTRUCTION Total Expenditures | 1000 | | | | | | | | | | 0 | |
| 268 | SUPPORT SERVICES Total Expenditures | 2000 | | | | | | | | | | 0 | |
| 269 | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) | | | | | | | | | | | | |
| 270 | | | | | | | | | | | | | |
| 271 | Facilities Acquisition and Construction Services (Total) | 2530 | | | | | | | | | | 0 | |
| 272 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total) | 2540 | | | | | | | | | | 0 | |
| 273 | FOOD SERVICES (Total) | 2560 | | | | | | | | | | 0 | |
| 274 | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). | | | | | | | | | | | | |
| 275 | | | | | | | | | | | | | |
| 276 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000) | 1000 | | | | | | | | | | 0 | |
| 277 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000) | 2000 | | | | | | | | | | 0 | |
| 278 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) | Total Technology | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 279 | | | | | | | | | | | | | |
| 280 | Expenditure Section N: | | | | | | | | | | | | |
| 281 | TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds) | | -----DISBURSEMENTS----- | | | | | | | | | | |
| 282 | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | | |
| 283 | | | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | Termination Benefits | Total Expenditures | | |
| 284 | FUNCTION | | | | | | | | | | | | |
| 285 | INSTRUCTION | 1000 | 77,900 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 77,900 | |
| 286 | SUPPORT SERVICES | 2000 | 43,132 | 3,400 | 196,671 | 36,177 | 0 | 0 | 0 | 0 | 0 | 279,380 | |
| 287 | Facilities Acquisition and Construction Services (Total) | 2530 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 288 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total) | 2540 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 289 | FOOD SERVICES (Total) | 2560 | 0 | 0 | 20,828 | 0 | 0 | 0 | 0 | 0 | 0 | 20,828 | |
| 290 | TOTAL EXPENDITURES | | | | | | | | | | | Functions 1000 & 2000 total | 357,280 |
| 291 | | | | | | | | | | | | | |
| 292 | Expenditure Section O: | | | | | | | | | | | | |
| 293 | TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds) | | -----DISBURSEMENTS----- | | | | | | | | | | |
| 294 | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | | |
| 295 | | | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | Termination Benefits | Total Expenditures | | |
| 296 | FUNCTION | | | | | | | | | | | | |

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|---|------------------|---|---|---|---|---|---|---|---|---|---|
| 297 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures) | Total Technology | | | | 0 | 0 | 0 | | 0 | | 0 |

| | A | B | C | D | E | F | G | H | I | J | K | L | |
|----|---|---------------|---------------------------------------|---|--|-------------------------------------|--------------------------------|--|--|---|---|--|-------------------|
| 1 | SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION | | | | | | | | | | | | |
| 2 | Description of Assets (Enter Whole Dollars) | Acct # | Cost Beginning July 1, 2023 | Add: Additions July 1, 2023 thru June 30, 2024 | Less: Deletions July 1, 2023 thru June 30, 2024 | Cost Ending June 30, 2024 | Life In Years | 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 | 0 | 50 | 0 | 0 | 0 | 0 | 0 | |
| 4 | Land | 220 | | | | | | | | | | | |
| 5 | Non-Depreciable Land | 221 | 515,000 | 0 | 0 | 515,000 | | | | | | | 515,000 |
| 6 | Depreciable Land | 222 | 0 | 0 | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 |
| 7 | Buildings | 230 | | | | | | | | | | | |
| 8 | Permanent Buildings | 231 | 23,421,608 | 116,094 | 0 | 23,537,702 | | 50 | 9,506,578 | 453,326 | 0 | 9,959,904 | 13,577,798 |
| 9 | Temporary Buildings | 232 | 0 | 0 | 0 | 0 | | 20 | 0 | 0 | 0 | 0 | 0 |
| 10 | Improvements Other than Buildings (Infrastructure) | 240 | 367,232 | 0 | 0 | 367,232 | | 20 | 293,729 | 16,128 | 0 | 309,857 | 57,375 |
| 11 | Capitalized Equipment | 250 | | | | | | | | | | | |
| 12 | 10 Yr Schedule | 251 | 3,244,377 | 16,727 | 0 | 3,261,104 | | 10 | 2,836,445 | 64,961 | 0 | 2,901,406 | 359,698 |
| 13 | 5 Yr Schedule | 252 | 188,963 | 0 | 0 | 188,963 | | 5 | 186,951 | 2,012 | 0 | 188,963 | 0 |
| 14 | 3 Yr Schedule | 253 | 0 | 0 | 0 | 0 | | 3 | 0 | 0 | 0 | 0 | 0 |
| 15 | Construction in Progress | 260 | 0 | 0 | 0 | 0 | | -- | | | | | 0 |
| 16 | Total Capital Assets | 200 | 27,737,180 | 132,821 | 0 | 27,870,001 | | | 12,823,703 | 536,427 | 0 | 13,360,130 | 14,509,871 |
| 17 | Non-Capitalized Equipment | 700 | | | | 64,402 | | 10 | | 6,440 | | | |
| 18 | Allowable Depreciation | | | | | | | | | 542,867 | | | |

| | A | B | C | D | E | F | H |
|----|---|---|---------------------------|---|---------------|-------------------|---|
| 1 | ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2023 - 2024) | | | | | | |
| 2 | <i>This schedule is completed for school districts only.</i> | | | | | | |
| 4 | Fund | Sheet, Row | ACCOUNT NO - TITLE | | Amount | | |
| 6 | OPERATING EXPENSE PER PUPIL | | | | | | |
| 7 | EXPENDITURES: | | | | | | |
| 8 | ED | Expenditures 16-24, L116 | | Total Expenditures | \$ | 15,596,722 | |
| 9 | O&M | Expenditures 16-24, L155 | | Total Expenditures | | 84,501 | |
| 10 | DS | Expenditures 16-24, L178 | | Total Expenditures | | 0 | |
| 11 | TR | Expenditures 16-24, L214 | | Total Expenditures | | 0 | |
| 12 | MR/SS | Expenditures 16-24, L292 | | Total Expenditures | | 0 | |
| 13 | TORT | Expenditures 16-24, L429 | | Total Expenditures | | 0 | |
| 14 | | | | Total Expenditures | \$ | 15,681,223 | |
| 16 | LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM: | | | | | | |
| 18 | TR | Revenues 10-15, L43, Col F | 1412 | Regular - Transp Fees from Other Districts (In State) | \$ | 0 | |
| 19 | TR | Revenues 10-15, L47, Col F | 1421 | Summer Sch - Transp. Fees from Pupils or Parents (In State) | | 0 | |
| 20 | TR | Revenues 10-15, L48, Col F | 1422 | Summer Sch - Transp. Fees from Other Districts (In State) | | 0 | |
| 21 | TR | Revenues 10-15, L49, Col F | 1423 | Summer Sch - Transp. Fees from Other Sources (In State) | | 0 | |
| 22 | TR | Revenues 10-15, L50 Col F | 1424 | Summer Sch - Transp. Fees from Other Sources (Out of State) | | 0 | |
| 23 | TR | Revenues 10-15, L52, Col F | 1432 | CTE - Transp Fees from Other Districts (In State) | | 0 | |
| 24 | TR | Revenues 10-15, L56, Col F | 1442 | Special Ed - Transp Fees from Other Districts (In State) | | 0 | |
| 25 | TR | Revenues 10-15, L59, Col F | 1451 | Adult - Transp Fees from Pupils or Parents (In State) | | 0 | |
| 26 | TR | Revenues 10-15, L60, Col F | 1452 | Adult - Transp Fees from Other Districts (In State) | | 0 | |
| 27 | TR | Revenues 10-15, L61, Col F | 1453 | Adult - Transp Fees from Other Sources (In State) | | 0 | |
| 28 | TR | Revenues 10-15, L62, Col F | 1454 | Adult - Transp Fees from Other Sources (Out of State) | | 0 | |
| 29 | O&M-TR | Revenues 10-15, L151, Col D & F | 3410 | Adult Ed (from ICCB) | | 0 | |
| 30 | O&M-TR | Revenues 10-15, L152, Col D & F | 3499 | Adult Ed - Other (Describe & Itemize) | | 0 | |
| 31 | O&M-TR | Revenues 10-15, L214, Col D,F | 4600 | Fed - Spec Education - Preschool Flow-Through | | 0 | |
| 32 | O&M-TR | Revenues 10-15, L215, Col D,F | 4605 | Fed - Spec Education - Preschool Discretionary | | 0 | |
| 33 | O&M | Revenues 10-15, L225, Col D | 4810 | Federal - Adult Education | | 0 | |
| 34 | ED | Expenditures 16-24, L7, Col K - (G+I) | 1125 | Pre-K Programs | | 0 | |
| 35 | ED | Expenditures 16-24, L9, Col K - (G+I) | 1225 | Special Education Programs Pre-K | | 0 | |
| 36 | ED | Expenditures 16-24, L11, Col K - (G+I) | 1275 | Remedial and Supplemental Programs Pre-K | | 0 | |
| 37 | ED | Expenditures 16-24, L12, Col K - (G+I) | 1300 | Adult/Continuing Education Programs | | 0 | |
| 38 | ED | Expenditures 16-24, L15, Col K - (G+I) | 1600 | Summer School Programs | | 339,858 | |
| 39 | ED | Expenditures 16-24, L20, Col K | 1910 | Pre-K Programs - Private Tuition | | 0 | |
| 40 | ED | Expenditures 16-24, L21, Col K | 1911 | Regular K-12 Programs - Private Tuition | | 0 | |
| 41 | ED | Expenditures 16-24, L22, Col K | 1912 | Special Education Programs K-12 - Private Tuition | | 0 | |
| 42 | ED | Expenditures 16-24, L23, Col K | 1913 | Special Education Programs Pre-K - Tuition | | 0 | |
| 43 | ED | Expenditures 16-24, L24, Col K | 1914 | Remedial/Supplemental Programs K-12 - Private Tuition | | 0 | |
| 44 | ED | Expenditures 16-24, L25, Col K | 1915 | Remedial/Supplemental Programs Pre-K - Private Tuition | | 0 | |
| 45 | ED | Expenditures 16-24, L26, Col K | 1916 | Adult/Continuing Education Programs - Private Tuition | | 0 | |
| 46 | ED | Expenditures 16-24, L27, Col K | 1917 | CTE Programs - Private Tuition | | 0 | |
| 47 | ED | Expenditures 16-24, L28, Col K | 1918 | Interscholastic Programs - Private Tuition | | 0 | |
| 48 | ED | Expenditures 16-24, L29, Col K | 1919 | Summer School Programs - Private Tuition | | 0 | |
| 49 | ED | Expenditures 16-24, L30, Col K | 1920 | Gifted Programs - Private Tuition | | 0 | |
| 50 | ED | Expenditures 16-24, L31, Col K | 1921 | Bilingual Programs - Private Tuition | | 0 | |
| 51 | ED | Expenditures 16-24, L32, Col K | 1922 | Truants Alternative/Optional Ed Progm - Private Tuition | | 0 | |
| 52 | ED | Expenditures 16-24, L77, Col K - (G+I) | 3000 | Community Services | | 219,934 | |
| 53 | ED | Expenditures 16-24, L104, Col K | 4000 | Total Payments to Other Govt Units | | 46,375 | |
| 54 | ED | Expenditures 16-24, L116, Col G | - | Capital Outlay | | 82,821 | |
| 55 | ED | Expenditures 16-24, L116, Col I | - | Non-Capitalized Equipment | | 64,402 | |
| 56 | O&M | Expenditures 16-24, L134, Col K - (G+I) | 3000 | Community Services | | 0 | |
| 57 | O&M | Expenditures 16-24, L143, Col K | 4000 | Total Payments to Other Govt Units | | 0 | |
| 58 | O&M | Expenditures 16-24, L155, Col G | - | Capital Outlay | | 50,000 | |
| 59 | O&M | Expenditures 16-24, L155, Col I | - | Non-Capitalized Equipment | | 0 | |
| 60 | DS | Expenditures 16-24, L164, Col K | 4000 | Payments to Other Dist & Govt Units | | 0 | |

| | A | B | C | D | E | F | H |
|-----|---|---|---|---|----|-------------------------|---|
| 1 | ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2023 - 2024) | | | | | | |
| 2 | <i>This schedule is completed for school districts only.</i> | | | | | | |
| 3 | Fund | Sheet, Row | ACCOUNT NO - TITLE | | | Amount | |
| 61 | DS | Expenditures 16-24, L174, Col K | 5300 Debt Service - Payments of Principal on Long-Term Debt | | | 0 | |
| 62 | TR | Expenditures 16-24, L189, Col K - (G+I) | 3000 Community Services | | | 0 | |
| 63 | TR | Expenditures 16-24, L200, Col K | 4000 Total Payments to Other Govt Units | | | 0 | |
| 64 | TR | Expenditures 16-24, L210, Col K | 5300 Debt Service - Payments of Principal on Long-Term Debt | | | 0 | |
| 65 | TR | Expenditures 16-24, L214, Col G | - Capital Outlay | | | 0 | |
| 66 | TR | Expenditures 16-24, L214, Col I | - Non-Capitalized Equipment | | | 0 | |
| 67 | MR/SS | Expenditures 16-24, L220, Col K | 1125 Pre-K Programs | | | 0 | |
| 68 | MR/SS | Expenditures 16-24, L222, Col K | 1225 Special Education Programs - Pre-K | | | 0 | |
| 69 | MR/SS | Expenditures 16-24, L224, Col K | 1275 Remedial and Supplemental Programs - Pre-K | | | 0 | |
| 70 | MR/SS | Expenditures 16-24, L225, Col K | 1300 Adult/Continuing Education Programs | | | 0 | |
| 71 | MR/SS | Expenditures 16-24, L228, Col K | 1600 Summer School Programs | | | 0 | |
| 72 | MR/SS | Expenditures 16-24, L277, Col K | 3000 Community Services | | | 0 | |
| 73 | MR/SS | Expenditures 16-24, L282, Col K | 4000 Total Payments to Other Govt Units | | | 0 | |
| 74 | Tort | Expenditures 16-24, L318, Col K - (G+I) | 1125 Pre-K Programs | | | 0 | |
| 75 | Tort | Expenditures 16-24, L320, Col K - (G+I) | 1225 Special Education Programs Pre-K | | | 0 | |
| 76 | Tort | Expenditures 16-24, L322, Col K - (G+I) | 1275 Remedial and Supplemental Programs Pre-K | | | 0 | |
| 77 | Tort | Expenditures 16-24, L323, Col K - (G+I) | 1300 Adult/Continuing Education Programs | | | 0 | |
| 78 | Tort | Expenditures 16-24, L326, Col K - (G+I) | 1600 Summer School Programs | | | 0 | |
| 79 | Tort | Expenditures 16-24, L331, Col K | 1910 Pre-K Programs - Private Tuition | | | 0 | |
| 80 | Tort | Expenditures 16-24, L332, Col K | 1911 Regular K-12 Programs - Private Tuition | | | 0 | |
| 81 | Tort | Expenditures 16-24, L333, Col K | 1912 Special Education Programs K-12 - Private Tuition | | | 0 | |
| 82 | Tort | Expenditures 16-24, L334, Col K | 1913 Special Education Programs Pre-K - Tuition | | | 0 | |
| 83 | Tort | Expenditures 16-24, L335, Col K | 1914 Remedial/Supplemental Programs K-12 - Private Tuition | | | 0 | |
| 84 | Tort | Expenditures 16-24, L336, Col K | 1915 Remedial/Supplemental Programs Pre-K - Private Tuition | | | 0 | |
| 85 | Tort | Expenditures 16-24, L337, Col K | 1916 Adult/Continuing Education Programs - Private Tuition | | | 0 | |
| 86 | Tort | Expenditures 16-24, L338, Col K | 1917 CTE Programs - Private Tuition | | | 0 | |
| 87 | Tort | Expenditures 16-24, L339, Col K | 1918 Interscholastic Programs - Private Tuition | | | 0 | |
| 88 | Tort | Expenditures 16-24, L340, Col K | 1919 Summer School Programs - Private Tuition | | | 0 | |
| 89 | Tort | Expenditures 16-24, L341, Col K | 1920 Gifted Programs - Private Tuition | | | 0 | |
| 90 | Tort | Expenditures 16-24, L342, Col K | 1921 Bilingual Programs - Private Tuition | | | 0 | |
| 91 | Tort | Expenditures 16-24, L343, Col K | 1922 Truants Alternative/Optional Ed Programs - Private Tuition | | | 0 | |
| 92 | Tort | Expenditures 16-24, L388, Col K - (G+I) | 3000 Community Services | | | 0 | |
| 93 | Tort | Expenditures 16-24, L415, Col K | 4000 Total Payments to Other Govt Units | | | 0 | |
| 94 | Tort | Expenditures 16-24, L429, Col G | - Capital Outlay | | | 0 | |
| 95 | Tort | Expenditures 16-24, L429, Col I | - Non-Capitalized Equipment | | | 0 | |
| 96 | | | Total Deductions for OEPP Computation (Sum of Lines 18 - 95) | | \$ | 803,390 | |
| 97 | | | Total Operating Expenses Regular K-12 (Line 14 minus Line 96) | | | 14,877,833 | |
| 98 | | | 9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2023-2024 | | | 0.00 | |
| 99 | | | Estimated OEPP (Line 97 divided by Line 98) | | \$ | Complete Line 98 | |
| 100 | | | | | | | |
| 101 | PER CAPITA TUITION CHARGE | | | | | | |
| 103 | LESS OFFSETTING RECEIPTS/REVENUES: | | | | | | |
| 104 | TR | Revenues 10-15, L42, Col F | 1411 Regular -Transp Fees from Pupils or Parents (In State) | | \$ | 0 | |
| 105 | TR | Revenues 10-15, L44, Col F | 1413 Regular - Transp Fees from Other Sources (In State) | | | 0 | |
| 106 | TR | Revenues 10-15, L45, Col F | 1415 Regular - Transp Fees from Co-curricular Activities (In State) | | | 0 | |
| 107 | TR | Revenues 10-15, L46, Col F | 1416 Regular Transp Fees from Other Sources (Out of State) | | | 0 | |
| 108 | TR | Revenues 10-15, L51, Col F | 1431 CTE - Transp Fees from Pupils or Parents (In State) | | | 0 | |
| 109 | TR | Revenues 10-15, L53, Col F | 1433 CTE - Transp Fees from Other Sources (In State) | | | 0 | |
| 110 | TR | Revenues 10-15, L54, Col F | 1434 CTE - Transp Fees from Other Sources (Out of State) | | | 0 | |
| 111 | TR | Revenues 10-15, L55, Col F | 1441 Special Ed - Transp Fees from Pupils or Parents (In State) | | | 0 | |
| 112 | TR | Revenues 10-15, L57, Col F | 1443 Special Ed - Transp Fees from Other Sources (In State) | | | 0 | |
| 113 | TR | Revenues 10-15, L58, Col F | 1444 Special Ed - Transp Fees from Other Sources (Out of State) | | | 0 | |
| 114 | ED | Revenues 10-15, L75, Col C | 1600 Total Food Service | | | 2,813 | |
| 115 | ED-O&M | Revenues 10-15, L83, Col C,D | 1700 Total District/School Activity Income (without Student Activity Funds) | | | 0 | |
| 116 | ED | Revenues 10-15, L86, Col C | 1811 Rentals - Regular Textbooks | | | 0 | |
| 117 | ED | Revenues 10-15, L89, Col C | 1819 Rentals - Other (Describe & Itemize) | | | 0 | |
| 118 | ED | Revenues 10-15, L90, Col C | 1821 Sales - Regular Textbooks | | | 0 | |
| 119 | ED | Revenues 10-15, L93, Col C | 1829 Sales - Other (Describe & Itemize) | | | 0 | |
| 120 | ED | Revenues 10-15, L94, Col C | 1890 Other (Describe & Itemize) | | | 0 | |
| 121 | ED-O&M | Revenues 10-15, L97, Col C,D | 1910 Rentals | | | 39,542 | |
| 122 | ED-O&M-TR | Revenues 10-15, L100, Col C,D,F | 1940 Services Provided Other Districts | | | 3,577,249 | |
| 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) | | | 1,079,074 | |
| 125 | ED-O&M-TR | Revenues 10-15, L134, Col C,D,F | 3100 Total Special Education | | | 0 | |
| 126 | ED-O&M-MR/SS | Revenues 10-15, L143, Col C,D,G | 3200 Total Career and Technical Education | | | 0 | |
| 127 | ED-MR/SS | Revenues 10-15, L147, Col C,G | 3300 Total Bilingual Ed | | | 0 | |
| 128 | ED | Revenues 10-15, L148, Col C | 3360 State Free Lunch & Breakfast | | | 4,827 | |
| 129 | ED-O&M-MR/SS | Revenues 10-15, L149, Col C,D,G | 3365 School Breakfast Initiative | | | 0 | |
| 130 | ED-O&M | Revenues 10-15, L150, Col C,D | 3370 Driver Education | | | 0 | |

| | A | B | C | D | E | F | H |
|-----|---|--------------------------------------|---------------------------|---|----|-------------------------|---|
| 1 | ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2023 - 2024) | | | | | | |
| 2 | <i>This schedule is completed for school districts only.</i> | | | | | | |
| 3 | | | | | | | |
| 4 | Fund | Sheet, Row | ACCOUNT NO - TITLE | | | Amount | |
| 5 | | | | | | | |
| 131 | ED-O&M-TR-MR/SS | Revenues 10-15, L157, Col C,D,F,G | 3500 | Total Transportation | | 8,486 | |
| 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, L170, 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-GJ | 3999 | Other Restricted Revenue from State Sources | | 0 | |
| 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 | | 256,609 | |
| 146 | ED-O&M-TR-MR/SS | Revenues 10-15, L206, Col C,D,F,G | 4300 | Total Title I | | 0 | |
| 147 | ED-O&M-TR-MR/SS | Revenues 10-15, L212, Col C,D,F,G | 4400 | Total Title IV | | 0 | |
| 148 | ED-O&M-TR-MR/SS | Revenues 10-15, L216, Col C,D,F,G | 4620 | Fed - Spec Education - IDEA - Flow Through | | 0 | |
| 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 (IIEP) | | 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 | | 0 | |
| 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 | | 163,798 | |
| 190 | ED-O&M-TR-MR/SS | Revenues 10-15, L268, Col C,D,F,G | 4992 | Medicaid Matching Funds - Fee-for-Service Program | | 574,884 | |
| 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) | | 609,307 | |
| 192 | Federal Stimulus Revenue | CARES CRRSA ARP Schedule | | Adjusting for FY20, FY21, FY22, or FY24 revenue received in FY24 for FY20, FY21, FY22, FY23, or FY24 Expenses | | (207,024) | |
| 193 | ED-TR-MR/SS | Revenues (Part of EBF Payment) | 3100 | Special Education Contributions from EBF Funds ** | | | |
| 194 | ED-MR/SS | Revenues (Part of EBF Payment) | 3300 | English Learning (Bilingual) Contributions from EBF Funds ** | | | |
| 196 | | | | Total Deductions for PCTC Computation (Line 104 through Line 194) | \$ | 6,159,565 | |
| 197 | | | | Net Operating Expense for Tuition Computation (Line 97 minus Line 196) | | 8,718,268 | |
| 198 | | | | Total Depreciation Allowance (from page 36, Line 18, Col I) | | 542,867 | |
| 199 | | | | Total Allowance for PCTC Computation (Line 197 plus Line 198) | | 9,261,135 | |
| 200 | | | | 9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2023-2024 | | 0.00 | |
| 201 | | | | Total Estimated PCTC (Line 199 divided by Line 200) * \$ | | Complete Line 98 | |
| 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

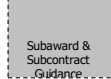
Please do not remove and reinsert this tab from the workbook or paste into this tab. The AFR will be returned to the auditor if this tab is completed incorrectly.

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) |
|--|--|--|---|---|--|
| <i>Enter as shown here: ED-Instruction-Other</i> | 10-1000-600 | <i>Company Name</i> | 500,000 | 25,000 | 475,000 |
| ED - Operations and Maintenance of Plant Services - Supplies & Materials | 10-2540-400 | AMERICAN BUILDING SERVICES | 46,657 | 25,000 | 21,657 |
| OM - Operations and Maintenance of Plant Services - Supplies & Materials | 20-2540-400 | AMERICAN BUILDING SERVICES | 43,416 | 25,000 | 18,416 |
| ED - Food Services - Purchased Services | 10-2560-300 | A'viands, LLC | 211,090 | 25,000 | 186,090 |
| ED - Fiscal Services - Purchased Services | 10-2520-300 | BLOOM TOWNSHIP TRUSTEES OF SCHOC | 78,000 | 25,000 | 53,000 |
| ED - Improvement of Instruction Services - Purchased Services | 10-2200-300 | BMO MASTERCARD | 50,398 | 25,000 | 25,398 |
| ED - Operations and Maintenance of Plant Services - Supplies & Materials | 10-2540-400 | BMO MASTERCARD | 28,146 | 25,000 | 3,146 |
| ED - Psychological Services - Purchased Services | 10-2100-300 | BRIDGES CONSULTING SERV | 78,043 | 25,000 | 53,043 |
| ED - Other Support Services - Purchased Services | 10-2900-300 | CANON FINANCIAL SERVICES, 16635 | 54,841 | 25,000 | 29,841 |
| ED - Operations and Maintenance of Plant Services - Purchased Services | 10-2540-300 | Circle "R" Mechanical Inc. | 33,411 | 25,000 | 8,411 |
| ED - Operations and Maintenance of Plant Services - Purchased Services | 10-2540-300 | CITY OF CHICAGO HEIGHTS WATER 75-00 | 34,813 | 25,000 | 9,813 |
| ED - Other Support Services - Purchased Services | 10-2900-300 | COMCAST_19707 | 30,433 | 25,000 | 5,433 |
| ED - Operations and Maintenance of Plant Services - Supplies & Materials | 10-2540-400 | CONSTELLATION NEW ENERGY | 73,614 | 25,000 | 48,614 |
| Prop Ins - Bldg & Grnds - Purchased Services | 10-2300-300 | COOK COUNTY TREASURER | 41,638 | 25,000 | 16,638 |
| ED - Regular Programs - Purchased Services | 10-1000-300 | CROSS COUNTRY EDUCATION | 45,284 | 25,000 | 20,284 |
| ED - Improvement of Instruction Services - Purchased Services | 10-2100-300 | DEVEREUX FOUNDATION | 28,644 | 25,000 | 3,644 |
| ED - Operations and Maintenance of Plant Services - Supplies & Materials | 10-2540-400 | ENGIE NORTH AMERICA, INC | 214,336 | 25,000 | 189,336 |
| ED - Operations and Maintenance of Plant Services - Supplies & Materials | 10-2540-400 | EXPERT CHEMICAL & SUPPLY | 46,864 | 25,000 | 21,864 |
| ED - Psychological Services - Purchased Services | 10-2100-400 | GLOVER-ROGERS, Ph.D. NCSP, Donna | 82,463 | 25,000 | 57,463 |
| ED - Fiscal Services - Purchased Services | 10-2520-300 | HAWTHORN ASSOCIATES OF LAKE COUN | 41,172 | 25,000 | 16,172 |
| ED - Tort Immunity Services - Purchased Services | 10-2300-300 | IL COUNTIES RISK MANAGEME | 41,132 | 25,000 | 16,132 |
| Prop Ins - Bldg & Grnds - Purchased Services | 10-2300-300 | ILLINOIS SCHOOL DISTRICT_16131 | 154,628 | 25,000 | 129,628 |
| ED - Attend & Social Work Services - Purchased Services | 10-2100-300 | JOHNSON, EUGENIA | 52,626 | 25,000 | 27,626 |
| ED - Speech Path & Audio Services - Purchased Services | 10-2100-300 | LinkUp Teletherapy | 521,057 | 25,000 | 496,057 |
| ED - Other Support Services - Purchased Services | 10-2900-300 | LinkUp Teletherapy | 66,350 | 25,000 | 41,350 |
| ED - Health Services - Purchased Services | 10-2100-300 | Malysz, Renata | 37,814 | 25,000 | 12,814 |
| | | | | 0 | 0 |
| ED - Speech Path & Audio Services - Purchased Services | 10-2100-300 | MAXIM HEALTHCARE SERVICES | 122,586 | 25,000 | 97,586 |
| ED - Board of Education Services - Purchased Services | 10-2300-300 | MILLER COOPER & CO., LTD | 34,700 | 25,000 | 9,700 |
| ED - Operations and Maintenance of Plant Services - Supplies & Materials | 10-2540-400 | NEXTERA ENERGY SERVICES | 76,246 | 25,000 | 51,246 |
| ED - Regular Programs - Purchased Services | 10-1000-300 | NOVO | 117,909 | 25,000 | 92,909 |
| ED - Attend & Social Work Services - Purchased Services | 10-2100-300 | Omni Therapeutics, Inc. | 79,876 | 25,000 | 54,876 |
| ED - Board of Education Services - Purchased Services | 10-2300-300 | PETRARCA,GLEASON,BOYLE,IZZO,LLC | 57,344 | 25,000 | 32,344 |
| ED - Regular Programs - Supplies & Materials | 10-1000-400 | PHONAK LLC | 51,797 | 25,000 | 26,797 |
| ED - Educational Media Services - Supplies & Materials | 10-2200-400 | PowerSchool Group LLC | 36,544 | 25,000 | 11,544 |
| ED - Health Services - Purchased Services | 10-2100-300 | RCM Technologies Inc. | 110,640 | 25,000 | 85,640 |
| ED - Operations and Maintenance of Plant Services - Purchased Services | 10-2540-300 | SCHOOL DIST 144 | 72,000 | 25,000 | 47,000 |
| ED - Regular Programs - Purchased Services | 10-1000-300 | Select Savvy, LLC | 168,545 | 25,000 | 143,545 |
| ED - Other Support Services - Purchased Services | 10-2900-300 | SERTOMA CNTR-COMM DISORDERS | 89,438 | 25,000 | 64,438 |
| ED - Regular Programs - Purchased Services | 10-1000-300 | SUNBELT STAFFING | 116,320 | 25,000 | 91,320 |
| ED - Attend & Social Work Services - Purchased Services | 10-2100-300 | SUNBELT STAFFING | 62,995 | 25,000 | 37,995 |
| ED - Health Services - Purchased Services | 10-2100-300 | SUNBELT STAFFING | 199,681 | 25,000 | 174,681 |
| ED - Other Support Services - Purchased Services | 10-2900-300 | SUPREME SECURITY CONSULTANTS | 139,527 | 25,000 | 114,527 |
| ED - Regular Programs - Purchased Services | 10-1000-300 | The Stepping Stones Group | 102,287 | 25,000 | 77,287 |
| ED - Psychological Services - Purchased Services | 10-2100-300 | The Stepping Stones Group | 42,210 | 25,000 | 17,210 |
| ED - Health Services - Purchased Services | 10-2100-300 | Therapy Travelers LLC | 87,650 | 25,000 | 62,650 |
| ED - Operations and Maintenance of Plant Services - Supplies & Materials | 10-2540-400 | ULINE_7531 | 35,114 | 25,000 | 10,114 |
| | | | | 0 | 0 |
| | | | | 0 | 0 |

ESTIMATED INDIRECT COST DATA

| | A | B | C | D | E | F | G | H |
|----|--|-----------------|-----------------------|---------------------------|-----------------------|-----------------------------|-------------|---|
| 1 | ESTIMATED INDIRECT COST RATE DATA | | | | | | | |
| 2 | SECTION I | | | | | | | |
| 3 | Financial Data To Assist Indirect Cost Rate Determination | | | | | | | |
| 4 | <i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i> | | | | | | | |
| 5 | 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) <i>Must be less than (P16, Col E-F, L65) *Only include food costs.</i> | | | | 832 | | | |
| 11 | Value of Commodities Received for Fiscal Year 2024 (Include the value of commodities when determining if a Single Audit is required). | | | | 12,788 | | | |
| 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 | | 5,125,235 | | 5,125,235 | | |
| 20 | Support Services: | | | | | | | |
| 21 | Pupil | 2100 | | 2,956,421 | | 2,956,421 | | |
| 22 | Instructional Staff | 2200 | | 905,754 | | 905,754 | | |
| 23 | General Admin. | 2300 | | 1,380,664 | | 1,380,664 | | |
| 24 | School Admin. | 2400 | | 1,540,410 | | 1,540,410 | | |
| 25 | Business: | | | | | | | |
| 26 | Direction of Business Spt. Srv. | 2510 | 468,912 | 0 | 468,912 | 0 | | |
| 27 | Fiscal Services | 2520 | 139,412 | 0 | 139,412 | 0 | | |
| 28 | Oper. & Maint. Plant Services | 2540 | | 1,593,904 | 1,593,904 | 0 | | |
| 29 | Pupil Transportation | 2550 | | 4,208 | | 4,208 | | |
| 30 | Food Services | 2560 | | 217,595 | | 217,595 | | |
| 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 | 325,629 | 0 | 325,629 | 0 | | |
| 37 | Data Processing Services | 2660 | 0 | 0 | 0 | 0 | | |
| 38 | Other: | 2900 | | 558,715 | | 558,715 | | |
| 39 | Community Services | 3000 | | 219,934 | | 219,934 | | |
| 40 | Contracts Paid in CY over the allowed amount for ICR calculation (from page 40) | | | | (2,815,279) | | (2,815,279) | |
| 41 | Total | | | 933,953 | 11,687,561 | 2,527,857 | 10,093,657 | |
| 42 | | | | Restricted Rate | | Unrestricted Rate | | |
| 43 | | | | Total Indirect Costs: | 933,953 | Total Indirect Costs: | 2,527,857 | |
| 44 | | | | Total Direct Costs: | 11,687,561 | Total Direct Costs: | 10,093,657 | |
| 45 | | | | = | 7.99% | = | 25.04% | |

| | A | B | C | D | E | F |
|----|---|--------------------------|-------------------|-----------------------------------|---|--|
| 1 | REPORT ON SHARED SERVICES OR OUTSOURCING | | | | | |
| 2 | School Code, Section 17-1.1 (<i>Public Act 97-0357</i>) | | | | | |
| 3 | Fiscal Year Ending June 30, 2024 | | | | | |
| 5 | Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current, and next fiscal years. | | | | | |
| 6 | | | | Speed SEJA #802 | 07-016-8020-60_AFR24 Speed SEJA #802 | |
| 7 | | | | 07016802060 | | |
| 8 | <i>Check box if this schedule is not applicable.....</i> | <input type="checkbox"/> | Prior Fiscal Year | Current Fiscal Year | Next Fiscal Year | Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative, or Shared Service. |
| 9 | Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget ➔ | | | | | |
| 10 | Service or Function (<u>Check all that apply</u>) | | | Barriers to Implementation | (Limit text to 200 characters, for additional space use line 33 and 38) | |
| 11 | Curriculum Planning | | | | | |
| 12 | Custodial Services | | | | | |
| 13 | Educational Shared Programs | | | | | |
| 14 | Employee Benefits | | | X | X | N/A |
| 15 | Energy Purchasing | | | | | |
| 16 | Food Services | | | | | |
| 17 | Grant Writing | | | | | |
| 18 | Grounds Maintenance Services | | | | | |
| 19 | Insurance | | | | X | N/A |
| 20 | Investment Pools | | | X | X | N/A |
| 21 | Legal Services | | | | | |
| 22 | Maintenance Services | | | | | |
| 23 | Personnel Recruitment | | | | | |
| 24 | Professional Development | | | | | |
| 25 | Shared Personnel | | | | | |
| 26 | Special Education Cooperatives | | | | | |
| 27 | STEM (science, technology, engineering and math) Program Offerings | | | | | |
| 28 | Supply & Equipment Purchasing | | | | | |
| 29 | Technology Services | | | | | |
| 30 | Transportation | | | | | |
| 31 | Vocational Education Cooperatives | | | | | |
| 32 | All Other Joint/Cooperative Agreements | | | | | |
| 33 | Other | | | | | |
| 34 | | | | | | |
| 35 | <u>Additional space for Column (D) - Barriers to Implementation:</u> | | | | | |
| 36 | | | | | | |
| 37 | | | | | | |
| 38 | | | | | | |
| 40 | <u>Additional space for Column (E) - Name of LEA :</u> | | | | | |
| 41 | | | | | | |
| 42 | | | | | | |
| 43 | | | | | | |

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

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

School District Name: Speed SEJA #802
 RCDT Number: 07016802060

| 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 | 421,302 | | 0 | 421,302 | | | 0 | 0 |
| 2. Special Area Administration Services | 2330 | 278,913 | | 0 | 278,913 | | | 0 | 0 |
| 3. Other Support Services - School Administration | 2490 | 3,279 | | 0 | 3,279 | 0 | | 0 | 0 |
| 4. Direction of Business Support Services | 2510 | 468,912 | 0 | 0 | 468,912 | | 0 | 0 | 0 |
| 5. Internal Services | 2570 | 0 | | 0 | 0 | 0 | | 0 | 0 |
| 6. Direction of Central Support Services | 2610 | 0 | | 0 | 0 | 0 | | 0 | 0 |
| 7. Deduct - Early Retirement or other pension obligations required by state law and included above. | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8. Totals | | 1,172,406 | 0 | 0 | 1,172,406 | 0 | 0 | 0 | 0 |
| 9. Percent Increase (Decrease) for FY2025 (Budgeted) over FY2024 (Actual) | | | | | | | | | Enter Budget Data |

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

Contact Name (for questions)

Date

Contact Telephone Number

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

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

<https://www.isbe.net/Pages/Waivers.aspx>
- The district will amend their budget to become in compliance with the limitation.

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

- 1.
- 2.
- 3.
- 4.

07016802060

Reference Pages.

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

FY 2024 Audit Checklist

| |
|--|
| RCDT: 07016802060 |
| School District/Joint Agreement Name: Speed SEJA #802 |
| Auditor Name: Betsy Allen |
| License #: 065-046525 License Expiration Date (below): 09/30/2027 |
| 07-016-8020-60_AFR24 Speed SEJA #802 |

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

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

Balancing Schedule

Check this Section for Error Messages

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

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

MILLER COOPER & Co., Ltd

ACCOUNTANTS AND CONSULTANTS

INDEPENDENT AUDITORS' REPORT

The Members of the Board of Governors
SPEED S.E.J.A. #802
Chicago Heights, Illinois

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements (as listed in pages 5 to 9) of the funds and account groups of SPEED S.E.J.A. #802 (the "Joint Agreement"), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Joint Agreement's basic financial statements as listed in the table of contents.

Unmodified Opinions on Regulatory Basis of Accounting

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the statement of position of each fund and account groups, of the Joint Agreement as of June 30, 2024, and their respective revenues, expenditures, other sources (uses), and changes in fund balances, for the year then ended in accordance with the financial reporting provisions of the Illinois State Board of Education, as described in Note A.

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 on U.S. Generally Accepted Accounting Principles section of this report, the accompanying financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund and account groups of the Joint Agreement, as of June 30, 2024, or the changes in financial position for the year then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). 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 Joint Agreement, 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.

(Continued)

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

As described in Note A of the financial statements, the financial statements are prepared by the Joint Agreement on the regulatory basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the Illinois State Board of Education. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note A and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Illinois State Board of Education. Management is also responsible 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.

Auditor's 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 auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS 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 GAAS and *Government Auditing Standards*, we:

- exercise professional judgment and maintain professional skepticism
- 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 Joint Agreement's internal control. Accordingly, no such opinion is expressed.

(Continued)

Auditor's Responsibilities for the Audit of the Financial Statements (Continued)

- 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 Joint Agreement'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.

Other Information

Management is responsible for the other information included in the annual report. The other information as listed in the table of contents comprises the Financial Profile Information, Statements of Revenues (All Funds), Statements of Expenditures and Budget to Actual (All Funds), Supplementary Schedules, Statistical Section, Report on Shared Services or Outsourcing, Itemization Schedule, Reference Page, Deficit Reduction Calculation, and Audit Checklist/Balancing Schedule but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

The answers to questions contained in the "Auditors' Questionnaire" and related comments are based solely on the procedures performed and data obtained during our audit of the basic financial statements of the Joint Agreement as of and for the year ended June 30, 2024.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 19, 2024, on our consideration of Joint Agreement'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 Joint Agreement'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 Joint Agreement's internal control over financial reporting and compliance.

MILLER, COOPER & CO., LTD.

Miller, Cooper & Co., LTD.

Certified Public Accountants

Deerfield, Illinois
December 19, 2024

MILLER COOPER & Co., Ltd

ACCOUNTANTS AND CONSULTANTS

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

To the Members of the Board of Governors
SPEED S.E.J.A. #802
Chicago Heights, Illinois

We have audited, in accordance with the 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 (*Government Auditing Standards*), the statement of assets and liabilities arising from cash transactions; and the statements of revenues received, expenditures disbursed, other sources (uses) and changes in fund balance - all funds; regulatory basis of SPEED S.E.J.A. #802 (the Joint Agreement), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Joint Agreement's basic financial statements, and have issued our report thereon dated December 19, 2024. The basic financial statements are not presented fairly in accordance with accounting principles generally accepted in the United States of America (GAAP) because they utilized the accounting practices prescribed by the Illinois State Board of Education (ISBE), which differ from GAAP. However, those same basic financial statements received an unmodified opinion with respect to the regulatory basis of accounting (prescribed by ISBE).

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Joint Agreement's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Joint Agreement's internal control. Accordingly, we do not express an opinion on the effectiveness of the Joint Agreement's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

(Continued)

Report on Internal Control over Financial Reporting (Continued)

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Joint Agreement's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

MILLER, COOPER & CO., LTD.



Certified Public Accountants

Deerfield, Illinois
December 19, 2024

SPEED S.E.J.A. #802
NOTES TO THE ANNUAL FINANCIAL REPORT
June 30, 2024

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

SPEED S.E.J.A. #802 (the Joint Agreement) is a special education cooperative organized to provide special education for children residing in member Joint Agreements. Pupils benefit from programs administered under the Joint Agreement, and the member Joint Agreements benefit from jointly administered grants and programming. Member Joint Agreements do not have an equity interest in the Joint Agreement.

The accounting policies of the Joint Agreement conform to the regulatory provisions prescribed by the Illinois State Board of Education (regulatory basis), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America (GAAP), as applicable to Illinois joint agreements.

The more significant of the Joint Agreement's accounting policies are described below.

1. Reporting Entity

The Joint Agreement has developed criteria to determine whether any outside agencies should be included within its financial reporting entity. The criteria include, but are not limited to, whether the Joint Agreement 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.

The Joint Agreement has determined that no other outside agency meets the above criteria and, therefore, no other agency has been included as a component unit in the Joint Agreement's financial statements. In addition, the Joint Agreement is not aware of any entity which would exercise such oversight which would result in the Joint Agreement being considered a component unit of the entity.

2. Basis of Accounting

The Joint Agreement's financial statements are prepared on the regulatory basis utilizing the cash basis of accounting and, accordingly, revenues are recorded when cash is received rather than when earned and expenditures are recorded when cash is disbursed rather than when incurred. Only assets representing a right to receive cash from a previous payment of cash are recorded as assets of a fund. In the same manner, only liabilities resulting from cash transactions are recorded as liabilities of a particular fund.

SPEED S.E.J.A. #802
NOTES TO THE ANNUAL FINANCIAL REPORT
June 30, 2024

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Measurement Focus, Basis of Accounting, and Basis of Presentation

The accounts of the Joint Agreement are organized on the basis of funds and account groups. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements. Account groups are a reporting device to account for certain assets and liabilities of the governmental funds, not recorded directly in those funds.

The following funds are the Joint Agreement's funds:

a. General Fund

The Educational Fund is the Joint Agreement's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. Certain expenditures that must be charged to this fund include direct costs of instructional, health and attendance services, lunch programs, all costs of administration (even those for buildings and grounds), and related insurance costs. Certain revenues that must be credited to this fund include educational tuition and textbook rentals.

Also included in the Joint Agreement's Educational Fund is the student activity balance which accounts for activities such as yearbooks, student clubs and council and scholarships.

b. Special Revenue Funds

The special revenue funds are used to account for and report the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

The Joint Agreement's special revenue fund has been established as a separate fund in accordance with the fund structure required by the state of Illinois for local educational agencies. A brief description of the Joint Agreement's special revenue fund is as follows:

Operations and Maintenance Fund - accounts for expenditures made for maintaining, improving, or repairing school buildings and property, renting buildings and property for school purposes, or paying of premiums of insurance on school buildings.

SPEED S.E.J.A. #802
NOTES TO THE ANNUAL FINANCIAL REPORT
June 30, 2024

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. General Fixed Assets Account Group

Account groups are used to establish accounting control and accountability for the Joint Agreement's capital assets. The accounting and financial reporting treatment applied to the capital assets associated with a fund are determined by its measurement focus.

Capital assets have been acquired for general purposes. At the time of purchase, assets are recorded as expenditures paid in the governmental funds and capitalized at cost in the General Fixed Assets Account Group. Donated capital assets are listed at acquisition value as of the date of acquisition.

The account group is not a "fund". It is concerned only with the measurement of financial position. It is not involved with measurement of the results of operations.

5. Deposits and Investments

The Illinois Compiled Statutes require the Joint Agreement to utilize the custodial services of the Bloom Township School Treasurer. Investments are stated at fair value. Changes in fair value are included in investment income.

6. Capital Assets

Capital assets are those acquired for general governmental purposes. Purchased assets are recorded as current expenditures at the date of acquisition in the governmental funds and capitalized at cost in the General Fixed Assets Account Group. Donated capital assets are recorded, if material, at estimated fair market value at the date of acquisition. The Joint Agreement has set a capitalization threshold of \$5,000 for all capital asset types. The financial statements make no provision for depreciation. Depreciation is applicable only for computing per capita tuition charges on the Illinois State Board of Education's Annual Financial Report, which do not apply to the Joint Agreement.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

SPEED S.E.J.A. #802
NOTES TO THE ANNUAL FINANCIAL REPORT
June 30, 2024

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Capital Assets (Continued)

Depreciation of capital assets is provided over the estimated useful lives using the straight-line method and is reflected for informational purposes only. Depreciation of capital assets is not charged to operations of the Joint Agreement. The estimated useful lives are as follows:

| <u>Assets</u> | <u>Years</u> |
|-----------------------------------|--------------|
| Buildings | 50 |
| Improvements other than buildings | 20 |
| Equipment | 5 - 10 |

7. Use of Estimates

In preparing financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, and the disclosure of contingent assets and liabilities, at the date of the financial statements, and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results could differ from those estimates.

8. Pension and Other Postemployment Benefits

For purposes of measuring the net pension liability and other postemployment benefits (OPEB) liability, deferred outflows of resources and deferred inflows of resources related to pensions and OPEB, and pension/OPEB expense, information about the fiduciary net position of the pension/OPEB plan and additions to/deductions from the pension/OPEB plan's fiduciary net position have been determined on the same basis as they are reported by the pension/OPEB plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are stated at fair value.

SPEED S.E.J.A. #802
NOTES TO THE ANNUAL FINANCIAL REPORT
June 30, 2024

NOTE B - LEGAL COMPLIANCE AND ACCOUNTABILITY - BUDGETS

Budgets are adopted on a basis consistent with the cash basis of accounting. The Joint Agreement does not budget for "on-behalf" contributions from the state for the employer's share of the Teachers' Retirement System (TRS) and Teachers' Health Insurance Security Fund (THIS). Annual budgets are adopted at the fund level for the governmental funds. The Board of Governors follows these procedures in establishing the budgetary data reflected in the financial statements:

- a) The Administration submits to the Board of Governors a proposed operating budget for the fiscal year commencing July 1. The operating budget includes proposed expenditures and the means of financing them.
- b) Public hearings are conducted and the proposed budget is available for inspection to obtain comments.
- c) By September 30, the budget is legally adopted through passage of a resolution.
- d) Management is authorized to transfer budget amounts, provided funds are transferred between the same function and object codes. The Board of Governors is authorized to transfer up to a legal level of 10% of the total budget between functions within a fund; however, any revisions that alter the total expenditures of any fund must be approved by the Board of Governors after the public hearing process mandated by law.
- e) Formal budgetary integration is employed as a management control device during the year for the governmental funds.
- f) The budget amounts shown in the financial statements are as originally adopted, by the Board of Governors, on August 24, 2023.
- g) All budgets lapse at the end of the fiscal year.
- h) At June 30, 2024, the Operations and Maintenance fund had expenditures in excess of budget of \$84,501.

SPEED S.E.J.A. #802
NOTES TO THE ANNUAL FINANCIAL REPORT
June 30, 2024

NOTE C - DEPOSITS AND INVESTMENTS

1. Cash and Investments Under the Custody of the Township Treasurer

The Illinois Compiled Statutes require the Joint Agreement to utilize the custodial services of the Bloom Township School Treasurer (the Treasurer). As such, the Treasurer is the lawful custodian of these school funds. The Treasurer is appointed by the Township School Trustees, an independently elected body, to serve the Joint Agreement and schools in the township. The investment policies are established by the Treasurer, as prescribed by the Illinois Compiled Statutes. The Treasurer is the direct recipient of most state and federal aid, and disburses funds upon lawful order to the Board of Governors. The Treasurer invests excess funds at his discretion.

The Treasurer's investment policy is in line with State Statutes. The investments that the Joint Agreement may purchase are limited by Illinois law to the following: (1) securities that are fully guaranteed by the U.S. government as to principal and interest; (2) certain U.S. government agency securities; (3) interest-bearing savings accounts, interest-bearing certificates of deposit or time deposits or any other investments constituting direct obligations of any bank as defined by the Illinois Banking Act; (4) short-term discount obligations of corporations organized in the United States with assets exceeding \$500,000,000; (5) interest-bearing bonds of any county, township, city, village, incorporated town, municipal corporation, school Joint Agreement, political subdivision, or agency of any state; (6) fully collateralized repurchase agreements; (7) the State Treasurer's Illinois and Prime Funds; and (8) money market mutual funds and certain other instruments.

Joint Agreement cash and investments (other than accounts held by the Joint Agreement) are part of a common pool for all the school Joint Agreements and cooperatives within the township. The Treasurer maintains records that segregate the cash and investment balances by Joint Agreement or cooperative. Income from investments is distributed based upon the Joint Agreement's percentage participation in the pool. Cash for all funds is not deemed available for purposes other than those for which these balances are intended.

The Treasurer's office operates as a nonrated, external investment pool. The fair value of the Joint Agreement's investment in the Treasurer's pool is determined by the Joint Agreement's proportionate share of the fair value of the investments held by the Treasurer's office.

SPEED S.E.J.A. #802
NOTES TO THE ANNUAL FINANCIAL REPORT
June 30, 2024

NOTE C - DEPOSITS AND INVESTMENTS (Continued)

1. Cash and Investments Under the Custody of the Township Treasurer (Continued)

The weighted-average maturity of all pooled marketable investments held by the Treasurer was 1.02 years at June 30, 2024. The Treasurer also holds money market type investments and deposits with financial institutions, including certificates of deposit. As of the same date, the fair value of all underlying investments held by the Treasurer's office was \$779,784,821 (as provided by the Treasurer), and the fair value of the Joint Agreement's proportionate share of the pool was \$7,518,358. This Joint Agreement's proportionate share of all pooled cash and investments was approximately 1.01% as of June 30, 2024.

Because all cash and investments are pooled by a separate legal governmental agency (the Treasurer), categorization by risk category is not determinable. Further information about whether investments are insured, collateralized, or uncollateralized is available from the Treasurer's financial statements.

2. Cash and Investments in the Custody of the Joint Agreement

Deposits of the accounts held by the Joint Agreement, consist of deposits with financial institutions. At June 30, 2024, the carrying value of the cash and investments held in custody of the Joint Agreement was \$312,924, all of which was deposited with financial institutions.

Custodial Credit Risk - With respect to deposits, custodial credit risk is the risk that, in the event of a bank failure, the Joint Agreement's deposits may not be returned to it. The Joint Agreement does not have a formal policy for custodial credit risk. At June 30, 2024, the Joint Agreement had no uninsured cash balances.

NOTE D - CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2024 was as follows:

| | Balance July 1, 2023 | Increases | Decreases | Balance June 30, 2024 |
|-----------------------------------|-------------------------|-------------------|-------------|--------------------------|
| Land | \$ 515,000 | \$ - | \$ - | \$ 515,000 |
| Buildings | 23,421,608 | 116,094 | - | 23,537,702 |
| Improvements other than buildings | 367,232 | - | - | 367,232 |
| Equipment | 3,433,340 | 16,727 | - | 3,450,067 |
| Total capital assets | <u>\$ 27,737,180</u> | <u>\$ 132,821</u> | <u>\$ -</u> | <u>\$ 27,870,001</u> |

SPEED S.E.J.A. #802
NOTES TO THE ANNUAL FINANCIAL REPORT
June 30, 2024

NOTE E - RISK MANAGEMENT

The Joint Agreement has joined together with other entities in the State of Illinois to form the Illinois School District Agency (ISDA), a public entity risk pool, currently operating as a common risk management and insurance program. The Joint Agreement pays premiums to ISDA for its general insurance coverage. ISDA is a self-insurance pool in which member premiums pay losses and other insurance and risk management expenses.

The Joint Agreement has joined together with other entities in the State of Illinois to form Educational Benefits Cooperative (EBC), a public entity risk pool, currently operating as a common risk management and insurance program.

The Joint Agreement has joined together with other entities in the State of Illinois to form Illinois Counties Risk Management Trust (ICRMT), a public entity risk pool, currently operating as a common risk management and insurance program. The Joint Agreement pays premiums to ICRMT for workers' compensation coverage.

The Joint Agreement carries commercial insurance for all other risks of loss. There have been no significant reductions in insurance coverage from coverage in any of the past three years nor claims that exceeded coverage.

Complete financial statements for ISDA can be obtained from the Agency at 333 West Wacker Drive, Suite 1200, Chicago, Illinois 60606.

Complete financial statements for EBC can be obtained from its Treasurer at 6020 W. 151st Street, Oak Forest, Illinois 60452.

Complete financial statements for ICRMT can be obtained by contacting ICRMT at icrmt.com

NOTE F - PENSION AND OTHER RETIREMENT PLANS

The following information related to total pension liability, deferred outflows of resources, and deferred inflows of resources, is included for disclosure purposes only. The Joint Agreement's financial statements, which are reported on a regulatory/cash basis, do not include these items.

SPEED S.E.J.A. #802
NOTES TO THE ANNUAL FINANCIAL REPORT
June 30, 2024

NOTE F - PENSION AND OTHER RETIREMENT PLANS (Continued)

1. Teachers' Retirement System of the State of Illinois

General Information about the Pension Plan

Plan Description

The Joint Agreement 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 legislature for the benefit of Illinois public school teachers employed outside the city of Chicago. TRS members include all active nonannuitants 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 System's administration.

TRS issues a publicly available financial report that can be obtained at www.trsil.org/financial/acfrs/fy2023; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

As a multi-employer cost sharing pension plan, TRS employs a methodology to allocate the pension liabilities to each individual district based off of the actual contributions a District makes to the plan in a fiscal year and is re-measured annually, and thus the timing of receipt of contribution payments from the District's or refunds made by TRS to the District can have a significant impact on the District's allocation of the net pension liability that may not be reflective of the District's portion of the total contractual contribution to the Plan. The net pension liability as a whole is a significant accounting estimate that takes into account several assumptions and allocations.

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 consecutive 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.

SPEED S.E.J.A. #802
NOTES TO THE ANNUAL FINANCIAL REPORT
June 30, 2024

NOTE F - PENSION AND OTHER RETIREMENT PLANS (Continued)

1. Teachers' Retirement System of the State of Illinois (Continued)

General Information about the Pension Plan (Continued)

Benefits Provided (Continued)

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 highest four. Disability provisions for Tier II are identical to those of Tier I. Death benefits are payable under a formula that is different than 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 I members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier I and II 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.

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 System for each fiscal year shall be an amount determined to be sufficient to bring the total assets of the System up to 90 percent of the total actuarial liabilities of the System 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 employer, is submitted to TRS by the employer.

SPEED S.E.J.A. #802
NOTES TO THE ANNUAL FINANCIAL REPORT
June 30, 2024

NOTE F - PENSION AND OTHER RETIREMENT PLANS (Continued)

1. Teachers' Retirement System of the State of Illinois (Continued)

General Information about the Pension Plan (Continued)

Contributions (Continued)

On-behalf Contributions to TRS

The State of Illinois makes employer pension contributions on behalf of the employer. For the year ended June 30, 2024, State of Illinois contributions recognized by the Joint Agreement were based on the state's proportionate share of the collective net pension liability associated with the Joint Agreement, and the Joint Agreement recognized revenue and expenditures of \$1,994,922 in the Educational Fund based on the cash basis.

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 \$24,656 and are deferred because they were paid after the June 30, 2023 measurement date.

Federal and Special Trust Fund Contributions

When TRS members are paid from federal and special trust funds administered by the employer, there is a statutory requirement for the employer 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 beginning with the year ended June 30, 2018.

Previously, employer contributions for employees paid from federal and special trust funds were at the same rate as the state contribution rate to TRS and were much higher.

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, there were no salaries paid from federal and special trust funds, and thus there were no required employer contributions.

SPEED S.E.J.A. #802
NOTES TO THE ANNUAL FINANCIAL REPORT
June 30, 2024

NOTE F - PENSION AND OTHER RETIREMENT PLANS (Continued)

1. Teachers' Retirement System of the State of Illinois (Continued)

General Information about the Pension Plan (Continued)

Contributions (Continued)

Early Retirement Cost Contributions

Under GASB Statement No. 68, contributions that an employer is required to pay because of a TRS member retiring are categorized as specific liability payments. The Joint Agreement 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 Joint Agreement paid \$5,658 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.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2024, the Joint Agreement reported a liability for its proportionate share of the net pension liability (first amount shown below) that reflected a reduction for state pension support provided to the Joint Agreement. The state's support and total are for disclosure purposes only. The amount recognized by the Joint Agreement as its proportionate share of the net pension liability, the related state support, and the total portion of the net pension liability that was associated with the Joint Agreement were as follows:

| | |
|--|-----------------------------|
| Joint Agreement's proportionate share of the net pension liability | \$ 366,744 |
| State's proportionate share of the net pension liability associated with the Joint Agreement | <u>31,650,206</u> |
| Total | <u><u>\$ 32,016,950</u></u> |

SPEED S.E.J.A. #802
NOTES TO THE ANNUAL FINANCIAL REPORT
June 30, 2024

NOTE F - PENSION AND OTHER RETIREMENT PLANS (Continued)

1. Teachers' Retirement System of the State of Illinois (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2023. The Joint Agreement's proportion of the net pension liability was based on the Joint Agreement's share of contributions to TRS for the measurement year ended June 30, 2023, relative to the contributions of all participating TRS employers and the state during that period. At June 30, 2023, the Joint Agreement's proportion was 0.0004315623 percent, which was a decrease of 0.0000433039 percent from its proportion measured as of June 30, 2022.

For the year ended June 30, 2024, the Joint Agreement recognized the following pension expense/expenditures and revenue for the support provided by the state pertaining to the Joint Agreement's employees:

| | |
|---|----------------------------|
| State on-behalf contributions - revenue and expenditure | \$ 1,994,922 |
| Joint Agreement TRS pension expenditure | <u>24,656</u> |
| Total TRS expenditure | <u><u>\$ 2,019,578</u></u> |

SPEED S.E.J.A. #802
NOTES TO THE ANNUAL FINANCIAL REPORT
June 30, 2024

NOTE F - PENSION AND OTHER RETIREMENT PLANS (Continued)

1. Teachers' Retirement System of the State of Illinois (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

At June 30, 2024, the Joint Agreement reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | <u>Deferred Outflows of Resources</u> | <u>Deferred Inflows of Resources</u> |
|---|---|--|
| Differences between expected and actual experience | \$ 1,525 | \$ 1,478 |
| Change of assumptions | 1,251 | 323 |
| Net difference between projected and actual earnings on pension plan investments | - | 10 |
| Changes in proportion and differences between Joint Agreement contributions and proportionate share of contributions | <u>-</u> | <u>126,310</u> |
| Total deferred amounts to be recognized in pension expense in the future periods | <u>2,776</u> | <u>128,121</u> |
| Joint Agreement contributions subsequent to the measurement date | <u>24,656</u> | <u>-</u> |
| Total deferred amounts related to pensions | <u>\$ 27,432</u> | <u>\$ 128,121</u> |

SPEED S.E.J.A. #802
NOTES TO THE ANNUAL FINANCIAL REPORT
June 30, 2024

NOTE F - PENSION AND OTHER RETIREMENT PLANS (Continued)

1. Teachers' Retirement System of the State of Illinois (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

The Joint Agreement reported \$24,656 as deferred outflows of resources related to pensions resulting from Joint Agreement contributions subsequent to the measurement date, which will be recognized as a reduction of the net pension liability in the reporting year ended June 30, 2025. Other amounts reported as net deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows in these reporting years:

| <u>Year ended June 30:</u> | <u>Net Deferred Inflows of Resources</u> |
|----------------------------|--|
| 2025 | \$ 43,220 |
| 2026 | 41,080 |
| 2027 | 24,995 |
| 2028 | 12,348 |
| 2029 | <u>3,702</u> |
| | <u>\$ 125,345</u> |

Actuarial Assumptions

The total pension liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

| | |
|---------------------------|---|
| Inflation | 2.50 percent |
| Salary increases | varies by amount of service credit |
| Investment rate of return | 7.00 percent, net of pension plan investment expense, including |

In the June 30, 2023 actuarial valuation, mortality rates were based on the PubT-2010 Table with appropriate adjustments for TRS experience. The rates are based on a fully-generational basis using projection table MP-2020. In the June 30, 2022 actuarial valuation, mortality rates were based on the PubT-2010 White Collar Table with appropriate adjustments for TRS experience. The rates were used on a fully-generational basis using projection table MP-2020.

SPEED S.E.J.A. #802
NOTES TO THE ANNUAL FINANCIAL REPORT
June 30, 2024

NOTE F - PENSION AND OTHER RETIREMENT PLANS (Continued)

1. Teachers' Retirement System of the State of Illinois (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

Actuarial Assumptions (Continued)

The long-term (20-year) expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class that were used by the actuary are summarized in the following table:

| Asset Class | Target Allocation | Long-Term Expected Real Rate of Return * |
|-------------------------|----------------------|---|
| Global equity | 37.0 % | 5.35 % |
| Private equity | 15.0 | 8.03 |
| Income | 26.0 | 4.32 |
| Real assets | 18.0 | 4.60 |
| Diversifying strategies | 4.0 | 3.40 |
| Total | 100.00 % | |

* Based on 2023, Horizon Survey of Capital Markets Assumptions and TRS' target asset allocation provided by RVK.

Discount Rate

At June 30, 2023, the discount rate used to measure the total pension liability was 7.00 percent, which was the same as the June 30, 2022 rate. The projection of cash flows used to determine the discount rate assumed that employee contributions, employer contributions and state contributions will be made at the current statutorily-required rates.

SPEED S.E.J.A. #802
NOTES TO THE ANNUAL FINANCIAL REPORT
June 30, 2024

NOTE F - PENSION AND OTHER RETIREMENT PLANS (Continued)

1. Teachers' Retirement System of the State of Illinois (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

Discount Rate (Continued)

Based on those assumptions, TRS's fiduciary net position at June 30, 2023 was projected to be available to make all projected future benefit payments of current active and inactive members and all benefit recipients. Tier I's liability is partially funded by Tier II members, as the Tier II member contribution is higher than the cost of Tier II benefits. Due to this subsidy, contributions from future members in excess of the service cost are also included in the determination of the discount rate. All projected future payments were covered, so the long-term expected rate of return on TRS investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Joint Agreement's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the Joint Agreement's proportionate share of the net pension liability calculated using the discount rate of 7.00 percent, as well as what the Joint Agreement's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

| | <u>1% Decrease</u> <u>(6.00%)</u> | <u>Current</u> <u>Discount</u> <u>(7.00%)</u> | <u>1% Increase</u> <u>(8.00%)</u> |
|--|--------------------------------------|---|--------------------------------------|
| Joint Agreement's proportionate share of the net pension liability | \$ 451,410 | \$ 366,744 | \$ 296,480 |

TRS Fiduciary Net Position

Detailed information about the TRS's fiduciary net position as of June 30, 2023 is available in the separately issued *TRS Annual Comprehensive Financial Report*.

SPEED S.E.J.A. #802
NOTES TO THE ANNUAL FINANCIAL REPORT
June 30, 2024

NOTE F - PENSION AND OTHER RETIREMENT PLANS (Continued)

2. Illinois Municipal Retirement Fund

Plan Description

The Joint Agreement's defined benefit pension plan for regular employees provides retirement, disability benefits, postretirement increases, and death benefits to plan members and beneficiaries. The Joint Agreement's plan is managed with the Illinois Municipal Retirement Fund (IMRF), the administrator of an agent multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the Benefits Provided section below. 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. That report is available for download at www.imrf.org.

Benefits Provided

IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP).

All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or 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 1, 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 2 benefits. For Tier 2 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 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of 3% of the original pension amount, or 1/2 of the increase in the Consumer Price Index of the original pension amount.

SPEED S.E.J.A. #802
NOTES TO THE ANNUAL FINANCIAL REPORT
June 30, 2024

NOTE F - PENSION AND OTHER RETIREMENT PLANS (Continued)

2. Illinois Municipal Retirement Fund (Continued)

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 | 175 |
| Inactive plan members entitled to but not yet receiving benefits | 279 |
| Active plan members | <u>105</u> |
| Total | <u><u>559</u></u> |

Contributions

As set by statute, the Joint Agreement's Regular Plan Members are required to contribute 4.50% 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 Joint Agreement's annual contribution rate for calendar year 2023 was 5.24%. For the fiscal year ended June 30, 2024 the Joint Agreement contributed \$209,807 to the plan. The Joint Agreement 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.

Net Pension Liability

The Joint Agreement's net pension liability was measured as of December 31, 2023. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

SPEED S.E.J.A. #802
NOTES TO THE ANNUAL FINANCIAL REPORT
June 30, 2024

NOTE F - PENSION AND OTHER RETIREMENT PLANS (Continued)

2. Illinois Municipal Retirement Fund (Continued)

Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability at December 31, 2023:

| | |
|---------------------------|--|
| Actuarial Cost Method | Entry Age Normal |
| Asset Valuation Method | Market Value of Assets |
| Price Inflation | 2.25% |
| Salary Increases | 2.85% to 13.75% |
| Investment Rate of Return | 7.25% |
| Retirement Age | Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2023 valuation pursuant to an experience study of the period 2020-2022. |
| Mortality | For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108.0%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021. |

SPEED S.E.J.A. #802
NOTES TO THE ANNUAL FINANCIAL REPORT
June 30, 2024

NOTE F - PENSION AND OTHER RETIREMENT PLANS (Continued)

2. Illinois Municipal Retirement Fund (Continued)

Actuarial Assumptions (Continued)

Long-term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table as of December 31, 2023:

| Asset Class | Portfolio Target Percentage | Long-Term Expected Real Rate of Return |
|-------------------------|-----------------------------|--|
| Equities | 34.50% | 5.00% |
| International equities | 18.00% | 6.35% |
| Fixed income | 24.50% | 4.75% |
| Real estate | 10.50% | 6.30% |
| Alternative investments | 11.50% | 6.05% - 8.65% |
| Cash equivalents | 1.00% | 3.80% |
| Total | 100.00% | |

Other Information:
Notes

There were no benefit changes during the year.

SPEED S.E.J.A. #802
NOTES TO THE ANNUAL FINANCIAL REPORT
June 30, 2024

NOTE F - PENSION AND OTHER RETIREMENT PLANS (Continued)

2. Illinois Municipal Retirement Fund (Continued)

Single Discount Rate

A Single Discount Rate of 7.25% was used to measure the total pension liability as of December 31, 2023. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

- a. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
- b. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on pension plan investments is 7.25%, the municipal bond rate is 3.77% (based on the daily rate closest to but not later than the measurement date of the "20-Year Municipal GO AA Index"), and the resulting single discount rate is 7.25%.

SPEED S.E.J.A. #802
NOTES TO THE ANNUAL FINANCIAL REPORT
June 30, 2024

NOTE F - PENSION AND OTHER RETIREMENT PLANS (Continued)

2. Illinois Municipal Retirement Fund (Continued)

Changes in Net Pension Liability

The following table shows the components of the change in the Joint Agreement's net pension liability for the calendar year ended December 31, 2023:

| | Total Pension Liability (A) | Plan Fiduciary Net Position (B) | Net Pension Liability (A) - (B) |
|---|-----------------------------------|---------------------------------------|---------------------------------------|
| | <u> </u> | <u> </u> | <u> </u> |
| Balances at December 31, 2022 | \$ 25,714,673 | \$ 24,010,866 | \$ 1,703,807 |
| Changes for the year: | | | |
| Service cost | 388,335 | - | 388,335 |
| Interest on the total pension liability | 1,823,323 | - | 1,823,323 |
| Changes of benefit terms | - | - | - |
| Difference between expected and actual experience of the total pension liability | 403,484 | - | 403,484 |
| Changes of assumptions | (10,819) | - | (10,819) |
| Contributions - employer | - | 220,658 | (220,658) |
| Contributions - employees | - | 189,949 | (189,949) |
| Net investment income | - | 2,689,566 | (2,689,566) |
| Benefit payments, including refunds of employee contributions | (1,519,121) | (1,519,121) | - |
| Other (net transfer) | - | 578,552 | (578,552) |
| Net changes | <u>1,085,202</u> | <u>2,159,604</u> | <u>(1,074,402)</u> |
| Balances at December 31, 2023 | <u>\$ 26,799,875</u> | <u>\$ 26,170,470</u> | <u>\$ 629,405</u> |

SPEED S.E.J.A. #802
NOTES TO THE ANNUAL FINANCIAL REPORT
June 30, 2024

NOTE F - PENSION AND OTHER RETIREMENT PLANS (Continued)

2. Illinois Municipal Retirement Fund (Continued)

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following presents the plan's net pension liability (asset), calculated using a Single Discount Rate of 7.25%, as well as what the plan's net pension liability (asset) would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher than the current rate:

| | <u>1% Lower</u> <u>(6.25%)</u> | <u>Current</u> <u>Discount</u> <u>Rate (7.25%)</u> | <u>1% Higher</u> <u>(8.25%)</u> |
|-------------------------------|-----------------------------------|--|------------------------------------|
| Net pension liability (asset) | \$ 3,506,493 | \$ 629,405 | \$ (1,681,099) |

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2024 the Joint Agreement recognized pension income of \$548,132. At June 30, 2024, the Joint Agreement reported, deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | <u>Deferred</u> <u>Outflows of</u> <u>Resources</u> | <u>Deferred</u> <u>Inflows of</u> <u>Resources</u> |
|--|---|--|
| Deferred Amounts to be Recognized in Pension Expense in Future Periods | | |
| Differences between expected and actual experience | \$ 207,789 | \$ 6,236 |
| Change in assumptions | - | 5,572 |
| Net difference between projected and actual earnings on pension plan investments | <u>1,351,169</u> | <u>-</u> |
| Total deferred amounts to be recognized in pension expense in the future periods | <u>1,558,958</u> | <u>11,808</u> |
| Pension contributions made subsequent to the measurement date | <u>109,474</u> | <u>-</u> |
| Total deferred amounts related to pensions | <u>\$ 1,668,432</u> | <u>\$ 11,808</u> |

SPEED S.E.J.A. #802
NOTES TO THE ANNUAL FINANCIAL REPORT
June 30, 2024

NOTE F - PENSION AND OTHER RETIREMENT PLANS (Continued)

2. Illinois Municipal Retirement Fund (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

The Joint Agreement reported \$109,474 as deferred outflows of resources related to pensions resulting from Joint Agreement contributions subsequent to the measurement date which will be recognized as a reduction of the net pension liability in the reporting year ended June 30, 2025.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows in these reporting years:

| Year Ended June 30, | Net Deferred Outflow (Inflows) of Resources |
|------------------------|---|
| 2025 | \$ 311,173 |
| 2026 | 468,312 |
| 2027 | 961,262 |
| 2028 | (193,597) |
| 2029 | - |
| Thereafter | - |
| Total | \$ 1,547,150 |

3. Social Security/Medicare

Employees not qualifying for coverage under the Illinois Teachers' Retirement System or the Illinois Municipal Retirement Fund are considered "nonparticipating employees". These employees and those qualifying for coverage under the Illinois Municipal Retirement Fund are covered under Social Security/Medicare. The Joint Agreement paid the total required contribution for the current fiscal year.

SPEED S.E.J.A. #802
NOTES TO THE ANNUAL FINANCIAL REPORT
June 30, 2024

NOTE F - PENSION AND OTHER RETIREMENT PLANS (Continued)

4. TRS Supplemental Savings Plan

Illinois Teachers' Retirement System established a Supplemental Savings Plan that is available to Illinois public school teachers employed outside the city of Chicago that was required to be adopted by all public-school districts in Illinois by September 30, 2022. The Board of Education voted to adopt this plan on August 11, 2022. The Supplemental Savings Plan is a 457(b) Retirement Plan, which is a defined contribution plan. The plan assets are held in a trust and is administered by a third party serving as the plan's trustee. The plan allows for both employee and the District to make contributions to the plan. There were two employees participating in the plan on June 30, 2024.

NOTE G - OTHER POSTEMPLOYMENT BENEFITS

1. Teachers' Health Insurance Security (THIS)

The following information related to total OPEB liability, deferred outflows of resources, and deferred inflows of resources, is included for disclosure purposes only. The Joint Agreement's financial statements, which are reported on a regulatory/cash basis, do not include these items.

General Information about the Other Postemployment Plan

Plan Description

The Joint Agreement participates in the Teacher Health Insurance Security Fund (THIS), a cost-sharing, multiple-employer defined benefit post-employment healthcare plan that was established by the Illinois legislature for the benefit of retired Illinois public school teachers employed outside the city of Chicago.

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 to make a contribution to the 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 reports are listed under "Central Management Services" (<http://www.auditor.illinois.gov/Audit-Reports/CMS-THISF.asp>).

SPEED S.E.J.A. #802
NOTES TO THE ANNUAL FINANCIAL REPORT
June 30, 2024

NOTE G - OTHER POSTEMPLOYMENT BENEFITS (Continued)

1. Teachers' Health Insurance Security (THIS) (Continued)

General Information about the Other Postemployment Plan (Continued)

Benefits Provided

The THIS Fund provides medical, prescription, and behavioral health benefits, but it does not provide vision, dental, or life insurance benefits to annuitants of the Teachers' Retirement System (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.

Contributions

On behalf contributions to the THIS Fund

The State of Illinois makes employer retiree health insurance contributions on behalf of the Joint Agreement. In the fund financial statements, the State contributions are intended to match contributions to the THIS Fund from active members, which were 0.90 percent of pay during the year ended June 30, 2024. For the year ended June 30, 2024, the Joint Agreement recognized revenue and expenditures of \$38,259 in the Educational Fund for State of Illinois contributions on behalf of the Joint Agreement's employees.

Joint Agreement contributions to the THIS Fund

The Joint Agreement also makes contributions to the THIS Fund. The Joint Agreement THIS Fund contribution was 0.67 percent during the year ended June 30, 2024. For the year ended June 30, 2024, the Joint Agreement paid \$28,482 to the THIS Fund, which was 100 percent of the required contribution. These amounts are deferred because they were paid after the June 30, 2023 measurement date.

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.

SPEED S.E.J.A. #802
NOTES TO THE ANNUAL FINANCIAL REPORT
June 30, 2024

NOTE G - OTHER POSTEMPLOYMENT BENEFITS (Continued)

1. Teachers' Health Insurance Security (THIS) (Continued)

Other Postemployment Benefit (OPEB) Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2024, the Joint Agreement reported a liability for its proportionate share of the net OPEB liability (first amount shown below) that reflected a reduction for state OPEB support provided to the Joint Agreement. The state's support and total are for disclosure purposes only. The amount recognized by the Joint Agreement as its proportionate share of the net OPEB liability, the related state support, and the total portion of the net OPEB liability that was associated with the Joint Agreement were as follows:

| | |
|--|---------------------|
| Joint Agreement's proportionate share of the net OPEB liability | \$ 1,150,183 |
| State's estimated proportionate share of the net OPEB liability associated with the Joint Agreement* | <u>1,555,414</u> |
| Total | <u>\$ 2,705,597</u> |

* The State's proportionate share of the net OPEB liability (NOL) associated with the Joint Agreement is not available in the actuarial report and therefore the amount reported above is an estimate based on allocating the State's total NOL for the entire plan (per the actuary) based on the Joint Agreement's proportionate share of the NOL to all the school Joint Agreements participating in the Plan. Additionally, the amounts included below related to the sensitivity of the healthcare rate, discount rate and amortization of deferred inflows and outflows are based on a similar allocation methodology.

The net OPEB liability was measured as of June 30, 2023, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2022, and rolled forward to June 30, 2023. The Joint Agreement's proportion of the net OPEB liability was based on the Joint Agreement's share of contributions to THIS for the measurement year ended June 30, 2023, relative to the projected contributions of all participating THIS employers and the state during that period. At June 30, 2023, the Joint Agreement's proportion was 0.016138 percent, which was a decrease of 0.001491 percent from its proportion measured as of June 30, 2022.

SPEED S.E.J.A. #802
NOTES TO THE ANNUAL FINANCIAL REPORT
June 30, 2024

NOTE G - OTHER POSTEMPLOYMENT BENEFITS (Continued)

1. **Teachers' Health Insurance Security (THIS)** (Continued)

Other Postemployment Benefit (OPEB) Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

For the year ended June 30, 2024, the Joint Agreement recognized the following for OPEB expense/expenditure and revenue pertaining to the Joint Agreement's employees:

| | | |
|--|----|----------------------|
| State on-behalf contributions - OPEB revenue and expenditure | \$ | 38,259 |
| Joint Agreement OPEB pension expenditure | | <u>28,482</u> |
| Total OPEB expenditure | \$ | <u><u>66,741</u></u> |

At June 30, 2024, the Joint Agreement reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|--|--------------------------------------|-------------------------------------|
| Differences between expected and actual experience | \$ - | \$ 642,286 |
| Change of assumptions | 15,245 | 2,260,732 |
| Net difference between projected and actual earnings on OPEB plan investments | 458 | - |
| Changes in proportion and differences between Joint Agreement contributions and proportionate share of contributions | <u>107,450</u> | <u>1,677,205</u> |
| Total deferred amounts to be recognized in OPEB expense in future periods | <u>123,153</u> | <u>4,580,223</u> |
| Joint Agreement contributions subsequent to the measurement date | <u>28,482</u> | <u>-</u> |
| Total deferred amounts related to OPEB | <u><u>\$ 151,635</u></u> | <u><u>\$ 4,580,223</u></u> |

SPEED S.E.J.A. #802
NOTES TO THE ANNUAL FINANCIAL REPORT
June 30, 2024

NOTE G - OTHER POSTEMPLOYMENT BENEFITS (Continued)

1. Teachers' Health Insurance Security (THIS) (Continued)

Other Postemployment Benefit (OPEB) Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

The Joint Agreement reported \$28,482 as deferred outflows of resources related to OPEB resulting from Joint Agreement contributions subsequent to the measurement date which will be recognized as a reduction of the net OPEB liability in the reporting year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows in these reporting years:

| Year Ended June 30, | Net Deferred Inflows of Resources |
|------------------------|---|
| 2025 | \$ 822,923 |
| 2026 | 754,750 |
| 2027 | 707,152 |
| 2028 | 667,729 |
| 2029 | 631,308 |
| Thereafter | 873,208 |
| Total | \$ 4,457,070 |

Actuarial Assumptions

The total OPEB liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

| | |
|-----------------------|--|
| Actuarial Cost Method | Entry Age Normal, used to measure the Total OPEB Liability |
| Contribution Policy | Benefits are financed on a pay-as-you-go basis. Contribution rates are defined by statute. For fiscal year end June 30, 2023, contribution rates are 0.90% of pay for active members, 0.67% of pay for school districts, and 0.90% of pay for the State. Retired members contribute a percentage of premium rates. The goal of the policy is to finance current year costs plus a margin for incurred but not paid plan costs. |

SPEED S.E.J.A. #802
NOTES TO THE ANNUAL FINANCIAL REPORT
June 30, 2024

NOTE G - OTHER POSTEMPLOYMENT BENEFITS (Continued)

1. Teachers' Health Insurance Security (THIS) (Continued)

Other Postemployment Benefit (OPEB) Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

Actuarial Assumptions (Continued)

| | |
|---------------------------|--|
| Asset Valuation Method | Market value |
| Investment Rate of Return | 2.75%, net of OPEB plan investment expense, including inflation, for all plan years. |
| Inflation | 2.25% |
| Ultimate Salary Increases | 3.50% |
| Retirement Age | Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the June 30, 2021, actuarial valuation. |
| Mortality | Retirement and Beneficiary Annuitants: PubT-2010 Retiree Mortality Table, adjusted for TRS experience. Disabled Annuitants: PubNS-2010 Non-Safety Disabled Retiree Table. Pre-Retirement: PubT-2010 Employee Mortality Table. All tables reflect future mortality improvements using Projection Scale MP-2020. |
| Healthcare Trend Rate | Trend rates for plan year 2024 are based on actual premium increases. For non-medicare costs, trend rates start at 8.00% for plan year 2025 and decrease gradually to an ultimate rate of 4.25% in 2040. For MAPD costs, trend rates are 0% in 2024 to 2028, 19.42% in 2029 to 2033 and 6.08% in 2034, declining gradually to an ultimate rate of 4.25% in 2040. |
| Aging Factors | Based on the 2013 SOA Study "Health Care Costs - From Birth to Death". |

SPEED S.E.J.A. #802
NOTES TO THE ANNUAL FINANCIAL REPORT
June 30, 2024

NOTE G - OTHER POSTEMPLOYMENT BENEFITS (Continued)

1. Teachers' Health Insurance Security (THIS) (Continued)

Other Postemployment Benefit (OPEB) Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

Actuarial Assumptions (Continued)

Expenses

Health administrative expenses are included in the development of the per capita claims costs. Operating expenses are included as a component of the Annual OPEB Expense.

Discount Rate

The State, school districts and active members contribute 0.90 percent, 0.67 percent, 0.90 percent of pay, respectively for fiscal year 2023. Retirees contribute a percentage of the premium rate. The State also contributes an additional amount to cover plan costs in excess of contributions and investment income. Because plan benefits are financed on a pay-as-you-go basis, the single discount rate is based on a tax-exempt municipal bond rate index of 20-year general obligation bonds with an average AA credit rating as of the measurement date. A single discount rate of 3.69 percent at June 30, 2022, and 3.86 percent at June 30, 2023, was used to measure the total OPEB liability. The increase in the single discount rate, from 3.69 percent to 3.86 percent, caused the total OPEB liability to decrease by approximately \$137 million as of June 30, 2023.

Investment Return

During plan year end June 30, 2023, the trust earned \$2,704,000 in interest, and the market value of assets at June 30, 2023, is \$472.25 million. The long-term investment return was assumed to be 2.75 percent.

Money-Weighted Rate of Return

The annual money-weighted rate of return was estimated based on monthly investment performance, net of investment expenses, adjusted for changing amounts actually invested. The annual money-weighted rate of return was 1.376 percent for plan year end June 30, 2023, and 0.304 percent for plan year end June 30, 2022.

SPEED S.E.J.A. #802
NOTES TO THE ANNUAL FINANCIAL REPORT
June 30, 2024

NOTE G - OTHER POSTEMPLOYMENT BENEFITS (Continued)

1. Teachers' Health Insurance Security (THIS) (Continued)

Other Postemployment Benefit (OPEB) Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

Sensitivity of the Joint Agreement's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following presents the Joint Agreement's proportionate share of the net OPEB liability as of June 30, 2023, using the discount rate of 3.86 percent and sensitivity single discount rates that are either one percentage point higher or lower:

| | <u>1% Decrease</u> <u>(2.86%)</u> | <u>Current</u> <u>Rate</u> <u>(3.86%)</u> | <u>1% Increase</u> <u>(4.86%)</u> |
|---|--------------------------------------|---|--------------------------------------|
| Joint Agreement's proportionate share of the net OPEB liability | \$ <u>1,284,313</u> | \$ <u>1,150,183</u> | \$ <u>1,031,865</u> |

Sensitivity of the Joint Agreement's Proportionate Share of the Net OPEB Liability to Changes in the Healthcare Trend Rate

The following table shows the plan's net OPEB liability as of June 30, 2023, using current trend rates and sensitivity trend rates that are either one percentage point higher or lower.

| | <u>Decrease**</u> | <u>Current</u> <u>Trend Rate*</u> | <u>Increase***</u> |
|---|-------------------|--------------------------------------|---------------------|
| Joint Agreement's proportionate share of the net OPEB liability | \$ <u>978,967</u> | \$ <u>1,150,183</u> | \$ <u>1,359,946</u> |

*Pre-Medicare per capita costs: 6.00% in 2024, 8.00% in 2025, decreasing by 0.25% per year to an ultimate rate of 4.25% in 2040. Post-Medicare per capita costs: 0.00% from 2024 to 2028, 19.42% from 2029 to 2033, 6.08% in 2034 decreasing ratably to an ultimate trend rate of 4.25% in 2040.

SPEED S.E.J.A. #802
NOTES TO THE ANNUAL FINANCIAL REPORT
June 30, 2024

NOTE G - OTHER POSTEMPLOYMENT BENEFITS (Continued)

1. Teachers' Health Insurance Security (THIS) (Continued)

Other Postemployment Benefit (OPEB) Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

Sensitivity of the Joint Agreement's Proportionate Share of the Net OPEB Liability to Changes in the Healthcare Trend Rate (Continued)

**One percentage point decrease in healthcare trend rates - Pre-Medicare per capita costs: 5.00% in 2024, 7.00% in 2025, decreasing by 0.25% per year to an ultimate rate of 3.25% in 2040. Post-Medicare per capita costs: 0.00% from 2024 to 2028, 18.42% from 2029 to 2033, 5.08% in 2034 decreasing ratably to an ultimate trend rate of 3.25% in 2040.

*** One percentage point increase in healthcare trend rates - Pre-Medicare per capita costs: 7.00% in 2024, 9.00% in 2025, decreasing by 0.25% per year to an ultimate rate of 5.25% in 2040. Post-Medicare per capita costs: 0.00% from 2024 to 2028, 20.42% from 2029 to 2033, 7.08% in 2034 decreasing ratably to an ultimate trend rate of 5.25% in 2040.

2. Retiree Health Plan

Eligible disabled members, retirees, surviving spouses, and dependents of members are allowed to continue to participate in the Joint Agreement's health insurance program and are required to pay 100% of the premium.

The Joint Agreement currently has minimal retirees and reports on the regulatory/cash basis of accounting. Therefore the liability would not be reported and has not been calculated.

NOTE H - CONTINGENCIES

1. Litigation

The Joint Agreement is not involved in any significant litigation. With regard to other pending matters, the eventual outcome and related liability, if any, are not determinable at this time. No provision has been made in the accompanying financial statements for settlement costs.

SPEED S.E.J.A. #802
NOTES TO THE ANNUAL FINANCIAL REPORT
June 30, 2024

NOTE H - CONTINGENCIES (Continued)

2. Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the Joint Agreement expects such amounts, if any, to be immaterial.

NOTE I - SUBSEQUENT EVENTS

Management has evaluated subsequent events through December 19, 2024, the date that these financial statements were available to be issued. Management has determined that no events or transactions have occurred subsequent to the Statement of Assets and Liabilities Arising from Cash Transactions date that require disclosure in the financial statements.